

# *DE FACTO GOVERNMENT SCAM*



*“The Beast”*  
*(Political Rulers of the World, [Rev. 19:19](#))*

## DEDICATION

"For the mystery of lawlessness is already at work; only He [God] who now restrains will do so until He is taken out of the way. And then the lawless one [Satan] will be revealed, whom the Lord will consume with the breath of His mouth and destroy with the brightness of His coming. The coming of the lawless one [Satan] is according to the working of Satan, with all power, signs, and lying wonders, and with all unrighteous deception among those who perish, because they did not receive the love of the truth, that they might be saved [don't be one of them!]. And for this reason God will send them strong delusion [from their own government], that they should believe a lie, that they all may be condemned who did not believe the truth but had pleasure in unrighteousness."

[2 Thess. 2:3-17, Bible, NKJV]

"And I heard another voice from heaven [God] saying, 'Come out of her [[Babylon the Great Harlot](#), a democratic state full of socialist, government-worshipping idolaters, non-believers, and luke-warm Christians], my people [devoted Christians], lest you share in her sins, and lest you receive of her plagues. For her sins have reached to heaven, and God has remembered her iniquities. Render to her just as she rendered to you, and [repay her double \[Exodus 22:7\]](#) according to her [Satan's WHORE] works [of THEFT, DECEPTION, and IDOLATRY]; in the cup which she has mixed, [mix double \[Exodus 22:7\] for her](#). In the measure that she [Satan's WHORE] glorified herself and lived luxuriously [using a government "benefit" check paid for with STOLEN loot that injures your neighbor rather than loves him/her], in the same measure give her torment and sorrow; for she says in her heart, 'I sit as queen, and am no widow, and will not see sorrow.' Therefore her plagues will come in one day—death and mourning and famine. And she will be utterly burned with fire, for strong is the Lord God who judges her [and ALL who obey, associate with, or subsidize her]."

[[Revelation 18:4-8](#), Bible, NKJV]

"Do you not know that friendship with the world is enmity with God? Whoever therefore wants to be a friend [["citizen"](#), ["resident"](#), ["taxpayer"](#), ["inhabitant"](#), or "subject" under a king or political ruler] of the world [or any man-made kingdom other than God's Kingdom] makes himself an enemy of God."

[[James 4:4](#), Bible, NKJV]

"You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs [by becoming a "resident" in the process of contracting with them](#)], lest they make you sin against Me [God]. For if you serve their gods [under [contract or agreement or franchise](#)], it will surely be a snare to you."

[[Exodus 23:32-33](#), Bible, NKJV]

"Pure and undefiled religion before God and the Father is this: to visit orphans and widows in their trouble, and to keep oneself unspotted from the world [the obligations and concerns of the world]."

[[James 1:27](#), Bible, NKJV]

"You shall have no other gods [including political rulers, governments, or Earthly laws] before Me [or [My commandments](#)]."

[[Exodus 20:3](#), Bible, NKJV]

"**All systems of government suppose they are to be administered by men of common sense and common honesty.** In our country, as all ultimately depends on the voice of the people, they have it in their power, and it is to be presumed they generally will choose men of this description: but if they will not, the case, to be sure, is without remedy. If they choose fools, they will have foolish laws. If they choose knaves, they will have knavish ones. But this can never be the case until they are generally fools or knaves themselves, which, thank God, is not likely ever to become the character of the American people." [Justice Iredell] (Fries's Case (CC) F Cas No 5126, supra.)

[[Ludecke v. Watkins](#), 335 U.S. 160; 92 L.Ed. 1881, 1890; 68 S.Ct. 1429 (1948)]

"Did you really think that we want those laws to be observed?" said Dr. Ferris. "We want them broken. You'd better get it straight that it's not a bunch of boy scouts you're up against - then you'll know that this is not the age for beautiful gestures. **We're [a corrupted government] after power and we mean it. You fellows were pikers, but we know the real trick, and you'd better get wise to it. There's no way to rule innocent men. The only power any government has is the power to crack down on criminals. Well, when there aren't enough criminals, one makes them. One declares so many things to be a crime that it becomes impossible for men to live without breaking laws. Who wants a nation of law-abiding citizens? What's there in that for anyone? But just pass the kind of laws that can neither be observed nor enforced nor objectively**

*interpreted - and you create a nation of law-breakers - and then you cash in on guilt. Now, that's the system, Mr. Rearden, that's the game, and once you understand it, you'll be much easier to deal with."*  
*[Atlas Shrugged, Ayn Rand]*

---

Watch the following movie clip of Satan describing his WICKED agenda:



Devil's Advocate: Lawyers. What We Are Up Against  
<http://sedm.org/what-we-are-up-against/>

# TABLE OF CONTENTS

<b>TABLE OF CONTENTS</b> .....	<b>4</b>
<b>LIST OF TABLES</b> .....	<b>6</b>
<b>TABLE OF AUTHORITIES</b> .....	<b>6</b>
<b>1 Introduction</b> .....	<b>36</b>
<b>2 Why the De Facto Government was created: Reason for the Treason</b> .....	<b>37</b>
<b>3 Method of Discrediting the Very Damaging Information Found Herein: Government Deception and Propaganda</b> .....	<b>38</b>
<b>4 The Two Types of Governments</b> .....	<b>38</b>
<b>5 The first “terrorist” was a GOVERNMENT!</b> .....	<b>41</b>
<b>6 History of corruption and corporatization of the government</b> .....	<b>44</b>
6.1 Main purpose of law is to LIMIT government power to ensure freedom and sovereignty of the people .....	44
6.2 How our system of government became corrupted: Downes v. Bidwell .....	46
6.3 Thomas Jefferson’s Warnings and Predictions Concerning the Corruption of the Government .....	52
6.4 How Scoundrels Corrupted Our Republican Form of Government .....	58
6.5 How De Jure Governments are Transformed into Corrupt De Facto Governments .....	76
<b>7 De Jure or De Facto Government?</b> .....	<b>85</b>
7.1 De Jure Government generally .....	86
7.2 Legal definition of a de jure “government” .....	91
7.3 De Facto Government .....	93
7.4 What makes a “Corporation” into a De Jure “Government”? .....	99
7.5 Signs that a “government” is actually a private de facto corporation .....	102
<b>8 De Facto government is “The Beast” spoken of in the Holy Bible</b> .....	<b>107</b>
<b>9 De Facto Officer Doctrine</b> .....	<b>112</b>
<b>10 How you are DUPED into illegally joining the de facto government as a public officer</b> .....	<b>114</b>
<b>11 General Symptoms that you are living under a de facto government</b> .....	<b>123</b>
11.1 You have equitable rather than legal title to your property .....	123
11.2 Fiat currency not backed by substance .....	125
11.3 A perpetual state of emergency is instituted in any aspect of the way government functions .....	126
11.4 Government employees able to deceive with anonymity and impunity .....	127
11.5 Your Identity is Routinely and Illegally Kidnapped and connected to domicile in a legislatively foreign jurisdiction: federal territory .....	128
11.5.1 Domicile on government forms .....	129
11.5.2 How the tax code compels choice of domicile .....	135
11.5.3 How the Legal Encyclopedia compels choice of domicile .....	137
11.5.4 How governments compel choice of domicile: Government ID .....	138
11.5.5 Private employers and financial institutions compelling FALSE choice of domicile .....	145
11.6 Widespread ignorance of the law by populace manufactured in the public/government school system .....	147
11.7 Legal Profession Fascism .....	151
<b>12 Illegal abuse of Franchises by the Government: The Engine of Abuse and Conversion to a De Facto Government</b> .....	<b>154</b>
12.1 Legal mechanism by which commerce is abused to create inequality and servitude .....	155
12.2 Most government franchises are offered as “unconscionable contracts” with unjust and usurious terms .....	166
12.3 Why all the government’s franchises are administered UNJUSTLY and FRAUDULENTLY .....	168
12.4 Compelled participation in franchises against those civilly domiciled outside the exclusive jurisdiction of the government offering the franchise is an act of INTERNATIONAL TERRORISM .....	171
12.5 Franchises are abused to UNLAWFULLY create statutory government “employees” or “officers” .....	174
12.5.1 “Public Office” v. “Public Officer” .....	185
12.5.2 Deliberately confusing who the “taxpayer” is to facilitate MISREPRESENTING the nature of the tax .....	189
12.5.3 Legal Requirements for Occupying a “Public Office” .....	191

12.5.4	De Facto Public Officers .....	203
12.6	The Government Protection Racket: Privilege Induced Slavery .....	209
12.6.1	The Social Compact or “protection contract” .....	211
12.6.2	God forbids participation in the government “protection racket”/franchise .....	214
12.6.3	How corrupt governments abuse privileges and franchises to destroy rights that they were created to protect.....	215
12.6.4	Example: IRS privilege induced slavery.....	216
12.6.5	Example: Privilege induced slavery using licenses to practice law .....	217
12.7	Inequities between government and private franchises which lead to abuse and oppression .....	218
12.8	Biblical Explanation of How Judges and Prosecutors and Government Use Franchises to Plunder and Enslave You220	
12.9	Franchises implemented as trusts are the vehicle used to compel you to become the “straw man” .....	229
12.10	Compelled participation in franchises and licensed activities .....	233
12.10.1	Consent to participate is mandatory.....	234
12.10.2	Effect of compelled participation in franchises .....	239
12.10.3	How government hides the requirement for consent .....	244
12.11	The Government “Benefits” Scam .....	246
12.11.1	It is unlawful to use the government’s taxing power to transfer wealth or subsidize “benefits” to private persons.....	247
12.11.2	Why the only persons who can legitimately participate in government “benefits” are government officers and employees .....	252
12.11.3	All government “benefits” amount to private business activity that is beyond the core purposes of government.....	261
12.11.4	“Benefits” defined .....	263
12.12	How franchises are used to destroy equal protection that is the foundation of the Constitution and all free government.....	267
12.13	Hiding Methods to Terminate Participation in the Franchise .....	272
12.14	How the Courts attempt to illegally compel “nontaxpayers” into “franchise courts” and deprive them of due process .....	274
12.14.1	Congress Cannot Pass a law to Compel those who are not Franchisees to Litigate in a Franchise Court.....	274
12.14.2	How Courts Unlawfully Compel Nontaxpayers into Franchise Courts.....	276
<b>13</b>	<b>Evidence of a de facto legislature.....</b>	<b>277</b>
13.1	Undefined or ambiguous legal “terms” in acts of Congress delegate undue discretion to government employees and judges.....	277
13.2	Manipulation and Oppression of the Judicial Branch.....	279
13.3	No Constitutional courts and only franchise courts for settling disputes.....	280
13.4	Statutory Presumptions that Injure Rights .....	284
<b>14</b>	<b>Evidence of de facto courts.....</b>	<b>287</b>
14.1	De Facto Judges.....	287
14.2	Judges giving themselves discretion to substitute their will for what the law says .....	290
14.3	Interference by Corrupt Franchise Judges with use of common law and equity by litigants.....	292
14.4	Judges being franchisees or having a conflict of interest.....	299
14.5	Abusing Sovereign Immunity to Protect and Expand Private Business Interests and Unlawfully Expand Federal Jurisdiction .....	302
14.6	Condoning unlawful federal enforcement actions by ignoring the requirement for implementing enforcement regulations .....	311
<b>15</b>	<b>Evidence of de facto tax system.....</b>	<b>313</b>
15.1	How the tax system is being abused in violation of law to STEAL from people the government is supposed to be protecting .....	313
15.2	Financial institutions and private businesses acting as public office recruiters .....	323
15.3	The “Tax Code” is the Bible of this state-sponsored Religion that only obligates those who consent.....	326
<b>16</b>	<b>Evidence of de facto executive branch .....</b>	<b>342</b>
16.1	Selective enforcement used to protect de factos and persecute those opposing it .....	342
16.2	County recorders refusing to file private contracts or anything other than statutory .....	345
16.3	Refusal to or omission in recognizing or protecting private rights .....	346

<b>17</b>	<b>Conclusions .....</b>	<b>351</b>
<b>18</b>	<b>Resources for Further Study and Rebuttal .....</b>	<b>354</b>
<b>19</b>	<b>Questions that Readers, Grand Jurors, and Petit Jurors should be asking the Government .....</b>	<b>354</b>

## LIST OF TABLES

Table 1:	Specific instances of force, fraud, and conflict of interest that corrupted our political system .....	66
Table 2:	Comparison of our "De jure" v. "De facto" government .....	74
Table 3:	Effect of turning government service into a franchise.....	84
Table 4:	"De jure government" and "De Facto Private corporation" compared .....	106
Table 5:	Example forms that determine domicile.....	133
Table 6:	Two methods for taxation .....	177
Table 7:	Statutory remedies for those compelled to act as public officers and straw man .....	205
Table 8:	Rules for converting private property to a public use or a public office .....	241
Table 9:	Two methods for taxation .....	251
Table 10:	Comparison of Franchise Court to Constitutional Court.....	281
Table 11:	Comparison of Republic State v. Corporate State .....	295
Table 12:	Rules for converting private property to a public use or a public office .....	319
Table 13:	Comparison of Political Religion v. Christianity .....	333

## TABLE OF AUTHORITIES

### Constitutional Provisions

Art. 1, Sec. 8.....	189
Art. 4, 4 .....	377
Art. 80, Sect. 14.....	205
Art. III, Sec. 1 .....	301
Art. III, Sect. 4(D) (governor) .....	205
Art. V, Sect. 10.....	205
Article 1, Section 10.....	129, 234, 236, 347, 357
Article 1, Section 10, Clause 1 .....	125
Article 1, Section 8, Clause 3 .....	177, 251, 353
Article 1, Section 8, Clauses 1 and 3.....	318
Article 1, Section 8. Clause 2 .....	85
Article 1, Section 8. Clause 5 .....	85
Article 1, Section 9, Clause 8 .....	59, 98, 341, 347, 357
Article 1, Section. 10.....	348
Article 4, Section 3, Clause 2 .....	105, 118, 119
Article 4, Section 4.....	52, 58, 155, 172
Article 5, Section 10.....	205
Article 7, Section 7.....	205
Article I .....	78, 277, 281
Article I, Section 9, Clause 8.....	347
Article III.....	52, 67, 80, 84, 105, 119, 155, 205, 206, 207, 208, 266, 275, 276, 277, 279, 281, 287, 290, 297, 298, 352
Article III, Section 25 .....	205
Article IV .....	52, 67, 78, 80, 155, 169, 281, 297, 298, 309, 352
Article IV, Sect. 22.....	205
Article IV, Section 4.....	272



Article VI, Section 12.....	205
Article VII, Section 9 (judges) .....	207
Articles I and IV .....	79
Articles of Confederation, Article VI.....	347
Bill of Rights .....	39, 155, 168, 170, 178, 252, 268, 269, 286, 295, 310
Const. Art. 1, Sect. 2, Clause 3.....	66, 67
Const. Art. 1, Sect. 9, Clause 4.....	66, 67
Const. art. 6, cl. 2 .....	310
Const. Art. 94-95.....	207
Const. Article 1, Section 11.....	205
Const. Article 1, Section 19.....	205
Const. Article 1, Section 8.....	208
Const. Article 2, Section 04 (legislature) .....	207
Const. Article 2, Section 1.....	208
Const. Article 2, Section 9.....	206
Const. Article 3, Section 10.....	205
Const. Article 3, Section 13 (judges).....	206
Const. Article 3, Section 3.....	208
Const. Article 4, Part 2, Section 4 .....	205
Const. Article 4, Section 06, Para. (B) .....	207
Const. Article 4, Section 30 (legislative).....	206
Const. Article 4, Section 6.....	208
Const. Article 4, Section 9.....	207
Const. Article 5, Section 14.....	205
Const. Article 5, Section 2.....	205
Const. Article 5, Section 7.....	205
Const. Article 6, Section 16 (senators) .....	208
Const. Article 6, Section 28.....	205
Const. Article 7, Section 4 (executive).....	208
Const. Article 8, Section 7 (judges).....	208
Const. Article I, Section II, Para. III.....	205
Const. Article II, Section 10.....	207
Const. Article II, Section 12.....	207
Const. Article II, Section 14 (legislature).....	208
Const. Article II, Section 2.....	206, 208
Const. Article II, Section 26.....	208
Const. Article II, Section 5.....	205
Const. Article III, Section 1.....	207
Const. Article III, Section 2.....	206
Const. Article III, Section 22 (legislature) .....	206
Const. Article III, Section 6.....	208
Const. Article III, Section 7 (legislature) .....	207
Const. Article III, Section 8.....	205
Const. Article III, Section II, Para. IV(b).....	205
Const. Article III-9 .....	207
Const. Article IV, Section 13 .....	208
Const. Article IV, Section 14 (governor) .....	206
Const. Article IV, Section 15 (judges) .....	208
Const. Article IV, Section 2 (executive).....	206
Const. Article IV, Section 2(e) (legislative).....	206
Const. Article IV, Section 3 (senators).....	207
Const. Article IV, Section 4 (legislature) .....	208
Const. Article IV, Section 5 .....	206
Const. Article IV, Section 8 .....	206
Const. Article IV, Section V, Sections 3-4.....	207
Const. Article V, Section 1.....	208
Const. Article V, Section 17 (judges).....	207

Const. Article V, Section 18 (legislature).....	207
Const. Article V, Section 4 (governor).....	208
Const. Article V, Section 7 (judges).....	205
Const. Article V, Section 8.....	205
Const. Article V, Section 9 (office).....	207
Const. Article V, Section I, Section 3 .....	207
Const. Article VI, Section 19 (judge).....	207
Const. Article VI, Section 20(b)(1) .....	207
Const. Article VI, Section 3 .....	208
Const. Article VI, Section 9 .....	207
Const. Article VII, Section 9.....	206
Const. Article VIII, Section 10 (judges).....	208
Const. Chapter II, Section 54 .....	208
Const. Chapter VI, Article 2.....	206
Const. Const. Declaration of Rights, Article 35 (officers) .....	206
Const. Declaration of Rights, Article 33 (judges) .....	206
Const. of D.C., Article IV, Sect. 4(B) (judges) .....	205
Const. Section 97-3-008.....	208
Const. Section 97-5-027.....	208
Const. Sections 2.5, 3.6, 4.8 .....	205
Constitution Article III.....	78
Declaration of Independence..... 36, 39, 44, 52, 86, 91, 100, 130, 138, 149, 163, 215, 216, 257, 328, 346, 355, 361, 377	
Declaration of Independence, 1776.....	316
Federalist Paper # 78 .....	286
Federalist Paper #15 .....	85
Federalist Paper No. 78, Alexander Hamilton.....	277
Federalist Paper No. 79 .....	183, 259
Fifth Amendment .....	318, 320, 351
First Amendment..... 40, 74, 75, 87, 94, 103, 129, 134, 135, 136, 146, 223, 265, 329, 339, 353	
First, Fifth and Thirteenth Amendments .....	302
Fourteenth Amendment..... 175, 212, 252, 318, 333	
Fourteenth Amendment, Section 1 .....	249
Fourth Amendment .....	216
Liberty Amendment .....	309
Seventh Amendment .....	277
Sixteenth Amendment..... 51, 52, 66, 125, 126, 301, 336	
Tenth Article of Amendment .....	47
Thirteenth Amendment... 40, 66, 152, 170, 172, 178, 184, 204, 234, 236, 239, 253, 259, 267, 272, 276, 320, 364, 370, 372	
U.S. Const., Art. I, 8.....	58
U.S. Const., Art. III, § 1 .....	301
U.S. Constitution .....	164
U.S. Constitution, Article 1, Section 10.....	235
U.S. Constitution, Article 1, Section 8, Clause 5 .....	125
United States Constitution, Fifth Amendment .....	318

## Statutes

1 Stat. 23-24 .....	193
1 U.S.C. §204 .....	291, 326, 338
10 U.S.C. §333 .....	195
12 Stat. 472, Section 86.....	300
13 V.S.A. §3002.....	208
15 U.S.C. Chapter 1 .....	263
17 Stat. 401.....	238
18 Pa.C.A. §4120 .....	208



18 U.S.C. §§1581, 1593 .....	364
18 U.S.C. §§201 and 208 .....	72
18 U.S.C. §§201, 208 .....	282, 283
18 U.S.C. §1001 .....	210
18 U.S.C. §1346 .....	195
18 U.S.C. §1503 .....	172
18 U.S.C. §1512 .....	152, 172, 210, 344
18 U.S.C. §1581 .....	66, 176, 250, 320
18 U.S.C. §1583 .....	176, 239, 250, 267, 272
18 U.S.C. §1589 .....	176, 236, 250
18 U.S.C. §1589(3) .....	67, 276
18 U.S.C. §1593 .....	276
18 U.S.C. §1865(b)(1) .....	283
18 U.S.C. §1918 .....	195
18 U.S.C. §1951 .....	184, 259
18 U.S.C. §1956 .....	184, 259
18 U.S.C. §1957 .....	68
18 U.S.C. §201 .....	66, 98, 106, 172, 264, 284, 337
18 U.S.C. §201 and 208 .....	283
18 U.S.C. §201, 208 .....	284
18 U.S.C. §208 .....	91, 100, 105, 155, 170, 210, 246, 264, 267, 299, 339, 345
18 U.S.C. §210 .....	98
18 U.S.C. §210 .....	161
18 U.S.C. §211 .....	161, 172
18 U.S.C. §2111 .....	68
18 U.S.C. §219 .....	66
18 U.S.C. §2381 .....	66, 169
18 U.S.C. §241 .....	66, 176, 249, 284, 293
18 U.S.C. §242 .....	176, 249
18 U.S.C. §247 .....	176, 249
18 U.S.C. §297 .....	284
18 U.S.C. §3 .....	343
18 U.S.C. §4 .....	343
18 U.S.C. §597 .....	338
18 U.S.C. §654 .....	318, 356
18 U.S.C. §872 .....	68, 176, 249
18 U.S.C. §873 .....	68
18 U.S.C. §876 .....	176, 249
18 U.S.C. §880 .....	176, 249
18 U.S.C. §911 .....	120, 121
18 U.S.C. §912 .....	98, 162, 208, 210, 238, 257, 320, 344, 350, 353, 364, 371
18 U.S.C. §912, 210, and 211 .....	210
18 U.S.C.A. §687 .....	275
22 U.S.C. §212 .....	213
22 U.S.C., Foreign Relations and Intercourse, Section §611 .....	195
26 U.S.C. §§7206, 7207 .....	364
26 U.S.C. §1313 .....	370
26 U.S.C. §162 .....	179, 254
26 U.S.C. §2105 .....	194
26 U.S.C. §3401(c) .....	71, 293, 363, 364, 365
26 U.S.C. §6020(b) .....	103
26 U.S.C. §6041 .....	79, 325
26 U.S.C. §6041(a) .....	203, 244, 245, 323, 325
26 U.S.C. §6065 .....	210, 354, 378
26 U.S.C. §6091 .....	135
26 U.S.C. §6109 .....	160, 323
26 U.S.C. §6671 .....	198, 232

26 U.S.C. §6671(b)	79, 232
26 U.S.C. §7203	198
26 U.S.C. §7343	79, 187, 198
26 U.S.C. §7408(c)	331
26 U.S.C. §7408(d)	124, 131, 183, 197, 293
26 U.S.C. §7421	104, 216
26 U.S.C. §7426	80, 370
26 U.S.C. §7441	80, 299, 369
26 U.S.C. §7448(j)(1)(B)(vi)	135
26 U.S.C. §7491	311
26 U.S.C. §7601	374
26 U.S.C. §7623	52
26 U.S.C. §7701	142, 367
26 U.S.C. §7701(a)(14)	104, 169, 172, 187, 189, 203, 245, 293, 321, 347, 350, 367, 370, 372
26 U.S.C. §7701(a)(16)	147, 319, 323
26 U.S.C. §7701(a)(26)	79, 105, 160, 180, 187, 188, 191, 195, 238, 245, 255, 304, 313, 325, 342, 356, 362, 363, 366
26 U.S.C. §7701(a)(30)	130, 131, 231, 284
26 U.S.C. §7701(a)(39)	124, 131, 183, 197, 258, 293, 331
26 U.S.C. §7701(a)(9) and (a)(10)	130, 188, 312, 313
26 U.S.C. §7701(b)(4)	284
26 U.S.C. §7701(b)(4)(B)	118, 130
26 U.S.C. §7701(c)	278, 284
26 U.S.C. §871	188, 353
26 U.S.C. §871(a)	269
26 U.S.C. §911	188
26 U.S.C. §911(d)(3)	136
28 U.S.C. §§144 and 455	283
28 U.S.C. §§144, 455	284
28 U.S.C. §§144, and 455	91
28 U.S.C. §§754 and 959(a)	132, 143, 223
28 U.S.C. §1332(a)(3)	118
28 U.S.C. §134(a)	73
28 U.S.C. §144	67, 100, 105, 155, 170, 267, 277
28 U.S.C. §1603(b)(3)	129
28 U.S.C. §1605(a)	269
28 U.S.C. §1605(b)(2)	129
28 U.S.C. §1653	118
28 U.S.C. §1746(2)	237
28 U.S.C. §1865	283
28 U.S.C. §1865(b)	283
28 U.S.C. §2111	290
28 U.S.C. §2201	350, 372
28 U.S.C. §2201(a)	337
28 U.S.C. §3002(15)(A)	79, 84, 131, 181, 187, 214, 256, 310, 342
28 U.S.C. §44(b)	73
28 U.S.C. §455	67, 100, 105, 155, 170, 267, 277, 299
31 U.S.C. §321	319
31 U.S.C. §321(d)	163
4 U.S.C. §105-113	232
4 U.S.C. §106	106
4 U.S.C. §110(d)	51, 130, 295
4 U.S.C. §72	179, 187, 188, 193, 196, 203, 254, 257, 280, 284, 287, 320, 325, 364, 367
40 Stat. 1065, Section 213(a)	52
42 U.S.C. §1301	373
42 U.S.C. §1983	276, 299
42 U.S.C. §1994	66, 184, 236, 239, 259, 267, 272, 276, 320, 372
42 U.S.C.A. §1983	276

44 U.S.C. §1505(a)(1).....	79, 276, 311
48 U.S.C. §1612.....	196
5 U.S.C. §2105.....	364
5 U.S.C. §2105(a).....	200, 293
5 U.S.C. §5517.....	106
5 U.S.C. §552.....	312
5 U.S.C. §552a.....	179, 254, 261
5 U.S.C. §552a(a)(2).....	264
5 U.S.C. §553(a).....	79
5 U.S.C. §553(a)(1).....	276, 311
5 U.S.C. §553(a)(2).....	276, 311
5 U.S.C. §556(d).....	135, 311
50 U.S.C. §841.....	98, 341, 351, 374
53 Stat. 489.....	81
720 I.L.C.S. 5/17-2.....	206
8 U.S.C. §1101.....	213
8 U.S.C. §1101(a)(21).....	84, 118, 120, 295
8 U.S.C. §1401.....	104, 117, 118, 120, 121, 122, 124, 130, 131, 252, 280, 282, 283, 284, 293, 295, 333, 346
8 U.S.C. §1448.....	212
8 U.S.C. §1481.....	195
A.R.S. §13-2006.....	205
A.R.S. §13-2406.....	205
A.S. §11.46.160.....	205
A.S. §11.56.830.....	205
A.S.C. §5-37-208.....	205
Anti-Injunction Act.....	310
Anti-Injunction Act, 26 U.S.C. §7421.....	79, 170, 310
Assimilated Crimes Act.....	295
Buck Act of 1940.....	106, 232
Buck Act, 4 U.S.C. §110(d).....	295
C.O.A. §13A-10-10.....	205
C.O.A. Title 13A, Article 10.....	205
C.O.V. §18.2-186.3.....	208
California Civil Code (1903), §2260.....	230
California Civil Code, §1589.....	244
California Revenue and Taxation Code, Section 17017.....	142
California Revenue and Taxation Code, Section 17018.....	142
California Vehicle Code.....	141
California Vehicle Code, Section 12502.....	143
California Vehicle Code, Section 12505.....	141, 144
California Vehicle Code, Section 12511.....	142
California Vehicle Code, Section 12805.....	142
California Vehicle Code, Section 14607.....	139
California Vehicle Code, Section 14607.6.....	141
California Vehicle Code, Section 516.....	141
Certiorari Act of 1925.....	51
Civ. Code Cal. (1903), §2282.....	229
Code of Conduct for United States Judges.....	277
D.C. Code §22-1404.....	205
D.C. Title 11, Section 854.....	205
D.C. Title 11, Section 907(3).....	205
Declaratory Judgments Act, 28 U.S.C. §2201.....	371
Declaratory Judgments Act, 28 U.S.C. §2201(a).....	79, 242, 276, 321
Emergency Bank Relief Act of 1933, 48 Stat. 1.....	126
Emergency Bank Relief Act, 48 Stat. 1.....	125
Federal Register Act, 44 U.S.C. §1505(a).....	311
Federal Reserve Act.....	52, 66, 68, 125, 126

Federal Tort Claims Act .....	303, 304
Federal Tort Claims Act, 28 U.S.C.A. §1346(b), 2674 .....	303
Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. §1605(a)(2).....	310
Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Chapter 97 .....	87, 121
G.L.M. Chapter 268, Section 33.....	206
G.L.R.I. §11-14-1 .....	208
General Business Law 380-S .....	207
H.R.S. §710-1016.....	205
House of Representatives, Ex. Doc. 99, 1867 .....	201
I.C. §25-30-1-18.....	206
I.C. Title XVI, Section 718.2 .....	206
I.R.C. §§1, 32, and 162.....	177
I.R.C. Section 162 .....	137
I.S. §18-3001 .....	206
Internal [INFERNAL] Revenue Code.....	341
Internal Revenue Code 106, 120, 122, 126, 128, 135, 152, 176, 178, 179, 180, 210, 241, 250, 253, 254, 277, 286, 302, 310, 311, 313, 314, 315, 320, 325, 327, 328, 329, 331, 334, 336, 337, 365, 366, 378 .....	
Internal Revenue Code of 1939.....	232
Internal Revenue Code of 1986, Section 7428 .....	242, 277, 321, 350, 372
Internal Revenue Code, Sections 1, 32, and 162 .....	252
Internal Revenue Code, Subtitle A 177, 179, 180, 182, 183, 185, 197, 244, 252, 254, 257, 258, 260, 304, 309, 310, 314, 362, 366, 371 .....	
Internal Revenue Code, Subtitle A of the U.S.C. ....	190
Internal Revenue Code, Subtitles A and C .....	103, 123, 189, 274, 350, 374
Internal Revenue Code, Title 26.....	135, 326
IRS Restructuring and Reform Act, Pub.Law 105-206, Title III, Section 3706, 112 Stat. 778.....	81, 127
Judicial Code of 1911 .....	80, 84
Judicial Code of 1940, Section 1, pp. 2453-2454, Exhibit 3 .....	283, 288
Judicial Code of 2000, Title 28 U.S.C.....	288
Judiciary Act of 1789, c. 20 .....	307
Judiciary Code of 1948.....	289
K.R.S. §21-3825.....	206
K.R.S. §434.570 .....	206
K.R.S. §514.60 .....	206
K.R.S. §532.034 .....	206
K.R.S. §61.080 .....	206
Law of 22 Prairial.....	42
M.C. §97-7-43.....	206
M.C.A. §45-7-209 .....	207
M.R.S. §570.223 .....	206
M.S. §609.475 .....	206
Mass. Rev. Laws (1902). ch. 147, 12 .....	229
Mich. Penal Code, Chapter XXXV, Section 750.217c.....	206
N.C.G.S. §14-277 .....	207
N.D.C.C. §12.1-13-04 .....	207
N.H.R.S. §359-I:2 .....	207
N.J.S.A. §2C:28-8 .....	207
N.M.S.A. §30-16-21.1 .....	207
N.R.S. §197.120 .....	207
N.R.S. §28-636.....	207
N.R.S. §28-639.....	207
O.C.G.A. §16-10-23.....	205
O.R.S. §162.365 .....	207
O.R.S. §165.803 .....	207
O.S. Title 21, Section 1533 .....	207
O.S. Title 21, Section 1533.1 .....	207
Oregon Revised Statutes (ORS), section 316.012 .....	329

Pen. Code. Ci 836, subd. 3 .....	267
Penal Code §484.1.....	205
Penal Law §190.23.....	207
Penal Law §190.78.....	207
Privacy Act, 5 U.S.C. §552a(a)(13) .....	177, 252
Public Salary Tax Act of 1939 .....	51, 106, 232
R.C.W. §18.71.190.....	208
R.S. §14:112.....	206
Rev. Civ. Code So. Dak. (1903), §1638.....	230
Rev. Civ. Code So. Dak. (1903), §1651.....	229
Rev. Code N. Dak (1895), 4298.....	229
Revenue Act of 1862.....	237
Revenue Act of 1862, 12 Stat. 432.....	126
Revenue Act of 1918, c. 18,40 Stat. 1057 .....	301
Revenue Act of 1918, Section 213.....	301
Revenue Act of 1932.....	301
Revenue Act of 1939, 53 Stat. 489.....	81
S.D.C.L. §22-40-16.....	208
S.D.C.L. §22-40-8.....	208
Sherman Anti-Trust Act.....	263
Social Security Act.....	182, 183, 257, 258
Social Security Act as of 2005, Section 1101 .....	373
Social Security Act, Section 1101(a)(2).....	373
Statutes §8-301.....	206
Statutes At Large.....	275, 338
Statutes At Large, 53 Stat 1, Section 4.....	328
T.C. §39-16-301 .....	208
T.S. §32.51 .....	208
Tariff Act of 1930 .....	280, 372
Tariff Act of 1930, Section 516A(f)(10).....	277
Tex. Code Crim. Proc. Ann. arts. 18.01, .02 (West 1989).....	113
Tex. Gov't Code Ann. § § 601.007, .008(b), (c) (West 1994 & Supp. 2004).....	113
Title 1: General Provisions.....	291
Title 18 of the U.S. Code, Chapter 95 .....	211
Title 18: Crimes and Criminal Procedure.....	291
Title 26.....	188, 327
Title 26 (I.R.C.) of the U.S. Code .....	252
Title 26 of the U.S. Code.....	376
Title 26: Internal Revenue.....	291
Title 28: Judiciary and Judicial Procedure .....	291
Title 42.....	258
Title 42 of the U.S. Code.....	183, 190
Title 42: The Public Health and Welfare.....	291
Title 5 of the U.S. Code.....	178, 252, 254, 324
Title 5: Government Organization and Employees .....	291
Title 50: War and National Defense .....	291
Trust Indenture Act of 1939, 15 U.S.C., Chapter 2A .....	232
Tucker Act, 28 U.S.C.A. §1346(a)(2), 1491 .....	303
U.C. §76-8-512.....	208
U.C.C. §1-308 .....	237
U.S. Code .....	161
United States of America Money Act, 1 Stat. 246, April 2, 1792 .....	125
United States of America Money Act, 1 Stat. 246-251, Section 19 .....	127
W.S. §6-3-901 .....	209
W.S. §6-5-307.....	209
W.S. §943.201.....	208
W.V.C. §61-5-27a(e).....	208

## Regulations

20 C.F.R. §422.103 .....	324, 369
20 C.F.R. §422.103(d).....	160, 238
20 C.F.R. §422.104 .....	131, 231, 323
22 C.F.R. §51.7 .....	160
22 C.F.R., Foreign Relations, Sections §§92.12 - 92.30 .....	195
26 C.F.R. §1.1441-1(c)(3) .....	188
26 C.F.R. §1.871-2.....	133
26 C.F.R. §301.6109-1 .....	160
26 C.F.R. §301.7701-5 .....	131
26 C.F.R. §31.3401(a)-3.....	80, 321
26 C.F.R. §31.3401(a)-3.....	242
26 C.F.R. §31.3402(p)-1 .....	242, 321
26 C.F.R. §310.6109 .....	323
26 C.F.R. §601.702 .....	312
5 C.F.R. §2635.101 .....	188, 199
5 C.F.R. §2635.101(a).....	199
5 C.F.R. §2635.101(b).....	193
Federal Register.....	276, 311
Title 20 of the Code of Federal Regulations, Parts 400-499 .....	178, 253
Treasury Regulations.....	378

## Rules

Brandeis Rules.....	163
Federal Rule of Civil Procedure 17(b) .. 79, 116, 131, 132, 143, 183, 185, 187, 197, 223, 224, 258, 280, 293, 313, 325, 345 .....	185
Federal Rule of Civil Procedure 17(d) .....	185
Federal Rule of Civil Procedure 19(b) .....	118
Federal Rule of Civil Procedure 21 .....	118
Federal Rule of Civil Procedure 8(b)(6).....	312, 354
Federal Rule of Criminal Procedure 43.....	283
Federal Rule of Criminal Procedure 52(b) .....	290
Federal Rule of Evidence 610 .....	291, 327
Federal Rule of Evidence 802 .....	244, 323
Hearsay Rule, Federal Rule of Evidence 802.....	291, 327
Tax Court Rule 13 .....	370, 371, 372

## Cases

4 Wheat. 404, 4 L.Ed. 601 .....	100
A.C. Aukerman Co. v. R.L. Chaides Constr. Co., 960 F.2d. 1020, 1037 (Fed.Cir.1992) .....	376
Adderley v. State of Florida, 385 U.S. 39, 49 (1967).....	58
Adkins v. Children's Hospital, 261 U.S. 525, 544 , 43 S.Ct. 394, 24 A.L.R. 1238 .....	310
Allen v. Graham, 446 P.2d. 240, 243. (Ct. App. Ariz. 1968).....	271
Amanda Sykes, Appellant v. The State of Texas, Appellee, NO. 03-02-00783-CR, COURT OF APPEALS OF TEXAS, THIRD DISTRICT, AUSTIN .....	113
American Constr. Co. v. Jacksonville, T. & K. W. R. Co., 148 U.S. 372 (1893) .....	289
Arkansas-Missouri Power Co. v. Brown, 176 Ark. 774, 4 S.W.2d. 15, 58 A.L.R. 534 .....	50, 114
Arnson v. Murphy, 109 U.S. 238, 3 Sup.Ct. 184, 27 L.Ed. 920.....	78, 105, 164, 226, 270
Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936).....	189, 196
Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936).....	217, 232, 270, 272
Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977) .....	274, 298, 371



Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S., at 455, n. 13, 97 S.Ct., at 1269, n. 13274, 298, 371	
Attorney General v. Hatton, Bunbury's Exch. Rep. 262.....	311
Attorney General v. Jewers and Batty, Bunbury's Exch. Rep. 225 .....	311
Attorney General v. Sewell, 4 M.&W. 77 .....	311
Attorney General v. Weeks, Bunbury's Exch. Rep. 223.....	311
Bailey v. Alabama, 219 U.S. 219 .....	286
Bailey v. Alabama, 219 U.S. 219 (1911).....	152
Bailey v. State of Alabama, 219 U.S. 219 (1911) .....	376
Baker v. Montana Petroleum Co., 99 Mont. 465, 44 P.2d. 735.....	50, 114
Ball v. United States, 140 U.S. 118, [539 U.S. 78] 128-129 (1891).....	289
Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio.St. 16, 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905).....	99
Balzac v. Porto Rico, 258 U.S. 298 (1922) .....	67, 297
Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839).....	60, 171
Bank of Nova Scotia v. United States, 487 U.S. 250, 254-255 (1988).....	290
Barnet v. National Bank, 98 U.S. 555, 558, 25 L.Ed. 212 .....	78, 105, 164, 226, 270
Beagle v. Motor Vehicle Acc. Indemnification Corp., 44 Misc.2d 636, 254 N.Y.S.2d. 763, 765 .....	102, 358
Beck v. Buena Park Hotel Corp., 30 Ill.2d. 343, 196 N.E.2d. 686 (1964) .....	270
Beck v. Missouri Valley Drainage District of Holt County, 46 F.2d. 632, 84 A.L.R. 1089 (8th Cir. 1931) .....	271
Bell v. United States, 349 U.S. 81, 83 (1955) .....	265
Berends v. Butz, 357 F.Supp. 143 (1973) .....	90
Blair v. Chicago, 201 U.S. 400, 50 L.Ed. 801, 26 S.Ct. 427 .....	50, 114
Blanc v. United States, 140 F.Supp. 481 (E.D.N.Y.1956) .....	271
Board of County Com'rs of Lemhi County v. Swensen, Idaho, 80 Idaho 198, 327 P.2d. 361, 362 .....	261, 315, 357
Board of Education, etc. v. County Board of School Trustees, 28 Ill.2d. 15, 191 N.E.2d. 65 (1963).....	271
Bogle v. Bogle, 3 Allen, 158 .....	230
Bollow v. Federal Reserve Bank of San Francisco, 650 F.2d. 1093 (9th Cir. 1981).....	148
Boon v. Clark, 214 S.S.W. 607 .....	217
Boone v. Merchants' & Farmers' Bank, D.C.N.C.. 285 F. 183. 191.....	267
Bowditch v. Banuelos, 1 Gray, 220.....	230
Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174 (1926).....	174
Boyd v. State of Nebraska, 143 U.S. 135 (1892) .....	144, 146
Brady v. U.S., 397 U.S. 742 (1970) .....	236, 310, 328
Bridgeport v. New York & N.H.R. Co., 36 Conn. 255, 4 Am.Rep. 63 .....	268, 315
Broadrick v. Oklahoma, 413 U.S. 601, 616 -617 (1973).....	77, 183, 224, 259, 262, 280
Brookhart v. Janis, 384 U.S. 1, 86 S.Ct. 1245, 16 L.Ed.2d. 314 (1966).....	310, 328
Brooks v. Sessoms, 47 Ga.App. 554, 171 S.E. 222, 224.....	267
Brushaber v. Union Pacific Railroad Co., 240 U.S. 1 (1916).....	235
Buckley v. Valeo, 424 U.S., at 122, 96 S.Ct., at 683.....	78, 371
Budd v. People of State of New York, 143 U.S. 517 (1892).....	182, 240, 241, 256, 319
Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325 .....	278, 365, 375
Butler v. Phillips, 38 Colo 378, 88 P 480 .....	288
C.I.R. v. Trustees of L. Inv. Ass'n, 100 F.2d. 18 (1939) .....	243, 322
Caha v. U.S., 152 U.S. 211 (1894).....	117, 161
Calder v. Bull, 3 U.S. 386 (1798).....	176, 250
Camden v. Allen, 2 Dutch., 398 .....	98, 102, 174, 243, 248, 306, 322
Card v. State (Fla) 497 So.2d. 1169, 11 FLW 521, cert den 481 U.S. 1059, 95 L.Ed.2d. 858, 107 S.Ct. 2203 .....	287
Cargill v. Thompson, 57, Minn. 534, 59 N.W. 638.....	362
Carmine v. Bowen, 64 A. 932 (1906) .....	192
Carter v. Carter Coal Co., 298 U.S. 238 (1936) .....	310
Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936) .....	196
Catlett v. Hawthorne, 157 Va. 372, 161 S.E. 47, 48.....	199
Cereghino v. State By and Through State Highway Commission, 230 Or. 439, 370 P.2d. 694, 697.....	124, 317
Chambers v. Adair, 110 Ky. 942, 62 S.W. 1128 .....	287
Cheltenham Tp. v. Cheltenham Tp. Police Dept., 11 Pa.Cmwlt. 348, 312 A.2d. 835, 838.....	264
Chicago &c. R. Co. v. Chicago, 166 U.S. 226 .....	122, 347
Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452.....	77, 91, 181, 187, 193, 255, 314, 343

Chicago General R. Co. v. Chicago, 176 Ill. 253, 52 N.E. 880.....	50, 114
Chicago Motor Coach v. Chicago, 169 N.E. 22.....	217
Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181 ...	77, 91, 181, 186, 192, 255, 314, 343
Chisholm v. Georgia, 2 U.S. (Dall.) 419, 1 L.Ed. 440 (1793).....	60, 97, 304, 346
Chisholm v. Georgia, 2 U.S. (Dall.) 419, 447, 1 L.Ed. 440 (1793).....	101, 357
Chisholm, Ex'r. v. Georgia, 2 Dall. (U.S.) 419, 1 L.Ed. 454, 457, 471, 472 (1794).....	144
Chrysler Light & P. Co. v. Belfield, 58 N.D. 33, 224 N.W. 871, 63 A.L.R. 1337.....	50, 114
City of Boerne v. Florez, Archbishop of San Antonio, 521 U.S. 507 (1997).....	253, 355
City of Terre Haute v. Burns, 69 Ind.App. 7, 116 N.E. 604, 608.....	112
Civil Service Comm'n v. Letter Carriers, 413 U.S. 548, 556 (1973).....	77, 183, 224, 259, 262, 280
Clapp v. Sandidge, 230 Ky. 594, 20 S.W.2d. 449.....	287
Clark v. United States, 95 U.S. 539 (1877).....	237
Clearfield Trust Co. v. United States, 318 U.S. 363, 369 (1943).....	88, 103, 262, 271
Cleveland Bd. of Ed. v. LaFleur (1974) 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215.....	376
Clyatt v. U.S., 197 U.S. 207 (1905).....	239, 273, 372
Cohens v. Virginia, 6 Wheat. 264 (1821).....	244
Colautti v. Franklin, 439 U.S. 379 (1979).....	365
Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979).....	152, 365
Colautti v. Franklin, 439 U.S. at 392-393, n. 10.....	152, 278, 362, 375
College Savings Bank v. Florida Prepaid Postsecondary Education Expense, 527 U.S. 666 (1999).....	88
Collins v. Kentucky, 234 U.S. 634, 638, 34 S.Ct. 924.....	265
Comegys v. Vasse, 1 Pet. 193, 212, 7 L.Ed. 108.....	78, 105, 164, 226, 270
Commonwealth v. Di Stasio, 297 Mass 347, 8 N.E.2d. 923, 113 A.L.R. 1133.....	287
Commonwealth, Dept. of Highways v. Fister, 376 S.W.2d. 543 (Ky. 1964).....	271
Compare Springer v. Philippine Islands, 277 U.S. 189, 201, 202, 48 S.Ct. 480, 72 L.Ed. 845.....	78
Connally vs. General Construction Co., 269 U.S. 385 (1926).....	265
Connick v. Myers, 461 U.S. 138, 147 (1983).....	77, 183, 224, 259, 262, 280
Cook v. Singer Sewing Mach. Co., 32 P.2d. 430, 431. 138 Cal.App. 418.....	267
Cook v. Tait.....	121
Cook v. Tait, 265 U.S. 47 (1924).....	117, 119, 120
Cooke v. United States, 91 U.S. 389, 398 (1875).....	89, 103, 262, 272
Cotton v. United States, 52 U.S. (11 How.) 229, 231, 13 L.Ed. 675 (1851).....	101, 357
Crowell v. Benson, 285 U.S. 22, 52 S.Ct. 285, 76 L.Ed. 598 (1932).....	274, 298, 371
Crowell v. Benson, supra, 285 U.S., at 50-51, 52 S.Ct., at 292.....	274, 298, 371
Cruger v. Halliday, 11 Paige, 314.....	230
Cubic Corp. v. Marty, 4 Dist., 185 C.A.3d. 438, 229 Cal.Rptr. 828, 833.....	230
Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035.....	160, 186, 192, 324, 368
Davidson v. New Orleans, 96 U.S. 97, 102.....	122, 347
Davis v. Davis. TexCiv-App., 495 S.W.2d. 607. 611.....	123, 317
De Groot v. United States, 5 Wall. 419, 431, 433, 18 L.Ed. 700.....	78, 105, 164, 226, 270
DeCarlo v. Geryco, Inc. 46 N.C.App. 15, 264 S.E.2d. 370, 375.....	264
Del Vecchio v. Bowers, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 (1935).....	376
Delamora v. State, 128 S.W.3d 344, 2004 Tex. App. LEXIS 1059, No. 03-02-00557-CR, 2004 Tex. App. LEXIS 1059, at *25-33 (Tex. App.--Austin Feb. 5, 2004, no pet. h.).....	113
Delany v. Moralitis, C.C.A.Md., 136 F.2d. 129, 130.....	102, 358
Delaware &c. R. Co. v. Pennsylvania, 198 U.S. 341, 358.....	122, 347
Deming v. United States, 1 Ct.Cl. 190, 191 (1865).....	263
Dismuke v. United States, 297 U.S. 167, 56 S.Ct. 400, 80 L.Ed. 561 (1936).....	271
Division of Aid for the Aged, etc., v. Hogan, 143 Ohio.St. 186, 54 N.E.2d. 781 (1944).....	270
Dollar Savings Bank v. United States, 19 Wall. 227.....	129, 311
Downes v. Bidwell, 182 U.S. 244 (1901).....	45, 90, 94, 100, 286, 378
Downes v. Bidwell, 182 U.S. 244 (1901), Justice Harlan, Dissenting.....	49, 50
Dred Scott v. Sandford, 60 U.S. 393, 508-509 (1856).....	240, 318
Dred Scott v. Sandford, 60 U.S. 393, 509-510 (1856).....	118, 161
Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972).....	243, 322, 350
Edler v. Frazier, 174 Iowa 46, 156 N.W. 182, 187.....	167
Edwards v. Cuba Railroad, 268 U.S. 628, 633.....	174

Elliott v. City of Eugene, 135 Or. 108, 294 P. 358, 360.....	268, 315
Ellis v. Boston, H. & E. Railroad, 107 Mass. 1.....	230
Ellis v. United States, 206 U.S. 246, 27 S.Ct. 600 (1907).....	304
Energy Reserves Group, Inc. v. Kansas Power & Light Co., 459 U.S. 400, 412-413, and n. 14 (1983).....	262
Evans v. Gore, 253 U.S. 245.....	277
Evans v. Gore, 253 U.S. 245 (1920).....	52, 300, 301
Everson v. Bd. of Ed., 330 U.S. 1, 15 (1947).....	340
Ex parte Atocha, 17 Wall. 439, 21 L.Ed. 696.....	78, 105, 164, 226, 270
Ex parte Grundy, 110 Tex. Crim. 367, 8 S.W.2d. 677, 677 (Tex. Crim. App. 1928).....	113
Ex parte State ex rel. Attorney General, 100 So. 312, 313, 211 Ala. 1.....	267
Farmers' & Mechanics' National Bank v. Dearing, 91 U.S. 29, 35, 23 L.Ed. 196.....	78, 105, 164, 226, 270
Fauntleroy v. Lum, 210 U.S. 230, 28 S.Ct. 641.....	129, 310
First Trust Co. of Lincoln v. Smith, 134 Neb. 84, 277 N.W. 762 (1938).....	97, 126
Fischer v. United States, 529 U.S. 667 (2000).....	265
Flemming v. Nestor, 363 U.S. 603 (1960).....	156, 229, 231
Flemming v. Nestor, 363 U.S. 603, 80 S.Ct. 1367 (1960).....	271
Flemming v. Nestor, 363 U.S. 603, 80 S.Ct. 1367, 4 L.Ed.2d. 1435 (1960).....	270
Flint v. Stone Tracy Co., 220 U.S. 107 (1911).....	316
Flora v. U.S., 362 U.S. 145 (1960).....	319
Flora v. United States, 362 U.S. 145, 80 S.Ct. 630, 647 (1960).....	276
Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1949).....	117, 161
Fong Yue Ting v. United States, 149 U.S. 698 (1893).....	212
Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935).....	152, 278, 362, 365, 375
Franklin County v. Public Utilities Com., 107 Ohio.St. 442, 140 N.E. 87, 30 A.L.R. 429.....	50, 114
Franklin Fire Ins. Co. v. Noll, 115 Ind.App. 289, 58 N.E.2d. 947, 949, 950.....	167
Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271 U.S. 583.....	104, 355
Frost v. Railroad Commission, 271 U.S. 583, 46 S.Ct. 605 (1926).....	83, 215
Fullilove v. Klotznick, 448 U.S. 448, at 474 (1990).....	162
Fulton Light, Heat & Power Co. v. State, 65 Misc.Rep. 263, 121 N.Y.S. 536.....	123, 316
Gaitan v. State, 905 S.W.2d. 703, 707 [*9] (Tex. App.--Houston [14th Dist.] 1995, pet. ref'd).....	113
Gardner v. Broderick, 392 U.S. 273, 277 -278 (1968).....	77, 183, 223, 259, 262, 280
Georgia Dep't of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524.....	77, 91, 181, 186, 192, 255, 314, 343
Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263.....	233, 235
Glass v. The Sloop Betsey, 3 (U.S.) Dall 6.....	87, 115
Glasser v. United States, 314 U.S. 60, 70-71, 86 L.Ed. 680, 699, 62 S.Ct. 457.....	310, 328
Glidden Co. v. Zdanok, 370 U.S. 530, 535 (1962).....	289
Glidden Co. v. Zdanok, 370 U.S. 530, 8 L.Ed.2d. 671, 82 S.Ct. 1459, 50 BNA LRRM 2693, 45 CCH LC ¶ 17685.....	287
Glidden Co. v. Zdanok, 370 U.S., at 548-549, and n. 21, 82 S.Ct., at 1471-1472, and n. 21.....	274, 298, 371
Glidden, 370 U.S. at 536.....	289, 290
Godesky v. Provo City Corp., Utah, 690 P.2d. 541, 547.....	291, 326
Gomillion v. Lightfoot, 364 U.S. 339, 345.....	104, 168
Goodrich v. Edwards, 255 U.S. 527, 535.....	173
Gordon v. United States, 7 Wall. 188, 195, 19 L.Ed. 35.....	78, 105, 164, 226, 270
Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303.....	50, 114
Graphic Arts Finishers, Inc. v. Boston Redevelopment Authority, 357 Mass. 49, 255 N.E.2d. 793, 795.....	264
Graves v. People of State of New York, 306 U.S. 466 (1939).....	189
Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581.....	232, 270
Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527.....	163
Green v. Dept. of Public Welfare of the State of Delaware, 270 F.Supp. 173 (Del.1967).....	271
Gulf Refining Co. v. Cleveland Trust Co., 166 Miss. 759, 108 So. 158, 160.....	316
Gulf, C. & S. F. R. Co. v. Ellis, 165 U.S. 150 (1897).....	96, 97, 100, 262, 268
Hale v. Henkel, 201 U.S. 43, 74 (1906).....	178, 252
Hall v. Wingate, 159 Ga. 630, 126 S.E. 796, 813.....	167
Halperin v. Kissinger, 606 F.2d. 1192 (D.C. Cir. 1979).....	97, 126
Hammer v. Dagenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724.....	196
Hanson v. Vernon, 27 Ia., 47.....	243
Hanson v. Vernon, 27 Ia., 47.....	102, 174, 248, 306

Hanson v. Vernon, 27 Ia., 47.....	322
Harman v. Forssenius, 380 U.S. 528 at 540, 85 S.Ct. 1177, 1185 (1965).....	104, 168, 355
Harrell v. Tobriner, 279 F.Supp. 22 (D.C.1967).....	271
Hatch v. Carpenter, 9 Gray (Mass.) 274.....	267
Hatter v. U.S., 532 U.S. 557 (2001).....	92
Hatter v. U.S., 532 U.S. 557 at 567 (2001).....	302
Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964).....	253, 355
Heim v. McCall, 239 U.S. 175, 188, 36 S.Ct. 78, 82, 60 L.Ed. 206 (1915).....	101, 357
Hoffmann v. Kinealy, Mo., 389 S.W.2d. 745, 752.....	123
Home Bldg. & Loan Ass'n v. Blaisdell, 290 U.S. 398 (1934).....	98
Home Bldg. & Loan Ass'n v. Blaisdell, 290 U.S. 398, 54 S.Ct. 231, 78 L.Ed. 413, 88 A.L.R. 1481 (1934).....	97, 126
Housing Authority of Cherokee National of Oklahoma v. Langley, Okl., 555 P.2d. 1025, 1028.....	240, 318
Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991).....	172, 242, 321, 350, 372
Hume v. U. S., 10 S.Ct. 134, 132 U.S. 406, 33 L.Ed. 393.....	167
In re Application of Eng, 113 Wash 2d 178, 776 P.2d. 1336.....	287
In re Bergeron, 220 Mass. 472, 107 N.E. 1007, 1008, Ann.Cas.1917A, 549.....	199
In re Durant Community School District, 252 Iowa 237, 106 N.W.2d. 670 (1960).....	271
In re McCowan , 177 Cal. 93, 170 P. 1100 (1917).....	148
In re Mytinger, D.C.Tex. 31 F.Supp. 977,978,979.....	175, 249
In re O'Donnell's Estate, 253 Iowa 607, 113 N.W.2d. 246 (1962).....	270
In re Olmstead, 24 App.Div. (N. Y.) 190.....	230
In re Pardee's Estate, 259 App Div 101, 18 N.Y.S.2d. 413.....	288
In re Riggle's Will, 11 A.D.2d. 51 205 N.Y.S.2d. 19, 21, 22.....	275
In re Santillanes, 47 N.M. 140, 138 P.2d. 503.....	287
In re Turner, 94 Kan. 115, 145 P. 871, 872, Ann.Cas.1916E, 1022.....	271, 366
In re Wingler, 231 N.C. 560, 58 S.E.2d. 372.....	287
Indiana State Ethics Comm'n v. Nelson (Ind App), 656 N.E.2d. 1172.....	77, 91, 181, 187, 193, 255, 314, 343
Inland Navigation Co. v. Chambers, 202 Or. 339, 274 P.2d. 104 (1954).....	271
Insurance Co. of North America v. Kunin, 175 Neb. 260, 121 N.W.2d. 372, 375, 376.....	283
International Harvester Co. v. Kentucky, 234 U.S. 216, 221 , 34 S.Ct. 853.....	265
International Shoe Co. v. Washington, 326 U.S. 310 (1945).....	87
Irwin v. Gavit, 268 U.S. 161, 167.....	174
Jack Cole Co. v. MacFarland, 337 S.E.2d. 453, Tenn.....	83, 218
James v. Bowman, 190 U.S. 127, 139 (1903).....	253, 355
Jaramillo v. Romero, 1 N.Mex. 190, 194.....	239, 272
Jensen v. Brown, 19 F.3d. 1413, 1415 (Fed.Cir.1994).....	376
Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.....	77, 91, 180, 186, 192, 255, 314, 343
Johnson v. Manhattan R. Co., 61 F.2d. 934, 938 (CA2 1932) (L. Hand, J.).....	290
Johnson v. State, 27 Ga. App. 679,109 S.E. 526,527.....	112
Johnson v. Zerbst, 304 U.S. 458, 464, 82 L.Ed. 1461, 1466, 58 S.Ct. 1019, 146 A.L.R. 357.....	310
Jones, 1 Cl.Ct. at 85.....	89, 272
Julliard v. Greenman: 110 U.S. 421, (1884).....	102
Kaehn v. St. Paul Co-op. Ass'n, 156 Minn. 113, 194 N.W. 112.....	199
Katz v. Brandon, 156 Conn. 521, 245 A.2d. 579, 586.....	175, 249, 317
Keller v. State, 102 Ga. 506, 31 S.E. 92.....	267
Kelley v. Johnson, 425 U.S. 238, 247 (1976).....	77, 183, 223, 258, 261, 280
Kent v. Dulles, 357 U.S. 116 (1958).....	216
Labberton v. General Cas. Co. of America, 53 Wash.2d. 180, 332 P.2d. 250, 252, 254.....	123, 316
Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710.....	160, 186, 192, 324, 368
Lane v. Railey, 280 Ky. 319, 133 S.W.2d. 74, 79, 81.....	361
Larson v. South Dakota, 278 U.S. 429, 73 L.Ed. 441, 49 S.Ct. 196.....	50, 114
Latrobe v. J. H. Cross Co., D.C.Pa., 29 F.2d. 210, 212.....	267
Lechmere Tire and Sales Co. v. Burwick, 360 Mass. 718, 720, 721, 277 N.E.2d. 503.....	230
License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866).....	104, 189, 197, 238, 304, 373
Ligare v. Chicago, 28 N.E. 934.....	217
Linehan v. Travelers Ins. Co., 370 Ill. 157, 18 N.E.2d. 178.....	288
Lippencott v. Allander, 27 Iowa 460.....	233, 235



Loan Ass'n v. Topeka, 87 U.S. (20 Wall.) 655, 665 (1874).....	74, 97, 355
Loan Association v. Topeka, 20 Wall. 655 (1874).....	98, 102, 174, 243, 248, 251, 306, 322, 360
Long v. Rasmussen, 281 F. 236 (1922).....	243, 322
Long v. Rasmussen, 281 F. 236, 238 (1922).....	370
Lord v. Equitable Life Assur. Soc., 194 N.Y. 212, 81 N.E. 443, 22 L.R.A., N.S., 420 .....	315
Louisville v. Louisville Home Tel. Co., 149 Ky. 234, 148 S.W. 13 .....	50, 114
Lucas v. Earl, 281 U.S. 111 (1930).....	92
Ludecke v. Watkins, 335 U.S. 160, 92 L.Ed. 1881, 1890, 68 S.Ct. 1429 (1948).....	2, 58
MacLeod v. United States, 229 U.S. 416, 33 S.Ct. 955, 57 L.Ed. 1260.....	93, 323, 368
Macy v. Heverin, 44 Md.App. 358, 408 A.2d. 1067, 1069 .....	193
Madlener v. Finley (1st Dist) 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697 .....	77, 181, 186, 192, 255, 314, 343
Madlener v. Finley (1st Dist), 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697 .....	91
Magill v. Browne, Fed.Cas. No. 8952, 16 Fed.Cas. 408 .....	224
Manley v. Georgia, 279 U.S. 1, 49 S.Ct. 215, 73 L.Ed. ....	285
Manufacturing Co. v. Corn Products Co., 236 U.S. 165, 174, 175, 35 Sup.Ct. 398, 59 L.Ed. 520, Ann.Cas. 1916A, 118 164	
Marbury v. Madison, 1 Cranch, 137, 176.....	47, 50
Marbury v. Madison, 5 U.S. 137, 1 Cranch 137, 2 L.Ed. 60 (1803) .....	275, 290
Martin v. Hunter, 1 Wheat. 304, 326, 331.....	47
Martin v. Hunter, 1 Wheat. 304, 327.....	46
Maryland Port Admin. V. I.T.O. Corp. of Baltimore, 40 Md.App. 697, 395 A.2d. 145, 149 .....	303
Matter of Mayor of N.Y., 11 Johns., 77 .....	98, 102, 174, 243, 248, 306, 322
Matter of Miller, 15 Abb. Pr. 277.....	230
McCulloch v. Md., 4 Wheat. 431 .....	98, 174, 248, 306
McDowell, 159 U.S. at 601.....	290
McIntosh v. Dill, 86 Okl. 1, 205 P. 917, 925 .....	271, 366
McLean v. United States, 226 U.S. 374, 33 Sup.Ct. 122, 57 L.Ed. 260.....	78, 105, 164, 226, 270
McMillan v. Pennsylvania, 477 U.S. 79 (1986).....	285
McNatt v. State, 130 Tex.Cr.R. 42, 91 S.W.2d. 1068, 1069 .....	112
McPherson v. Blacker, 146 U.S. 1, 24, 13 S.Ct. 3, 6, 36 L.Ed. 869 (1892) .....	101, 357
Medbury v. United States, 173 U.S. 492, 198, 19 Sup.Ct. 503, 43 L.Ed. 779.....	78, 105, 164, 226
Meese v. Keene, 481 U.S. 465, 484 (1987).....	152, 365
Meese v. Keene, 481 U.S. 465, 484-485 (1987) .....	152, 278, 362, 375
Meister v. Moore, 96 U.S. 76 (1873) .....	305
Merchants' L. & T. Co. v. Smietanka, 255 U.S. 509, 219 .....	173
Meredith v. United States, 13 Pet. 486, 493.....	129, 311
Meyer v. State of Nebraska, 262 U.S. 390 (1923).....	148
Michigan Employment Sec. Commission v. Patt, 4 Mich.App. 228, 144 N.W.2d. 663, 665.....	175
Miles v. Graham, 268 U.S. 501 (1925) .....	52, 301
Miles v. Safe Deposit Co., 259 U.S. 247, 252-253.....	174
Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954).....	119, 135, 137, 197, 212
Milliken v. Meyer, 311 U.S. 457, 463 (1940) .....	87
Milwaukee v. White, 296 U.S. 268 (1935).....	129, 311
Minor v. Happersett, 88 U.S. (21 Wall.) 162, 166-168 (1874).....	222
Missouri Pacific Railway v. Nebraska, 164 U.S. 403, 417.....	122, 347
Mitchell v. Harmony, 54 U.S. 115, 13 How. 115, 14 L.Ed. 75 (1851) .....	97, 126
Montana Power Co. v. Bokma, Mont., 457 P.2d. 769, 772, 773.....	175, 248, 317
Morehead v. State Dept. of Roads, 195 Neb. 31, 236 N.W.2d. 623, 627 .....	264
Morrison v. California, 291 U.S. 82, 96 -97.....	286
Morton v. State, 761 S.W.2d. 876, 878 (Tex. App.--Austin 1988, pet. ref'd) .....	113
Mt. Hope Cemetery v. Boston, 158 Mass. 509, 519.....	122, 347
Munn v. Illinois, 94 U.S. 113, 139-140 (1876) .....	159
Murray v. City of Charleston, 96 U.S. 432 (1877).....	89, 263
Murray's Lessee v. Hoboken Land & Improvement Co., 18 How. 272, 284 (1856).....	274, 298, 371
New Orleans Gas Co. v. Louisiana Light Co., 115 U.S. 650 (1885).....	160, 235
New York Life Ins. Co. v. Gamer, 303 U.S. 161, 171, 58 S.Ct. 500, 503, 82 L.Ed. 726 (1938) .....	376
New York Times v. Sullivan, 376 U.S. 254 (1964) .....	376
Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100.....	278, 365, 375

Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989) .....	118
Nguyen v. United States, 539 U.S. 69 (2003) .....	290
Nikulnikoff v. Archbishop, etc., of Russian Orthodox Greek Catholic Church, 142 Misc. 894, 255 N.Y.S. 653, 66390, 329, 336, 337	
Northern Liberties v. St. John’s Church, 13 Pa. St., 104.....	98, 101, 174, 243, 248, 306, 322
Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983).....	274, 298, 371
Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. at 83-84, 102 S.Ct. 2858 (1983).....	78
Norton v. Shelby Co State of Tennessee, 118 U.S. 425, 6 S.Ct. 1121, 30 L.Ed. 178 (1886).....	203
Norton v. Shelby County, 6 S.Ct. 1121, 118 U.S. 425, 30 L.Ed. 78 .....	112
O’Connor v. Ortega, 480 U.S. 709, 723 (1987) .....	77, 183, 223, 258, 261, 280
O’Donoghue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933) .....	369
O’Donoghue v. United States, 289 U.S. 516, 532 (1933) .....	299
O’Malley v. Woodrough, 307 U.S. 277 (1939).....	52, 277, 300, 302
O’Neill v. United States, 231 Ct.Cl. 823, 826 (1982) .....	262, 272
Olmstead v. United States, 277 U.S. 438, 478 (1928).....	178, 253
Olmstead v. United States, 277 U.S. 438, 485 (1928).....	313
O’Malley v. Woodrough, 307 U.S. 277 (1939) .....	92, 301
O’Neill v. United States, 231 Ct.Cl. 823, 826 (1982) .....	89, 103
Osborn v. Bank of U.S., 22 U.S. 738 (1824).....	114, 201, 306, 307, 308, 309
Pack v. Southwestern Bell Tel. & Tel. Co., 215 Tenn. 503, 387 S.W.2d. 789, 794.....	174, 248, 317
Papasan v. Allain, 478 U.S. 265 (1986) .....	232
Parish v. MacVeagh, 214 U.S. 124, 29 Sup.Ct. 556, 53 L.Ed. 936.....	78, 105, 164, 226, 270
Paul v. Virginia, 8 Wall. 168, 19 L.Ed. 357 .....	224
Pennsylvania R. Co. v. Bowers, 124 Pa 183, 16 A 836.....	51
Pennsylvania R. Co. v. Bowers, 124 Pa. 183, 16 A. 836.....	114
People v. Brautigan, 310 Ill. 472, 142 N.E. 208, 211.....	112
People v. Larry C. (3rd Dist) 234 Cal.App.3d. 405, 286 Cal.Rptr. 52, 91 CDOS 7715, 91 Daily Journal DAR 11736 ....	287
People v. Utica Ins. Co., 15 Johns. (N.Y.) 387, 8 Am.Dec. 243 .....	268, 315
Perry v. United States, 294 U.S. 330 (1935) .....	262
Perry v. United States, supra at 352 (1935).....	88, 103, 262, 271
Pickens v. Johnson, 42 Cal.2d. 399, 267 P.2d. 801 (Cal. 03/01/1954).....	290
Pierce v. Emery, 32 N.H. 484.....	268, 315
Pioneer Mining Co. v. Ty berg, C.C.A.Alaska, 215 F. 501, 506, L.R.A.1915B, 442 .....	199
Plessy v. Ferguson, 163 U.S. 537, 542 (1896) .....	239, 372
Poindexter v. Greenhow, 114 U.S. 270, 288, 5 S.Ct. 903, 29 L.Ed. 185 (1885).....	101, 357
Poindexter v. Greenhow, 114 U.S. 270, 5 S.Ct. 903 (1885).....	303
Pollock v. Farmers’ Loan & Trust Co., 157 U.S. 429, 158 U.S. 601 (1895).....	102
Pope v. Pope, 213 Ark. 321, 210 S.W.2d. 319 .....	287
Pray v. Northern Liberties, 31 Pa.St., 69.....	98, 101, 174, 243, 248, 306, 322
Price v. United States, 269 U.S. 492 , 46 S.Ct. 180.....	129, 311
Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, 36 U.S. 420 (1837).....	143, 181, 256
Providence Bank v. Billings, 29 U.S. 514 (1830) .....	330
Public Workers v. Mitchell, 330 U.S. 75, 101 (1947).....	77, 183, 224, 259, 262, 280
Railroad Company v. Jackson, 7 Wall. 262 .....	122, 347
Rapa v. Haines, Ohio Comm.Pl., 101 N.E.2d. 733, 735 .....	363
Re Board of Fire Comrs. 27 N.J. 192, 142 A.2d. 85 .....	50, 114
Real Estate Commission v. McLemore, 202 Tenn. 540, 306 S.W.2d. 683 (1957).....	271
Redfield v. Fisher, 292 Oregon 814, 817 .....	83, 218
Reetz v. People of State of Michigan, 188 U.S. 505, 23 S.Ct. 390, 47 L.Ed. 563 (1903) .....	271
Reid v. Covert, 354 U.S. 1, 5 -10 .....	285
Reinecke v. Smith, Ill., 289 U.S. 172, 53 S.Ct. 570, 77 L.Ed. 1109 .....	199
Richmond v. Virginia Ry. & Power Co., 141 Va. 69, 126 S.E. 353 .....	51, 114
Ringe Co. v. Los Angeles County, 262 U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186.....	175, 248, 317
Robertson v. Cease, 97 U.S. 646, 648-649 (1878) .....	118
Roboz v. Kennedy, 219 F.Supp. 892 (D.D.C. 1963), p. 24 .....	135
Rodgers v. Meredith, 274 Ala. 179, 146 So.2d. 308, 310 .....	305
Rodgers v. Rodgers (Ind App) 503 N.E.2d. 1255 .....	287



Rodriguez de Quijas v. Shearson/American Express, Inc., 490 U.S. 477, 484, 104 L.Ed.2d. 526, 109 S.Ct. 1917 (1989)	301
Roer v. Superior Court, 4 Ariz.App. 46, 417 P.2d. 559 (1966)	270
Routen v. West, 142 F.3d. 1434 C.A.Fed.,1998	376
Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)	350, 372
Ruckenbrod v. Mullins, 102 Utah 548, 133 P.2d. 325, 144 A.L.R. 839	236
Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990)	77, 183, 224, 259, 262, 280
Rutland Electric Light Co. v. Marble City Electric Light Co., 65 Vt. 377, 26 A. 635	50, 114
Ryan v. Motor Credit Co., 30 N.J.Eq. 531, 23 A.2d. 607, 621	186
Ryder v. United States, 515 U.S. 177, 180 (1995)	289
Sandham v. Nye, 9 Misc.Rep. 541, 30 N.Y.S. 552	315
Schechter Poultry Corp. v. United States, 295 U.S. 495, 549, 550 S., 55 S.Ct. 837, 97 A.L.R. 947	310
Schwarzenegger v. Fred Martin Motor Co., 374 F.3d. 797, 802 (9th Cir. 2004)	88
Schwarzenegger, 374 F.3d. at 803 (citing Calder v. Jones, 465 U.S. 783, 789-90 (1984))	88
Senior Citizens League v. Dept. of Social Security, 38 Wash.2d. 142, 228 P.2d. 478 (1951)	270
Sheldon v. Green, 182 Okla 208, 77 P.2d. 114	287
Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878	160, 186, 192, 324, 368
Sinking Fund Cases, 99 U.S. 700 (1878)	244, 323
Slaughter House Cases, 16 Wall, 36	239
Smith v. Allwright, 321 U.S. 649, 644	104, 168, 355
Smith v. City of Jefferson, 75 Or. 179, 146 P. 809. 812	112
Smith v. King, 277 F.Supp. 31 (M.D.Ala.1967)	270
Smith v. Reynolds, 277 F.Supp. 65 (E.D.Pa.1967)	271
Smith v. Smith, 206 Pa.Super. 310, 213 A.2d. 94	221
Snow v. State, 134 Tex.Crim. 263, 114 S.W.2d. 898	288
South Carolina v. Regan, 465 U.S. 367 (1984)	80, 234, 276, 370
Southern Pacific Co. v. Lowe, 247 U.S. 330, 335	173
Spooner v. McConnell, 22 F. 939, 943	102
Spring v. Constantino, 168 Conn. 563, 362 A.2d. 871, 875	192
Spring Val. Water Works v. Barber, 99 Cal. 36, 33 Pac. 735, 21 L.R.A. 416	83
St. Louis Casting Co. v. Prendergast Construction Co., 260 U.S. 469	217, 232, 270
St. Louis, etc., Co., v. George C. Prendergast Const. Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351	163
Standard Oil Co. of Calif. v. Perkins, C.A.Or., 347 F.2d. 379, 383	230
State ex re. Maisano v. Mitchell, 155 Conn. 256, 231 A.2d. 539, 542	102, 358
State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486	160, 186, 192, 324, 368
State ex rel. Daniel v. Broad River Power Co. 157 S.C. 1, 153 S.E. 537	50, 114
State ex rel. Herbert v. Whims, 68 Ohio.App. 39, 28 N.E.2d. 596, 599, 22 O.O. 110	376
State ex rel. Hill v. Pirtle, 887 S.W.2d. 921, 929 (Tex. Crim. App. 1994)	113
State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665	233, 235
State ex rel. Jugler v. Grover, 102 Utah 459, 132 P.2d. 125	287
State ex rel. Kansas City v. East Fifth Street R. Co. 140 Mo. 539, 41 S.W. 955	50, 114
State ex rel. Lee v. Sartorius, 344 Mo. 912, 130 S.W.2d. 547, 549, 550	199
State ex rel. Madden v. Crawford, 207 Or. 76, 295 P.2d. 174	287
State ex rel. McGaughey v. Grayston, 349 Mo. 700, 163 S.W.2d. 335	287
State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321	77, 91, 180, 186, 192, 255, 314, 343
State Oil Co. v. Khan, 522 U.S. 3, 20, 139 L.Ed.2d. 199, 118 S.Ct. 275 (1997)	301
State Tax on Foreign-Held Bonds, 15 Wall. 300	122, 347
State v. Black Diamond Co., 97 Ohio.St. 24, 119 N.E. 195, 199, L.R.A.1918E, 352	268, 315
State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593	161, 186, 192, 324, 368
State v. Carroll, 38 Conn. 449, 9 Am.Rep. 409	112
State v. Fernandez, 106 Fla. 779, 143 So. 638, 639, 86 A.L.R. 240	268, 269, 315
State v. Haremza, 213 Kan. 201, 515 P.2d. 1217, 1222	291, 326
State v. Topeka Water Co., 61 Kan. 547, 60 P. 337	315
Stearns v. Fraleigh, 39 Fla. 603	230
Stein v. Foster (Fla) 557 So.2d. 861, 15 FLW S 31	287
Stenberg v. Carhart, 530 U.S. 914 (2000)	152, 278, 362, 365, 375
Stevens v. State, 2 Ark. 291, 35 Am.Dec. 72	83
Stockwell v. United States, 13 Wall. 531, 542	129, 311

Strawbridge v. Curtiss, 3 Cranch 267 (1806) .....	118
Tappan v. Merchants' National Bank, 19 Wall. 490, 499 .....	122, 347
The Betsy, 3 (U.S.) Dall 6 .....	61
Thomas v. Higham, 1 Bail.Eq. 222 .....	230
Thompson v. Shapiro, 270 F.Supp. 331 (Conn.1967) .....	271
Tot v. United States, 319 U.S. 463 .....	285
Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 N.W. 691 .....	233, 235
Town of Arlington v. Bds. of Conciliation and Arbitration, Mass., 352 N.E.2d. 914 .....	193
U. S. v. Royer, 45 S.Ct. 519, 520, 268 U.S. 394, 69 L.Ed. 1011 .....	112
U.S. v. Babcock, 250 U.S. 328, 39 S.Ct. 464 (1919) .....	78, 105, 164, 226, 270
U.S. v. Bartrug, E.D.Va.1991, 777 F.Supp. 1290 .....	311
U.S. v. Bink, 74 F.Supp. 603, D.C.Or. (1947) .....	275
U.S. v. Brown, D.C.App., 309 A.2d. 256, 257 .....	284
U.S. v. Butler, 297 U.S. 1 (1936) .....	98, 102, 174, 248, 360
U.S. v. Hatter, 532 U.S. 557, 121 S.Ct. 1782, (2001) .....	52
U.S. v. Laub, 385 U.S. 475 (1967) .....	216
U.S. v. Lopez, 514 U.S. 549 (1995) .....	58
U.S. v. Prudden, 424 F.2d. 1021 (5th Cir. 1970) .....	191
U.S. v. Spelar, 338 U.S. 217 at 222 .....	117, 161
U.S. v. Tweel, 550 F.2d. 297, 299 (5th Cir. 1977) .....	191
U.S. v. Union Pac. R. Co., 98 U.S. 569 (1878) .....	271
U.S. v. Will, 449 U.S. 200 (1980) .....	244
U.S. v. William M. Butler, 297 U.S. 1 (1936) .....	89, 100
Union Refrigerator Transit Company v. Kentucky, 199 U.S. 194 (1905) .....	122, 347
United States ex rel. Dunlap v. Black, 128 U.S. 40, 9 Sup.Ct. 12, 32 L.Ed. 354 .....	78, 105, 164, 226, 270
United States ex rel. Toth v. Quarles, 350 U.S. 11, 15 -19 .....	285
United States Railroad Retirement Board v. Fritz, 449 U.S. 166 (1980) .....	156, 228, 231
United States Trust Co. of N.Y. v. New Jersey, 431 U.S. 1, 26 (1977) .....	262
United States v. American-Foreign S.S. Corp., 363 U.S. 685, 690-691 (1960) .....	290
United States v. Babcock, 250 U.S. 328, 39 S.Ct. 464, 63 L.Ed. 1011 (1919) .....	271
United States v. Bass, 404 U.S. 336, 347 (1971) .....	265
United States v. Bostwick, 94 U.S. 53, 66 (1877) .....	88, 103, 262, 271
United States v. Boylan (CA1 Mass), 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223 ....	77, 91, 181, 186, 193, 255, 314, 343
United States v. Chamberlin, 219 U.S. 250 , 31 S.Ct. 155 .....	129, 311
United States v. Collins, 920 F.2d. 619 (10th Cir. 11/27/1990) .....	217
United States v. Cruikshank, 92 U.S. 542 (1875) .....	89, 100, 222, 351
United States v. Guest, 383 U.S. 745 (1966) .....	253, 355
United States v. Harris, 106 U.S. 629, 639 (1883) .....	253, 355
United States v. Hatter, 121 S.Ct. 1782 (2001) .....	301
United States v. Holzer (CA7 Ill), 816 F.2d. 304 .....	77, 91, 181, 186, 192, 255, 314, 343
United States v. Kusche, D.C.Cal., 56 F.Supp. 201 207, 208 .....	102, 358
United States v. Laughlin (No. 200), 249 U.S. 440, 39 Sup.Ct. 340, 63 L.Ed. 696 .....	78, 105, 164, 226, 270
United States v. Laughlin (No. 200), 249 U.S. 440, 39 Sup.Ct. 340, 63 L.Ed. 696 (1919) .....	78
United States v. Little (CA5 Miss) 889 F.2d. 1367 .....	77, 91
United States v. Maurice, 2 Brock. 96, 109, 26 F.Cas. 1211 (CC Va.1823) .....	101, 357
United States v. National Exchange Bank of Baltimore, 270 U.S. 527, 534 (1926) .....	88, 103, 262
United States v. Osser (CA3 Pa) 864 F.2d. 1056 .....	91
United States v. Osser (CA3 Pa), 864 F.2d. 1056 .....	77, 343
United States v. Phellis, 257 U.S. 156, 169 .....	173
United States v. Reese, 92 U.S. 214, 218 (1876) .....	253, 355
United States v. Supplee-Biddle Co., 265 U.S. 189, 194 .....	174
United States v. Winstar Corp. 518 U.S. 839 (1996) .....	89, 103, 263
United States vs. Lee, 106 U.S. 196, 1 S.Ct. 240 (1882) .....	150
Utah Farm Bureau Ins. Co. v. Utah Ins. Guaranty Ass'n, Utah, 564 P.2d. 751, 754 .....	261, 315, 357
Van Brocklin v. Tennessee, 117 U.S. 151, 154, 6 S.Ct. 670, 672, 29 L.Ed. 845 (1886) .....	101, 357
Veix v. Sixth Ward Building & Loan Ass'n of Newark, 310 U.S. 32, 60 S.Ct. 792, 84 L.Ed. 1061 (1940) .....	97, 126
Virginia Canon Toll Road Co. v. People, 22 Colo. 429, 45 P. 398 37 L.R.A. 711 .....	316

Virginia-Western Power Co. v. Commonwealth, 125 Va. 469, 99 S.E. 723, 9 A.L.R. 1148 .....	51, 114
Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235 .....	376
Walcott v. Wells, 21 Nev. 47, 24 P. 367 .....	287
Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58 .....	160, 186, 192, 324, 368
Wall v. Parrot Silver & Copper Co., 244 U.S. 407.....	217, 232, 270
Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 37 S.Ct. 609, 61 L.Ed. 1229 .....	163
Wallace v. Jaffree, 472 U.S. 69 (1985) .....	340
Weatherford v. State, 31 Tex. Crim. 530, 21 S.W. 251 (Tex. Crim. App. 1893).....	113
Webster v. Vandeventer, 6 Gray. 428 .....	229
Weiner v. State Dept. of Roads, 179 Neb. 297, 137 N.W.2d. 852 (1965).....	271
Wendt v. Berry, 154 Ky. 586, 157 S.W. 1115, 1118, 45 L.R.A.N.S., 1101, Ann.Cas. 1915C, 493.....	112
Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945).....	152, 278, 362, 365, 375
Whitbeck v. Funk, 140 Or. 70, 12 P.2d. 1019, 1020 .....	268, 315
Whitney v. California, 274 U.S. 357 (1927) .....	148
Wickard v. Filburn, 317 U.S. 111, 63 S.Ct. 82 (1942) .....	162
Wilder Manufacturing Co. v. Corn Products Co., 236 U.S. 165, 174, 175, 35 Sup.Ct. 398, 59 L.Ed. 520, Ann. Cas. 1916A, 118.....	78, 105
Wilder Manufacturing Co. v. Corn Products Co., 236 U.S. 165, 174, 175, 35 Sup.Ct. 398, 59 L.Ed. 520, Ann.Cas. 1916A, 118.....	226, 270
Will v. Michigan Dept. of State Police, 491 U.S. 58, 109 S.Ct. 2304 (U.S.Mich.,1989).....	101, 358
William Cramp & Sons Ship & Engine Building Co. v. International Curtiss Marine Turbine Co., 228 U.S. 645 (1913).....	289
William Cramp & Sons, 228 U.S. at 650 .....	290
Williams v. Shapiro, 4 Conn.Cir. 449, 234 A.2d. 376 (1967).....	270
Williams v. State, 588 S.W.2d. 593, 595 (Tex. Crim. App. 1979).....	113
Williams v. U.S., 289 U.S. 553, 53 S.Ct. 751 (1933).....	78
Wilson v. New, 243 U.S. 332, 348, 37 S.Ct. 298, 302, L.R.A. 1917E, 938, Ann.Cas. 1918A, 1024 .....	98
Wisconsin v. Pelican Insurance Co., 127 U.S. 265, 292, et seq. 8 S.Ct. 1370 .....	129, 310
Woolum v. Sizemore, 267 Ky. 384, 102 S.W.2d. 323, 324 .....	264
Yahoo! Inc. v. La Ligue Contre Le Racisme Et L'Antisemitisme, 433 F.3d. 1199 (9th Cir. 01/12/2006) .....	88
Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239 .....	160, 186, 192, 324, 368
Yick Wo v. Hopkins, 118 U.S. 356 (1886) .....	375
Yick Wo v. Hopkins, 118 U.S. 356, 369, 6 S.Sup.Ct. 1064, 1071 .....	96, 262, 268
Yick Wo v. Hopkins, 118 U.S. 356, 6 S.Ct. 1064 (U.S. 1886) .....	265
Youngstown Sheet & Tube Co. v. Sawyer, 343 U.S. 579, 72 S.Ct. 863, 96 L.Ed. 1153, 47 Ohio.Op. 430, 47 Ohio.Op. 460, 62 Ohio.L.Abs. 417, 62 Ohio.L.Abs. 473, 26 A.L.R.2d. 1378 (1952) .....	97, 126

## Other Authorities

"Public" v. "Private" Employment: You Will Be Illegally Treated as a Public Officer If You Apply For or Receive Government "Benefits", Family Guardian Fellowship.....	366
"Taxpayer" v. "Nontaxpayer": Which One are You?, Family Guardian Fellowship.....	234, 345
16 American Jurisprudence 2d, Constitutional Law, §52 (1999).....	97, 126
16 Corpus Juris Secundum (C.J.S.), Constitutional Law, §245 (2003).....	270
16A Corpus Juris Secundum (C.J.S), Constitutional Law, §599 (2003) .....	271
19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003).....	124, 143, 187
2 Bouv. Inst. n. 1433 .....	159
2 Bouv. Inst. n. 2279, 2327 .....	114, 234, 281
2 Inst. 4.....	255
2 Ves. 125.....	167
25 American Jurisprudence (1st), Highways Sect.163 .....	217
28 Corpus Juris Secundum (C.J.S.), Domicile, §20 (2003).....	366
28 Corpus Juris Secundum (C.J.S.), Domicile, §4 Domicile and Resident Distinguished (2003) .....	136
28 Corpus Juris Secundum (C.J.S.), Domicile, §5 Necessity and Number (2003).....	136
28 Corpus Juris Secundum (C.J.S.), Domicile, §9 Domicile by Operation of Law (2003).....	136
2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992).....	152, 278, 362, 365, 375
3 bl. Comm. 57, 59.....	282

3 Bl.Comm. 184, 185 .....	282
3 Bl.Comm. 57 .....	282
3 Com. 262 [4th Am. Ed.] 322 .....	315
36 American Jurisprudence 2d, Franchises, §6: As a Contract (1999).....	51, 114
37 American Jurisprudence 2d., Fraud and Deceit, §144 (1999) .....	328
39 American Jurisprudence 2d, Habeas Corpus, § 34 (1999) .....	287
4 Bouv. Inst. n. 3848 .....	167
44 Cong.Rec. 4420.....	39, 336
6 Words and Phrases, 5583, 5584 .....	224
63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999) ....	77, 91, 181, 187, 193, 255, 268, 314, 343
7 Corpus Juris Secundum (C.J.S.), Attorney and Client, §4 (2003).....	153, 199
75 Bible Questions Your Instructions Pray You Won't Ask, Gary North, copyright 1984, 1988, ISBN 0-930462-03-3, p. 1 .....	329
86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003).....	117
91 Corpus Juris Secundum (C.J.S.), United States, §4 (2003) .....	304
A J. Lien, "Privileges and Immunities of Citizens of the United States," in Columbia University Studies in History, Economics, and Public Law, vol. 54, p. 31 .....	224
A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, p. 609, §909.....	191, 199
A Trustees Handbook, Third Edition, August Peabody Loring, 1907, Little, Brown, and Company, pp. 19-22.....	230, 233
A U.S. Citizen is 58 Times More Likely to be Killed by a Police Officer Than a Terrorist, Blacklisted News .....	43
ABC's of Government Theft, Form #11.408 .....	354
About IRS Form W-8BEN, Form #04.202.....	147, 151
Achtemeier, P. J., Harper & Row, P., & Society of Biblical Literature. 1985. Harper's Bible dictionary. Includes index. (1st ed.). Harper & Row: San Francisco.....	340
ACTA Agreement .....	295
Adam Smith, Wealth of Nations, book V, pp. 468-473, (1776); Prometheus Books, Amherst, New York, 1991.....	349
Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001 .....	121, 151, 297
Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers, Form #02.005 .....	44
Agreements on Coordination of Tax Administration (ACTA).....	51
Alexander Hamilton, Federalist Paper No. 78.....	291
Alexander Hamilton, Federalist Paper No. 79.....	280, 299
Am.Jur.2d Legal Encyclopedia .....	268
American Bar Association (ABA).....	168
American Jurisprudence 2d, Franchises, §4: Generally (1999).....	233, 235
An Inquiry into the Nature and Causes of the Wealth of Nations (1776), Adam Smith .....	174
Anderson's Manual for Notaries Public, Ninth Edition, 2001, ISBN 1-58360-357-3 .....	146
Atlas Shrugged, Ayn Rand.....	247
Ayn Rand .....	247
Babylon the Great Harlot .....	109, 184, 185, 260, 342
Bivens Action.....	299
Black's Law Dictionary, Fifth Edition, p. 1095 .....	124, 317
Black's Law Dictionary, Fifth Edition, p. 470 .....	240, 318
Black's Law Dictionary, Fourth Edition, p. 1235 .....	161, 186, 192, 324, 368
Black's Law Dictionary, Fourth Edition, p. 1593 .....	232
Black's Law Dictionary, Fourth Edition, p. 1639 .....	362
Black's Law Dictionary, Fourth Edition, p. 164 .....	199
Black's Law Dictionary, Fourth Edition, p. 1684 .....	200
Black's Law Dictionary, Fourth Edition, p. 1693 .....	39, 100, 377
Black's Law Dictionary, Fourth Edition, p. 1694 .....	167
Black's Law Dictionary, Fourth Edition, p. 197 .....	267
Black's Law Dictionary, Fourth Edition, p. 397 .....	167
Black's Law Dictionary, Fourth Edition, pp. 1235-1236.....	112
Black's Law Dictionary, Fourth Edition, pp. 786-787 .....	268, 269, 316
Black's Law Dictionary, Seventh Edition, p. 668 .....	370
Black's Law Dictionary, Sixth Edition, p. 1005.....	361
Black's Law Dictionary, Sixth Edition, p. 1162.....	376
Black's Law Dictionary, Sixth Edition, p. 1189.....	376

Black's Law Dictionary, Sixth Edition, p. 1190.....	291, 326
Black's Law Dictionary, Sixth Edition, p. 1196.....	261, 315
Black's Law Dictionary, Sixth Edition, p. 1230.....	180, 192, 193, 255, 314
Black's Law Dictionary, Sixth Edition, p. 1231.....	175, 248, 317
Black's Law Dictionary, Sixth Edition, p. 1232.....	175, 249, 317
Black's Law Dictionary, Sixth Edition, p. 1269.....	271, 366
Black's Law Dictionary, Sixth Edition, p. 1292.....	329, 336, 337
Black's Law Dictionary, Sixth Edition, p. 1365.....	58
Black's Law Dictionary, Sixth Edition, p. 1396.....	303
Black's Law Dictionary, Sixth Edition, p. 1457.....	175, 249
Black's Law Dictionary, Sixth Edition, p. 1498.....	222
Black's Law Dictionary, Sixth Edition, p. 158.....	264
Black's Law Dictionary, Sixth Edition, p. 269.....	110, 165, 185, 260, 332
Black's Law Dictionary, Sixth Edition, p. 281.....	61, 87
Black's Law Dictionary, Sixth Edition, p. 297.....	284
Black's Law Dictionary, Sixth Edition, p. 305.....	40
Black's Law Dictionary, Sixth Edition, p. 40.....	230
Black's Law Dictionary, Sixth Edition, p. 416.....	93, 323, 368
Black's Law Dictionary, Sixth Edition, p. 423.....	362
Black's Law Dictionary, Sixth Edition, p. 425.....	86
Black's Law Dictionary, Sixth Edition, p. 485.....	119, 221
Black's Law Dictionary, Sixth Edition, p. 501.....	336
Black's Law Dictionary, Sixth Edition, p. 563.....	363
Black's Law Dictionary, Sixth Edition, p. 581.....	278, 365, 376
Black's Law Dictionary, Sixth Edition, p. 623.....	186
Black's Law Dictionary, Sixth Edition, p. 841.....	330
Black's Law Dictionary, Sixth Edition, p. 97.....	283
Black's Law Dictionary, Sixth Edition, pp. 120-121.....	282
Black's Law Dictionary, Sixth Edition, pp. 1304-1306.....	275
Black's Law Dictionary, Sixth Edition, pp. 1397-1398.....	261, 315, 357
Black's Law Dictionary, Sixth Edition, pp. 460-461.....	305
Bouvier's Law Dictionary Unabridged, 8th Edition, pg. 2131.....	100
Bouvier's Law Dictionary Unabridged, 8th Edition, pg. 2147.....	101
Bouvier's Law Dictionary Unabridged, 8th Edition, pg. 2159.....	101
Bouvier's Maxims of Law, 1856.....	50, 89, 114, 115, 117, 149, 159, 170, 171, 212, 233, 234, 236, 281, 337, 377
Bureau of Internal Revenue (B.I.R.).....	201, 237, 238
Caesar.....	162, 173, 220, 221, 222
California DMV-14 form.....	134
Charles de Montesquieu.....	53, 114
Charles Dumouriez.....	41
Chief Justice Marshal, Virginia State Convention of 1829-1830 (pp. 616, 619).....	299
Citizenship, Domicile, and Tax Status Options, Form #10.003.....	297
Co. Litt. 126.....	234
Committee of Public Safety.....	42
Comyn's Digest (Title 'Dett,' A, 9).....	311
Conflicts in a Nutshell, David D. Siegel and Patrick J. Borchers, West Publishing, p. 24.....	135
Confucius.....	209, 225
Confucius, 500 B.C.....	277
Cong. Globe, 42d Cong., 1st Sess., 661-662 (1871) (Sen. Vickers).....	101
Congressman James Traficant.....	168
Congressman Ron Paul.....	309
Congressman Traficant.....	374
Constitutional Tort Action.....	276
Cooley, Const. Lim., 479.....	98, 101, 174, 248, 322
Corporatization and Privatization of the Government, Form #05.024.....	293
Correcting Erroneous Information Returns, Form #04.001.....	245, 326, 344, 356
Court of International Trade.....	119



Criminal Justice and Terrorism Page, Section 8.1: Government Terrorism, Family Guardian Fellowship .....	44
De Facto Government Scam, Form #05.043 .....	204
Defending Your Right to Travel, Form #06.010 .....	145
Delegation of Authority Order from God to Christians, Form #13.007 .....	220
Department of Justice Admits under Penalty of Perjury that the IRS is Not an Agency of the Federal Government, Family Guardian Fellowship .....	81
Department of Motor Vehicles .....	231
Department of State Form DS-11 .....	134, 138
Devil's Advocate Movie Clip, SEDM.....	112
Dig. 50, 17, 145.....	234
Dig. 50, 17, 69.....	234
District of Criminals.....	36
Easton, M.G.: Easton's Bible Dictionary. Oak Harbor, WA : Logos Research Systems, Inc., 1996, c1897 .....	149
Elysa Gardner (2008-12-25). "Harold Pinter: Theater's singular voice falls silent". USA Today.....	173
Epicetus, Discourses.....	148
Executive Order 12731.....	187, 193, 199
Family Guardian Sovereignty and Freedom Page, Section 7: Self Government.....	296
Family Guardian Website, Law and Government Page .....	354
Family Guardian Website, Law and Government Page, Section 15: Investigating Government Corruption .....	354
Federal and State Tax Withholding Options for Private Employers, Form #09.001 .....	51, 167, 326
Federal circuit court .....	299
Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, page 8K-34.....	376
Federal Court Rules on Hansen Injunction, Family Guardian Fellowship.....	310
Federal Courts and the IRS' Own IRM Say the IRS is NOT RESPONSIBLE for Its Actions or Its Words or For Following Its Own Written Procedures!, Family Guardian Fellowship .....	128, 169, 245, 345
Federal district court.....	299
Federal Enforcement Authority Within States of the Union, Form #05.032.....	276, 313
Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002 .....	120, 297
Federal Protective Service (FPS).....	289
Federal Reserve .....	51, 168, 170, 215, 246, 264, 266, 267, 268
First Amendment Law, Barron-Dienes, West Publishing, ISBN 0-314-22677-X, p. 432.....	134
Flawed Tax Arguments to Avoid, Form #08.004.....	354
Form #02.005 .....	91
Form #04.001 .....	342
Form #05.001 .....	98
Form #05.003 .....	92
Form #05.007 .....	91, 99, 342
Form #05.014 .....	91, 98, 341
Form #05.017 .....	92
Form #05.018 .....	92
Form #05.020 .....	92
Form #05.030 .....	91, 92, 99, 342
Form #05.030, Section 22 .....	167
Form #05.032 .....	91
Form #05.043 .....	91, 92
Form #05.046 .....	92, 99, 342
Form #08.020 .....	99, 342
Form #10.002 .....	98, 341
Form #12.023 .....	91
Form #12.024 .....	91
Form #13.007 .....	92
Former State Supreme Court Justice of Alabama Roy Moore .....	279
Former Treasury Secretary Paul O'Neil.....	337
Foundations of Freedom, Form #12.021, Video 4: Willful Government Deception and Propaganda .....	38, 128
Founding Fathers.....	226
Frank Herbert, The Dosadi Experiment .....	209
Frank Kowalik.....	342



Franklin D. Roosevelt, President of the United States .....	76
Franklin Delano Roosevelt.....	228, 231, 246
Frederic Bastiat .....	93
Funk and Wagnalls New Practical Standard Dictionary (1946).....	39
G. Edward Griffin .....	123
General Order 228C, Federal District Court in San Diego.....	292, 339
Geoffrey Nunberg (October 28, 2001). "Head Games / It All Started with Robespierre / "Terrorism": The history of a very frightening word". San Francisco Chronicle .....	173
George Washington, (letter to Patrick Henry, 9 October 1775).....	157, 226
Getting a USA Passport as a "State National", Form #10.013 .....	138
Government Conspiracy to Destroy the Separation of Powers, Form #05.023.....	316, 354
Government Corruption, Form #11.401 .....	36
Government Corruption: Causes and Remedies Course, Form #12.026.....	36
Government Has Become Idolatry and a False Religion, Family Guardian Fellowship.....	330, 332
Government Identity Theft, Form #05.046 .....	44, 52, 128, 259
Government Instituted Slavery Using Franchises, Form #05.030.....	85, 233, 257, 296, 314, 357
Government Instituted Slavery Using Franchises, Form #05.030, Section 11 .....	168
Government Instituted Slavery Using Franchises, Form #05.030, Section 14.....	76
Government Instituted Slavery Using Franchises, Form #05.030, Section 18.....	269
Government Instituted Slavery Using Franchises, Form #05.030, Section 23.....	154
Government Instituted Slavery Using Franchises, Form #05.030, Section 24.....	105, 299
Government Instituted Slavery Using Franchises, Form #05.030, Section 27.2.....	80
Government Instituted Slavery Using Franchises, Form #05.030, Section 27.2: Unconstitutional Conditions Doctrine ..	156
Government Instituted Slavery Using Franchises, Form #05.030, Section 29.3.....	273
Government Instituted Slavery Using Franchises, Form #05.030, Section 5.....	239
Government Instituted Slavery Using Franchises, Form #05.030, Sections 23.15 and 29.....	245
Great IRS Hoax, Form #11.302.....	41, 82, 126, 127, 210, 330, 333, 336, 342, 354
Great IRS Hoax, Form #11.302, Chapter 6: History of Government Income Tax Fraud, Racketeering, and Extortion in the USA.....	44
Great IRS Hoax, Form #11.302, Section 4.1.....	62, 211
Great IRS Hoax, Form #11.302, Section 4.3.1 .....	99, 332
Great IRS Hoax, Form #11.302, Section 4.3.12.....	209
Great IRS Hoax, Form #11.302, Section 5.1.1 .....	62
Great IRS Hoax, Form #11.302, Section 5.2.4.....	120
Great IRS Hoax, Form #11.302, Section 5.2.5.....	174
Great IRS Hoax, Form #11.302, Section 5.6.15.....	320
Great IRS Hoax, Form #11.302, Section 5.6.17.....	326
Great IRS Hoax, Form #11.302, Section 6.3.....	58
Great IRS Hoax, Form #11.302, Section 6.5.20.....	238
Great IRS Hoax, Form #11.302, Section 6.6.1 .....	51
Handbook of Common Law Pleading, Benjamin Shipman.....	296
Hierarchy of Sovereignty: The Power to Create is the Power to Tax, Family Guardian Fellowship.....	257
History of Federal Government Income Tax Fraud, Racketeering, and Extortion in the USA, Great IRS Hoax, Form #11.302, Chapter 6 .....	354
Hoffman, Bruce "Inside Terrorism" Columbia University Press 1998 ISBN 0-231-11468-0. p. 32.....	173
House of Representatives, Ex. Doc. 99, 1867, pp. 1-2 .....	202
Hoverdale Letter, SEDM Exhibit #09.023 .....	316
How the World Works, John Perkins .....	38
Idaho Observer, July 2004.....	279
If the IRS Were Selling Used Cars, Family Guardian Fellowship .....	82
Internal Revenue Manual (I.R.M.) .....	127
Internal Revenue Manual (I.R.M.), Section 1.1.1.1 (02-26-1999) .....	349
Internal Revenue Manual (I.R.M.), Section 1.2.4 .....	81, 127
Internal Revenue Manual (I.R.M.), Section 25.2.2 .....	52
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 .....	81
Internal Revenue Manual (I.R.M.), Section 5.14.10.2 (09-30-2004) .....	365
Internal Revenue Service.....	81, 273, 312

IRS Enrolled Agent Program .....	82
IRS Form 1040 .....	133, 320, 331, 342
IRS Form 1040NR .....	131, 133
IRS Form 1042-S .....	182, 258
IRS Form 1042-S Instructions, p. 14.....	182, 238, 258
IRS Form 2555 .....	133
IRS Form 4852.....	245
IRS Form W-2.....	319
IRS Form W-4.....	80, 183, 191, 241, 319, 320, 321, 342, 363, 364
IRS Form W-8BEN.....	169
IRS Forms W-2 and W-3.....	273
IRS Forms W-2 and W-4.....	319
IRS Forms W-2, 1042-S, 1098, and 1099 .....	79, 165, 244, 284, 323, 325, 364
IRS Humbug, Frank Kowalik, ISBN 0-9626552-0-1, 1991 .....	302
IRS Mission Statement.....	349
IRS Publication 519, Year 2000, p. 15, Year 2000 .....	363
IRS Published Products Catalog (2003), p. F-15.....	131
It's an Illusion, John Harris .....	297
J. Bouvier, 1 A Law Dictionary 185 (11th ed. 1866) .....	101
Jailhouse Lawyer's Handbook, Litigation Tool #10.002 .....	276
James Madison .....	148
Jean Jacque Rousseau.....	114
Jeffrey Dickstein .....	217
John Adams .....	61
John Adams in a letter to Thomas Jefferson, 1787.....	125
John Adams, 2nd President .....	148
John Adams, Letter, April 15, 1814 .....	360
Judicial Code of 2000, Title 28, Evidence Book, Vol. 2, Exhibit 6, p. 26.....	288
Jury Summons Response Attachment, Form #06.015.....	106
Justice Harlan .....	46
Justice Jackson in International Harvester v. Wisconsin Dept of Taxation, 322 U.S. 450.....	313
Justice William O. Douglas.....	346
Katz, Federal Legislative Courts, 43 Harv.L.Rev. 894, 917-918 (1930).....	274, 298, 371
King Congress.....	163
Law and Government Page, Section 15 .....	36
Law of Suspects .....	42
Law of the Maximum .....	42
Laws of the Bible, Form #13.001 .....	297
Legal Deception, Propaganda, and Fraud, Form #05.014 .....	38, 52, 82, 106, 128, 165, 171, 278, 279, 345
Legal Deception, Propaganda, and Fraud, Form #05.014, Section 5 .....	44
Legal Deception, Propaganda, and Fraud, Form #05.014, Section 6 .....	46
Legal Notice of Change in Domicile/Citizenship and Divorce from the "United States", Form #10.001.....	145
Letter of Disqualification, Department of Motor Vehicles.....	141
Lysander Spooner.....	218
Mark Twain.....	36, 277
Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1 .....	184, 260
Maximilien Robespierre .....	42
Meaning of the Word "Frivolous", Form #05.027 .....	345
Meigs's Growth of the Constitution, 284, 287.....	48
Microsoft ® Encarta ® Reference Library 2005. © 1993-2004 Microsoft Corporation .....	340
Microsoft® Encarta® 2008. © 1993-2007 Microsoft Corporation .....	171
Ministry Introduction Course, Form #12.014.....	353
Mr. Justice Matthews .....	268
Mr. Madison .....	48
Neo .....	166
New Bible Dictionary. Third Edition. Wood, D. R. W., Wood, D. R. W., & Marshall, I. H. 1996, c1982, c1962; InterVarsity Press: Downers Grove .....	165, 173, 228

Non-Resident Non-Person Position, Form #05.020 .....	353
Notice of Pseudonym Use and Unreliable Tax Records, Form #04.206 .....	82, 273
Origins and Authority of the Internal Revenue Service, Form #05.005 .....	51, 81
Origins of the term “terrorism”, Crime Museum .....	43
Oscar Stilley .....	217
Patmos .....	111
People of the Lie: The United States, Family Guardian Fellowship .....	309
Petition for Admission to Practice, Family Guardian Fellowship .....	106
President Franklin Delano Roosevelt .....	127
President Nixon .....	39
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017 ..	165, 171, 243, 245, 279, 281, 297, 322, 345
Professor Kent Greeawalt.....	134
Rahm Emanuel .....	43
Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 543 .....	159
Reasonable Belief About Income Tax Liability, Form #05.007.....	51, 128, 165, 354
Rebutted Version of the IRS “The Truth About Frivolous Tax Arguments”, Form #08.005.....	354
Reign of Terror.....	42
Requirement for Consent, Form #05.003 .....	41, 138, 245, 309, 327
Requirement for Equal Protection and Equal Treatment, Form #05.033 .....	91, 233, 267, 347
Requirement for Equal Protection and Equal Treatment, Form #05.033, Section 5.5 .....	155
Requirement for Reasonable Notice, Form #05.022 .....	155, 278
Resignation of Compelled Social Security Trustee, Form #06.002.....	80, 125, 287, 323
Restatement, Second, Torts §10A .....	40
Roscoe Pound.....	159
Rule for Changing a Republic into a Democracy and then into a Monarchy, Philip Freneu.....	85
Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006 .....	120, 279, 297
Schmid, Alex, and Jongman, Albert. Political Terrorism: A new guide to actors, authors, concepts, data bases, theories and literature. Amsterdam ; New York : North-Holland ; New Brunswick: Transaction Books, 1988 .....	173
Secretary of State Philander Knox .....	51
SEDM Disclaimer, Section 4: Meaning of Words .....	91
SEDM Disclaimer, Sections 8 and 9 .....	44
SEDM Form #05.030 .....	295
SEDM Jurisdictions Database Online, Litigation Tool #09.004 .....	87, 209
SEDM Jurisdictions Database, Litigation Tool #09.003 .....	87, 209
SEDM Liberty University .....	354
SEDM Liberty University, Section 4: Avoiding Government Franchises and Licenses.....	182, 257
SEDM Litigation Tools Page .....	209
SEDM Sermons, Section 4.1: Statism.....	108
Self Government Federation: Articles of Confederation, Form #13.002 .....	93
Senate Document #43, Senate Resolution No. 62, p. 9, paragraph 2, 1933 .....	356
Senator Sam Ervin.....	277
Separation Between Public and Private Rights Course, Form #12.025.....	91
Separation Between Public and Private, Form #12.025 .....	100, 104, 257
Separation of Powers.....	53
Silence as a Weapon and a Defense in Legal Discovery, Form #05.021 .....	276, 278, 312
Sir Matthew Hale .....	159
Social Security Administration (S.S.A.).....	273
Social Security Program Operations Manual System (P.O.M.S.) .....	273
Social Security Program Operations Manual System (P.O.M.S.), Section RS 02640.040.....	222, 223
Social Security SS-5 form .....	80
Social Security: Mark of the Beast, Form #11.407 .....	212, 330, 339, 351
Socialism: The New American Civil Religion, Form #05.016.....	74, 93, 170, 313, 342
Society is a Blessing, But Government is Evil, Thomas Paine .....	112
Sovereign Christian Marriage, Form #06.009 .....	211
Sovereignty Forms and Instructions Online, Form #10.004, Cites By Topic: Terrorism” .....	44
Sovereignty Forms and Instructions Online, Form #10.004: History (on the left menu) .....	44

SSA Form 521 .....	234
SSA Form SS-5 .....	190, 261, 323, 324
SSA Form SSA-521 .....	273
State family court .....	299
State Income Taxes, Form #05.031 .....	106
State traffic court .....	299
Steven Miller .....	212
Supreme Court.....	378
Supreme Court of California .....	290
Tax Form Attachment, Form #04.201 .....	151, 162, 237, 266, 267
The “Trade or Business” Scam, Form #05.001 .....	41, 145, 182, 257, 274, 356
The Beast.....	36
The Citizenship Contract, George Mercier.....	213
The Coming Crisis: How Government Dependency Threatens America's Freedom, Jim Demint, Heritage Foundation .	360
The Government “Benefits” Scam, Form #05.040.....	41, 103, 156, 165, 229, 247
The Institutes of Biblical Law, Rousas John Rushdoony, Copyright 1973, pp. 4-5.....	331
The Law of Nations, Book 1, Section 223, Vattel.....	212
The Law of Nations, p. 87, E. De Vattel, Volume Three, 1758, Carnegie Institution of Washington .....	145
The Law that Never Was, William Benson.....	51, 125
The Law, Frederic Bastiat .....	72
The Money Scam, Form #05.041 .....	127, 170, 229, 246, 264
The REAL Matrix, Stefan Molyneux .....	166
The Social Contract or Principles of Political Right, Jean Jacques Rousseau, 1762, Book IV, Chapter 2.....	115
The Spirit of Laws, Charles de Montesquieu .....	53, 96, 114
The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6.....	46
The Spirit of Laws, Charles de Montesquieu, 1758 .....	247
The Truth About Trusts (Anti Shyster News Magazine, Vol. 7, No. 1).....	233
There’s No Statute Making Anyone Liable to Pay IRC Subtitle A Income Taxes, Family Guardian Fellowship .....	198
Thomas Jefferson .....	52
Thomas Jefferson on Politics and Government .....	53
Thomas Jefferson on Politics and Government, Section 29 .....	90
Thomas Jefferson to A. Coray, 1823. ME 15:486.....	57
Thomas Jefferson to Archibald Thweat, 1821. ME 15:307.....	57, 59
Thomas Jefferson to Charles Hammond, 1821. ME 15:331.....	56
Thomas Jefferson to Charles Hammond, 1821. ME 15:332.....	57, 59
Thomas Jefferson to Colonel Bell, 1797. ME 9:386 .....	53
Thomas Jefferson to Edmond C. Genet, 1793. ME 9:234.....	54
Thomas Jefferson to Edward Livingston, 1825. ME 16:113 .....	56, 57
Thomas Jefferson to Edward Livingston, 1825. ME 16:114.....	57
Thomas Jefferson to George Hammond, 1793. FE 6:298 .....	54
Thomas Jefferson to George Hay, 1807. FE 9:59 .....	53
Thomas Jefferson to George Hay, 1807. ME 11:213 .....	54
Thomas Jefferson to Gideon Granger, 1800. ME 10:168.....	57, 59
Thomas Jefferson to James Barbour, 1812. ME 13:129.....	54
Thomas Jefferson to James Madison, 1786. ME 6:9.....	53
Thomas Jefferson to James Madison, 1791. ME 8:250.....	54
Thomas Jefferson to James Madison, 1797. ME 9:368.....	53
Thomas Jefferson to James Pleasants, 1821. FE 10:198 .....	55
Thomas Jefferson to James Sullivan, 1807. ME 11:382 .....	54
Thomas Jefferson to John Adams, 1787. ME 6:321.....	53
Thomas Jefferson to John Blair, 1787. ME 6:273, Papers 12:28 .....	53
Thomas Jefferson to John Taylor, 1798. ME 10:44 .....	55
Thomas Jefferson to John Taylor, 1816 .....	163, 311
Thomas Jefferson to John Wayles Eppes, 1807. FE 9:68.....	55
Thomas Jefferson to Joseph B. Varnum, 1808. ME 12:196.....	54
Thomas Jefferson to Nathaniel Macon, 1821. ME 15:341 .....	57, 59
Thomas Jefferson to Samuel Kercheval, 1816. ME 15:34 .....	56

Thomas Jefferson to Spencer Roane, 1821. ME 15:326 .....	56
Thomas Jefferson to Thomas Ritchie, 1820. ME 15:297 .....	56
Thomas Jefferson to William Branch Giles, 1825. ME 16:146.....	59
Thomas Jefferson to William C. Jarvis, 1820. ME 15:277.....	54
Thomas Jefferson to William Charles Jarvis, 1820. ME 15:278.....	55
Thomas Jefferson to William Johnson, 1823. ME 15:421 .....	57, 59
Thomas Jefferson to William Johnson, 1823. ME 15:447 .....	56
Thomas Jefferson to William Johnson, 1823. ME 15:450 .....	59
Thomas Jefferson to William T. Barry, 1822. ME 15:388 .....	59
Thomas Jefferson to William T. Barry, 1822. ME 15:389.....	56
Thomas Jefferson, First Inaugural Address, March 4, 1801.....	157, 226
Thomas Jefferson: 1st Inaugural, 1801. ME 3:320.....	179, 253
Thomas Jefferson: Autobiography, 1821. ME 1:121 .....	56
Thomas Jefferson: Autobiography, 1821. ME 1:122 .....	57
Thomas Jefferson: Batture at New Orleans, 1812. ME 18:129.....	53
Thomas Jefferson: Batture at New Orleans, 1812. ME 18:130.....	57
Thomas Jefferson: Draft Virginia Constitution, 1776. Papers 1:347.....	54
Thomas Jefferson: Notes on Virginia Q.XIII, 1782. (*) ME 2:178.....	55
Thomas Jefferson: Notes on Virginia Q.XIII, 1782. ME 2:162 .....	55
Thomas Jefferson: Notes on Virginia Q.XIII, 1782. ME 2:164 .....	55
Thomas Jefferson: Notes on Virginia Q.XIV, 1782. ME 2:207 .....	99
Thomas Jefferson: Opinion on Executive Appointments, 1790. ME 3:15 .....	53
Thomas Jefferson: The Anas, 1792. ME 1:318.....	55
Thomas Jefferson: Virginia Allowance Bill, 1778.....	290
Thomas Jefferson: Virginia Petition, 1797. ME 17:359.....	55
Thomas Paine .....	111
Thomas Paine, "Common Sense" Feb 1776.....	355
Treasury Circular 230.....	82
Treasury Secretary Paul O'Neil.....	254
Treatise on the Law of Public Offices and officers, p. 609, §909; Floyd Mechem, 1890.....	344
Trust Fever (Anti Shyster News Magazine, Vol. 7, No. 1) .....	233
Trust Fever II: Divide and Conquer (Anti Shyster News Magazine, Vol. 7, No. 4) .....	233
Trusts: Invisible Snares (Anti Shyster News Magazine, Vol. 12, No. 1) .....	233
U.S. District Court in San Diego.....	292
U.S. Government.....	162
U.S. Supreme Court 96, 102, 116, 162, 163, 168, 171, 174, 176, 177, 178, 179, 182, 185, 196, 200, 203, 210, 213, 215, 216, 223, 224, 234, 235, 238, 240, 243, 247, 250, 251, 252, 253, 256, 264, 268, 272, 276, 277, 301	
U.S. Tax Court .....	169, 277, 369, 370, 371, 372
Undermining the Constitution: A History of Lawless Government, Form #11.409.....	354
University of Chicago .....	42
Vladimir Lenin .....	111
Voltaire.....	209, 313
W. Shumaker & G. Longsdorf, Cyclopedic Dictionary of Law 104 (1901).....	101, 357
W.J.V. Windeyer, Lectures on Legal History 56-57 (2d ed. 1949).....	370
W-8 Attachment: Citizenship, Form #04.219 .....	151
War on Terror.....	43
We The People Are The American Government, Nancy Levant .....	144
What Happened to Justice?, Form #06.012.....	80, 90, 105, 119, 155, 166, 246, 277, 297, 299, 302, 309
What Happened to Justice?, Form #06.012, Evidence Book, Vol. 1, Exhibit 3 .....	288
What Happened to Justice?, Form #06.012, Evidence Book, Vol. 2, Exhibit 6 .....	288
Who Owns the World.....	104
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002.....	41, 80, 87, 119
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002, Section 13 .....	128
Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number", Form #04.205 .....	210, 267, 323, 350
Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037.....	292, 296
Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent, Form #05.011 .....	103, 241, 243, 320, 322



Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006	116, 120, 252, 346
Why You Aren’t Eligible for Social Security, Form #06.001	51, 267, 323
Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.008	156, 185, 203, 261, 284, 344, 347, 367
Wikipedia topic: Definitions of Terrorism, 5/29/2011	173
Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008	147

## Scriptures

1 Cor. 11:7-9	211
1 Kings 18:20-40	340
1 Peter 2	220
1 Peter 2:1	214
1 Peter 2:13-17	221
1 Sam. 12:12	108
1 Sam. 14:24	228
1 Sam. 8:4-20	39, 111, 228
1 Sam. 8:4-8	37, 108
1 Tim. 6:10	37
1 Tim. 6:17	227
1 Tim. 6:9-10	225
1 Timothy 6:5-12	110, 154
1 Timothy 6:9-10	94
2 Cor. 6:14	214
2 Kings 17:37	151
2 Thess. 2:3-17	2
2 Tim. 1:8-9	134
2 Tim. 4:2-5	326
Adam and Eve	216
Apostle John	111
Apostle Paul	149
Babylon	108
Babylon the Great Harlot	260, 342
Beast	109
Book of Nehemiah	156
Book of Revelation	165
Colossians 2:10	220
Daniel 4:35	266
Deut. 1:17	226
Deut. 10:12-13	151
Deut. 10:12-22	348
Deut. 10:17	227
Deut. 10:20	221
Deut. 16:19	227
Deut. 24:20-21	348
Deut. 27:19	348
Deut. 6:13, 24	221
Deuteronomy 10:14	220
Deuteronomy 16:19	155
Deuteronomy 27:25	155
Ecclesiastes 7:7	95, 359
Eph. 2:10	135
Eph. 2:4-6	134
Eph. 5:11	132
Eph. 5:22-24	211
Esau	165
Exodus 18:20	148



Exodus 19:5.....	104
Exodus 20.....	72, 331
Exodus 20:12-17 .....	62
Exodus 20:3.....	2
Exodus 20:3-11 .....	149
Exodus 21:22-25 .....	86
Exodus 22:2.....	348
Exodus 22:7.....	2
Exodus 23:32-33 .....	2, 76
Exodus 30:15.....	227
Exodus 34:10-16 .....	226
Exodus 34:12.....	158
Ezekiah 11:19-20.....	151
Ezekial 28:16-17 .....	37
Ezekiel 28:13-19 .....	158, 159
Gal 5:14.....	72
Gal. 3:24-25.....	149
Gal. 3:28.....	227
Gen. 10:8-12.....	108
Gen. 3:2-4.....	99
Gen. 3:2-5.....	37
Gen. 47:13-26.....	157
Genesis 3:17-19.....	332
Gn. 14.....	165
God's/Natural law .....	211
Golden Rule .....	86
Hebrews 11:13.....	214
Hos. 12:7, 8 .....	184, 259
Hosea 4:6.....	110, 148
Isaiah 1:1-26.....	72, 73, 95, 352
Isaiah 1:17 .....	348
Isaiah 1:23 .....	155
Isaiah 14 .....	109
Isaiah 14:13-14.....	99, 336
Isaiah 14:18-21.....	109
Isaiah 14:9-11 .....	109
Isaiah 3:12 .....	73
Isaiah 3:5 .....	73
Isaiah 30:1-3, 8-14.....	226
Isaiah 33:22 .....	222
Isaiah 40:15 .....	265
Isaiah 40:17 .....	266
Isaiah 40:23 .....	266
Isaiah 41:29 .....	266
Isaiah 42:21-25 .....	225
Isaiah 45:12 .....	220
Isaiah 52:3 .....	229, 231
Isaiah 54:4-8.....	213
Isaiah 54:5-6.....	332
Isaiah 59:9-15 .....	96
Jacob.....	165
James 1:27.....	2
James 2:8.....	149
James 4:4.....	2, 213, 214
Jer. 22:3.....	348
Jer. 7:5-7.....	348
Jeremiah 1:5 .....	134

Jeremiah 2:26-28 .....	76, 108
Jeremiah 5:14-17 .....	164
Jeremiah 5:24-31 .....	157
Jesus .....	107
Job 13:10 .....	227
Job. 34:18-19 .....	227
John 14:21 .....	337
John 14:30-31 .....	336
John 2:15 .....	158
John 7:49 .....	148
John 8:34-35 .....	110
Judges 1 .....	158
King of Babylon .....	109
Leviticus 18:4 .....	151
Lucifer .....	99, 109, 331
Luke 12:10 .....	338
Luke 12:45-47 .....	150
Luke 16:13 .....	145, 183, 222, 258
Mark 10:42-45 .....	227
Mark 11:15 .....	158
Mark 3:29 .....	338
Matt 13:24-30 .....	150
Matt. 10:42-45 .....	38
Matt. 12:32 .....	338
Matt. 19:24 .....	227
Matt. 20:25-28 .....	93, 227
Matt. 21:12-13 .....	39
Matt. 22:36-40 .....	41
Matt. 22:39 .....	62
Matt. 23:8-12 .....	227
Matt. 4:8-11 .....	107, 336
Matt. 5:33-37 .....	213
Matt. 6:24 .....	158, 162, 214
Matt. 7:12 .....	87, 348
Matthew 20:25-28 .....	108
Matthew 22:36-40 .....	149
Matthew 23:13-36 .....	349
Matthew 7:12 .....	149
Nehemiah 5:1-13 .....	156
Nehemiah 8-9 .....	220
Nimrod .....	108
Numbers 31 .....	158
Pharaoh .....	156, 225
Prophet Samuel .....	108
Prov. 1:20-33 .....	225
Prov. 11:1 .....	95, 184, 259
Prov. 11:6 .....	215
Prov. 11:9 .....	338
Prov. 12:24 .....	110, 224
Prov. 14:20-21 .....	227
Prov. 15:27 .....	95, 359
Prov. 18:17 .....	338
Prov. 2:21-22 .....	40, 76, 220, 224
Prov. 22:2 .....	227
Prov. 22:7 .....	66, 155, 160
Prov. 28:4 .....	149
Prov. 28:9 .....	148, 338

Prov. 29:4 .....	58, 73, 95, 359
Prov. 3:30 .....	41, 149, 179, 253
Prov. 3:9 .....	339
Prov. 8:13 .....	221
Proverbs 1:10-19 .....	182, 225, 231, 256
Proverbs 17:23.....	155
Proverbs 21:6.....	312
Proverbs 29:4.....	155
Proverbs 8:13.....	156
Psalms 119:155.....	148
Psalms 119:69-72.....	151
Psalms 139:14-17.....	135
Psalms 146:9 .....	348
Psalms 19:7-14.....	147
Psalms 47:7 .....	222
Psalms 50:18.....	73
Psalms 68:5-6.....	348
Psalms 89:11-13.....	220
Psalms 94:20-23.....	210
Rev. 16:2 .....	341
Rev. 17:1-2.....	110, 184, 260
Rev. 17:15 .....	110, 184, 260
Rev. 17:3-6.....	110, 184, 260
Rev. 18:4-8.....	185, 260
Rev. 19:19 .....	38, 109, 112, 185, 221, 260, 351
Revelation .....	36, 109, 111, 332, 342
Revelation 16:1-2 .....	330
Revelation 18:4 .....	342
Revelation 18:4-8 .....	2
Revelation 19:19 .....	330
Revelation chapters 17 and 18.....	330
Rom. 10:12.....	227
Rom. 14:23.....	214
Romans 13.....	220
Romans 13:1.....	220
Romans 13:9-10 .....	41, 149, 179, 253
Romans 9:20-21 .....	211
Satan.....	107
Ten Commandments .....	330
The New King James Version. 1996, c1982 . Thomas Nelson: Nashville.....	162
Zech. 7:10.....	349
Zechariah 14:21 (NIV) .....	158

# 1 Introduction

Many Americans instinctively sense that there is something SERIOUSLY wrong with the federal and state governments that we have here in America but can't quite explain or put their finger on it. We share their sentiments and have spent ten long years discovering not only how to explain and "put our finger on it", but in generating evidence useful in court for exposing and criminally prosecuting it. This document will explain EXACTLY what went wrong, who implemented it, how it was implemented, and point at remedies to undo the crimes, injuries, and frauds that constitute it.

In this document, we will prove that:

1. What most people call "government" in fact and in deed is NOT a de jure government in a classical or legal sense, but a de facto PRIVATE, for profit corporation PRETENDING to be a de jure "government" and which has neither earned nor deserves our allegiance, support, or obedience.
2. Nearly everything the de facto government does is based not on the "consent of the governed", as the Declaration of Independence requires, but on ignorance and the acquiescence it produces manufactured in government/public schools.
3. That what most people think of as "rights" are actually statutory privileges available only to public officers or statutory "employees" working for the municipal government of the District of Columbia, which Mark Twain calls "The District of Criminals".
4. That what people think of as "money" is, in fact not money at all, but corporate script not unlike the company tokens handed out to sharecroppers on the agricultural plantation described in the book "Grapes of Wrath". The "plantation", in turn, is just a mega-corporation that everyone works for and has a license to work for called a "Social Security Number", and which we call a Slave Surveillance Number.
5. All the corruption documented in this memorandum was predicted by the Founding Fathers, and that these predictions have been suppressed and ignored by those who benefit from it in order to expand and perpetuate it.
6. What you think of as your "property" is NOT in fact your property at all. Instead:
  - 6.1. The property is in trust. The trust indenture is the United States Constitution, which is a trust that creates a corporation called the "United States".
  - 6.2. The government, a "public trust", owns the property and has legal title.
  - 6.3. The trustees are the public officers who run the government.
  - 6.4. You are the beneficiary with equitable rather than legal title to the property.
  - 6.5. The property was donated to a public use, a public purpose, and a public office by connecting it with OTHER government property, namely a government identifying number.

If you are a Christian, you will also find out that the de facto government we have:

1. Is, in fact, The Beast described in the Book of Revelation.
2. Has implemented itself as a state-sponsored religion that worships man and "the state"/ government.
3. Satisfies all the legal requirements for a "religion" as defined by the courts and which violates the establishment clause of the First Amendment. In that sense, it is a counterfeit or cheap imitation of God's design for government and the church, like everything else that Satan does.

If the content of this document were widely disseminated and understood by the average American and used in court, we predict that there would be a REVOLUTION. This is the most important document on our website and everyone should read it.

This document discusses one of many forms of corruption within the present government. For further information about government corruption beyond that discussed here, please see:

1. *Government Corruption: Causes and Remedies Course, Form #12.026*  
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>  
DIRECT LINK: <http://sedm.org/GovCorruption/GovCorruption.pdf>
2. *Government Corruption*, Form #11.401  
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>  
DIRECT LINK: <http://sedm.org/GovCorruption/GovCorruption.htm>
3. *Law and Government Page*, Section 15- Family Guardian Website  
<http://famguardian.org/Subjects/LawAndGovt/LawAndGovt.htm>

## 2 Why the De Facto Government was created: Reason for the Treason

The de facto government was created to perpetuate and facilitate all the following nefarious goals and sins:

1. The love and lust for money. The fiat currency system is the ultimate way to supply infinite amounts of it.

*"For the love of money is a root of all kinds of evil, for which some have strayed from the faith in their greediness, and pierced themselves through with many sorrows."  
[1 Tim. 6:10, Bible, NKJV]*

2. The desire to escape accountability or responsibility to the Sovereign People by their elected representatives. This is facilitated by turning "citizens" into government statutory "employees" and thereby flipping the proper constitutional relationship completely upside down. This desire to escape accountability began in the Garden of Eden with Eve, because the two things offered to her by the serpent both essentially amounted to limited or no liability to anyone else for her actions or choices. See Gen. 2-3, in which the serpent promised TWO things to Eve as a temptation to sin by eating the fruit, and BOTH of them involved limited liability. He promised no death for eating and that she would be like a God. The chief characteristic of being like God is no liability or responsibility to ANYONE.

*And the woman said to the serpent, "We may eat the fruit of the trees of the garden; <sup>3</sup> but of the fruit of the tree which is in the midst of the garden, God has said, 'You shall not eat it, nor shall you touch it, lest you die.'"*

*Then the serpent said to the woman, "You will not surely die [not suffer the consequences or liability promised].  
<sup>5</sup> For God knows that in the day you eat of it your eyes will be opened, and you will be like God,  
[Gen. 3:2-5, Bible, NKJV]*

3. The desire to have superior or supernatural powers above the average NATURAL human and thus, to become a pagan deity that is worshipped and obeyed as part of a state-sponsored civil religion. Every major corrupted ruler at one point or another regarded themselves as a patriarch and God. Hitler, Stalin, Caesar, Nero, etc.

*"Then all the elders of Israel gathered together and came to Samuel at Ramah, and said to him, 'Look, you are old, and your sons do not walk in your ways. Now make us a king to judge us like all the nations [and be OVER them]'.*

*"But the thing displeased Samuel when they said, 'Give us a king to judge us.' So Samuel prayed to the Lord. And the Lord said to Samuel, 'Heed the voice of the people in all that they say to you; for they have rejected Me, that I should not reign over them. According to all the works which they have done since the day that I brought them up out of Egypt, even to this day—with which they have forsaken Me and served other gods—so they are doing to you also [government becoming idolatry]."  
[1 Sam. 8:4-8, Bible, NKJV]*

The abuse of civil franchises and usurious and UNEQUAL commerce they facilitate is how all the above is accomplished. INIQUITY and InEQUITY are synonymous. Recall that this sin was Satan's original sin that got him kicked out of heaven as well:

*"By the abundance of your trading [corrupt and injurious commerce]  
You became filled with violence within,  
And you sinned;  
Therefore I [God] cast you [Satan] as a profane thing  
Out of the mountain of God;  
And I destroyed you, O covering cherub,  
From the midst of the fiery stones.*

*"Your heart was lifted up [ABOVE all others to become SUPERIOR] because of your beauty;  
You corrupted your wisdom for the sake of your splendor;  
I cast you to the ground,  
I laid you before kings,  
That they might gaze at you."  
[Ezekial 28:16-17, Bible, NKJV]*

The injurious commerce described above is documented by the following video on our website:



### **3 Method of Discrediting the Very Damaging Information Found Herein: Government Deception and Propaganda**

Throughout this document, the information we expose is hazardous to the people working in government and who benefit from the criminal activities described. Hence, they have protected and will continue to protect this information by abusing deception and propaganda described in the following:

1. *Foundations of Freedom*, Form #12.021, Video 4: Willful Government Deception and Propaganda  
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>  
DIRECT LINK: [http://www.youtube.com/watch?v=DvnTL\\_Z5asc](http://www.youtube.com/watch?v=DvnTL_Z5asc)
2. *Legal Deception, Propaganda, and Fraud*, Form #05.014 -memorandum of law that goes into detail on the subjects in the above video.  
<http://sedm.org/Forms/FormIndex.htm>

We provide the above to prevent others from discrediting the information provided here or from discouraging you from studying this information.

### **4 The Two Types of Governments**

The requirement for consent is the foundation of all the authority of government in America. Why is this subject important? Because we assert that there are only two types of governments:

1. **Government by consent:** In this document, we refer to this type of government as “de jure”. This type of government serves the people from below and only operates by their continuing consent. It doesn’t FORCE people to accept its services and allows them to FIRE the government and govern themselves privately if they want.

*But Jesus called them to Himself and said to them, “**You know that those who are considered rulers over the Gentiles lord it over them, and their great ones exercise authority over them. Yet it shall not be so among you; but whoever desires to become great among you shall be your servant. And whoever of you desires to be first shall be slave of all. For even the Son of Man did not come to be served, but to serve, and to give His life a ransom for many.**”*

*[Matt. 10:42-45, Bible, NKJV]*

2. **Terrorist government:** In this document, we refer to this type of government as “de facto”. This type of government rules from above by force or fraud or both and always results in idolatry toward government. This type of government is described as “the Beast” in Rev. 19:19.

*Then all the elders of Israel gathered together and came to Samuel at Ramah, and said to him, “Look, you are old, and your sons do not walk in your ways. **Now make us a king to judge us like all the nations** [and be OVER them]”.*

*But the thing displeased Samuel when they said, “**Give us a king to judge us.**” So Samuel prayed to the Lord. **And the Lord said to Samuel, “Heed the voice of the people in all that they say to you; for they have rejected Me [God], that I should not reign over them.** According to all the works which they have done since the day that I brought them up out of Egypt, even to this day—**with which they have forsaken Me and served other gods [Kings, in this case]—so they are doing to you also** [government becoming idolatry]. Now therefore, heed their voice. **However, you shall solemnly forewarn them, and show them the behavior of the king who will reign over them.**”*

*So Samuel told all the words of the LORD to the people who asked him for a king. And he said, “**This will be the behavior of the king who will reign over you: He will take [STEAL] your sons and appoint them for his own chariots and to be his horsemen, and some will run before his chariots. He will appoint captains over his thousands and captains over his fifties, will set some to plow his ground and reap his harvest, and some to make his weapons of war and equipment for his chariots. He will take [STEAL] your daughters to be perfumers, cooks, and bakers. And he will take [STEAL] the best of your fields, your vineyards, and your olive groves, and give them to his servants. He will take [STEAL] a tenth of your grain and your vintage, and give it to his officers and servants. And he will take [STEAL] your male servants, your female servants, your finest young men, and your donkeys, and put them to his work [as SLAVES]. He will take [STEAL] a tenth of your**”*

1 sheep. And you will be his servants. And you will cry out in that day because of your king whom you have  
2 chosen for yourselves, and the LORD will not hear you in that day."

3 Nevertheless the people refused to obey the voice of Samuel; and they said, "No, but we will have a king over us,  
4 that we also may be like all the nations, and that our king may judge us and go out before us and fight our battles."  
5 [1 Sam. 8:4-20, Bible, NKJV]

6 Consistent with the above, Funk and Wagnalls defines "terrorism" as follows:

7 **TER-ROR-ISM** noun 1 The act of terrorizing. 2 A system of government that seeks to rule by intimidation. 3 Violent and unlawful acts of violence committed in an organized attempt to overthrow a government.  
4 One who adopts or supports a policy of

8 [Original (pre-Orwellian) Definition of the Word "Terrorism"  
9 Funk and Wagnalls New Practical Standard Dictionary (1946)]

10 In the American republican form of government, the requirement for consent in all human interactions is the essence and the  
11 foundation of all of our sovereignty as human beings. This requirement is also the foundation for our system of law, starting  
12 with the Declaration of Independence and going down from there:

13 "That to secure these rights, governments are instituted among men, deriving their just powers from the consent  
14 of the governed."  
15 [Declaration of Independence]

16 In a system of government where the Bill of Rights makes everyone into a sovereign, the only way your rights can be  
17 adversely affected is if you consent to lose them or contract them away in exchange for some "benefit". Even then, the  
18 Declaration of Independence forbids you to contract them away to a real, de jure government and only allows you to contract  
19 them away to PRIVATE PARTIES. For a right to be "unalienable" as the Declaration of Independence indicates, it must be  
20 INCAPABLE of being sold, transferred, or bargained away through any commercial process, including through any  
21 government franchise.

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

24 Therefore, anyone who tries to entice you to contract away rights protected by the Constitution is, in fact, operating NOT as  
25 a "government" in a classical or de jure sense, but rather:

- 26 1. Is operating as a PRIVATE, FOR PROFIT, DE FACTO corporation.
- 27 2. Seeks to enslave and plunder you.
- 28 3. Is violating the very purpose, the ONLY purpose of its creation, which is to PROTECT private rights, not as THEY  
29 define them, but as YOU define them in your specific case.
- 30 4. Seeks to violate its fiduciary duty to protect your PRIVATE rights by making a business out of taxing, regulating, and  
31 destroying the very rights it was instituted ONLY to protect.
- 32 5. Is turning a charitable eleemosynary ministry ordained by God to protect you into an ecosystem for special interest  
33 money changers who want to plunder you. This is the very reason why the only thing Jesus ever got violent about in  
34 the Bible was the money changers who had turned the temple into a place of business. It is worth noting that former  
35 President Nixon referred to Washington D.C. as "the temple".

36 *Jesus Cleanses the Temple*

37 Then Jesus went into the temple of God[f] and drove out all those who bought and sold in the temple, and  
38 overturned the tables of the money changers and the seats of those who sold doves. 13 And He said to them, "It  
39 is written, 'My house shall be called a house of prayer,' but you have made it a 'den of thieves.'"  
40 [Matt. 21:12-13, Bible, NKJV]

41  
42 "Now, Mr. Speaker, this Capitol is the civic temple of the people, and we are here by direction of the people to  
43 reduce the tariff tax and enact a law in the interest of all the people. This was the expressed will of the people at  
44 the polls, and you promised to carry out that will, but you have not kept faith with the American people."  
45 [44 Cong.Rec. 4420, July 12, 1909; Congressman Heflin talking about the enactment of the Sixteenth  
46 Amendment]

1 Below is how Black's Law Dictionary defines "consent":

2 **consent.** "A concurrence of wills. Voluntarily yielding the will to the proposition of another; acquiescence or  
3 compliance therewith. Agreement; approval; permission; the act or result of coming into harmony or accord.  
4 Consent is an act of reason, accompanied with deliberation, the mind weighing as in a balance the good or evil  
5 on each side. It means voluntary agreement by a person in the possession and exercise of sufficient mental  
6 capacity to make an intelligent choice to do something proposed by another. It supposes a physical power to act,  
7 a moral power of acting, and a serious, determined, and free use of these powers. Consent is implied in every  
8 agreement. It is an act unclouded by fraud, duress, or sometimes even mistake.

9 Willingness in fact that an act or an invasion of an interest shall take place. Restatement, Second, Torts §10A.

10 As used in the law of rape "consent" means consent of the will, and submission under the influence of fear or  
11 terror cannot amount to real consent. There must be an exercise of intelligence based on knowledge of its  
12 significance and moral quality and there must be a choice between resistance and assent. And if a woman resists  
13 to the point where further resistance would be useless or until her resistance is overcome by force or violence,  
14 submission thereafter is not "consent".

15 See also Acquiescence; Age of consent; Assent; Connivance; Informed consent;" voluntary  
16 [Black's Law Dictionary, Sixth Edition, p. 305]

17 Consent, in fact, is what creates ALL law, whether public or private:

18 "Consensus facit legem.  
19 Consent makes the law. A contract is a law between the parties, which can acquire force only by consent."  
20 [Bouvier's Maxims of Law, 1856;  
21 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

22 To say that a government actor or officer is operating:

- 23 1. "without the authority of law"
- 24 2. "under the color of law"
- 25 3. "illegally"
- 26 4. "unlawfully"

27 . . .really and simply means that they are enforcing civil laws against and therefore "governing" people who never expressly  
28 consented to be civilly governed. How do you consent to be governed? By voluntarily politically associating with a specific  
29 municipal group of people and calling yourself a "citizen", "resident", or "inhabitant" under their laws. NO ONE can force  
30 you to do that and if they do, they are:

- 31 1. Clearly terrorists
- 32 2. Interfering with your right to associate and your freedom to NOT associate protected by the First Amendment to the  
33 United States Constitution.
- 34 3. Forcing you to contract for "protection" and becoming a "protection racket" and a criminal mafia.
- 35 4. Illegally kidnapping your legal identity, transporting it to a "foreign" jurisdiction, and imposing unconstitutional  
36 involuntary servitude in violation of the Thirteenth Amendment by enforcing the laws of that foreign jurisdiction upon  
37 non-consenting parties. The scripture below, in saying "uprooted from the land" really means that you abuse your right  
38 to contract for "protection" and sign up for a franchise that transports your legal identity to what Mark Twain calls "the  
39 District of Criminals", where you have to bend over for the King daily.

40 "For the upright will dwell in the land,  
41 And the blameless will remain in it;  
42 **But the wicked will be cut off from the earth,**  
43 **And the unfaithful will be uprooted from it.**  
44 [Prov. 2:21-22, Bible, NKJV]

45 Those who do not consent to be governed by a specific jurisdiction or government and who are therefore not subject to its  
46 civil laws describe themselves simply as "nonresidents", "transient foreigners", "foreigners", "in transitu", "aliens", etc. under  
47 the civil law. The Bible also describes such people simply as "foreigners" or "strangers". This point is made abundantly  
48 clear in the following document:

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

1 Only the criminal laws can impose a universal, INVOLUNTARY, NON-CONSENSUAL obligation or "duty" equally upon  
2 everyone, and that duty is to refrain from injuring the equal rights of our sovereign "neighbor". This, in fact, is a fulfillment  
3 of the second of two great commandments found in Matt. 22:36-40, which requires us to love our neighbor, because you  
4 don't hurt people you love:

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

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

11 *"Do not strive with [or try to regulate or control or enslave] a man without cause, if he has done you no harm."*  
12 *[Prov. 3:30, Bible, NKJV]*

13 The above concepts were explained more extensively in the *Great IRS Hoax*, Form #11.302, section 3.3, where the only  
14 legitimate purpose of enforceable law was described as the prevention of harm. All remaining laws other than criminal law  
15 are civil in nature and require individual consent in some form to be enforceable. That constructive consent occurs through  
16 one of the following three means:

17 1. Choosing a domicile within the territory of a government that is operating outside of natural law and natural right, and  
18 thereby becoming subject to injurious civil laws which undermine rather than protect your rights. See:

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

19 2. Engaging in a privileged or regulated franchise. Performing the activity implies constructive consent to the regulation  
20 of the activity. See:

*The "Trade or Business" Scam*, Form #05.001  
<http://sedm.org/Forms/FormIndex.htm>

21 3. Signing a government form or application to contractually procure some privileged "benefit", which makes us subject to  
22 the laws that implement the program and causes you to surrender some of your rights in return for a perceived benefit.  
23 See:

*The Government "Benefits" Scam*, Form #05.040  
<http://sedm.org/Forms/FormIndex.htm>

24 If you would like a MUCH more detailed treatment of the subject of consent covered in this section that is completely  
25 consistent with this document, please see:

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

## 26 **5 The first "terrorist" was a GOVERNMENT!**

27 On April 5, 1793, decorated French military commander Charles Dumouriez caused a sensational panic in Paris when he fled  
28 the country and defected to Austria.

29 It had been nearly four years since French peasants stormed the Bastille, the event that historians generally regard as the start  
30 of the French Revolution.

31 And hardly a week had gone by since without some major crisis, emergency, or tragedy in France.

32 There were regular violent riots across the country-- in Paris, other major cities, and even the rural countryside. Widespread  
33 massacres were commonplace.

1 And given that one of the key goals of France’s new revolutionary government was to eliminate Christianity from the nation,  
2 civil war between religious factions broke out as well.

3 To cap things off, France was under constant threat of foreign invasion.

4 Austria and Prussia were not only waging conventional war against France, but both nations had sent highly trained agents  
5 to infiltrate French borders to pursue violence and chaos from within.

6 It was exhausting. French people were living in perpetual fear, and the wanton death of innocents had become an unfortunately  
7 normal part of life.

8 So when it was found that Dumouriez (a French citizen) had defected to the enemy, people hit their breaking points. Enough  
9 was enough. And they cried out to the government to save them.

10 The government listened.

11 The very next day, on April 6, 1793, the new French government established the Committee of Public Safety (though it was  
12 originally known as the Danton Committee).

13 The Committee was given broad, emergency powers since it was a time of such crisis.

14 And under the leadership Maximilien Robespierre, the French people got their protection.

15 Robespierre passed the ‘Law of Suspects’, allowing the government to essentially imprison anyone they wanted for any  
16 reason.

17 It was impossible to tell friend from foe back then; you never knew if someone was a loyalist, or a Christian, or an Austrian  
18 spy, or any number of counter-revolutionaries.

19 So people were required to carry special certificates indicating that they were good and dutiful citizens. Those without would  
20 be imprisoned, and potentially executed.

21 The University of Chicago estimates that nearly 30,000 either died in prison or were executed as a result of this law.

22 Then there was the Law of the Maximum, which attempted to stabilize an ongoing financial crisis by fixing the prices of  
23 goods and services in the country. The law also imposed the death penalty on those who did not follow the rules.

24 They also passed the Law of 22 Prairial, which awarded the Committee even more power to arrest, try, and execute anyone  
25 deemed to be suspicious or disloyal.

26 The law also prevented anyone accused of a crime from being able to call witnesses or have defense counsel.

27 Plus it required that ALL citizens report potentially suspicious or disloyal neighbors to the Committee. If you see something,  
28 say something.

29 As you are likely well aware, this period in French history became known as the Reign of Terror, or often simply ‘the Terror’.

30 Coincidentally, this is where the first modern use of the word ‘terrorist’ is found.

31 Except that it wasn’t used to describe the counter-revolutionaries. Or the rebels. Or the foreign agents.

32 It turns out that “terrorist” was originally a term used to describe the government officials who created and executed these  
33 oppressive tactics under the guise of keeping people safe from their enemies.



*Origins of the term "terrorism", Crime Museum*  
<http://www.crimemuseum.org/crime-library/origins-of-the-term-terrorism>

1 Governments have a dangerous tendency to never let a serious crisis go to waste.

2 "You never let a serious crisis go to waste. And what I mean by that it's an opportunity to do things you think you  
3 could not do before."

4 [*Rahm Emanuel*;

5 SOURCE: <http://www.brainyquote.com/quotes/quotes/r/rahmemanue409199.html>]

6 The U.S. Government spent trillions of taxpayer dollars to fight a War on Terror that made the world less safe and Americans  
7 less free, all to protect them from a threat that has a statistical likelihood of 0.0%.

8 You're far more likely to be shot by a police officer than to ever even see a terrorist. As a matter of fact, it is scientifically  
9 proven that you are 58 times more likely to be killed by a policeman than a terrorist:

*A U.S. Citizen is 58 Times More Likely to be Killed by a Police Officer Than a Terrorist*, Blacklisted News  
[http://www.blacklistednews.com/A\\_U.S.\\_Citizen\\_is\\_58\\_Times\\_More\\_Likely\\_to\\_be\\_Killed\\_by\\_a\\_Police\\_Officer\\_than\\_a\\_Terrorist/46928/0/38/38/Y/M.html](http://www.blacklistednews.com/A_U.S._Citizen_is_58_Times_More_Likely_to_be_Killed_by_a_Police_Officer_than_a_Terrorist/46928/0/38/38/Y/M.html)

10 Yes, the desire for revenge runs deep. And that's understandable.

11 The greatest thing to fear is not men in caves. It is the consequent loss of freedom and the never-ending cycle of costly,  
12 destructive "bankers" wars originating from the covetous megalomaniacs that run most governments. Anyone who advocates  
13 bigger or more government is endorsing, subsidizing acts of international terrorism.

14 **Title 28: Judicial Administration**

15 **PART 0—ORGANIZATION OF THE DEPARTMENT OF JUSTICE**

16 **§ 0.85 General functions.**

17 (l) Exercise Lead Agency responsibility in investigating all crimes for which it has primary or concurrent  
18 jurisdiction and which involve terrorist activities or acts in preparation of terrorist activities within the statutory  
19 jurisdiction of the United States. Within the United States, this would include the collection, coordination,  
20 analysis, management and dissemination of intelligence and criminal information as appropriate. If another  
21 Federal agency identifies an individual who is engaged in terrorist activities or in acts in preparation of terrorist  
22 activities, that agency is requested to promptly notify the FBI. **Terrorism includes the unlawful use of force and**  
23 **violence against persons or property to intimidate or coerce a government, the civilian population, or any**  
24 **segment thereof, in furtherance of political or social objectives.**

25  
26 **6 U.S.C. §101(16): Terrorism**

27 **TITLE 6 > CHAPTER 1 > § 101**

28 **§ 101. Definitions**

29 (16)The term "terrorism" means any activity that—

30 (A)involves an act that—

31 (i)is dangerous to human life or potentially destructive of critical infrastructure or key resources; and

32 (ii) is a violation of the criminal laws of the United States or of any State or other subdivision of the United  
33 States; and

34 (B) appears to be intended—

35 (i) to intimidate or coerce a civilian population;

36 (ii) to influence the policy of a government **by intimidation or coercion [liens, levies, propaganda that slanders**  
37 **and destroys your credit, civil status, employability, and commercial viability]; or**

38 (iii) to affect the conduct of a government by **mass destruction [wars]**, assassination, or **kidnapping**.

39 The main tools of all types of terrorism, according to the above, is kidnapping, coercion, and ransom. In the case of  
40 governments:

41 1. The kidnapping is legal rather than physical. Legal kidnapping is done with government franchises and the ransom is  
42 done with income taxes.

- 1 2. The “coercion” is done with financial sanctions, liens, and levies for those who refuse to participate.
- 2 3. The “ransom” is accomplished with income taxation. If you don’t pay the ransom, then your commercial identity,
- 3 employability, and credit will be destroyed with economic sanctions called liens, levies, and judgments.

4 All the above mechanisms are crimes that carry severe penalties and incarceration if instituted against non-resident non-  
5 persons, which is what the average American is in relation to the national government. Since the perpetrators of these crimes  
6 are the very people charged with a monopoly in preventing such crimes, we end up with a mafia protection racket that protects  
7 only itself rather than the PRIVATE people that government was created to protect and serve. This “protection” of its own  
8 crimes and terrorism is done mainly through what we call “selective enforcement”, in which through “professional courtesy”,  
9 they prosecute only the victims and not the perpetrators. These crimes are documented in the following:

*Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers*, Form #02.005  
<http://sedm.org/Forms/FormIndex.htm>

10 Most governments, in fact, base their entire recruitment mechanism of “citizens” upon this criminal identity theft that effects  
11 the legal rather than physical kidnapping. If it weren’t for this type of criminal kidnapping, most governments would have a  
12 hard time finding anyone to civilly govern, keeping in mind that anything not consensual is “unjust”, according to the  
13 Declaration of Independence. The methods of this criminal identity theft and legal but not physical kidnapping are described  
14 in:

*Government Identity Theft*, Form #05.046  
<http://sedm.org/Forms/FormIndex.htm>

15 For more information on government terrorism, see:

- 16 1. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites By Topic: Terrorism”  
17 <http://famguardian.org/TaxFreedom/CitesByTopic/terrorism.htm>
- 18 2. *SEDM Disclaimer, Sections 8 and 9*  
19 <http://sedm.org/disclaimer.htm>
- 20 3. *Criminal Justice and Terrorism Page, Section 8.1: Government Terrorism*, Family Guardian Fellowship  
21 <http://famguardian.org/Subjects/Crime/Crime.htm>
- 22 4. *Terrorism Playlist*, Sovereignty Education and Defense Ministry (SEDM) Youtube Channel  
23 [https://www.youtube.com/playlist?list=PLin1scINPTOs6hqexFY2A3wsPPc\\_OjOEb](https://www.youtube.com/playlist?list=PLin1scINPTOs6hqexFY2A3wsPPc_OjOEb)

## 24 **6 History of corruption and corporatization of the government**

25 The following subsections deal with the general history of the corruption of the United States government. If you want more  
26 detail, see:

- 27 1. *Sovereignty Forms and Instructions Online*, Form #10.004: History (on the left menu)  
28 <http://famguardian.org/TaxFreedom/FormsInstr.htm>
- 29 2. *Great IRS Hoax*, Form #11.302, Chapter 6: History of Government Income Tax Fraud, Racketeering, and Extortion in  
30 the USA  
31 <http://sedm.org/Forms/FormIndex.htm>
- 32 3. *Highlights of American Legal and Political History CD*, Form #11.202  
33 <http://sedm.org/Forms/FormIndex.htm>

### 34 **6.1 Main purpose of law is to LIMIT government power to ensure freedom and sovereignty of** 35 **the people<sup>1</sup>**

36 The main purpose of law is to limit government power in order to protect and preserve, freedom, choice, and the sovereignty  
37 of the people.

<sup>1</sup> *Legal Deception, Propaganda, and Fraud*, Form #05.014, Section 5; <http://sedm.org/Forms/FormIndex.htm>.

1                    “When we consider the nature and theory of our institutions of government, the principles upon which  
2 they are supposed to rest, and review the history of their development, we are constrained to conclude  
3 that they do not mean to leave room for the play and action of purely personal and arbitrary power.  
4 Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our  
5 system, while sovereign powers are delegated to the agencies of government, sovereignty itself  
6 remains with the people, by whom and for whom all government exists and acts. And the law is the  
7 definition and limitation of power.”  
8 [Downes v. Bidwell, 182 U.S. 244 (1901) ]

9 An important implication of the use of law to limit government power is the following inferences unavoidably arising from  
10 it:

- 11 1. The purpose of law is to define and thereby limit government power.
- 12 2. All law acts as a delegation of authority order upon those serving in the government.
- 13 3. You cannot limit government power without definitions that are limiting.
- 14 4. A definition that does not limit the thing or class of thing defined is no definition at all from a legal perspective and  
15 causes anything that depends on that definition to be political rather than legal in nature. By political, we mean a  
16 function exercised ONLY by the LEGISLATIVE or EXECUTIVE branch.
- 17 5. Where the definitions in the law are clear, judges have no discretion to expand the meaning of words. Therefore the  
18 main method of expanding government power and creating what the supreme court calls “arbitrary power” is to use  
19 terms in the law that are vague, undefined, “general expressions”, or which don’t define the context implied.
- 20 6. We define “general expressions” as those which:
  - 21 6.1. The speaker is either not accountable or REFUSES to be accountable for the accuracy or truthfulness or definition  
22 of the word or expression.
  - 23 6.2. Fail to recognize that there are multiple contexts in which the word could be used.
    - 24 6.2.1. CONSTITUTIONAL (States of the Union).
    - 25 6.2.2. STATUTORY (federal territory).
  - 26 6.3. Are susceptible to two or more CONTEXTS or interpretations, one of which the government representative  
27 interpreting the context stands to benefit from handsomely. Thus, “equivocation” is undertaken, in which they  
28 TELL you they mean the CONSTITUTIONAL interpretation but after receiving your form or pleading, interpret  
29 it to mean the STATUTORY context.

30 [equivocation](#)

31 *EQUIVOCATION, n. Ambiguity of speech; the use of words or expressions that are susceptible of a double  
32 signification. Hypocrites are often guilty of equivocation, and by this means lose the confidence of their fellow  
33 men. Equivocation is incompatible with the Christian character and profession.*

34 [SOURCE: <http://1828.mshaffer.com/d/search/word/equivocation>]

36 Equivocation (“to call by the same name”) is an informal logical fallacy. It is the misleading use of a term with  
37 more than one meaning or sense (by glossing over which meaning is intended at a particular time). It generally  
38 occurs with polysemic words (words with multiple meanings).

39 *Albeit in common parlance it is used in a variety of contexts, when discussed as a fallacy, equivocation only  
40 occurs when the arguer makes a word or phrase employed in two (or more) different senses in an argument  
41 appear to have the same meaning throughout.*

42 *It is therefore distinct from (semantic) ambiguity, which means that the context doesn't make the meaning of the  
43 word or phrase clear, and amphiboly (or syntactical ambiguity), which refers to ambiguous sentence structure  
44 due to punctuation or syntax.*

45 [Wikipedia topic: Equivocation, Downloaded 9/15/2015; SOURCE: <https://en.wikipedia.org/wiki/Equivocation>]

- 46 6.4. PRESUME that all contexts are equivalent, meaning that CONSTITUTIONAL and STATUTORY are equivalent.
- 47 6.5. Fail to identify the specific context implied.
- 48 6.6. Fail to provide an actionable definition for the term that is useful as evidence in court.
- 49 6.7. Government representatives actively interfere with or even penalize efforts by the applicant to define the context  
50 of the terms so that they can protect their right to make injurious presumptions about their meaning.

- 1 7. Any attempt to assert any authority by anyone in government to add anything they want to the definition of a thing in
- 2 the law unavoidably creates a government of UNLIMITED power.
- 3 8. Anyone who can add anything to the definition of a word in the law that does not expressly appear SOMEWHERE in
- 4 the law is exercising a LEGISLATIVE and POLITICAL function of the LEGISLATIVE branch and is NOT acting as a
- 5 judge or a jurist.
- 6 9. The only people in government who can act in a LEGISLATIVE capacity are the LEGISLATIVE branch under our
- 7 system of three branches of government: LEGISLATIVE, EXECUTIVE, and JUDICIAL.
- 8 10. Any attempt to combine or consolidate any of the powers of each of the three branches into the other branch results in
- 9 tyranny.

10 "When the legislative and executive powers are united in the same person, or in the same body of magistrates,  
 11 there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact  
 12 tyrannical laws, to execute them in a tyrannical manner.

13 Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it  
 14 joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge  
 15 would be then the legislator. Were it joined to the executive power, the judge might behave with violence and  
 16 oppression [sound familiar?].

17 There would be an end of everything, were the same man or the same body, whether of the nobles or of the  
 18 people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of  
 19 trying the causes of individuals."

20 [ . . . ]

21 In what a situation must the poor subject be in those republics! The same body of magistrates are possessed,  
 22 as executors of the laws, of the whole power they have given themselves in quality of legislators. They may  
 23 plunder the state by their general determinations; and as they have likewise the judiciary power in their hands,  
 24 every private citizen may be ruined by their particular decisions."  
 25 *[The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6;*  
 26 *SOURCE: [http://famguardian.org/Publications/SpiritOfLaws/sol\\_11.htm](http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm)]*

## 27 **6.2 How our system of government became corrupted: Downes v. Bidwell<sup>2</sup>**

28 The dissenting opinion of Justice Harlan in the monumentally important U.S. Supreme Court case of Downes v. Bidwell  
 29 described how the word game mechanisms at the end of the previous section would be abused to corrupt our system of  
 30 government with a stern warning to future generations:

31 *In view of the adjudications of this court, I cannot assent to the proposition, whether it be announced in express*  
 32 *words or by implication, that the National Government is a government of or by the States in union, and that the*  
 33 *prohibitions and limitations of the Constitution are addressed only to the States. That is but another form of*  
 34 *saying that like the government created by the Articles of Confederation, the present government is a mere league*  
 35 *of States, held together by compact between themselves; whereas, as this court has often declared, it is a*  
 36 *government created by the People of the United States, with enumerated powers, and supreme over States and*  
 37 *individuals, with respect to certain objects, throughout the entire territory over which its jurisdiction extends. If*  
 38 *the National Government is, in any sense, a compact, it is a compact between the People of the United States*  
 39 *among themselves as constituting in the aggregate the political community by whom the National Government*  
 40 *was established. **The Constitution speaks not simply to the States in their organized capacities, but to all***  
 41 ***peoples, whether of States or territories, who are subject to the authority of the United States. [Martin v. Hunter,](#)***  
 42 ***[1 Wheat. 304, 327.](#)***

43 *In the opinion to which I am referring it is also said that the "practical interpretation put by Congress upon*  
 44 *the Constitution has been long continued and uniform to the effect that the Constitution is applicable to*  
 45 *territories acquired by purchase or conquest only when and so far as Congress shall so direct;" that while all*  
 46 *power of government may be abused, the same may be said of the power of the Government "under the*  
 47 *Constitution as well as outside of it;" that "if it once be conceded that we are at liberty to acquire foreign*  
 48 *territory, a presumption arises that <sup>379</sup><sup>379</sup> our power with respect to such territories is the same power which*  
 49 *other nations have been accustomed to exercise with respect to territories acquired by them;" that "the*  
 50 *liberality of Congress in legislating the Constitution into all our contiguous territories has undoubtedly*  
 51 *fostered the impression that it went there by its own force, but there is nothing in the Constitution itself, and*  
 52 *little in the interpretation put upon it, to confirm that impression;" that as the States could only delegate to*  
 53 *Congress such powers as they themselves possessed, and as they had no power to acquire new territory, and*  
 54 *therefore none to delegate in that connection, the logical inference is that "if Congress had power to acquire*

<sup>2</sup> Source: *Legal Deception, Propaganda, and Fraud*, Form #05.014, Section 6; <http://sedm.org/Forms/FormIndex.htm>.

1 new territory, which is conceded, that power was not hampered by the constitutional provisions;" that if "we  
2 assume that the territorial clause of the Constitution was not intended to be restricted to such territory as the  
3 United States then possessed, there is nothing in the Constitution to indicate that the power of Congress in  
4 dealing with them was intended to be restricted by any of the other provisions;" and that "the executive and  
5 legislative departments of the Government have for more than a century interpreted this silence as precluding  
6 the idea that the Constitution attached to these territories as soon as acquired."

7 These are words of weighty import. They involve consequences of the most momentous character. I take leave  
8 to say that if the principles thus announced should ever receive the sanction of a majority of this court, a  
9 radical and mischievous change in our system of government will be the result. We will, in that event, pass  
10 from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative  
11 absolutism.

12 Although from the foundation of the Government this court has held steadily to the view that the Government of  
13 the United States was one of enumerated powers, and that no one of its branches, nor all of its branches combined,  
14 could constitutionally exercise powers not granted, or which were not necessarily implied from those expressly  
15 granted, Martin v. Hunter, 1 Wheat. 304, 326, 331, we are now informed that Congress possesses powers outside  
16 of the Constitution, and may deal with new territory, 380\*380 acquired by treaty or conquest, in the same  
17 manner as other nations have been accustomed to act with respect to territories acquired by them. In my  
18 opinion, Congress has no existence and can exercise no authority outside of the Constitution. Still less is it  
19 true that Congress can deal with new territories just as other nations have done or may do with their new  
20 territories. This nation is under the control of a written constitution, the supreme law of the land and the only  
21 source of the powers which our Government, or any branch or officer of it, may exert at any time or at any  
22 place. Monarchical and despotic governments, unrestrained by written constitutions, may do with newly  
23 acquired territories what this Government may not do consistently with our fundamental law. To say otherwise  
24 is to concede that Congress may, by action taken outside of the Constitution, engraft upon our republican  
25 institutions a colonial system such as exists under monarchical governments. Surely such a result was never  
26 contemplated by the fathers of the Constitution. If that instrument had contained a word suggesting the  
27 possibility of a result of that character it would never have been adopted by the People of the United States.  
28 The idea that this country may acquire territories anywhere upon the earth, by conquest or treaty, and hold  
29 them as mere colonies or provinces — the people inhabiting them to enjoy only such rights as Congress chooses  
30 to accord to them — is wholly inconsistent with the spirit and genius as well as with the words of the  
31 Constitution.

32 The idea prevails with some — indeed, it found expression in arguments at the bar — that we have in this  
33 country substantially or practically two national governments; one, to be maintained under the Constitution,  
34 with all its restrictions; the other to be maintained by Congress outside and independently of that instrument,  
35 by exercising such powers as other nations of the earth are accustomed to exercise. It is one thing to give such  
36 a latitudinarian construction to the Constitution as will bring the exercise of power by Congress, upon a  
37 particular occasion or upon a particular subject, within its provisions. It is quite a different thing to say that  
38 Congress may, if it so elects, proceed outside of the Constitution. The glory of our American system 381\*381 of  
39 government is that it was created by a written constitution which protects the people against the exercise of  
40 arbitrary, unlimited power, and the limits of which instrument may not be passed by the government it created,  
41 or by any branch of it, or even by the people who ordained it, except by amendment or change of its provisions.  
42 "To what purpose," Chief Justice Marshall said in Marbury v. Madison, 1 Cranch, 137, 176, "are powers  
43 limited, and to what purpose is that limitation committed to writing, if these limits may, at any time, be passed  
44 by those intended to be restrained? The distinction between a government with limited and unlimited powers  
45 is abolished if those limits do not confine the persons on whom they are imposed, and if acts prohibited and  
46 acts allowed are of equal obligation."

47 The wise men who framed the Constitution, and the patriotic people who adopted it, were unwilling to depend for  
48 their safety upon what, in the opinion referred to, is described as "certain principles of natural justice inherent  
49 in Anglo-Saxon character which need no expression in constitutions or statutes to give them effect or to secure  
50 dependencies against legislation manifestly hostile to their real interests." They proceeded upon the theory — the  
51 wisdom of which experience has vindicated — that the only safe guaranty against governmental oppression was  
52 to withhold or restrict the power to oppress. They well remembered that Anglo-Saxons across the ocean had  
53 attempted, in defiance of law and justice, to trample upon the rights of Anglo-Saxons on this continent and had  
54 sought, by military force, to establish a government that could at will destroy the privileges that inhere in liberty.  
55 They believed that the establishment here of a government that could administer public affairs according to its  
56 will unrestrained by any fundamental law and without regard to the inherent rights of freemen, would be  
57 ruinous to the liberties of the people by exposing them to the oppressions of arbitrary power. Hence, the  
58 Constitution enumerates the powers which Congress and the other Departments may exercise — leaving  
59 unimpaired, to the States or the People, the powers not delegated to the National Government nor prohibited  
60 to the States. That instrument so expressly declares in 382\*382 the Tenth Article of Amendment. It will be an  
61 evil day for American liberty if the theory of a government outside of the supreme law of the land finds  
62 lodgment in our constitutional jurisprudence. No higher duty rests upon this court than to exert its full  
63 authority to prevent all violation of the principles of the Constitution.

64 Again, it is said that Congress has assumed, in its past history, that the Constitution goes into territories  
65 acquired by purchase or conquest only when and as it shall so direct, and we are informed of the liberality of



1 Congress in legislating the Constitution into all our contiguous territories. This is a view of the Constitution  
2 that may well cause surprise, if not alarm. Congress, as I have observed, has no existence except by virtue of  
3 the Constitution. It is the creature of the Constitution. It has no powers which that instrument has not granted,  
4 expressly or by necessary implication. I confess that I cannot grasp the thought that Congress which lives and  
5 moves and has its being in the Constitution and is consequently the mere creature of that instrument, can, at  
6 its pleasure, legislate or exclude its creator from territories which were acquired only by authority of the  
7 Constitution.

8 By the express words of the Constitution, every Senator and Representative is bound, by oath or affirmation, to  
9 regard it as the supreme law of the land. When the Constitutional Convention was in session there was much  
10 discussion as to the phraseology of the clause defining the supremacy of the Constitution, laws and treaties of the  
11 United States. At one stage of the proceedings the Convention adopted the following clause: "This Constitution,  
12 and the laws of the United States made in pursuance thereof, and all the treaties made under the authority of the  
13 United States, shall be the supreme law of the several States and of their citizens and inhabitants, and the judges  
14 of the several States shall be bound thereby in their decisions, anything in the constitutions or laws of the several  
15 States to the contrary notwithstanding." This clause was amended, on motion of Mr. Madison, by inserting after  
16 the words "all treaties made" the words "or which shall be made." If the clause, so amended, had been inserted  
17 in the Constitution as finally adopted, perhaps 383\*383 there would have been some justification for saying that  
18 the Constitution, laws and treaties of the United States constituted the supreme law only in the States, and that  
19 outside of the States the will of Congress was supreme. But the framers of the Constitution saw the danger of  
20 such a provision, and put into that instrument in place of the above clause the following: "This Constitution,  
21 and the laws of the United States which shall be made in pursuance thereof, and all treaties made, or which  
22 shall be made, under the authority of the United States, shall be the supreme law of the land; and the judges  
23 in every State shall be bound thereby, anything in the constitution or laws of any State to the contrary  
24 notwithstanding." Meigs's Growth of the Constitution, 284, 287. That the Convention struck out the words  
25 "the supreme law of the several States" and inserted "the supreme law of the land," is a fact of no little  
26 significance. The "land" referred to manifestly embraced all the peoples and all the territory, whether within  
27 or without the States, over which the United States could exercise jurisdiction or authority.

28 Further, it is admitted that some of the provisions of the Constitution do apply to Porto Rico and may be invoked  
29 as limiting or restricting the authority of Congress, or for the protection of the people of that island. And it is said  
30 that there is a clear distinction between such prohibitions "as go to the very root of the power of Congress to act  
31 at all, irrespective of time or place, and such as are operative only 'throughout the United States' or among the  
32 several States." In the enforcement of this suggestion it is said in one of the opinions just delivered: "Thus, when  
33 the Constitution declares that 'no bill of attainder or ex post facto law shall be passed,' and that 'no title of  
34 nobility shall be granted by the United States,' it goes to the competency of Congress to pass a bill of that  
35 description." I cannot accept this reasoning as consistent with the Constitution or with sound rules of  
36 interpretation. The express prohibition upon the passage by Congress of bills of attainder, or of ex post facto  
37 laws, or the granting of titles of nobility, goes no more directly to the root of the power of Congress than does the  
38 express prohibition against the imposition by Congress of any 384\*384 duty, impost or excise that is not uniform  
39 throughout the United States. The opposite theory, I take leave to say, is quite as extraordinary as that which  
40 assumes that Congress may exercise powers outside of the Constitution, and may, in its discretion, legislate  
41 that instrument into or out of a domestic territory of the United States.

42 In the opinion to which I have referred it is suggested that conditions may arise when the annexation of distant  
43 possessions may be desirable. "If," says that opinion, "those possessions are inhabited by alien races, differing  
44 from us in religion, customs, laws, methods of taxation and modes of thought, the administration of government  
45 and justice, according to Anglo-Saxon principles, may for a time be impossible; and the question at once arises  
46 whether large concessions ought not to be made for a time, that ultimately our own theories may be carried out,  
47 and the blessings of a free government under the Constitution extended to them. We decline to hold that there is  
48 anything in the Constitution to forbid such action." In my judgment, the Constitution does not sustain any such  
49 theory of our governmental system. Whether a particular race will or will not assimilate with our people, and  
50 whether they can or cannot with safety to our institutions be brought within the operation of the Constitution, is  
51 a matter to be thought of when it is proposed to acquire their territory by treaty. A mistake in the acquisition of  
52 territory, although such acquisition seemed at the time to be necessary, cannot be made the ground for violating  
53 the Constitution or refusing to give full effect to its provisions. The Constitution is not to be obeyed or disobeyed  
54 as the circumstances of a particular crisis in our history may suggest the one or the other course to be pursued.  
55 The People have decreed that it shall be the supreme law of the land at all times. When the acquisition of  
56 territory becomes complete, by cession, the Constitution necessarily becomes the supreme law of such new  
57 territory, and no power exists in any Department of the Government to make "concessions" that are  
58 inconsistent with its provisions. The authority to make such concessions implies the existence in Congress of  
59 power to declare that constitutional provisions may be ignored under special or 385\*385 embarrassing  
60 circumstances. No such dispensing power exists in any branch of our Government. The Constitution is  
61 supreme over every foot of territory, wherever situated, under the jurisdiction of the United States, and its full  
62 operation cannot be stayed by any branch of the Government in order to meet what some may suppose to be  
63 extraordinary emergencies. If the Constitution is in force in any territory, it is in force there for every purpose  
64 embraced by the objects for which the Government was ordained. Its authority cannot be displaced by  
65 concessions, even if it be true, as asserted in argument in some of these cases, that if the tariff act took effect in  
66 the Philippines of its own force, the inhabitants of Mandanao, who live on imported rice, would starve, because  
67 the import duty is many fold more than the ordinary cost of the grain to them. The meaning of the Constitution  
68 cannot depend upon accidental circumstances arising out of the products of other countries or of this country.

1 **We cannot violate the Constitution in order to serve particular interests in our own or in foreign lands. Even**  
2 **this court, with its tremendous power, must heed the mandate of the Constitution.** No one in official station, to  
3 whatever department of the Government he belongs, can disobey its commands without violating the obligation  
4 of the oath he has taken. By whomsoever and wherever power is exercised in the name and under the authority  
5 of the United States, or of any branch of its Government, the validity or invalidity of that which is done must be  
6 determined by the Constitution.

7 In *DeLima v. Bidwell*, just decided, we have held that upon the ratification of the treaty with Spain, Porto Rico  
8 ceased to be a foreign country and became a domestic territory of the United States. We have said in that case  
9 that from 1803 to the present time there was not a shred of authority, except a dictum in one case, "for holding  
10 that a district ceded to and in possession of the United States remains for any purpose a foreign territory;" that  
11 territory so acquired cannot be "domestic for one purpose and foreign for another;" and that any judgment to the  
12 contrary would be "pure judicial legislation," for which there was no warrant in the Constitution or in the powers  
13 conferred upon this court. Although, as we have just decided, 386\*386 Porto Rico ceased, after the ratification  
14 of the treaty with Spain, to be a foreign country within the meaning of the tariff act, and became a domestic  
15 country — "a territory of the United States" — it is said that if Congress so wills it may be controlled and governed  
16 outside of the Constitution and by the exertion of the powers which other nations have been accustomed to  
17 exercise with respect to territories acquired by them; in other words, we may solve the question of the power of  
18 Congress under the Constitution, by referring to the powers that may be exercised by other nations. I cannot  
19 assent to this view. **I reject altogether the theory that Congress, in its discretion, can exclude the Constitution**  
20 **from a domestic territory of the United States, acquired, and which could only have been acquired, in virtue of**  
21 **the Constitution.** I cannot agree that it is a domestic territory of the United States for the purpose of preventing  
22 the application of the tariff act imposing duties upon imports from foreign countries, but not a part of the United  
23 States for the purpose of enforcing the constitutional requirement that all duties, imposts and excises imposed by  
24 Congress "shall be uniform throughout the United States." **How Porto Rico can be a domestic territory of the**  
25 **United States, as distinctly held in DeLima v. Bidwell, and yet, as is now held, not embraced by the words**  
26 **"throughout the United States," is more than I can understand.**

27 We heard much in argument about the "expanding future of our country." It was said that the United States is to  
28 become what is called a "world power;" and that if this Government intends to keep abreast of the times and be  
29 equal to the great destiny that awaits the American people, it must be allowed to exert all the power that other  
30 nations are accustomed to exercise. **My answer is, that the fathers never intended that the authority and**  
31 **influence of this nation should be exerted otherwise than in accordance with the Constitution. If our**  
32 **Government needs more power than is conferred upon it by the Constitution, that instrument provides the**  
33 **mode in which it may be amended and additional power thereby obtained. The People of the United States who**  
34 **ordained the Constitution never supposed that a change could be made in our system of government 387\*387**  
35 **by mere judicial interpretation. They never contemplated any such juggling with the words of the Constitution**  
36 **as would authorize the courts to hold that the words "throughout the United States," in the taxing clause of**  
37 **the Constitution, do not embrace a domestic "territory of the United States" having a civil government**  
38 **established by the authority of the United States. This is a distinction which I am unable to make, and which I**  
39 **do not think ought to be made when we are endeavoring to ascertain the meaning of a great instrument of**  
40 **government.**

41 [Downes v. Bidwell, 182 U.S. 244 (1901), Justice Harlan, Dissenting]

42 Could it possibly be doubted that if Congress has been handed by the U.S. Supreme Court ANY CIRCUMSTANCE in which  
43 it can exercise its discretion in a way that COMPLETELY disregards the entire constitution, that they would not succumb to  
44 the temptation to enact it, expand it, and make it apply through trickery to everyone, as they have done with the income tax  
45 and federal franchises in general? NOT!

46 "In every government on earth is some trace of human weakness, some germ of corruption and degeneracy, which  
47 cunning will discover, and wickedness insensibly open, cultivate and improve."  
48 [Thomas Jefferson: Notes on Virginia Q.XIV, 1782. ME 2:207]

49 THIS in fact, is what Justice Harlan was talking about in the following excerpt in the above:

50 **"These are words of weighty import. They involve consequences of the most momentous character. I take**  
51 **leave to say that if the principles thus announced should ever receive the**  
52 **sanction of a majority of this court, a radical and mischievous change in**  
53 **our system of government will be the result. We will, in that event, pass**  
54 **from the era of constitutional liberty guarded and protected by a written**  
55 **constitution into an era of legislative absolutism."**

56 [...]

1 "This nation is under the control of a written constitution, the supreme law of the land and the only source of  
2 the powers which our Government, or any branch or officer of it, may exert at any time or at any place.  
3 Monarchical and despotic governments, unrestrained by written constitutions, may do with newly acquired  
4 territories what this Government may not do consistently with our fundamental law. To say otherwise is to  
5 concede that Congress may, by action taken outside of the Constitution, engraft upon our republican  
6 institutions a colonial system such as exists under monarchical governments. Surely such a result was never  
7 contemplated by the fathers of the Constitution. If that instrument had contained a word suggesting the  
8 possibility of a result of that character it would never have been adopted by the People of the United States.  
9 The idea that this country may acquire territories anywhere upon the  
10 earth, by conquest or treaty, and hold them as mere colonies or provinces  
11 — the people inhabiting them to enjoy only such rights as Congress  
12 chooses to accord to them — is wholly inconsistent with the spirit and  
13 genius as well as with the words of the Constitution."

14 "The idea prevails with some — indeed, it found expression in arguments at the bar — that we have in this  
15 country substantially or practically two national governments; one, to be maintained under the Constitution,  
16 with all its restrictions; the other to be maintained by Congress outside and independently of that instrument,  
17 by exercising such powers as other nations of the earth are accustomed to exercise." It is one thing to give such  
18 a latitudinarian construction to the Constitution as will bring the exercise of power by Congress, upon a  
19 particular occasion or upon a particular subject, within its provisions. It is quite a different thing to say that  
20 Congress may, if it so elects, proceed outside of the Constitution. The glory of our American system 381\*381 of  
21 government is that it was created by a written constitution which protects the people against the exercise of  
22 arbitrary, unlimited power, and the limits of which instrument may not be passed by the government it created,  
23 or by any branch of it, or even by the people who ordained it, except by amendment or change of its provisions.  
24 "To what purpose," Chief Justice Marshall said in Marbury v. Madison, 1 Cranch, 137, 176,"are powers  
25 limited, and to what purpose is that limitation committed to writing, if these limits may, at any time, be passed  
26 by those intended to be restrained? The distinction between a government with limited and unlimited powers  
27 is abolished if those limits do not confine the persons on whom they are imposed, and if acts prohibited and  
28 acts allowed are of equal obligation."

29 [Downes v. Bidwell, 182 U.S. 244 (1901), Justice Harlan, Dissenting]

30 Justice Harlan is saying that we now have a Dr. Jekyll and Mr. Hyde government. They did in fact do what he predicted:  
31 Graft a monarchical colonial system for federal territory onto an egalitarian free republican system. Starting with the Downes  
32 case, the U.S. Supreme Court declared and recognized essentially that:

- 33 1. NO PART of the Constitution limits what the national government can do in a territory, including the prohibition  
34 against Titles of Nobility and even ex post facto laws.  
35 2. As long as Congress is legislating for territories, it can do whatever it wants, including an income tax, just like every  
36 other nation of the earth. In fact, this is the source of all the authority for enacting the income tax to begin with.  
37 3. If Congress wants to invade the states commercially and tax them, all it has to do is:  
38 3.1. Write such legislation ONLY for the territories and implement it as a franchise. Since all franchises are based on  
39 contract, then they can be enforced extraterritorially, including in a state. This is the basis for the Social Security  
40 Act of 1935, in fact.

41 *Debt and contract [franchise agreement, in this case] are of no particular place.*

42 *Locus contractus regit actum.*

43 *The place of the contract [franchise agreement, in this case] governs the act.*

44 *[Bouvier's Maxims of Law, 1856;*

45 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouvierMaxims.htm>]*

46  
47 *"It is generally conceded that a franchise is the subject of a contract between the grantor and the grantee, and*  
48 *that it does in fact constitute a contract when the requisite element of a consideration is present.<sup>3</sup> Conversely, a*

<sup>3</sup> Larson v. South Dakota, 278 U.S. 429, 73 L.Ed. 441, 49 S.Ct. 196; Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303; Blair v. Chicago, 201 U.S. 400, 50 L.Ed. 801, 26 S.Ct. 427; Arkansas-Missouri Power Co. v. Brown, 176 Ark. 774, 4 S.W.2d. 15, 58 A.L.R. 534; Chicago General R. Co. v. Chicago, 176 Ill. 253, 52 N.E. 880; Louisville v. Louisville Home Tel. Co., 149 Ky. 234, 148 S.W. 13; State ex rel. Kansas City v. East Fifth Street R. Co. 140 Mo. 539, 41 S.W. 955; Baker v. Montana Petroleum Co., 99 Mont. 465, 44 P.2d. 735; Re Board of Fire Comrs. 27 N.J. 192, 142 A.2d. 85; Chrysler Light & P. Co. v. Belfield, 58 N.D. 33, 224 N.W. 871, 63 A.L.R. 1337; Franklin County v. Public Utilities Com., 107 Ohio.St. 442, 140 N.E. 87, 30 A.L.R. 429; State ex rel. Daniel v. Broad River Power Co. 157 S.C. 1, 153 S.E. 537; Rutland Electric Light Co. v. Marble City Electric Light Co., 65 Vt. 377, 26 A. 635; Virginia-Western Power Co. v. Commonwealth, 125 Va. 469, 99 S.E. 723, 9 A.L.R. 1148, cert den 251 U.S. 557, 64 L.Ed. 413.

franchise granted without consideration is not a contract binding upon the state, franchisee, or pseudo-franchisee.<sup>4</sup> “  
[36 American Jurisprudence 2d, Franchises, §6: As a Contract (1999)]

For further details on the Social Security FRAUD, see:

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

3.2. Entice people in states of the Union with a bribe to sign up for the territorial franchise, and make it IMPOSSIBLE to quit the system. This uses capitalism to implement socialism.

3.3. Through legal deception and fraud, make the franchise legislation LOOK like:

3.3.1. It applies to CONSTITUTIONAL states rather than only STATUTORY “States” and territories.

3.3.2. It ISN’T a franchise or excise.

These things are done through “equivocation”, in which TERRITORIAL STATUTORY “States” under 4 U.S.C. §110(d) and CONSTITUTIONAL States of the Union are made to appear and act the same. This was also done in the Sixteenth Amendment, which granted no new powers to Congress, as held by the U.S. Supreme Court in *Stanton v. Baltic Mining Co.*, 240 U.S. 103 (1916). See:

*Why You Aren’t Eligible for Social Security*, Form #06.001  
<http://sedm.org/Forms/FormIndex.htm>

3.4. Establish an EXTRACONSTITUTIONAL revenue collection apparatus that is NOT part of the constitutional government. Namely the I.R.S. is not now and never has been part of the U.S. Government. Instead, it is a straw man for the Federal Reserve. The Federal Reserve, in fact, is not more governmental than Federal Express. See:

*Origins and Authority of the Internal Revenue Service*, Form #05.005  
<http://sedm.org/Forms/FormIndex.htm>

3.5. Use propaganda and abusive regulation of the banking system and employers to turn banks and private companies in states of the Union into federal employment recruiters, in which you can’t open an account or pursue “employment” without becoming a privileged and enfranchised public officer representing an PUBLIC/GOVERNMENT office domiciled on federal territory and subject to the territorial law. See:

*Federal and State Tax Withholding Options for Private Employers*, Form #09.001  
<http://sedm.org/Forms/FormIndex.htm>

3.6. Bribe CONSTITUTIONAL states with “commercial incentives” or subsidies if they in essence agree by compact or agreement to act as federal territories and allow the income tax to be enforced within their borders. This is done through DEBT and the Federal Reserve as well as the Agreements on Coordination of Tax Administration (ACTA) between the national government and the states. Now obviously, they can only do that within ENCLAVES within their external borders using the Public Salary Tax Act of 1939, but they will PRETEND for the sake of filthy lucre that it applies EVERYWHERE in the state by:

3.6.1. Not defining the term “State” within their revenue codes.

3.6.2. Calling those who insist on these limits “frivolous” in court.

3.7. Engage in an ongoing propaganda campaign to discredit and persecute all those who expose and try to remedy the above. This is done by making the government UNACCOUNTABLE for the truth or accuracy of ANYTHING it says or does administratively. We have been a target of that campaign. See:

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

3.8. Legislatively create a conflict of interest in the judges administering the territorial franchise so that they will be forced to apply it to the states of the Union.

3.9. Get the U.S. Supreme Court, through pressure on individual justices, to allow the financial and criminal conflict of interest with judges to stand and expand.

3.10. Use the U.S. Supreme Court as a method to embargo challenges to the above illegalities by denying appeals. This was done using the Certiorari Act of 1925 proposed by former President and Chief Justice William Howard Taft. This was the same President who proposed the Sixteenth Amendment and FRAUDULENTLY got it passed by lame duck Secretary of State Philander Knox.<sup>5</sup>

40 S.Ct. 179, disapproved on other grounds *Victoria v. Victoria Ice, Light & Power Co.* 134 Va. 134, 114 S.E. 92, 28 A.L.R. 562, and disapproved on other grounds *Richmond v. Virginia Ry. & Power Co.*, 141 Va. 69, 126 S.E. 353.

<sup>4</sup> *Pennsylvania R. Co. v. Bowers*, 124 Pa 183, 16 A 836.

<sup>5</sup> See: *The Law that Never Was*, William Benson. It documents the fraudulent ratification of the Sixteenth Amendment. See also *Great IRS Hoax*, Form #11.302, Section 6.6.1; <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>.



1 That last step: creating a conflict of interest in judges was accomplished starting in 1918, right after Downes v. Bidwell and  
2 just after the Sixteenth Amendment and Federal Reserve Act were passed in 1913. In particular, here is how it was  
3 accomplished:

- 4 1. Making judges into “taxpayers” started in 1918. This allowed them to become the target of political persecution by the  
5 Bureau of Internal Revenue if they properly enforce and protect the civil status of parties.
  - 6 1.1. This began first with the Revenue Act of 1918, 40 Stat. 1065, Section 213(a) and was declared unconstitutional.
  - 7 1.2. The second attempt to make judges taxpayers occurred the Revenue Act of 1932, 47 Stat. 169 and this time it  
8 stuck.
  - 9 1.3. This conflict of interest is also documented in Evans v. Gore, 253 U.S. 245 (1920) , Miles v. Graham, 268 U.S.  
10 501 (1925), O’Malley v. Woodrough, 307 U.S. 277 (1939), and U.S. v. Hatter, 532 U.S. 557, 121 S.Ct. 1782,  
11 (2001).
- 12 2. Judges have been allowed, illegally, to serve as BOTH franchise judges under Article IV of the Constitution and  
13 CONSTITUTIONAL judges under Article III. When given a choice of the two, they will always pick the Article IV  
14 franchise judge status, because it financially rewards them and unduly elevates their own importance and jurisdiction.
- 15 3. The IRS is allowed to financially reward judges and prosecutors for convicting those who do not consent to the identity  
16 theft. See 26 U.S.C. §7623, Internal Revenue Manual (I.R.M.), Section 25.2.2.

17 The above process is EXACTLY what they have done. From the 10,000 foot or MACRO view, it essentially amounts to  
18 identity theft. That identity theft is exhaustively described in the following:

<p>19 <u><i>Government Identity Theft</i></u>, Form #05.046 20 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
--

21 Our document *Legal Deception, Propaganda, and Fraud*, Form #05.014 describes how that identity theft is accomplished by  
22 the abuse of conflict of interest, the rules of statutory interpretation, and equivocation from a general perspective. That  
23 language abuse is also particularized in the above document to specific other legal contexts, such as:

- 24 1. Domicile identity theft.
- 25 2. Citizenship identity theft.
- 26 3. Franchise identity theft.

27 Ultimately, however, all of the identity theft they employ is accomplished by misrepresenting their authority and enforcing  
28 laws outside their territory. It really boils down to:

- 29 1. Replacing PRIVATE rights with PUBLIC privileges.
- 30 2. Turning “citizens” and “residents” into the equivalent of government public officers or employees.
- 31 3. Turning all civil law essentially into the employment agreement of virtually everyone who claims to be a  
32 STATUTORY “citizen” or “resident”.
- 33 4. A commercial invasion of the states of the Union in violation of Article 4, Section 4.
- 34 5. The abuse of franchises and privileges within the states of the Union to create a caste system that emulates the British  
35 Monarchy we tried to escape by fighting a revolution.
- 36 6. Using the civil statutory law as a mechanism to limit and control PEOPLE rather than the GOVERNMENT.
- 37 7. Creating a government of UNLIMITED powers. There are no limits on what an EMPLOYER can order his  
38 EMPLOYEES or OFFICERS to do, and THAT is what you are if you claim to be a STATUTORY “citizen” under any  
39 act of Congress.
- 40 8. Using “selective enforcement” to discredit and destroy all those who attempt to QUIT their job as a government officer  
or employee called a STATUTORY “citizen” or “resident”. THIS is how the fraudulent identity theft scheme and  
government mafia protects and expands itself.

### 41 **6.3 Thomas Jefferson’s Warnings and Predictions Concerning the Corruption of the** 42 **Government**

43 Thomas Jefferson, one of our most beloved founding fathers and author of our Declaration of Independence, wrote extensively  
44 about defects in the design of our system of government and his predictions for how it would eventually be corrupted. In this

1 document, corruption is a synonym for “de facto”. All of his predictions have come true. You can read his writings on this  
2 subject at:

[Thomas Jefferson on Politics and Government](http://famguardian.org/Subjects/Politics/ThomasJefferson/jeffcont.htm)  
<http://famguardian.org/Subjects/Politics/ThomasJefferson/jeffcont.htm>

3 Jefferson’s writings on the subject of separation of powers within the above work may be found at:

[Separation of Powers](http://famguardian.org/Subjects/Politics/ThomasJefferson/jeff1070.htm)  
<http://famguardian.org/Subjects/Politics/ThomasJefferson/jeff1070.htm>

4 A system of government in which all power is concentrated in a single man, group of men or branch within the government  
5 is the epitome of de facto government, because its activities are completely unrestrained and have no limits. The founding  
6 fathers believed that absolute, uncontrolled, unchecked, consolidated power corrupted absolutely. The opposite of the  
7 centralization of power is what the founders called the “separation of powers”, which was a refinement in the implementation  
8 of governments engineered by Charles de Montesquieu in his book Spirit of Laws, upon which the founders based their  
9 writing of the United States Constitution:

10 *“When the legislative and executive powers are united in the same person, or in the same body of magistrates,*  
11 *there can be no liberty.”*  
12 *[The Spirit of Laws, Charles de Montesquieu, <http://famguardian.org/Publications/SpiritOfLaws/sol-02.htm>]*

13 Below is Thomas Jefferson’s description of the separation of powers:

14 *“To make us one nation as to foreign concerns, and keep us distinct in domestic ones, gives the outline of the*  
15 *proper division of powers between the general and particular governments. But, to enable the federal head to*  
16 *exercise the powers given it to best advantage, it should be organized as the particular ones are, into legislative,*  
17 *executive, and judiciary.”*  
18 *[Thomas Jefferson to James Madison, 1786. ME 6:9]*

19 *“The first principle of a good government is certainly a distribution of its powers into executive, judiciary, and*  
20 *legislative, and a subdivision of the latter into two or three branches.”*  
21 *[Thomas Jefferson to John Adams, 1787. ME 6:321]*

22 *“The constitution has divided the powers of government into three branches, Legislative, Executive and Judiciary,*  
23 *lodging each with a distinct magistracy. The Legislative it has given completely to the Senate and House of*  
24 *Representatives. It has declared that the Executive powers shall be vested in the President, submitting special*  
25 *articles of it to a negative by the Senate, and it has vested the Judiciary power in the courts of justice, with certain*  
26 *exceptions also in favor of the Senate.”*  
27 *[Thomas Jefferson: Opinion on Executive Appointments, 1790. ME 3:15]*

28 *“My idea is that... the Federal government should be organized into Legislative, Executive and Judiciary, as are*  
29 *the State governments, and some peaceable means of enforcement devised for the Federal head over the States.”*  
30 *[Thomas Jefferson to John Blair, 1787. ME 6:273, Papers 12:28 ]*

31 *Each Branch is Independent*

32 *“The leading principle of our Constitution is the independence of the Legislature, Executive and Judiciary of each*  
33 *other.”*  
34 *[Thomas Jefferson to George Hay, 1807. FE 9:59]*

35 *“There are many [in Congress] who think that not to support the Executive is to abandon Government.”*  
36 *[Thomas Jefferson to Colonel Bell, 1797. ME 9:386 ]*

37 *“[The] principle [of the Constitution] is that of a separation of Legislative, Executive and Judiciary functions*  
38 *except in cases specified. If this principle be not expressed in direct terms, it is clearly the spirit of the Constitution,*  
39 *and it ought to be so commented and acted on by every friend of free government.”*  
40 *[Thomas Jefferson to James Madison, 1797. ME 9:368 ]*

41 *“Our Constitution has wisely distributed the administration of the government into three distinct and independent*  
42 *departments. To each of these it belongs to administer law within its separate jurisdiction. The Judiciary in cases*  
43 *of meum and tuum, and of public crimes; the Executive, as to laws executive in their nature; the Legislature in*  
44 *various cases which belong to itself, and in the important function of amending and adding to the system.”*  
45 *[Thomas Jefferson: Batture at New Orleans, 1812. ME 18:129 ]*



1 *"The three great departments having distinct functions to perform, must have distinct rules adapted to them. Each*  
2 *must act under its own rules, those of no one having any obligation on either of the others."*  
3 *[Thomas Jefferson to James Barbour, 1812. ME 13:129 ]*

4 *"The Constitution intended that the three great branches of the government should be co-ordinate and*  
5 *independent of each other. As to acts, therefore, which are to be done by either, it has given no control to another*  
6 *branch... Where different branches have to act in their respective lines, finally and without appeal, under any*  
7 *law, they may give to it different and opposite constructions... From these different constructions of the same act*  
8 *by different branches, less mischief arises than from giving to any one of them a control over the others."*  
9 *[Thomas Jefferson to George Hay, 1807. ME 11:213]*

10 *"If the Legislature fails to pass laws for a census, for paying the Judges and other officers of government, for*  
11 *establishing a militia, for naturalization as prescribed by the Constitution, or if they fail to meet in Congress, the*  
12 *Judges cannot issue their mandamus to them; if the President fails to supply the place of a judge, to appoint other*  
13 *civil or military officers, to issue requisite commissions, the Judges cannot force him. They can issue their*  
14 *mandamus or distringas [i.e., property seizures] to no executive or legislative officer to enforce the fulfillment*  
15 *of their official duties any more than the President or Legislature may issue orders to the Judges or their officers.*  
16 *Betrayed by the English example, and unaware, as it should seem, of the control of our Constitution in this*  
17 *particular, they have at times overstepped their limit by undertaking to command executive officers in the*  
18 *discharge of their executive duties; but the Constitution, in keeping the three departments distinct and*  
19 *independent, restrains the authority of the Judges to judiciary organs as it does the Executive and Legislative to*  
20 *executive and legislative organs."*  
21 *[Thomas Jefferson to William C. Jarvis, 1820. ME 15:277 ]*

22 *"It may be objected that the Senate may by continual negatives on the person, do what amounts to a negative on*  
23 *the grade [of an appointee], and so, indirectly, defeat [the] right of the President [to determine the grade]. But*  
24 *this would be a breach of trust; an abuse of power confided to the Senate, of which that body cannot be supposed*  
25 *capable. So the President has a power to convoke the Legislature, and the Senate might defeat that power by*  
26 *refusing to come. This equally amounts to a negative on the power of convoking. Yet nobody will say they possess*  
27 *such a negative, or would be capable of usurping it by such oblique means. If the Constitution had meant to give*  
28 *the Senate a negative on the grade or destination, as well as the person, it would have said so in direct terms, and*  
29 *not left it to be effected by a sidewind. It could never mean to give them the use of one power through the abuse*  
30 *of another."*  
31 *[Thomas Jefferson: Opinion on Executive Appointments, 1790. ME 3:17]*

32 *"Legislative, Executive and Judiciary offices shall be kept forever separate, and no person exercising the one*  
33 *shall be capable of appointment to the others, or to either of them."*  
34 *[Thomas Jefferson: Draft Virginia Constitution, 1776. Papers 1:347 ]*

35 *"Citizens, whether individually or in bodies corporate or associated, have a right to apply directly to any*  
36 *department of their government, whether Legislative, Executive or Judiciary, the exercise of whose powers they*  
37 *have a right to claim, and neither of these can regularly offer its intervention in a case belonging to the other."*  
38 *[Thomas Jefferson to James Sullivan, 1807. ME 11:382 ]*

39 *"Where... petitioners have a right to petition their immediate representatives in Congress directly, I have deemed*  
40 *it neither necessary nor proper for them to pass their petition through the intermediate channel of the Executive.*  
41 *But as the petitioners may be ignorant of this, and, confiding in it, may omit the proper measure, I have usually*  
42 *put such petitions into the hands of the Representatives of the State, informally to be used or not as they see best,*  
43 *and considering me as entirely disclaiming any agency in the case."*  
44 *[Thomas Jefferson to Joseph B. Varnum, 1808. ME 12:196]*

45 *"It seems proper that every person should address himself directly to the department to which the Constitution*  
46 *has allotted his case; and that the proper answer to such from any other department is, 'that it is not to us that*  
47 *the Constitution has assigned the transaction of this business.'"*  
48 *[Thomas Jefferson to James Madison, 1791. ME 8:250]*

49 *"The courts of justice exercise the sovereignty of this country in judiciary matters, are supreme in these, and*  
50 *liable neither to control nor opposition from any other branch of the government."*  
51 *[Thomas Jefferson to Edmond C. Genet, 1793. ME 9:234]*

52 *"The interference of the Executive can rarely be proper where that of the Judiciary is so."*  
53 *[Thomas Jefferson to George Hammond, 1793. FE 6:298 ]*

54 *"For the Judiciary to interpose in the Legislative department between the constituent and his representative, to*  
55 *control them in the exercise of their functions or duties towards each other, to overawe the free correspondence*  
56 *which exists and ought to exist between them, to dictate what may pass between them and to punish all others, to*  
57 *put the representative into jeopardy of criminal prosecution, of vexation, expense and punishment before the*  
58 *Judiciary if his communications, public or private, do not exactly square with their ideas of fact or right or with*  
59 *their designs of wrong, is to put the Legislative department under the feet of the Judiciary, is to leave us, indeed,*

1 the shadow but to take away the substance of representation, which requires essentially that the representative  
2 be as free as his constituents would be, that the same interchange of sentiment be lawful between him and them  
3 as would be lawful among themselves were they in the personal transaction of their own business; is to do away  
4 the influence of the people over the proceedings of their representatives by excluding from their knowledge by  
5 the terror of punishment, all but such information or misinformation as may suit their own views."  
6 [Thomas Jefferson: Virginia Petition, 1797. ME 17:359 ]

7 "If the three powers maintain their mutual independence on each other our Government may last long, but not so  
8 if either can assume the authorities of the other."  
9 [Thomas Jefferson to William Charles Jarvis, 1820. ME 15:278 ]

#### 10 All Powers in One Branch Produces Despotism

11 "[A very capital defect in a constitution is when] all the powers of government, legislative, executive and judiciary  
12 result to the legislative body. The concentrating these in the same hands is precisely the definition of despotic  
13 government. It will be no alleviation that these powers will be exercised by a plurality of hands, and not by a  
14 single one. One hundred and seventy-three despots would surely be as oppressive as one."  
15 [Thomas Jefferson: Notes on Virginia Q.XIII, 1782. ME 2:162 ]

16 "[Where] there [is] no barrier between the legislative, executive, and judiciary departments, the legislature may  
17 seize the whole... Having seized it and possessing a right to fix their own quorum, they may reduce that quorum  
18 to one, whom they may call a chairman, speaker, dictator, or by any other name they please."  
19 [Thomas Jefferson: Notes on Virginia Q.XIII, 1782. (\*) ME 2:178 ]

20 "I said to [President Washington] that if the equilibrium of the three great bodies, Legislative, Executive and  
21 Judiciary, could be preserved, if the Legislature could be kept independent, I should never fear the result of such  
22 a government; but that I could not but be uneasy when I saw that the Executive had swallowed up the Legislative  
23 branch."  
24 [Thomas Jefferson: The Anas, 1792. ME 1:318]

#### 25 Unlimited Powers are Always Dangerous

26 "Nor should [a legislative body] be deluded by the integrity of their own purposes and conclude that... unlimited  
27 powers will never be abused because themselves are not disposed to abuse them. They should look forward to a  
28 time, and that not a distant one, when corruption in this as in the country from which we derive our origin, will  
29 have seized the heads of government and be spread by them through the body of the people, when they will  
30 purchase the voices of the people and make them pay the price. Human nature is the same on every side of the  
31 Atlantic, and will be alike influenced by the same causes."  
32 [Thomas Jefferson: Notes on Virginia Q.XIII, 1782. ME 2:164 ]

33 "Mankind soon learn to make interested uses of every right and power which they possess or may assume. The  
34 public money and public liberty, intended to have been deposited with three branches of magistracy but found  
35 inadvertently to be in the hands of one only, will soon be discovered to be sources of wealth and dominion to  
36 those who hold them; distinguished, too, by this tempting circumstance: that they are the instrument as well as  
37 the object of acquisition. With money we will get men, said Caesar, and with men we will get money."  
38 [Thomas Jefferson: Notes on Virginia Q.XIII, 1782. ME 2:164 ]

39 "It is the old practice of despots to use a part of the people to keep the rest in order; and those who have once got  
40 an ascendancy and possessed themselves of all the resources of the nation, their revenues and offices, have  
41 immense means for retaining their advantages."  
42 [Thomas Jefferson to John Taylor, 1798. ME 10:44 ]

43 Below are some of Jefferson's predictions on how the separation of powers would be systematically destroyed by public  
44 servants, most of whom he predicted would be in the federal judiciary:

45 "The original error [was in] establishing a judiciary independent of the nation, and which, from the citadel of the  
46 law, can turn its guns on those they were meant to defend, and control and fashion their proceedings to its own  
47 will."  
48 [Thomas Jefferson to John Wayles Eppes, 1807. FE 9:68 ]

49 "It is a misnomer to call a government republican in which a branch of the supreme power is independent of the  
50 nation."  
51 [Thomas Jefferson to James Pleasants, 1821. FE 10:198 ]

52 "In England, where judges were named and removable at the will of an hereditary executive, from which branch  
53 most misrule was feared and has flowed, it was a great point gained by fixing them for life, to make them  
54 independent of that executive. But in a government founded on the public will, this principle operates in an

1 opposite direction and against that will. There, too, they were still removable on a concurrence of the executive  
2 and legislative branches. But we have made them independent of the nation itself. They are irremovable but by  
3 their own body for any depravities of conduct, and even by their own body for the imbecilities of dotage."  
4 [Thomas Jefferson to Samuel Kercheval, 1816. ME 15:34 ]

5 "Let the future appointments of judges be for four or six years and renewable by the President and Senate. This  
6 will bring their conduct at regular periods under revision and probation, and may keep them in equipoise between  
7 the general and special governments. We have erred in this point by copying England, where certainly it is a  
8 good thing to have the judges independent of the King. But we have omitted to copy their caution also, which  
9 makes a judge removable on the address of both legislative houses."  
10 [Thomas Jefferson to William T. Barry, 1822. ME 15:389 ]

11 The great object of my fear is the Federal Judiciary. That body, like gravity, ever acting with noiseless foot and  
12 unalarming advance, gaining ground step by step and holding what it gains, is engulfing insidiously the special  
13 governments into the jaws of that which feeds them."  
14 [Thomas Jefferson to Spencer Roane, 1821. ME 15:326 ]

15 "The judiciary of the United States is the subtle corps of sappers and miners constantly working under ground to  
16 undermine the foundations of our confederated fabric. They are construing our Constitution from a co-ordination  
17 of a general and special government to a general and supreme one alone. This will lay all things at their feet, and  
18 they are too well versed in English law to forget the maxim, 'boni judicis est ampliare jurisdictionem.'"  
19 [Thomas Jefferson to Thomas Ritchie, 1820. ME 15:297 ]

20 "It has long been my opinion, and I have never shrunk from its expression,... that the germ of dissolution of our  
21 Federal Government is in the constitution of the Federal Judiciary--an irresponsible body (for impeachment is  
22 scarcely a scare-crow), working like gravity by night and by day, gaining a little today and a little tomorrow, and  
23 advancing its noiseless step like a thief over the field of jurisdiction until all shall be usurped from the States and  
24 the government be consolidated into one. To this I am opposed."  
25 [Thomas Jefferson to Charles Hammond, 1821. ME 15:331 ]

#### 26 Irregular and Censurable Decisions

27 "Contrary to all correct example, [the Federal judiciary] are in the habit of going out of the question before them,  
28 to throw an anchor ahead and grapple further hold for future advances of power. They are then in fact the corps  
29 of sappers and miners, steadily working to undermine the independent rights of the States and to consolidate all  
30 power in the hands of that government in which they have so important a freehold estate."  
31 [Thomas Jefferson: Autobiography, 1821. ME 1:121 ]

32 "The judges... are practicing on the Constitution by inferences, analogies, and sophisms, as they would on an  
33 ordinary law. They do not seem aware that it is not even a Constitution formed by a single authority and subject  
34 to a single superintendence and control, but that it is a compact of many independent powers, every single one of  
35 which claims an equal right to understand it and to require its observance."  
36 [Thomas Jefferson to Edward Livingston, 1825. ME 16:113 ]

37 "[The] practice of Judge Marshall of traveling out of his case to prescribe what the law would be in a moot case  
38 not before the court, is very irregular and very censurable."  
39 [Thomas Jefferson to William Johnson, 1823. ME 15:447 ]

#### 40 Consolidating Decisions

41 "The great object of my fear is the Federal Judiciary. That body, like gravity, ever acting with noiseless foot and  
42 unalarming advance, gaining ground step by step and holding what it gains, is engulfing insidiously the special  
43 governments into the jaws of that which feeds them."  
44 [Thomas Jefferson to Spencer Roane, 1821. ME 15:326 ]

45 "The judiciary of the United States is the subtle corps of sappers and miners constantly working under ground to  
46 undermine the foundations of our confederated fabric. They are construing our Constitution from a co-ordination  
47 of a general and special government to a general and supreme one alone. This will lay all things at their feet, and  
48 they are too well versed in English law to forget the maxim, 'boni judicis est ampliare jurisdictionem.'"  
49 [Thomas Jefferson to Thomas Ritchie, 1820. ME 15:297 ]

50 "It has long been my opinion, and I have never shrunk from its expression,... that the germ of dissolution of our  
51 Federal Government is in the constitution of the Federal Judiciary--an irresponsible body (for impeachment is  
52 scarcely a scare-crow), working like gravity by night and by day, gaining a little today and a little tomorrow, and  
53 advancing its noiseless step like a thief over the field of jurisdiction until all shall be usurped from the States and  
54 the government be consolidated into one. To this I am opposed."  
55 [Thomas Jefferson to Charles Hammond, 1821. ME 15:331 ]

1 Undermining Republican Government

2 "At the establishment of our Constitutions, the judiciary bodies were supposed to be the most helpless and  
3 harmless members of the government. Experience, however, soon showed in what way they were to become the  
4 most dangerous; that the insufficiency of the means provided for their removal gave them a freehold and  
5 irresponsibility in office; that their decisions, seeming to concern individual suitors only, pass silent and unheeded  
6 by the public at large; that these decisions nevertheless become law by precedent, sapping by little and little the  
7 foundations of the Constitution and working its change by construction before any one has perceived that that  
8 invisible and helpless worm has been busily employed in consuming its substance. In truth, man is not made to  
9 be trusted for life if secured against all liability to account."  
10 [Thomas Jefferson to A. Coray, 1823. ME 15:486 ]

11 "This member of the government... has proved that the power of declaring what the law is, ad libitum, by sapping  
12 and mining, slyly, and without alarm, the foundations of the Constitution, can do what open force would not dare  
13 to attempt."  
14 [Thomas Jefferson to Edward Livingston, 1825. ME 16:114 ]

15 "I do not charge the judges with wilful and ill-intentioned error; but honest error must be arrested where its  
16 toleration leads to public ruin. As for the safety of society, we commit honest maniacs to Bedlam; so judges should  
17 be withdrawn from their bench whose erroneous biases are leading us to dissolution. It may, indeed, injure them  
18 in fame or in fortune; but it saves the republic, which is the first and supreme law."  
19 [Thomas Jefferson: Autobiography, 1821. ME 1:122 ]

20 "If, indeed, a judge goes against the law so grossly, so palpably, as no imputable degree of folly can account for,  
21 and nothing but corruption, malice or wilful wrong can explain, and especially if circumstances prove such  
22 motives, he may be punished for the corruption, the malice, the wilful wrong; but not for the error: nor is he liable  
23 to action by the party grieved. And our form of government constituting its respective functionaries judges of the  
24 law which is to guide their decisions, places all within the same reason, under the safeguard of the same rule."  
25 [Thomas Jefferson: Batture at New Orleans, 1812. ME 18:130 ]

26 "One single object... [will merit] the endless gratitude of society: that of restraining the judges from usurping  
27 legislation. And with no body of men is this restraint more wanting than with the judges of what is commonly  
28 called our General Government, but what I call our foreign department."  
29 [Thomas Jefferson to Edward Livingston, 1825. ME 16:113 ]

30 "When all government, domestic and foreign, in little as in great things, shall be drawn to Washington as the  
31 center of all power, it will render powerless the checks provided of one government on another and will become  
32 as venal and oppressive as the government from which we separated."  
33 [Thomas Jefferson to Charles Hammond, 1821. ME 15:332 ]

34 "What an augmentation of the field for jobbing, speculating, plundering, office-building and office-hunting  
35 would be produced by an assumption of all the State powers into the hands of the General Government!"  
36 [Thomas Jefferson to Gideon Granger, 1800. ME 10:168 ]

37 Thomas Jefferson also predicted that the most severe threat of destruction of the separation of powers would come from the  
38 federal judiciary:

39 "Our government is now taking so steady a course as to show by what road it will pass to destruction; to wit: by  
40 consolidation first and then corruption, its necessary consequence. The engine of consolidation will be the  
41 Federal judiciary; the two other branches the corrupting and corrupted instruments."  
42 [Thomas Jefferson to Nathaniel Macon, 1821. ME 15:341 ]

43 "The [federal] judiciary branch is the instrument which, working like gravity, without intermission, is to press  
44 us at last into one consolidated mass."  
45 [Thomas Jefferson to Archibald Thweat, 1821. ME 15:307]

46 "There is no danger I apprehend so much as the consolidation of our government by the noiseless and therefore  
47 unalarming instrumentality of the Supreme Court."  
48 [Thomas Jefferson to William Johnson, 1823. ME 15:421 ]

49 Jefferson, of course, was absolutely correct in his predictions that the federal judiciary would be the source of corruption that  
50 would transform a de jure government into a de facto government. You can read exactly how this happened in a book  
51 available on our website below:

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

## 6.4 How Scoundrels Corrupted Our Republican Form of Government<sup>6</sup>

*"All systems of government suppose they are to be administered by men of common sense and common honesty. In our country, as all ultimately depends on the voice of the people, they have it in their power, and it is to be presumed they generally will choose men of this description: but if they will not, the case, to be sure, is without remedy. If they choose fools, they will have foolish laws. If they choose knaves, they will have knavish ones. But this can never be the case until they are generally fools or knaves themselves, which, thank God, is not likely ever to become the character of the American people." [Justice Iredell] (Fries's Case (CC) F Cas No 5126, supra.)*  
[[Ludecke v. Watkins](#), 335 U.S. 160, 92 L.Ed. 1881, 1890, 68 S.Ct. 1429 (1948)]

*"The chief enemies of republican freedom are mental sloth, conformity, bigotry, superstition, credulity, monopoly in the market of ideas, and utter, benighted ignorance."*  
[*Adderley v. State of Florida*, 385 U.S. 39, 49 (1967)]

In the Great IRS Hoax, Form #11.302, they very thoroughly covered the foundations of our republican form of government earlier in chapter 4. They showed you in section 4.1 the hierarchy of sovereignty and where you fit personally in that hierarchy. They showed you in section 4.5 that Article 4, Section 4 of the U.S. Constitution guarantees to all Americans a "republican form of government". Then in section 5.1.1 we showed you the order that our state and federal governments were created and the distinct sovereignties that comprise all the elements of our republican (not democratic) political system. Now we are going to tie the whole picture together and show you graphically the tools and techniques that specific covetous government servants have used over the years to corrupt and debase that system for their own personal financial and political benefit.

*"The king establishes the land by justice; but he who receives bribes overthrows it."*  
[[Prov. 29:4](#), Bible, NKJV]

After you have learned these techniques by which corruption was introduced, we will spend the rest of the chapter showing exactly how these techniques have been specifically applied over the years to corrupt and debase and destroy our political system and undermine our personal liberties, rights, and freedoms. This will train your perception to be on the lookout for any future attempts by our covetous politicians to further corrupt our system so that you can act swiftly at a political level to oppose and prevent it.

First of all, the foundation of our republican form of government is the concept of separation of powers. This concept is called the "Separation of Powers Doctrine":

*"**Separation of powers.** The governments of the states and the United States are divided into three departments or branches: the legislative, which is empowered to make laws, the executive which is required to carry out the laws, and the judicial which is charged with interpreting the laws and adjudicating disputes under the laws. Under this constitutional doctrine of "separation of powers," one branch is not permitted to encroach on the domain or exercise the powers of another branch. See U.S. Constitution, Articles I-III. See also Power (Constitutional Powers)."*  
[*Black's Law Dictionary, Sixth Edition, p. 1365*]

Here is how no less than the U.S. Supreme Court described the purpose of this separation of powers:

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

<sup>6</sup> Source: *Great IRS Hoax*, Form #11.302, Section 6.3; <http://sedm.org/Forms/FormIndex.htm>.



1 The founding fathers believed that men were inherently corrupt. They believed that absolute power corrupts absolutely so  
2 they avoided concentrating too much power into any single individual.

3 *"When all government, domestic and foreign, in little as in great things, shall be drawn to Washington as the*  
4 *center of all power, it will render powerless the checks provided of one government on another and will become*  
5 *as venal and oppressive as the government from which we separated."*  
6 *[Thomas Jefferson to Charles Hammond, 1821. ME 15:332 ]*

7 *"Our government is now taking so steady a course as to show by what road it will pass to destruction; to wit: by*  
8 *consolidation first and then corruption, its necessary consequence. The engine of consolidation will be the*  
9 *Federal judiciary; the two other branches the corrupting and corrupted instruments."*  
10 *[Thomas Jefferson to Nathaniel Macon, 1821. ME 15:341 ]*

11 *"The [federal] judiciary branch is the instrument which, working like gravity, without intermission, is to press us*  
12 *at last into one consolidated mass."*  
13 *[Thomas Jefferson to Archibald Thweat, 1821. ME 15:307 ]*

14 *"There is no danger I apprehend so much as the consolidation of our government by the noiseless and therefore*  
15 *unalarming instrumentality of the Supreme Court."*  
16 *[Thomas Jefferson to William Johnson, 1823. ME 15:421 ]*

17 *"I wish... to see maintained that wholesome distribution of powers established by the Constitution for the*  
18 *limitation of both [the State and General governments], and never to see all offices transferred to Washington*  
19 *where, further withdrawn from the eyes of the people, they may more secretly be bought and sold as at market."*  
20 *[Thomas Jefferson to William Johnson, 1823. ME 15:450 ]*

21 *"What an augmentation of the field for jobbing, speculating, plundering, office-building and office-hunting would*  
22 *be produced by an assumption of all the State powers into the hands of the General Government!"*  
23 *[Thomas Jefferson to Gideon Granger, 1800. ME 10:168 ]*

24 *"I see... and with the deepest affliction, the rapid strides with which the federal branch of our government is*  
25 *advancing towards the usurpation of all the rights reserved to the States, and the consolidation in itself of all*  
26 *powers, foreign and domestic; and that, too, by constructions which, if legitimate, leave no limits to their power...*  
27 *It is but too evident that the three ruling branches of [the Federal government] are in combination to strip their*  
28 *colleagues, the State authorities, of the powers reserved by them, and to exercise themselves all functions foreign*  
29 *and domestic."*  
30 *[Thomas Jefferson to William Branch Giles, 1825. ME 16:146 ]*

31 *"We already see the [judiciary] power, installed for life, responsible to no authority (for impeachment is not even*  
32 *a scare-crow), advancing with a noiseless and steady pace to the great object of consolidation. The foundations*  
33 *are already deeply laid by their decisions for the annihilation of constitutional State rights and the removal of*  
34 *every check, every counterpoise to the engulfing power of which themselves are to make a sovereign part."*  
35 *[Thomas Jefferson to William T. Barry, 1822. ME 15:388]*

36 For further quotes supporting the above, see:

37 <http://famguardian.org/Subjects/Politics/ThomasJefferson/jeff1060.htm>

38 They instead wanted an egalitarian and utopian society. They loathed the idea of a king because they had seen how corrupt  
39 the monarchies of Europe had become by reading the history books. They loathed it so much that they specifically prohibited  
40 titles of nobility in Article 1, Section 9, Clause 8:

41 **U.S. Constitution: Article 1, Section 9, Clause 8**

42 *No Title of Nobility shall be granted by the United States: And no Person holding any Office of Profit or Trust*  
43 *under them, shall, without the Consent of the Congress, accept of any present, Emolument, Office, or Title, of any*  
44 *kind whatever, from any King, Prince or foreign State.*

45 So the founders instead distributed and dispersed political power into several independent branches of government that have  
46 sovereign power over a finite sphere and prohibited the branches from assuming each other's duties. This, they believed,  
47 would prevent collusion against their rights and liberties. They therefore divided the government into the Executive,  
48 Legislative, and Judicial branches and made them independent of each other, and assigned very specific duties to each. In  
49 effect, these three branches became "foreign" to each other and in constant competition with each other for power and control.



1 The founders further dispersed political power by dividing power between the several states and the federal government and  
2 gave most of the power to the states. They gave each state their own seats in Congress, in the Senate. They made the states  
3 just like “foreign countries” and independent nations so that there would be the greatest separation of powers possible between  
4 the federal government and the states:

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

12 Then the founders created multiple states so that the states would be in competition with each other for citizens and for  
13 commerce. When one state got too oppressive or taxed people too much, the people could then move to an economically  
14 more attractive state and climate. This kept the states from oppressing their citizens and it gave the people a means to keep  
15 their state and their government in check. Then they put the federal government in charge of regulating commerce among  
16 and between the states, and the intention of this was to *maximize*, not obstruct, commerce between the states so that we would  
17 act as a unified economic union and like a country. Even so, they didn’t want our country to be a “nation” under the law of  
18 nations, because they didn’t want a national government with unlimited powers. They wanted a “federation”, so they called  
19 our central government the “federal government” instead of a “national government”. To give us a “national government”  
20 would be a recipe for tyranny:

21 ***“By that law the several States and Governments spread over***  
22 ***our globe, are considered as forming a society, not a NATION.***  
23 *It has only been by a very few comprehensive minds, such as those of Elizabeth and the Fourth Henry, that this*  
24 *last great idea has been even contemplated. 3rdly. and chiefly, I shall examine the important question before us,*  
25 *by the Constitution of the United States, and the legitimate result of that valuable instrument. “*  
26 *[Chisholm v. Georgia, 2 U.S. (Dall.) 419, 1 L.Ed. 440 (1793)]*

27 The ingenious founders also made the people the sovereigns in charge of both the state and federal governments by giving  
28 them a Bill of Rights and mandating frequent elections. Frequent elections:

- 29 1. Ensured that rulers would not be in office long enough to learn enough to get sneaky with the people or abuse their  
30 power.
- 31 2. Kept the rulers accountable to the people and provided a prompt feedback mechanism to make sure politicians and rulers  
32 were incentivized to listen to the people.
- 33 3. Created a stable political system that would automatically converge onto the will of the majority so that the country  
34 would be at peace instead of at war within itself.

35 The founders even gave the people their own house in Congress called the House of Representatives, so that the power  
36 between the states, in the Senate, and the People, in the House, would be well-balanced. They also made sure that these  
37 sovereign electors and citizens were well armed with a good education, so they could keep their government in check and  
38 capably defend their freedom, property, and liberty by themselves. When things got rough and governments became corrupt,  
39 these rugged and self-sufficient citizens were also guaranteed the right to defend their property using arms that the U.S.  
40 Constitution said in the Second Amendment that they had a right to keep and use. This ensured that citizens wouldn’t need  
41 to depend on the government for a handout or socialist benefits and wouldn’t have to worry about having a government that  
42 would plunder their property or their liberty.

43 The founding fathers created the institution of trial by jury, so that if government got totally corrupt and passed unjust laws  
44 that violated God’s laws, the people could put themselves back in control through jury nullification. This also effectively  
45 dealt with the problem of corrupt judges, because both the jury and the grand jury could override the judge as well when they  
46 detected a conflict of interest by judging both the facts *and* the law. Here is how Thomas Jefferson described the duty of the  
47 jury in such a circumstance:

48 ***“It is left... to the juries, if they think the permanent judges are under any bias whatever in any cause, to take***  
49 ***on themselves to judge the law as well as the fact. They never exercise this power but when they suspect***

1 partiality in the judges; and by the exercise of this power they have been the firmest bulwarks of English  
2 liberty."

3 [Thomas Jefferson to Abbe Arnoux, 1789. ME 7:423, Papers 15:283]

4 Then the founders separated church and state and put the state and the church in competition with each other to protect and  
5 nurture the people. We talked about this church/state separation and dual sovereignty earlier in section 4.3.6.

6 The design that our founding fathers had for our political system was elegant, unique, unprecedented, ingenious, perfectly  
7 balanced, and inherently just. It was founded on the concept of Natural Order and Natural Law, which as we explained in  
8 section 4.1 are based on the sequence that things were created. This concept made sense, even to people who didn't believe  
9 in God, so it had wide support among a very diverse country of immigrants from all over the world and of many different  
10 religious faiths. Natural Law and Natural Order unified our country because it was just and fair and righteous. That is the  
11 basis for the phrase on our currency, which says:

12 "E Pluribus Unum"

13 ...which means: "From many, one." Our system of Natural Law and Natural Order also happened to be based on God's  
14 sovereign design for self-government, as we explained throughout chapter 4. The founders also recognized that liberty  
15 without God and morality are impossible:

16 "We have no government armed with the power capable of contending with human passions unbridled by morality  
17 and religion. Avarice [greed], ambition, revenge, or gallantry [debauchery], would break the strongest cords of  
18 our Constitution as a whale goes through a net. Our Constitution was made only for a moral and religious  
19 people. It is wholly inadequate to the government of any other."

20 [John Adams, 2<sup>nd</sup> President.]

21 So the founders included the requirement for BOTH God and Liberty on all of our currency. They put the phrase "In God  
22 We Trust" and the phrase "Liberty" side by side, and they were probably thinking of the following scripture when they did  
23 that!:

24 "Now the Lord is the Spirit; and where the Spirit of the Lord is, there is liberty."  
25 [2 Cor. 3:17, Bible, NKJV]

26 By creating such distinct separation of powers among all the forces of government, the founders ensured that the only way  
27 anything would get done within government was exclusively by informed consent and not by force or terror. The Declaration  
28 of Independence identifies the source of ALL "just" government power as "consent". Anything not consensual is therefore  
29 unjust and tyrannical. An informed and sovereign People will only do things voluntarily and consensually when it is in their  
30 absolute best interests. This would ensure that government would never engage in anything that wasn't in the best interests  
31 of everyone as a whole, because people, at least theoretically, would never consent to anything that would either hurt them  
32 or injure their Constitutional rights. The Supreme Court described this kind of government by consent as "government by  
33 compact":

34 "In Europe, the executive is synonymous with the sovereign power of a state...where it is too commonly acquired  
35 by force or fraud, or both...In America, however the case is widely different. Our government is founded upon  
36 compact [consent expressed in a written contract called a Constitution or in positive law]. Sovereignty was,  
37 and is, in the people."

38 [The Betsy, 3 (U.S.) Dall 6]

39 Here is the legal definition of "compact" to prove our point that the Constitution and all federal law written in furtherance of  
40 it are indeed a "compact":

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

47 [Black's Law Dictionary, Sixth Edition, p. 281]

48 Enacting a mutual agreement into positive law then, becomes the vehicle for expressing the fact that the People collectively  
49 agreed and consented to the law and to accept any adverse impact that law might have on their liberty. Public servants then,

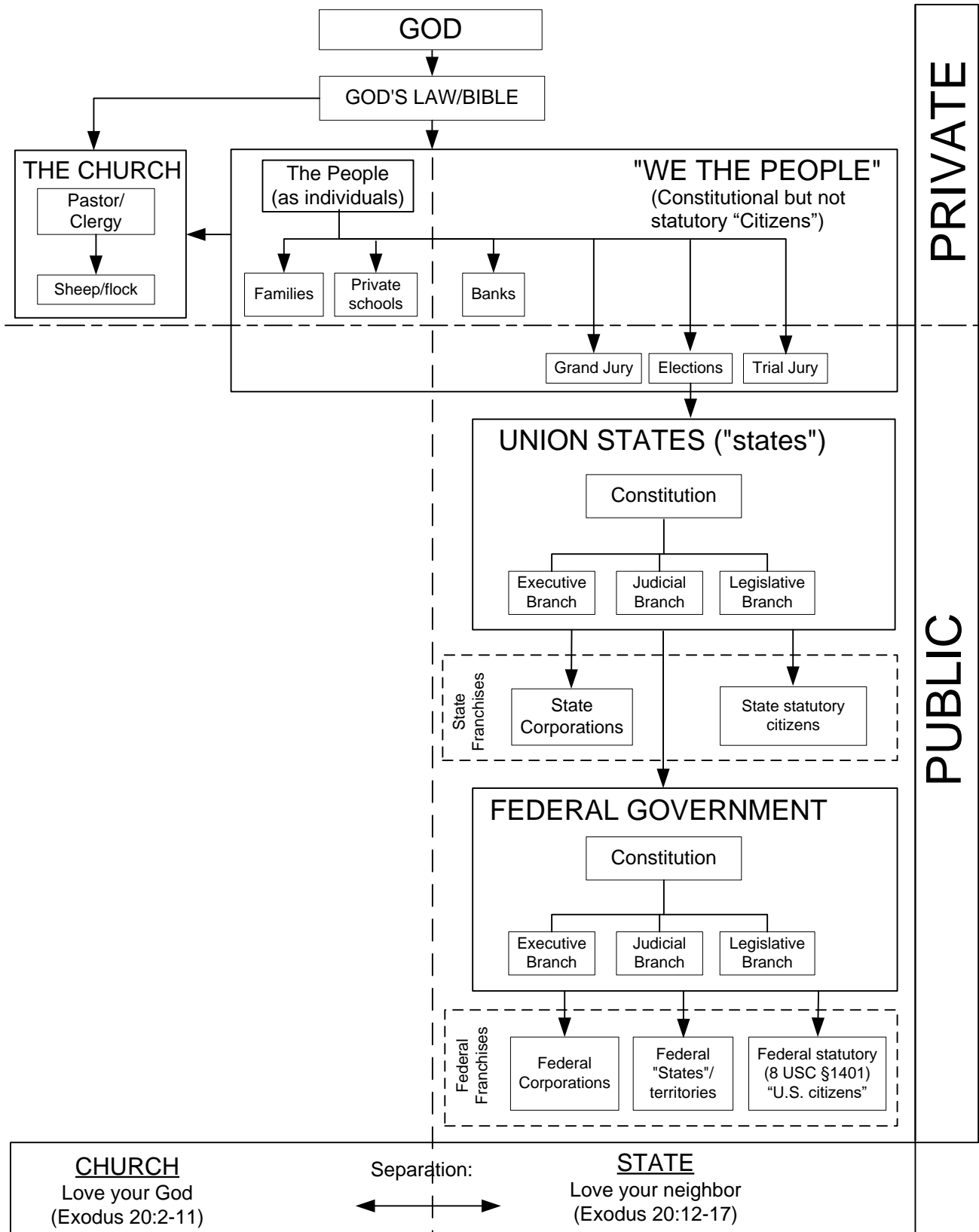
1 are just the apparatus that the sovereign People use for governing themselves through the operation of positive law. As the  
2 definition above shows, the apparatus and machinery of government is simply the “rudder” that steers the ship, but the  
3 “Captain” of the ship is the People *both* individually and collectively. In a true Republican Form of Government, the REAL  
4 government is the people individually and collectively, and not their “public servants”. That is the true meaning of the  
5 phrase “a government of the people, by the people, and for the people” used by Abraham Lincoln in the Gettysburg Address.

6 Our de jure Constitutional Republic started out as a perfectly balanced and just system indeed. But somewhere along the  
7 way, it was deliberately corrupted by evil men for personal gain. Just like Cain (in the Bible) destroyed the tranquility and  
8 peace of an idyllic world and divided the family of Adam by first introducing murder into the world, greedy politicians who  
9 wanted to line their pockets corrupted our wonderful system and brought evil into our government. How did it happen? They  
10 did it with a combination of force, fraud, and the corrupting influence of money. This process can be shown graphically and  
11 described in scientific terms over a period of years to show *precisely* how it was done. We will now attempt to do this so that  
12 the process is crystal clear in your mind. What we are trying to show are the following elements in our diagram:

- 13 1. The distinct sovereignties *between* governments:
  - 14 1.1. States
  - 15 1.2. The federal government
- 16 2. The sovereignties *within* governments:
  - 17 2.1. Executive branch
  - 18 2.2. Legislative branch
  - 19 2.3. Judicial branch
- 20 3. The hierarchy of sovereignty between all the sovereignties based on their sequence of creation.
- 21 4. The corrupting influence of force, fraud, and money, including the branch that initiated it, the date it was initiated, and  
22 the object it was initiated against.

23 To meet the above objectives, we will start off with the diagram found in Great IRS Hoax, Form #11.302, Section 5.1.1 and  
24 expand it with some of the added elements found in the Natural Order diagram found in Great IRS Hoax, Form #11.302,  
25 Section 4.1. To the bottom of the diagram, we add the Ten Commandments, which establishes the “Separation of Church v.  
26 State”. The first four commandments in Exodus 20:2-11 establish the church and the last six commandments found in Exodus  
27 20:12-17 define how we should relate to other people, who Jesus later called our “neighbor” in Matt. 22:39. The main and  
28 only purpose of government is to love and protect and serve its inhabitants and citizens, who collectively are “neighbors”.  
29 What results is a schematic diagram of the initial political system that the founders gave us absent all corruption. This is  
30 called the “De jure U.S. Government”. It is the only lawful government we have and its organization is defined by our  
31 Constitution. It’s organization is also defined by the Bible, which we also call “Natural Law” throughout this document.

32 **Figure 6-1: Natural Order Diagram of Republican Form of Government**



1

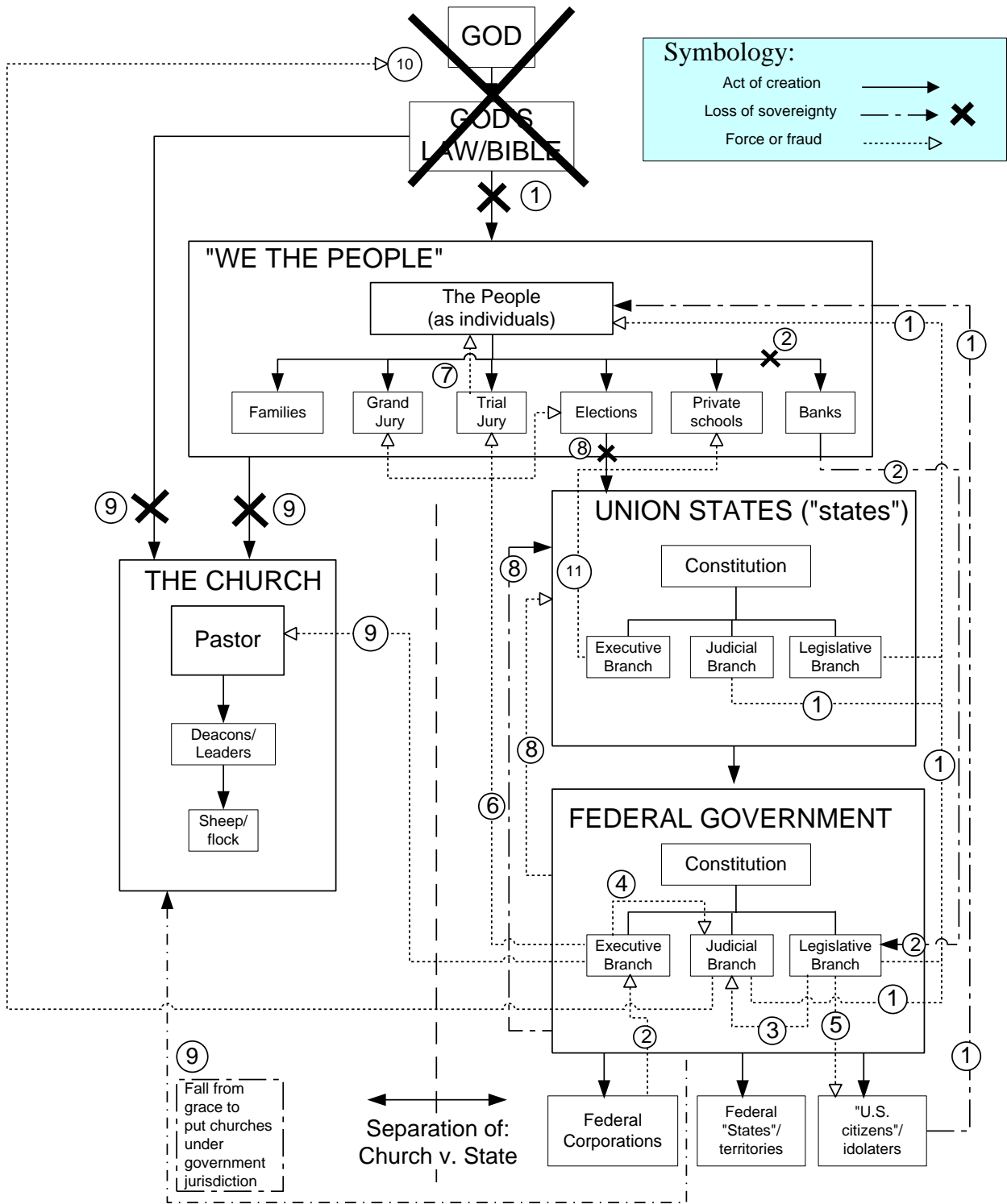
2 Each box in the above diagram represents a sovereignty or sovereign entity that helps distribute power throughout our system  
 3 of government to prevent corruption or tyranny. The arrows with dark ends indicate an act of creation by the sovereign

1 above. That act of creation carries with it an implied delegation of authority to do specific tasks and establishes a fiduciary  
2 relationship between the Creator, and his subordinate creation. The above system as shown functions properly and fully and  
3 provides the best defense for our liberties only when there is complete separation between each sovereignty, which is to say  
4 that all actions performed and all choices made by any one sovereign:

- 5 1. Are completely free of fraud, force, conflict of interest, or duress.
- 6 2. Are accomplished completely voluntarily, which is to say that they are done for the mutual benefit of all parties involved  
7 rather than any one single party exercising undue influence.
- 8 3. Involve fully informed consent made with a full awareness by all parties to the agreement of all rights which are being  
9 surrendered to procure any imputed benefits.
- 10 4. Are done mainly or exclusively for the benefit of the Sovereign above the agent who is the actor.
- 11 5. Are done for righteous reasons and noble intent, meaning that they are accomplished for the benefit of someone else  
12 rather than one's own personal or financial benefit. This requirement is the foundation of what a fiduciary relationship  
13 means and also the only way that conflicts of interest and the corruption they can cause can be eliminated.

14 With the above in mind, we will now add all of the corrupting influences accomplished to our system of government over the  
15 years. These are shown with dashed lines representing the application of unlawful or immoral force or fraud. The hollow  
16 end of each line indicates the sovereign against which the force or fraud is applied. The number above or next to the dotted  
17 line indicates the item in the table that follows the diagram which explains each incidence of force or fraud.

18 **Figure 6-2: Process of Corrupting Republican Form of Government**



1  
 2 Below is a table explaining each incidence of force or fraud that corrupted the originally perfect system:  
 3



1 **Table 1: Specific instances of force, fraud, and conflict of interest that corrupted our political system**

# (on diagram above)	Year(s)	Acting Sovereignty/ agent	Law(s) violated	Explanation
1	1868	State legislatures State judges Federal legislature Federal judges	18 U.S.C. §241 (conspiracy against rights) Thirteenth Amendment (slavery and peonage) 42 U.S.C. §1994 (peonage) 18 U.S.C. §1581 (peonage/slavery) 18 U.S.C. §2381 (treason)	After the civil war, the 14 <sup>th</sup> Amendment was passed in 1868. That amendment along with "words of art" were used as a means to deceive constitutional citizens to falsely believe that they were also privileged statutory "U.S. citizens" pursuant to 8 U.S.C. §1401, and thus to unconstitutionally extent federal jurisdiction and enforce federal franchises within states of the Union. The citizenship status described in that amendment was only supposed to apply to emancipated slaves but the federal government in concert with the states confused the law and the interpretation of the law enough that everyone thought they were statutory federal citizens rather than the "non-resident non-persons" immune from federal jurisdiction, which is foreign with respect to states of the Union. This put Americans in the states in a privileged federal status and put them under the jurisdiction of the federal government. At the point that Americans voluntarily and unknowingly accept privileged federal citizenship, they lose their sovereignty and go to the bottom of the sovereignty hierarchy. State courts and state legislatures cooperated in this conspiracy against rights by requiring electors and jurists to be presumed statutory "U.S. citizens" in order to serve. At the same time, they didn't define the term "U.S. citizen" in their election laws or voter registration, creating a "presumption" in favor of people believing that they are statutory "citizens of the United States", even though technically they are not.
2	1913	Corporations/ businesses/and special interests	18 U.S.C. §201 (bribery of public officials) Const. Art. 1, Sect. 2, Clause 3 (direct taxes) Const. Art. 1, Sect. 9, Clause 4 (direct taxes) 18 U.S.C. §219 (government employees acting as agents of foreign principals- Federal Reserve)	<p>Around the turn of the century, the gilded age created a lot of very wealthy people and big corporations. The corrupting influence of the money they had lead them to dominate the U.S. senate and the Republican party., which was the majority party at the time. The people became restless because they were paying most of the taxes indirectly via tariffs on imported goods while the big corporations were paying very little. This lead to a vote by Congress to send the new Sixteenth Amendment to the states for ratification. Corporations heavily influenced this legislation so that it would favor taxing individuals instead of corporations, which lead the Republicans in the Senate to word the Amendment ambiguously so that it could or would be misconstrued to apply to natural persons instead of the corporations it was really intended to apply to by the American people. This created much subsequent litigation and confusion on the part of the Average American about exactly what the taxing powers of Congress are, and gave Congressman a lot of wiggle room to misrepresent the purpose of the Sixteenth Amendment to their constituents. Today, Congressmen use the ambiguity of the Amendment to regularly lie to their Constituents by saying that the "Sixteenth Amendment" authorizes Congress to tax the income of every American. This is an absolute lie and is completely inconsistent with the rulings of the U.S. Supreme Court. Courts below the Supreme Court have also used the same ambiguity mechanism to expand the operation of the income tax beyond its clearly limited application to the federal zone. During the same year as the Sixteenth Amendment was ratified, in 1913, the Congress also passed the Federal Reserve Act immediately after the Sixteenth Amendment. By doing this, they surrendered their control over the money system to a consortium of private banks. The Sixteenth Amendment was passed first in February of 1913 because it was the lender-security for the Non-Federal Reserve that would be needed to create a "credit line" and collateral. The Federal Reserve Act was passed in December of that same year. At that point, the Congress had an unlimited private credit line from commercial banks and a means to print as much money as they wanted in order to fund socialist expansion of the government. But remember that the bible says:</p> <p style="text-align: right;"><i>"The rich ruleth over the poor, and the borrower [is] servant to the lender."</i> <a href="#">[Prov. 22:7]</a></p>

# (on diagram above)	Year(s)	Acting Sovereignty/ agent	Law(s) violated	Explanation
3	1911- 1939	Federal legislature	28 U.S.C. §144 (conflict of interest of federal judges) 28 U.S.C. §455 (conflict of interest of federal judges)	<p>In 1911, the U.S. Congress passed the Judicial Code of 1911 and thereby made all District and Circuit courts into entirely administrative courts which had jurisdiction over only the federal zone. All the federal courts except the U.S. Supreme Court changed character from being Article III courts to Article IV territorial courts only. All the district courts were renamed from “District Court of the United States” to “United States District Court”. The Supreme Court said in <i>Balzac v. Porto Rico</i>, 258 U.S. 298 (1922) that the “United States District Court” is an Article IV territorial court, not an Article III constitutional court. Consequently, all the federal courts excepting the Supreme Court became administrative courts that were part of the Executive rather than the Judicial Branch of the government and all the judges became Executive Branch employees. See our article “<a href="#">Authorities on Jurisdiction of Federal Courts</a>” for further details.</p> <p>The Revenue Act of 1932 then tried to apply income taxes against federal judges. The purpose was to put them under complete control of the Executive Branch through terrorism and extortion by the IRS. This was litigated by the Supreme Court in 1932 in the case of <i>O’Malley v. Woodrough</i>, 307 U.S. 277 (1939) just before the war started. The court ruled that the Executive Branch couldn’t unilaterally modify the terms of their employment contracts, so they rewrote the tax code to go around it subsequent to that by only taxing NEW federal judges and leaving the existing ones alone so as not to violate the Constitutional prohibition against reducing judges salaries. Since that time, federal judges have been beholden to the greed and malice of the Legislative branch because they are under IRS control. This occurred at a time when we had a very popular socialist President who threatened the Supreme Court if they didn’t go along with his plan to replace capitalism with socialism, starting with Social Security. President Roosevelt tried to retire all the U.S. Supreme Court justices and then double the size of the court and pack the court with all of his own socialist cronies in a famous coup called “The Roosevelt Supreme Court Packing Plan”.</p>
4	1939- Present	Federal executive branch	28 U.S.C. §144 (conflict of interest of federal judges) 28 U.S.C. §455 (conflict of interest of federal judges) Separation of powers Doctrine	<p>Right after the Supreme Court case of <i>O’Malley v. Woodrough</i> in 1939, the U.S. Congress wasted no time in passing a new Revenue Act that skirted the findings of the Supreme Court’s that declared income taxes levied against them to be unconstitutional. In effect, they made the payment of income taxes by federal judges an implied part of their employment agreement as “appointed officers” of the United States government in receipt of federal privileges. Once the judges were under control of the IRS, they could be terrorized and plundered if they did not cooperate with the enforcement of federal income taxes. This also endowed all federal judges with an implied conflict of interest in violation of 28 U.S.C. §455 and 28 U.S.C. §144</p>
5	1939- Present	Federal legislative branch	Const. Art. 1, Sect. 2, Clause 3 Const. Art. 1, Sect. 9, Clause 4 18 U.S.C. §1589(3) (forced labor)	<p>The Revenue Act of 1939 passed by the U.S. Congress instituted a very oppressive income tax to fund the upcoming World War II effort. It was called the “Victory Tax” and it was a voluntary withholding effort, but after the war and after people on a large scale got used to sending their money to Washington, D.C. every month through payroll withholding, the politicians cleverly decided not to tell them the truth that it was voluntary. The politicians then began rewriting the tax code to further confuse and deceive people and hide the truth about the voluntary nature of the income tax. This included the Internal Revenue Codes of 1954 and 1986, which were major updates of the IRC that further hid the truth from the legal profession and added so much complexity to the tax code that no one even understands them anymore.</p>

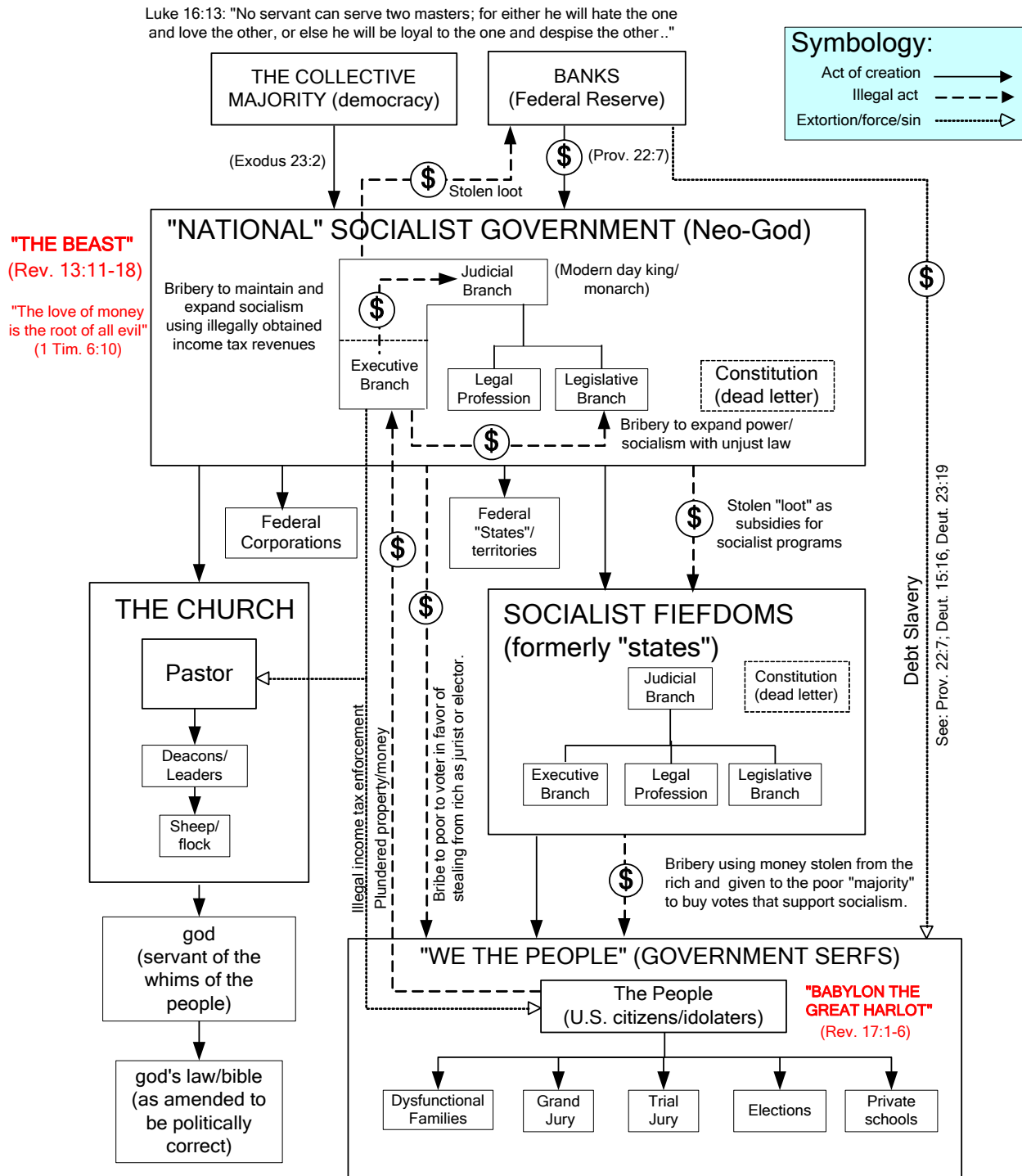
# (on diagram above)	Year(s)	Acting Sovereignty/ agent	Law(s) violated	Explanation
6	1950- Present	Federal executive branch	18 U.S.C. §597 (expenditures to influence voting) 18 U.S.C. §872 (extortion) 18 U.S.C. §880 (receiving the proceeds of extortion) 18 U.S.C. §1957 (Engaging in monetary transactions in property derived from specified unlawful activity)	Federal government uses income tax revenues after World War II to begin socialist subsidies, starting with Lyndon Johnson's "Great Society" plan. Instead of paying off the war debt and ending the income tax like we did after the Civil war in 1872, the government adopted socialism and borrowed itself into a deep hole, following the illustrious example of Franklin Roosevelt's "New Deal" program. This socialist expansion was facilitated by the enactment of the Federal Reserve Act of 1913, which gave the government unlimited borrowing power. The income tax, however, had to continue because it was the "lender security" for the PRIVATE Federal Reserve banking trust that was creating all this debt and fake money. The income tax had the effect of making all Americans into surety for government debts they never authorized. The Civil Rights movement of the 1960's accelerated the growth of the socialist cancer to cause voters to abuse their power to elect politicians who would subsidize and expand the welfare-state concept.  <i>"Democracy has never been and never can be so desirable as aristocracy or monarchy, but while it lasts, is more bloody than either. Remember, democracy never lasts long. It soon wastes, exhausts, and murders itself. There never was a democracy that never did commit suicide." John Adams, 1815.</i>
7	1939- Present	Trial jury	18 U.S.C. §2111 (robbery)	Trial juries filled with people receiving government socialist handouts (money STOLEN from hard-working Americans) vote against tax protesters to illegally enforce the Internal Revenue Code, and especially in the case of the wealthy. Trial by jury becomes MOB RULE and a means to mug and rob the producers of society. The jurists are also under duress by the judge, who does not allow evidence to be admitted that would be prejudicial to government (or his retirement check) and who makes cases unpublished where the government lost on income tax issues. Because these same jurists were also educated in public schools, they are easily lead like sheep to do the government's dirty work of plundering their fellow citizens by upholding a tax that is actually voluntary. The result is slavery of wage earners and the rich to the IRS. The war of the "have-nots" and the "haves" using the taxing authority of the government continues on and expands.
8	1960- Present	Federal government	18 U.S.C. §873 (blackmail) 18 U.S.C. §208 (acts affecting a personal financial interest 18 U.S.C. §872 (extortion)	The federal government begins using income tax revenues and socialist welfare programs to manipulate the states. For instance: 1. They made it mandatory for states to require people getting drivers licenses to provide a Socialist Security Number or their welfare subsidies would be cut off. 2. They encourage states to require voters and jurists to be "U.S. citizens" in order to serve these functions so that they would also be put under federal jurisdiction. 3. They mandate that all persons receiving welfare benefits or unemployment benefits that include federal subsidies to have Socialist Security Numbers.
9	1980's- Present	Federal executive branch	18 U.S.C. §208 (conflict of interest) 18 U.S.C. §872 (extortion) 18 U.S.C. §876 (mailing threatening communications)	IRS abuses its power to manipulate and silence churches that speak out about government abuses or are politically active. This has the effect of making the churches politically irrelevant forces in our society so that the government would have no competition for the affections and the allegiance of the people.
10	1960- Present	Federal judicial branch	God's laws (bible)	Federal judiciary eliminates God and prayer in the schools. This leaves kids in a spiritual vacuum. Drugs, sex, teenage pregnancy run rampant. Families begin breaking apart. God is blasphemed. Single parents raise an increasing number of kids and these children don't have the balance they need in the family to have proper sex roles. Gender identity crisis and psychology problems result, causing homosexuality to run rampant. This further accelerates the breakdown of the family because these dysfunctional kids have dysfunctional families of their own. Because God is not in the schools, eventually the people begin to reject God as well. This expands the power of government because when the people aren't governed by God, they are ruled by tyrants and become peasants and serfs eventually. That is how the Israelites ended up in bondage to the Egyptians: because they would not serve God or trust him for their security. They wanted a big powerful Egyptian government to take care of them and be comfortable and safe, which was idolatry toward government.

<i># (on diagram above)</i>	<i>Year(s)</i>	<i>Acting Sovereignty/ agent</i>	<i>Law(s) violated</i>	<i>Explanation</i>
11	2000- Present	State executive branch	18 U.S.C. §208 (acts affecting a personal financial interest)	The state executive branches abuse their power to set very high licensing requirements for home schools and private schools, backed by teachers unions and contributions of these unions to their political campaigns. Licensing requirements become so high that only public schools have the capital to comply, virtually eliminating private and home schooling. Teachers and inferior environment in public schools further contributes to bad education and liberal socialist values, further eroding sovereignty of the people and making them easy prey for sly politicians who want to enslave them with more unjust laws and expand their fiefdom. Government continues to grow in power and rights and liberties simultaneously erode further.

1

1 After our corrupt politicians are finished socially re-engineering our system of government using the tax code and a corrupted  
2 federal judiciary, below is what happens to our original republican government system. This is what we refer to as the “De  
3 facto U.S. Government”. It has replaced our “De jure U.S. Government” not through operation of law, but through fraud,  
4 force, and corruption. One of our readers calls this new architecture for social organization “The New Civil Religion of  
5 Socialism”, where the collective will of the majority or whatever the judge says is sovereign, not God, and is the object of  
6 worship and servitude in courtrooms all over the country, who are run by devil-worshipping modern-day monarchs called  
7 “judges”. These tyrants wear black-robos and chant in Latin and perform exorcism on hand-cuffed subjects to remove  
8 imaginary “demons” from the people that are defined by majority vote among a population of criminals (by God’s law),  
9 homosexuals, drug abusers, adulterers, and atheists. The vilification of these demons are legislated into existence with “judge-  
10 made law”, which is engineered to maximize litigation and profits to the legal industry. The legal industry, in turn, has been  
11 made into a part of the government because it is licensed and regulated by government. This profession “worships” the judge  
12 as an idol and is comprised of golf and law school buddies and fellow members of the American Bar Association (ABA),  
13 who hobnob with the judge and do whatever he says or risk having their attorney license pulled. In this totalitarian socialist  
14 democracy/oligarchy shown below, the people have no inalienable or God-given individual rights, but only statutory  
15 “privileges” and franchises granted by the will of the majority that are excise taxable. After all, when God and Truth are  
16 demoted to being a selfish creation of man and a politically correct vain fantasy, then the concept of “divine right” vanishes  
17 entirely from our political system.  
18

1 **Figure 6-3: Result of Corrupting Our Republican Form of Government**



2  
 3 In the above diagram, all people in receipt of federal funds *stolen* through illegally collected or involuntarily paid federal  
 4 income taxes effectively become federal "employees" or "public officers". They identified themselves as such when they  
 5 filed their W-4 payroll withholding form, which is a contract that says on the top "*Employee* Withholding Allowance  
 6 Certificate". The Internal Revenue Code identifies "employee" to mean someone who works for the federal government in  
 7 26 U.S.C. §3401(c). These federal "employees" are moral and spiritual "whores" and "harlots". They are just like Judas or



1 Essau...they exchanged the Truth for a lie and liberty for slavery and they did it mainly for money and personal security.  
2 They are:

- 3 1. So concerned about avoiding being terrorized by their government or the IRS for “making waves”.
- 4 2. So immobilized by their own fear and ignorance that they don’t dare do anything.
- 5 3. So addicted to sin and other unhealthy distractions that they don’t have the time to do justice.
- 6 4. So poor that they can’t afford an expensive lawyer to be able to right the many wrongs imposed on them by a corrupted  
7 government. Justice is a luxury that only the rich can afford in our society.
- 8 5. So legally ignorant, thanks to our public “fool”, I mean “school” system that they aren’t able to right their wrongs on  
9 their own in court without a lawyer.
- 10 6. So afraid of corrupt judges and lawyers who are bought and paid for with money that they stole from hardworking  
11 Americans in illegally enforcing what is actually a voluntary Subtitle A income against those who in fact and indeed can  
12 only be described per the law as “nontaxpayers”.
- 13 7. So unable to take care of their own needs because:
  - 14 7.1. Most of their money has been plundered by a government unable and unwilling to control its spending.
  - 15 7.2. They have allowed themselves to depend too much on government and allowed too much of their own hard-earned  
16 money to be stolen from them.
  - 17 7.3. They spent everything they had and went deep in debt to buy things they didn't need.
- 18 8. So covetous of that government welfare or socialist security or unemployment check or paycheck that comes in the mail  
19 every month.

20 ...that they wouldn’t dare upset the apple cart or try to right the many wrongs that maintain the status quo by doing justice as  
21 a voter or jurist. As long as they get their socialist handout and they live comfortably on the “loot” their “Parens Patriae”, or  
22 “Big Brother” sends them, they don’t care that massive injustice is occurring in courtrooms and at the IRS every day and that  
23 they are sanctioning, aiding, and abetting that injustice as voters and jurists with a financial conflict of interest in criminal  
24 violation of 18 U.S.C. §§201 and 208. In effect, they are bribed to look the other way while their own government loots and  
25 oppresses their neighbor and then uses that loot to buy votes and influence.

26 “Thou shalt not steal.”  
27 [Exodus 20:15 ]

28 For **all the law is fulfilled in one word**, even in this: “You shall love your neighbor as yourself.”  
29 [Gal 5:14, Bible, NKJV]

30 Would you rob your neighbor? No you say? Well then, would you look the other way while someone else robs him in your  
31 name? Government is **YOUR AGENT**. If government robs your neighbor, God will hold you, not the agent who did it for  
32 you, personally responsible, because government is your agent. God put you in charge of your government and you are the  
33 steward. Frederic Bastiat described the nature of this horrible corruption of the system in the following book on our website:

*The Law, Frederic Bastiat*  
<http://famguardian.org/Publications/TheLaw/TheLaw.htm>

34 If you want to know what the above type of government is like spiritually, economically, and politically, read the first-hand  
35 accounts in the book of Judges found in the Bible. Corruption, sin, servitude, violence, and wars characterize this notable  
36 and most ignominious period and “social experiment” as documented in the Bible. Now do you understand why God’s law  
37 mandates that we serve ONLY Him and not be slaves of man or government? When we don’t, the above totalitarian socialist  
38 democracy/tyranny is the result, where politicians and judges in government become the only sovereign and the people are  
39 there to bow down to and “worship” and serve an evil and corrupt government as slaves.

40 Below is the way God himself describes the corrupted dilemma we find ourselves in because we have abandoned the path  
41 laid by our founding fathers, as described in [Isaiah 1:1-26](#):

42 *Alas, sinful nation,*  
43 *A people laden with iniquity*  
44 *A brood of evildoers*  
45 *Children who are corrupters!*  
46 **They have forsaken the Lord**  
47 *They have provoked to anger*  
48 *The Holy One of Israel,*

1 They have turned away backward.  
2 Why should you be stricken again?  
3 **You will revolt more and more,**  
4 **The whole head is sick [they are out of their minds!: insane or STUPID or both],**  
5 **And the whole heart faints....**

6 Wash yourselves, make yourselves clean;  
7 **Put away the evil of your doings from before My eyes.**  
8 **Cease to do evil,**  
9 **Learn to do good;**  
10 **Seek justice,**  
11 **Rebuke the oppressor [the IRS and the Federal Reserve and a corrupted judicial system];**  
12 **Defend the fatherless,**  
13 **Plead for the widow [and the "nontaxpayer"!]....**

14 **How the faithful city has become a harlot!**  
15 **It [the Constitutional Republic] was full of justice;**  
16 **Righteousness lodged in it,**  
17 **But now murderers [and abortionists, and socialists, and democrats, and liars and corrupted judges],**  
18 **Your silver has become dross,**  
19 **Your wine mixed with water.**  
20 **Your princes [President, Congressmen, Judges] are rebellious,**  
21 **Everyone loves bribes,**  
22 **And follows after rewards,**  
23 **They do not defend the fatherless,**  
24 **nor does the cause of the widow [or the "nontaxpayer"] come before them.**

25 **Therefore the Lord says,**  
26 **The Lord of hosts, the Mighty One of Israel,**  
27 **"Ah, I will rid Myself of My adversaries,**  
28 **And take vengeance on My enemies.**  
29 **I will turn My hand against you,**  
30 **And thoroughly purge away your dross,**  
31 **And take away your alloy,**  
32 **I will restore your judges [eliminate the BAD judges] as at the first,**  
33 **And your counselors [eliminate the BAD lawyers] as at the beginning,**  
34 **Afterward you shall be called the city of righteousness, the faithful city."**  
35 **[Isaiah 1:1-26, Bible, NKJV]**

36 So according to the Bible, the *real* problem is corrupted lawyers and judges and people who are after money and rewards,  
37 and God says the way to fix the corruption and graft is to **eliminate the bad judges and lawyers**. Whose job is that? It is the  
38 even more corrupted Congress! (see [28 U.S.C. §134\(a\)](#) and [28 U.S.C. §44\(b\)](#))

39 "O My people! Those who lead you cause you to err,  
40 And destroy the way of your paths."  
41 **[Isaiah 3:12, Bible, NKJV]**

42 "The king establishes the land by justice; but he who receives bribes overthrows it."  
43 **[Prov. 29:4, Bible, NKJV]**

44 Can thieves and corrupted judges and lawyers and jurors, who are all bribed with unlawfully collected money they lust after  
45 in the pursuit of socialist benefits, reform themselves if left to their own devices?

46 "When you [the jury] saw a thief [the corrupted judges and lawyers paid with extorted and stolen tax money],  
47 you consented with him, And have been a partaker with adulterers."  
48 **[Psalm 50:18, Bible, NKJV]**

49 **"The people will be oppressed,**  
50 **Every one by another and every one by his [socialist] neighbor [sitting on a jury who**  
51 **was indoctrinated and brainwashed in a government school to trust government];**  
52 **The child will be insolent toward the elder,**  
53 **And the base toward the honorable."**  
54 **[Isaiah 3:5, Bible, NKJV]**

55 "It must be conceded that there are rights [and property] in every free government beyond the control of the State  
56 [or any judge or jury]. A government which recognized no such rights, which held the lives, liberty and property  
57 of its citizens, subject at all times to the disposition and unlimited control of even the most democratic depository

of power, is after all a despotism. It is true that it is a despotism of the many--of the majority, if you choose to call it so--but it is not the less a despotism."  
 [Loan Ass'n v. Topeka, 87 U.S. (20 Wall.) 655, 665 (1874)]

The answer is an emphatic no. It is up to **We The People** as the sovereigns in charge of our lawless government to right this massive injustice because a corrupted legislature and judiciary and the passive socialist voters in charge of our government today simply cannot remedy their own addiction to the money that was stolen from their neighbor by the criminals they elected into office. These elected representatives were supposed to be elected to serve and protect the people, but they have become the worst abusers of the people because they only got into politics and government for selfish reasons. Notice we didn't say they got into "public service", because we would be lying to call it that. It would be more accurate to call what they do "self-service" instead of "public service". One of our readers has a name for these kinds of people. He calls them SLAT: Scum, Liars, and Thieves. If you add up all the drug money, all the stolen property, all the white collar crime together, it would all pale in comparison to the "extortion under the color of law" that our own de facto government and the totally corrupted people who work for it are instituting against its own people. If we solve no crime problem other than that one problem, then the government will have done the most important thing it can do to solve our crime problem and probably significantly reduce the prison population at the same time. There are lots of people in jail who were put there wrongfully for income tax crimes that aren't technically even crimes. These people were maliciously prosecuted by a corrupted Satan worshipping DOJ with the complicity of a corrupted judiciary and they MUST be freed because they have become slaves and political prisoners of a corrupted state for the sake of statutes that operate as the equivalent of a "civil religion" and which are not and cannot be law in their case. That's right: the corrupted state has erected a counterfeit church and religion that is a cheap imitation of God's design complete with churches, prayers, priests, deacons, tithes, and even its own "Bible" (franchise) and they have done so in violation of the First Amendment. The nature of that civil religion is exhaustively described below:

*Socialism: The New American Civil Religion*, Form #05.016  
 DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/SocialismCivilReligion.pdf> (OFFSITE LINK)  
 FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm> (OFFSITE)

We will now close this section with a tabular summary that compares our original "de jure" government to the "de facto" government that we presently suffer under. This corrupted "de facto" government only continues to exist because of our passive and tolerant approach towards the illegal activities of our government servants. We can fix this if we really want to, folks. Let's do it!

**Table 2: Comparison of our "De jure" v. "De facto" government**

#	Type of separation of powers	De jure government	De facto government
1	Separation of Church and State	Government has no power to control or regulate the political activities of churches	IRS 501(c ) designation allows government to remove tax exemption from churches if they get politically involved
2	Separation of Money and State	Only lawful money is gold and the value of the dollar is tied to gold. Government can't manufacture more gold so they can't abuse their power to coin money to enrich themselves.	Fiat currency is Federal Reserve Notes (FRNs). Government can print any amount of these it wants and thereby enrich itself and steal from the those who hold dollars by lowering the value of the dollars in circulation (inflation)
3	Separation of Marriage and State	People getting married did not have marriage licenses from the state. Instead, the ceremony was exclusively ecclesiastical and it was recorded only in the family Bible and church records.	Pastor acts as an agent of both God and the state. He performs the ceremony and is also licensed by the state to sign the state marriage license. Churches force members getting married to obtain state marriage license by saying they won't marry them without a state-issued marriage license.
4	Separation of School and State	Schools were rural and remote and most were private or religious. There were very few public schools and a large percentage of the population was home-schooled.	Most student go to public schools. They are dumbed-down by the state to be good serfs/sheep by being told they are "taxpayers" and being shown in high school how to fill out a tax return without even being shown how to balance a check book. They are taught that government is the sovereign and not the people, and that people should obey the government.
5	Separation of State and Federal government	States control the Senate and all legislation and taxation internal to a state. Federal government controls only foreign commerce in the form of imposts, excises, and duties under Article 1, Section 8, Clause 3 of the Constitution.	Federal government receives lion's share of income taxes over both internal and external trade. It redistributes the proceeds from these taxes to the socialist states, who are coerced to modify their laws in compliance with federal dictates in order to get their fair share of this stolen "loot".

#	Type of separation of powers	De jure government	De facto government
6	Separation between branches of government: Executive, Legislative, Judicial	Three branches of government are entirely independent and not controlled by other branches.	Judges are “employees” of the executive branch and have a conflict of interest because they are beholden to IRS extortion. Executive controls the illegal tax collection activities of the IRS and dictates to other branches it’s tax policy through illegal IRS extortion. Using the IRS, Executive becomes the “Gestapo” that controls everything and everyone. Congress and the courts refuse to reform this extortion because they benefit most financially by it.
7	Separation of Commerce and State	Federal government regulates only foreign commerce of corporations. States regulate all internal commerce. Private individuals have complete privacy and are not regulated because they don’t have Socialist Security Numbers and are not monitored by the IRS Gestapo. Banks are independent and do not have to participate in a national banking system so they don’t coerce their depositors to bet government-issued numbers nor do they snoop/spy on their depositors as an agent of the IRS Gestapo. Private employers are not regulated or monitored by federal Gestapo and their contracts with their employees are private and sacred.	All credit issued by a central, private Federal Reserve consortium. Federal Reserve rules coerce private banks to illegally enforce federal laws in states of the Union that only apply in the federal zone. Namely, they force depositors to have Socialist Security Numbers and they report all currency transactions over \$3,000 to the Dept of the Treasury (CTR’s). “Spying” on financial affairs citizens by government makes citizens afraid of IRS and government and coerces them to illegally pay income taxes by government. Employers are coerced to enslave their employees to IRS through wage reporting and withholding, often against the will of employees.
8	Separation of Media and State	Press was free to report as they saw fit under the First Amendment. Most newspapers were small-town newspapers and were private and independent.	Television, radio, the internet, and corporations have taken over the media and concentrated control of it to the hands of a very few huge and “privileged” corporations that are in bed with the federal and state governments. Media is no longer independent, and broadcasters don’t dare cross the government for fear of either losing their FCC license, being subjected to an IRS audit, or having their government sponsorship revoked.
9	Separation of Family and State	Families were completely separate from the state. Private individuals were not subject to direct taxation or regulation by either state or federal government. No Socialist Security Numbers and no government surveillance of private commerce by individuals. Women stayed home and out of the workforce. Men dominated the political and commercial landscape and also defended their family from encroachments by government. Children were home-schooled and worked on the farm. They inherited the republican values of their parents. Morality was taught by the churches and there was an emphasis on personal responsibility, modesty, manners, respect, and humility.	Using income taxes, mom was removed from the home to enter the workforce so she could replace the income stolen from dad by the IRS through illegal enforcement of the Internal Revenue Code. Conflict over money breaks families down and divorce rate reaches epidemic proportions. Children are neglected by their parents because parents both have to work full-time and duke it out with each other in divorce court. Majority of children raised in single parent homes. Television and a liberal media dominates and distorts the thoughts and minds of the children. Public schools filled with homosexuals and liberals, many of whom have no children of their own, teach our children to be selfish, rebellious, sexually promiscuous, homosexual drug-abusers. Pornography invades the home through the internet, cable-TV, and video rentals, creating a negative fixation on sex. Television interferes with family communication so that children are alienated from their parents so that they do not inherit good morals or respect for authority from their parents.. Crime rate and prison population reaches unprecedented levels. Citizens therefore lose their ability to govern themselves and the legal field and government come in and take over their lives.

#	Type of separation of powers	De jure government	De facto government
10	Separation of Charity and State	Churches and families were responsible for charity. When a person was old or became unemployed, members of the church or family would take them. Personal responsibility and morality within churches and families would encourage them to improve their lives.	Monolithic, huge, and terribly inefficient government bureaucracies replace families and churches as major source of charity. These bureaucracies have no idea what personal responsibility is and are not allowed to talk about morality because they are not allowed to talk about God. Generations of people grow up under this welfare umbrella without ever having to take responsibility for themselves, and these people abuse their voting power to perpetuate it. Supremacy of families and churches is eliminated and government becomes the new "god" for everyone to worship. See Jeremiah 2:26-28.

## 6.5 How De Jure Governments are Transformed into Corrupt De Facto Governments<sup>7</sup>

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

Franchises and/or their abuse are the main method by which:

1. De jure governments are transformed into corrupted de facto governments.
2. The requirement for consent of the governed is systematically eliminated.
3. The equal protection that is the foundation of the Constitution is replaced with inequality, privilege, hypocrisy, and partiality in which the government is a *parens patriae* and possesses an unconstitutional "title of nobility" in relation to those it is supposed to be serving and protecting.
4. The separation of powers between the states and federal government are eliminated.
5. The separation between what is "public" and what is "private" is destroyed. Everything becomes PUBLIC and is owned by the "collective". There is no private property and what you think is ABSOLUTE ownership of PRIVATE property is really just equitable title and QUALIFIED ownership of PUBLIC property.
6. Constitutional rights attaching to the land you stand on are replaced with statutory privileges created through your right to contract and your "status" under a franchise agreement.

*"You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs by becoming a "resident" or domiciliary in the process of contracting with them], lest they make you sin against Me [God]. For if you serve their [government] gods [under contract or agreement or franchise], it will surely be a snare to you."  
[Exodus 23:32-33, Bible, NKJV]*

7. Your legal identity is "laundered", and kidnapped or transported to a foreign jurisdiction, the District of Criminals, and which is not protected by the Constitution. This is usually done by compulsion or duress, as in the case of compelled licensing.

*"For the upright will dwell in the land,  
And the blameless will remain in it;  
But the wicked will be cut off from the earth,  
And the unfaithful will be uprooted from it."  
[Prov. 2:21-22, Bible, NKJV]*

8. The protections of the Constitution for your rights are eliminated.
9. Rights are transformed into privileges.
10. Republics based on individual rights are transformed into socialist democracies based on collective rights and individual privileges.
11. The status of "citizen, resident, or inhabitant" is devolved into nothing but an "employee" or "officer" of a corporation.
12. Constitutional courts are transformed into franchise courts.

<sup>7</sup> Adapted from: *Government Instituted Slavery Using Franchises*, Form #05.030, Section 14;  
<http://sedm.org/Forms/FormIndex.htm>.



- 1 13. Conflicts of interest are introduced into the legal and court systems that perpetuate a further expansion of the de facto
- 2 system.
- 3 14. Socialism is introduced into a republican form of government.
- 4 15. The sovereignty of people in the states of the Union are destroyed.

5 The gravely injurious effects of participating in government franchises include the following.

- 6 1. Those who participate become domiciliaries of the federal zone, “U.S. persons”, and “resident aliens” in respect to the
- 7 federal government.
- 8 2. Those who participate become “trustees” of the “public trust” and “public officers” of the federal government and suffer
- 9 great legal disability as a consequence:

10 *“As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be*  
11 *exercised in behalf of the government or of all citizens who may need the intervention of the officer. 8*  
12 *Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level*  
13 *of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under*  
14 *every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain*  
15 *from a discharge of their trusts. 9 That is, a public officer occupies a fiduciary relationship to the political*  
16 *entity on whose behalf he or she serves. 10 and owes a fiduciary duty to the public. 11 It has been said that*  
17 *the fiduciary responsibilities of a public officer cannot be less than those of a private individual. 12*  
18 *Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public*  
19 *confidence and undermine the sense of security for individual rights is against public policy.<sup>13</sup>”*  
20 *[63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]*

- 21 3. Those who participate are stripped of ALL of their constitutional rights and waive their Constitutional right not to be
- 22 subjected to penalties and other “bills of attainder” administered by the Executive Branch without court trials. They then
- 23 must function the degrading treatment of filling the role of a federal “public employee” subject to the supervision of their
- 24 servants in the government.

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

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

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

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

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

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

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



- 1 4. Those who participate may lawfully be deprived of equal protection of the law, which is the foundation of the U.S.  
2 Constitution. This deprivation of equal protection can lawfully become a provision of the franchise agreement.  
3 5. Those who participate can lawfully be deprived of remedy for abuses in federal courts.

4 "These general rules are well settled: (1) That the United States, when it creates rights in individuals against  
5 itself [a "public right", which is a euphemism for a "franchise" to help the court disguise the nature of the  
6 transaction], is under no obligation to provide a remedy through the courts. United States ex rel. Dunlap v.  
7 Black, 128 U.S. 40, 9 Sup.Ct. 12, 32 L.Ed. 354; Ex parte Atocha, 17 Wall. 439, 21 L.Ed. 696; Gordon v. United  
8 States, 7 Wall. 188, 195, 19 L.Ed. 35; De Groot v. United States, 5 Wall. 419, 431, 433, 18 L.Ed. 700; Comegys  
9 v. Vasse, 1 Pet. 193, 212, 7 L.Ed. 108. (2) That where a statute creates a right and provides a special remedy,  
10 that remedy is exclusive. Wilder Manufacturing Co. v. Corn Products Co., 236 U.S. 165, 174, 175, 35 Sup.Ct.  
11 398, 59 L.Ed. 520, Ann. Cas. 1916A, 118; Aranson v. Murphy, 109 U.S. 238, 3 Sup.Ct. 184, 27 L.Ed. 920; Barnet  
12 v. National Bank, 98 U.S. 555, 558, 25 L.Ed. 212; Farmers' & Mechanics' National Bank v. Dearing, 91 U.S. 29,  
13 35, 23 L.Ed. 196. Still the fact that the right and the remedy are thus intertwined might not, if the provision stood  
14 alone, require us to hold that the remedy expressly given excludes a right of review by the Court of Claims, where  
15 the decision of the special tribunal involved no disputed question of fact and the denial of compensation was  
16 rested wholly upon the construction of the act. See Medbury v. United States, 173 U.S. 492, 198, 19 Sup.Ct. 503,  
17 43 L.Ed. 779; Parish v. MacVeagh, 214 U.S. 124, 29 Sup.Ct. 556, 53 L.Ed. 936; McLean v. United States, 226  
18 U.S. 374, 33 Sup.Ct. 122, 57 L.Ed. 260; United States v. Laughlin (No. 200), 249 U.S. 440, 39 Sup.Ct. 340, 63  
19 L.Ed. 696, decided April 14, 1919.  
20 [U.S. v. Babcock, 250 U.S. 328, 39 S.Ct. 464 (1919) ]

- 21 6. Those who participate can be directed which federal courts they may litigate in and can lawfully be deprived of a  
22 Constitutional Article III judge or Article III court and forced to seek remedy ONLY in an Article I or Article IV  
23 legislative or administrative tribunal within the Legislative rather than Judicial branch of the government.

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

41 Since the founding of our country, franchises have systematically been employed in every area of government to transform a  
42 government based on equal protection into a for-profit private corporation based on privilege, partiality, and favoritism. The  
43 effects of this form of corruption are exhaustively described in the following memorandum of law on our website:

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

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

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

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

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

- 4 1. Create a franchise based upon a “public office” in the Executive Branch. This:
  - 5 1.1. Allows statutes passed by Congress to be directly enforced against those who participate.
  - 6 1.2. Eliminates the need for publication in the Federal Register of enforcement implementing regulations for the statutes.  
7 See [5 U.S.C. §553](#)(a) and [44 U.S.C. §1505](#)(a)(1).
  - 8 1.3. Causes those engaged in the franchise to act in a representative capacity as “public officers” of the United States  
9 government pursuant to Federal Rule of Civil Procedure 17(b), which is defined in [28 U.S.C. §3002](#)(15)(A) as a  
10 federal corporation.
  - 11 1.4. Causes all those engaged in the franchise to become “officers of a corporation”, which is the “United States”,  
12 pursuant to [26 U.S.C. §6671](#)(b) and [26 U.S.C. §7343](#).
- 13 2. Give the franchise a deceptive “word of art” name that will deceive everyone into believing that they are engaged in it.
  - 14 2.1. The franchise is called a “trade or business” and is defined in [26 U.S.C. §7701](#)(a)(26) as “the functions of a public  
15 office”. How many people know this and do they teach this in the public (government) schools or the IRS  
16 publications? NOT!
  - 17 2.2. Earnings connected with the franchise are called “effectively connected with a trade or business in the United  
18 States”. The term “United States” deceptively means the GOVERNMENT, and not the geographical United States.
- 19 3. In the franchise agreement, define the effective domicile or choice of law of all those who participate as being on federal  
20 territory within the exclusive jurisdiction of the United States. [26 U.S.C. §7408](#)(d) and [26 U.S.C. §7701](#)(a)(39) place  
21 the effective domicile of all “franchisees” called “taxpayers” within the District of Columbia. If the feds really had  
22 jurisdiction within states of the Union, do you think they would need this devious device to “kidnap your legal identity”  
23 or “res” and move it to a foreign jurisdiction where you don’t physically live?
- 24 4. Place a excise tax upon the franchise proportional to the income earned from the franchise. In the case of the Internal  
25 Revenue Code, all such income is described as income which is “effectively connected with a trade or business within  
26 the United States”.

27 *“Excises are taxes laid upon the manufacture, sale or consumption of commodities within the country, upon  
28 licenses to pursue certain occupations and upon corporate privileges...the requirement to pay such taxes  
29 involves the exercise of [220 U.S. 107, 152] privileges, and the element of absolute and unavoidable demand  
30 is lacking...”*

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

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

- 37 5. Mandate that those engaged in the franchise must have usually false evidence submitted by ignorant third parties that  
38 connects them to the franchise. IRS information returns, including IRS Forms W-2, 1042-S, 1098, and 1099, are the  
39 mechanism. [26 U.S.C. §6041](#) says that these information returns may ONLY be filed in connection with a “trade or  
40 business”, which is a code word for the name of the franchise.
- 41 6. Write statutes prohibiting interference by the courts with the collection of “taxes” (kickbacks) associated with the  
42 franchise based on the idea that courts in the Judicial Branch may not interfere with the internal affairs of another branch  
43 such as the Executive Branch. Hence, the “INTERNAL Revenue Service”. This will protect the franchise from  
44 interference by other branches of the government and ensure that it relentlessly expands.
  - 45 6.1. The Anti-Injunction Act, [26 U.S.C. §7421](#) is an example of an act that enjoins judicial interference with tax  
46 collection or assessment.
  - 47 6.2. The Declaratory Judgments Act, [28 U.S.C. §2201](#)(a) prohibits federal courts from pronouncing the rights or status  
48 of persons in regard to federal “taxes”. This has the effect of gagging the courts from telling the truth about the  
49 nature of the federal income tax.
  - 50 6.3. The word “internal” means INTERNAL to the Executive Branch and the United States government, not  
51 INTERNAL to the geographical United States of America.
- 52 7. Create administrative “franchise” courts in the Executive Branch which administer the program pursuant to Articles I  
53 and IV of the United States Constitution.
  - 54 7.1. The U.S. Supreme Court calls such courts “The Fourth Branch of Government”, as indicated in:

Government Instituted Slavery Using Franchises, Form #05.030, Section 27.7  
<http://sedm.org/Forms/FormIndex.htm>

7.2. U.S. Tax Court. [26 U.S.C. §7441](#) identifies the U.S. Tax Court as an Article I court.

7.3. U.S. District Courts. There is no statute establishing any United States District Court as an Article III court. Consequently, even if the judges are Article III judges, they are not filling an Article III office and instead are filling an Article IV office. Consequently, they are Article IV judges. All of these courts were turned into franchise courts in the Judicial Code of 1911 by being renamed from the “District Court of the United States” to the “United States District Court”.

For details on the above scam, see:

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

8. Create other attractive federal franchises that piggyback in their agreements a requirement to participate in the franchise.  
For instance:

8.1. The original Social Security Act of 1935 contains a provision that those who sign up for this program, also simultaneously become subject to the Internal Revenue Code.

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

*SECTION 801. In addition to other taxes, there shall be levied, collected, and paid upon the income of every individual a tax equal to the following percentages of the wages (as defined in section 811) received by him after December 31, 1936, with respect to employment (as defined in section 811) after such date:*

- (1) With respect to employment during the calendar years 1937, 1938, and 1939, the rate shall be 1 per centum.*
- (2) With respect to employment during the calendar years 1940, 1941, and 1942, the rate shall be 1 1/2 per centum.*
- (3) With respect to employment during the calendar years 1943, 1944, and 1945, the rate shall be 2 per centum.*
- (4) With respect to employment during the calendar years 1946, 1947, and 1948, the rate shall be 2 1/2 per centum.*
- (5) With respect to employment after December 31, 1948, the rate shall be 3 per centum.*

8.2. Most state vehicle codes have “residence” in the state as a prerequisite to signing up for a driver’s license and they also mandate supplying a Social Security Number to get a license. Hence, by signing up for a driver’s license, you are signing up for the following THREE franchises:

8.2.1. The Vehicle code franchise.

8.2.2. The domicile “civil protection franchise” tied to those who are “residents”. This is what makes the applicant a “taxpayer” in the state’s income tax codes. See:

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

8.2.3. The Social Security Franchise. See:

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

9. Offer an opportunity for private citizens not domiciled within the jurisdiction of Congress to “volunteer” by license or private agreement to participate in the franchise and thereby become “public officers” within the Legislative Branch. The IRS Form W-4 and Social Security SS-5 form are an example of such a contract.

9.1. Call these volunteers “taxpayers”.

9.2. Call EVERYONE “taxpayers” so everyone believes that the franchise is MANDATORY.

9.3. Do not even acknowledge the existence of those who do not participate in the franchise. These people are called “nontaxpayers” and they are not mentioned in any IRS publication, even though the following recognize their existence:

9.3.1. The U.S. Supreme Court in *South Carolina v. Regan*, [465 U.S. 367](#) (1984).

9.3.2. [26 U.S.C. §7426](#), which refers to them as “persons other than taxpayers”.

9.4. Make the process of signing the agreement invisible by calling it a “Withholding Allowance Certificate” instead of what it really is, which is a “license” to become a “taxpayer” and call all of your earnings “wages” and “gross income”.

[26 C.F.R. §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements](#)

(a) In general.

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

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

11 (a) In general.

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

20 10. Create a commissioner to service the franchise who:

21 10.1. Becomes the “fall guy”, who then establishes a “bureau” without the authority of any law and which is a private  
22 corporation that is not part of the U.S. government.

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

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

31 10.2. Creates and manages a PRIVATE company that is not part of the government. The IRS, in fact, is NOT part of the  
32 U.S. government and has no legal authority to exist, and therefore can service only those INTERNAL to the  
33 government. All agencies that interact DIRECTLY with the PRIVATE public must be authorized by Congress.  
34 Hence, “INTERNAL Revenue Service”. See:

Origins and Authority of the Internal Revenue Service, Form #05.005  
<http://sedm.org/Forms/FormIndex.htm>

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

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

38 11. Create an environment that encourages omission in enforcing justice, irresponsibility, lies, and dishonesty within the  
39 bureau that administers the franchise.

40 11.1. Indemnify these private contractors from liability by giving them “pseudonyms” so that they can disguise their  
41 identify and be indemnified from liability for their criminal acts. The IRS Restructuring and Reform Act, Pub.Law  
42 105-206, Title III, Section 3706, 112 Stat. 778 and Internal Revenue Manual (I.R.M.), Section 1.2.4 both authorize  
43 these pseudonyms.

44 11.2. Place a disclaimer on the website of this private THIEF contractor indemnifying them from liability for the  
45 truthfulness or accuracy of any of their statements or publications. See Internal Revenue Manual (I.R.M.), Section  
46 4.10.7.2.8.

47 *“IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their*  
48 *advisors... While a good source of general information, publications should not be cited to sustain a position.”*  
49 *[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]*

1 11.3. Allow employees of the agency to operate without either identifying their full legal birthname but rather a  
2 pseudonym. IRS employees DO NOT use their real name so they can act essentially as anonymous, masked,  
3 international terrorists (the states are nations under the law of nations) sanctioned by law. See:

*Notice of Pseudonym Use and Unreliable Tax Records*, Form #04.206  
<http://sedm.org/Forms/FormIndex.htm>

4 11.4. Omit the most important key facts and information from publications of the franchise administrator that would  
5 expose the proper application of the “tax” and the proper audience. See the following, which is over 2000 pages  
6 of information that are conveniently “omitted” from the IRS website about the proper application of the franchise  
7 and its nature as a “franchise”:

*Great IRS Hoax*, Form #11.302  
<http://sedm.org/Forms/FormIndex.htm>

8 11.5. Establish precedent in federal courts that you can’t trust anything that anyone in the government tells you, and  
9 especially those who administer the franchise. See:  
10 <http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

11 12. Use the lies and deceptions created in the previous step to promote several false perceptions in the public at large that  
12 will expand the market for the franchise. These include:

13 12.1. That the franchise is NOT a franchise, but a mandatory requirement that applies to ALL. In fact it can and does  
14 apply ONLY to statutory “taxpayers” and you have to VOLUNTEER to become a statutory “taxpayer” before it  
15 can have the “force of law” in your case.

16 12.2. That participation is mandatory for ALL, instead of only for franchisees called “taxpayers”.

17 12.3. That the IRS is an “agency” of the United States government that has authority to interact directly with the public  
18 at large. In fact, it is a “bureau” that can ONLY lawfully service the needs of other federal agencies within the  
19 Executive Branch and which may NOT interface directly with the public at large.

20 12.4. That the statutes implementing the franchise are “public law” that applies to everyone, instead of “private law” that  
21 only applies to those who individually consent to participate in the franchise.

22 13. Create a system to service those who prepare tax returns for others whereby those who accept being “licensed” and  
23 regulated get special favors. This system created by the IRS essentially punishes those who do not participate by  
24 deliberately giving them horrible service and making them suffer inconvenience and waiting long in line if they don’t  
25 accept the “privilege” of being certified. Once they are certified, if they begin telling people the truth about what the law  
26 says and encourage following the law by refusing to volunteer, their credentials are pulled. This sort of censorship is  
27 accomplished through:

28 13.1. IRS Enrolled Agent Program.

29 13.2. Certified Public Accountant (CPA) licensing.

30 13.3. Treasury Circular 230.

31 14. Engage in a pattern of “selective enforcement” and propaganda to broaden and expand the scam. For instance:

32 14.1. Refuse to answer simple questions about the proper application of the franchise and the taxes associated with it.  
33 See:

*If the IRS Were Selling Used Cars, Family Guardian Fellowship*  
<http://famguardian.org/Subjects/Taxes/FalseRhetoric/IRSSellingCars.htm>

34 14.2. Prosecute those who submit false TAX returns, but not those who submit false INFORMATION returns. This  
35 causes the audience of “taxpayers” to expand because false reports are connecting innocent third parties to  
36 franchises that they are not in fact engaged in.

37 14.3. Use confusion over the rules of statutory construction and the word “includes” to fool people into believing that  
38 those who are “included” in the franchise are not spelled out in the law in their entirety. This leaves undue discretion  
39 in the hands of IRS employees to compel ignorant “nontaxpayers” to become franchisees. See the following:

*Legal Deception, Propaganda, and Fraud*, Form #05.014  
<http://sedm.org/Forms/FormIndex.htm>

40 14.4. Refuse to define the words used on government forms, use terms that are not defined in the code such as “U.S.  
41 citizen”, and try to confuse “words of art” found in the law with common terms in order to use the presumptuous  
42 behavior of the average American to expand the misperception that everyone has a legal DUTY to become a  
43 “franchisee” and a “taxpayer”.

44 14.5. Refuse to accept corrected information returns that might protect innocent “nontaxpayers” so that they are inducted  
45 involuntarily into the franchise as well.

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



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

11           *[Frost v. Railroad Commission, 271 U.S. 583, 46 S.Ct. 605 (1926)]*

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

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

17           *"The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is an*  
18 *artificial entity which owes its existence and charter power to the State, but the individual's right to live and own*  
19 *property are natural rights for the enjoyment of which an excise cannot be imposed."*

20           *[Redfield v. Fisher, 292 Oregon 814, 817]*

21           *"Legislature...cannot name something to be a taxable privilege unless it is first a privilege." [Taxation West Key*  
22 *43]..."The Right to receive income or earnings is a right belonging to every person and realization and receipt*  
23 *of income is therefore not a 'privilege', that can be taxed."*

24           *[Jack Cole Co. v. MacFarland, 337 S.E.2d. 453, Tenn.*

25       Through the above process of corruption, the separation of powers is completely destroyed and nearly every American has  
26 essentially been "assimilated" into the Executive Branch of the government, leaving the Constitutional Republic bequeathed  
27 to us by our founding fathers vacant and abandoned. Nearly every service that we expect from government has been  
28 systematically converted over the years into a franchise using the techniques described above. The political and legal changes  
29 resulting from the above have been tabulated to show the "BEFORE" and the "AFTER" so their extremely harmful effects  
30 become crystal clear in your mind. This process of corruption, by the way, is not unique to the United States, but is found in  
31 every major industrialized country on Earth.  
32



1 **Table 3: Effect of turning government service into a franchise**

#	Characteristic	DE JURE CONSTITUTIONAL GOVERNMENT	DE FACTO GOVERNMENT BASED ENTIRELY ON FRANCHISES
1	Purpose of government	Protection	Provide “social services” and “social insurance” to government “employees” and officers
2	Nature of government	Public trust Charitable trust	For-profit private corporation (see <a href="#">28 U.S.C. §3002(15)(A)</a> )
3	Citizens	The Sovereigns “nationals” but not “citizens” pursuant to <a href="#">8 U.S.C. §1101(a)(21)</a> and <a href="#">1452</a>	1. “Employees” or “officers” of the government 2. “Trustees” of the “public trust” 3. “customers” of the corporation 4. Statutory “U.S. citizens” pursuant to <a href="#">8 U.S.C. §1401</a>
4	Effective domicile of citizens	Sovereign state of the Union	Federal territory and the District of Columbia
5	Ownership of real property is	Legal	Equitable. The government owns the land, and you rent it from them using property taxes.
6	Type of property ownership	Absolute and allodial	Qualified (shared with government). Owned by the public office and managed by the person volunteering into the office.
7	Meaning of word “rights”	Constitutional rights	Statutory privileges under a civil franchise. Constitutional rights don’t exist and are irrelevant.
8	Purpose of tax system	Fund “protection”	1. Socialism. 2. Political favors. 3. Wealth redistribution 4. Consolidation of power and control (corporate fascism) 5. Bribe PRIVATE people to join the franchise and become public officers collecting “benefits”
9	Equal protection	Mandatory	Optional
10	Nature of courts	Constitutional Article III courts in the Judicial Branch	Administrative or “franchise” courts within the Executive Branch
11	Branches within the government	Executive Legislative Judicial	Executive Legislative (Judiciary merged with Executive. See Judicial Code of 1911)
12	Purpose of legal profession	Protect individual rights	1. Protect collective (government) rights. 2. Protect and expand the government monopoly. 3. Discourage reforms by making litigation so expensive that it is beyond the reach of the average citizen. 4. Persecute dissent.
13	Lawyers are	Unlicensed	Privileged and licensed and therefore subject to control and censorship by the government.

#	Characteristic	DE JURE CONSTITUTIONAL GOVERNMENT	DE FACTO GOVERNMENT BASED ENTIRELY ON FRANCHISES
14	Votes in elections cast by	“Electors”	“Franchisees” called “registered voters” who are surety for bond measures on the ballot. That means they are subject to a “poll tax”.
15	Driving is	A common right	A licensed “privilege”
16	Marriage is	A common right	A licensed “privilege”
17	Purpose of the military	Protect the sovereign citizens No draft within states of the Union is lawful. See Federalist Paper #15	1. Expand the corporate monopoly internationally 2. Protect public servants from the angry populace who want to end the tyranny.
18	Money is	1. Based on gold and silver. 2. Issued pursuant to Article 1, Section 8. Clause 5.	1. A corporate bond or obligation borrowed from the Federal Reserve at interest. 2. Issued pursuant to Article 1, Section 8. Clause 2.
19	Purpose of sex	Procreation	Recreation
20	Responsibility	The individual sovereign is responsible for all his actions and choices.	The collective “social insurance company” is responsible. Personal responsibility is outlawed.
21	Meaning of “State”, “this State”	“Body politic” and NOT “body corporate”	“Body corporate” and NOT “body politic”. There is no body politic and everyone is presumed to be part of the body corporate as a public officer.
22	Meaning of “in this State” or “in the State” in statutes	PHYSICALLY PRESENT within the geographic limits of the territory composing the state.	LEGALLY and NOT PHYSICALLY present within the corporation as a “person” and therefore “public officer” of the corporation.
23	Real party in interest in criminal actions filed by the state	Specific human being injured who is within the body politic	Private CORPORATION called “State of”. Most actions are “penal” or “quasi criminal” rather than “criminal” in a classical sense. Such penal actions can only be associated with franchisees under a civil franchise.

1 If you would like to know more about the subjects discussed in this section, please refer to the following free memorandums  
2 of law on our website focused exclusively on this subject:

- 3 1. *Corporatization and Privatization of the Government*, Form #05.024  
4 <http://sedm.org/Forms/FormIndex.htm>
- 5 2. *Government Instituted Slavery Using Franchises*, Form #05.030  
6 <http://sedm.org/Forms/FormIndex.htm>

## 7 De Jure or De Facto Government?

8 We must now define the terms “de facto” and “de jure” and distinguish how de facto is turned into de jure. A good starting  
9 point for this are the following rules written by Phillip Freneu:

*Rule for Changing a Republic into a Democracy and then into a Monarchy*, Philip Freneu  
<http://famguardian.org/PublishedAuthors/Indiv/FreneauPhilip/freneau.htm>

10 The main characteristic of all monarchies are:

- 11 1. The king owns all land by divine right.

- 1 2. Everyone who calls themselves a “citizen” is a subject of the king, whether they want to be or not.
- 2 3. You need permission from the king to expatriate, or cease to be a subject.
- 3 4. Nearly all services and protections offered by the king are implemented as civil franchises.
- 4 5. The society is a caste society in which no one is equal. Subjects are at the bottom. Then you have dukes, earls, lords,
- 5 etc. Then you have the King at the top.

6 Civil franchises are the main method of implementing the above in an otherwise egalitarian society. Social Security and the  
7 Federal Reserve are the lynchpin of the transformation, and they began in 1935 and 1913 respectively.

8 The following subsections will describe how the legal rules for transforming a de jure republic into a de facto monarchy. We  
9 covered some of the history of how this was done earlier in section 6. An understanding of this is important, because you  
10 can't undo until you understand how it was done in the first place.

## 11 **7.1 De Jure Government generally**

12 The legal definition of “de jure” is as follows:

13 ***“de jure: Descriptive of a condition in which there has been total compliance with all requirements of law. Of***  
14 ***right; legitimate; lawful; by right and just title.** In this sense it is the contrary of de facto (q.v.). It may also be*  
15 *contrasted with de gratia, in which case it means "as a matter of right," as de gratia means "by grace or favor."*  
16 *Again it may be contrasted with de aequitate; here meaning "by law," as the latter means "by equity".*  
17 *[Black's Law Dictionary, Sixth Edition, p. 425]*

18 The definition above hints at the true origin of the word “de jure”, which in fact is that the requirement for “consent of the  
19 governed” mandated by the Declaration of Independence is respected at every level by every officer and employee of the  
20 government.

21 *“That to secure these rights, governments are instituted among men, deriving their just powers from the consent*  
22 *of the governed.”*  
23 *[Declaration of Independence]*

24 Any authority claimed by a REAL, de jure government actor that cannot trace or is not required to trace its civil authority  
25 back to the express written consent of the people is inherently unjust and therefore no longer “de jure”. We covered this in  
26 the previous section.

27 All laws enacted by the government are enacted by representatives of the people exercising delegated authority of the people  
28 collectively. These representatives are empowered by our act of voting to consent on our behalf as a collective to the  
29 enactment of civil and criminal laws intended to protect us. When more than 51% of our representatives consent to the  
30 passage of a bill or law, it then is enacted into “law” and thereby acquires “the force and effect of law”. Hence, a majority  
31 vote is an expression of the collective consent of the people through their elected representatives. When we say “consent of  
32 the people”, we REALLY mean consent of the constitutional “citizens” ONLY in the exercise of their right to vote, and not  
33 ALL people. “citizens” are only a subset of the WHOLE people, and constitutional aliens or resident aliens are not allowed  
34 to vote.

35 Obviously, when we say that consent of the governed is mandatory, we can only mean for the purposes of CIVIL and not  
36 CRIMINAL law or law enforcement. Unlike the civil statutory law, the consent of a criminal is not required in order to  
37 enforce the criminal laws against him/her. The reason why criminal can be compelled without their consent is that they have  
38 deprived another of a protected EQUAL right and therefore lose their equal rights. An eye for an eye and a tooth for a tooth.

39 *“If men fight, and hurt a woman with child, so that she gives birth prematurely, yet no harm follows, he shall*  
40 *surely be punished accordingly as the woman's husband imposes on him; and he shall pay as the judges*  
41 *determine. But if any harm follows, then you shall give life for life, eye for eye, tooth for tooth, hand for hand,*  
42 *foot for foot, burn for burn, wound for wound, stripe for stripe.*  
43 *[Exodus 21:22-25, Bible, NKJV]*

44 The above is a fulfillment of a greater commandment given by Jesus, which is the Golden Rule: Treat others the way you  
45 want to be treated. If you hurt people, then indirectly you are asking to be hurt and consenting to be hurt in return. This, in  
46 fact, is a basic principle of equity in general:

1 "Therefore, whatever you want men to do to you, do also to them, for this is the Law and the Prophets."  
2 [Matt. 7:12, Bible, NKJV]

3 The civil law is, in turn a product of our individual consent. It is implemented as both *private law* and what the U.S. Supreme  
4 Court calls a "compact":

5 "*In Europe, the executive is synonymous with the sovereign power of a state...where it is too commonly acquired*  
6 *by force or fraud, or both...In America, however the case is widely different. Our government is founded upon*  
7 *compact [consent expressed in a written contract called a Constitution or in positive law]. Sovereignty was,*  
8 *and is, in the people [as individuals: that's you!].*"  
9 [Glass v. The Sloop Betsey, 3 (U.S.) Dall 6]

10 A compact is, in turn, a contract which requires your consent.

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

18 You can't be subject to the municipal civil laws of a specific jurisdiction without consenting by choosing a domicile within  
19 that specific civil jurisdiction, and thereby becoming a "protected person" called a "citizen" or a "resident". Domicile is an  
20 exercise of your First Amendment right of political and legal association. Therefore, you cannot be penalized using the  
21 provisions of the civil protection contract or "social compact" if you never consented to it. In such a case, which is the case  
22 of a "nonresident" or "transient foreigner", the only laws that can be enforced are the common law and not statutory civil  
23 law. This is further clarified in the following fascinating article:

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

24 Nations and states defend themselves from foreigners and nonresidents, meaning those who are not protected "citizens" and  
25 "residents", using:

- 26 1. The Foreign Sovereign Immunities Act (F.S.I.A.), 28 U.S.C. Chapter 97, in the case of the federal government.  
27 2. The Longarm or Nonresident Statutes of your state, in the case of state governments under the provisions of the  
28 Fourteenth Amendment. If you would like a list of such statutes for your state, consult the "Authorities" section for  
29 your state within the following and look for "Long arm statute":  
30 2.1. *SEDM Jurisdictions Database*, Litigation Tool #09.003  
31 <http://sedm.org/Litigation/LitIndex.htm>  
32 2.2. *SEDM Jurisdictions Database Online*, Litigation Tool #09.004  
33 <http://sedm.org/Litigation/LitIndex.htm>

34 A de jure government, HOWEVER, cannot do anything to a nonresident under the civil law that it would not do in its own  
35 case as a principle of equity and the law of nations. The authority for invoking the FSIA or the Longarm Statute within your  
36 state derives from conducting commerce within the forum, which is called "purposeful availment". Those who seek "the  
37 benefits or protections" of the laws of a jurisdiction they are doing business in are presumed in many cases by the courts to  
38 have consented to the jurisdiction of said court when there is a dispute with a party within the forum or venue. Here is an  
39 example:

40 "*In International Shoe Co. v. Washington, 326 U.S. 310 (1945), the Supreme Court held that a court may exercise*  
41 *personal jurisdiction over a defendant consistent with due process only if he or she has "certain minimum*  
42 *contacts" with the relevant forum "such that the maintenance of the suit does not offend 'traditional notions of*  
43 *fair play and substantial justice.'*" *Id.* at 316 (quoting *Milliken v. Meyer, 311 U.S. 457, 463 (1940)*). *Unless a*  
44 *defendant's contacts with a forum are so substantial, continuous, and systematic that the defendant can be deemed*  
45 *to be "present" in that forum for all purposes, a forum may exercise only "specific" jurisdiction - that is,*  
46 *jurisdiction based on the relationship between the defendant's forum contacts and the plaintiff's claim. The parties*  
47 *agree that only specific jurisdiction is at issue in this case.*

48 **In this circuit, we analyze specific jurisdiction according to a three-prong test:**

(1) The non-resident defendant must purposefully direct his activities or consummate some transaction with the forum or resident thereof; or perform some act by which he purposefully avails himself of the privilege of conducting activities in the forum, thereby invoking the benefits and protections of its laws;

(2) the claim must be one which arises out of or relates to the defendant's forum-related activities; and

(3) the exercise of jurisdiction must comport with fair play and substantial justice, i.e. it must be reasonable.

*Schwarzenegger v. Fred Martin Motor Co.*, 374 F.3d. 797, 802 (9th Cir. 2004) (quoting *Lake v. Lake*, 817 F.2d. 1416, 1421 (9th Cir. 1987)). The first prong is determinative in this case. We have sometimes referred to it, in shorthand fashion, as the "purposeful availment" prong. *Schwarzenegger*, 374 F.3d. at 802. Despite its label, this prong includes both purposeful availment and purposeful direction. It may be satisfied by purposeful availment of the privilege of doing business in the forum; by purposeful direction of activities at the forum; or by some combination thereof.

We have typically treated "purposeful availment" somewhat differently in tort and contract cases. In tort cases, we typically inquire whether a defendant "purposefully direct[s] his activities" at the forum state, applying an "effects" test that focuses on the forum in which the defendant's actions were felt, whether or not the actions themselves occurred within the forum. See *Schwarzenegger*, 374 F.3d. at 803 (citing *Calder v. Jones*, 465 U.S. 783, 789-90 (1984)). By contrast, in contract cases, we typically inquire whether a defendant "purposefully avails itself of the privilege of conducting activities" or "consummate[s] [a] transaction" in the forum, focusing on activities such as delivering goods or executing a contract. See *Schwarzenegger*, 374 F.3d. at 802. However, this case is neither a tort nor a contract case. Rather, it is a case in which Yahoo! argues, based on the **First Amendment**, that the French court's interim orders are unenforceable by an American court. [*Yahoo! Inc. v. La Ligue Contre Le Racisme Et L'Antisemitisme*, 433 F.3d. 1199 (9th Cir. 01/12/2006)]

Courts which impose the FSIA or Longarm statutes against nonresident litigants violate the principle of equity all the time and try to destroy the equal protection that is the foundation of the Constitution. For instance, if they enforce a franchise outside their territory against a nonresident and do so outside of their express delegated constitutional authority, then they must ALSO, as a matter of equity:

1. Be able and willing to identify all such activity as PRIVATE business.
2. Implicitly surrender sovereign immunity and agree to be sued in the local civil courts that protect the parties they are contracting with.
3. Convey rights to the nonresident party the same way they conveyed rights to themselves.

For instance, if the federal government enforces Social Security within a state of the Union, outside its own territory, and outside the statutory "United States" and outside the domicile of those within said states of the Union, then all such activity:

1. Must be treated as a private business concern.
2. Carries with it an implied waiver of sovereign immunity by all those in the government who enforce it outside of federal territory.
3. Must be litigated in a STATE rather than federal court as a PRIVATE concern under EQUITY.
4. Cannot be protected by asserting sovereign immunity and does not require a statute waiving sovereign immunity before the enforcer can be sued.

Because courts routinely and hypocritically enforce UNEQUAL rules against themselves in implementing waivers of sovereign immunity by nonresidents, they are not operating in equity and therefore no longer are "de jure", but de facto. Below are some holdings of the U.S. Supreme Court hinting at these principles:

**"When a State engages in ordinary commercial ventures, it acts like a private person, outside the area of its "core" responsibilities, and in a way unlikely to prove essential to the fulfillment of a basic governmental obligation."**  
[*College Savings Bank v. Florida Prepaid Postsecondary Education Expense*, 527 U.S. 666 (1999)]

See also *Clearfield Trust Co. v. United States*, 318 U.S. 363, 369 (1943) ("**The United States does business on business terms**") (quoting *United States v. National Exchange Bank of Baltimore*, 270 U.S. 527, 534 (1926)); *Perry v. United States*, supra at 352 (1935) ("**When the United States, with constitutional authority, makes contracts, it has rights and incurs responsibilities similar to those of individuals who are parties to such instruments. There is no difference . . . except that the United States cannot be sued without its consent**") (citation omitted); *United States v. Bostwick*, 94 U.S. 53, 66 (1877) ("**The United States, when they contract with**")



1 their citizens, are controlled by the same laws that govern the citizen in that behalf"); *Cooke v. United States*,  
2 91 U.S. 389, 398 (1875) (explaining that when the United States "comes down from its position of sovereignty,  
3 and enters the domain of commerce, it submits itself to the same laws that govern individuals there").

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

13  
14 "The truth is, States and cities, when they borrow money and contract to repay it with interest, are not acting  
15 as sovereignties. They come down to the level of ordinary individuals. Their contracts have the same meaning  
16 as that of similar contracts between private persons. Hence, instead of there being in the undertaking of a State  
17 or city to pay, a reservation of a sovereign right to withhold payment, the contract should be regarded as an  
18 assurance that such a right will not be exercised. A promise to pay, with a reserved right to deny or change the  
19 effect of the promise, is an absurdity."

20 Is, then, property, which consists in the promise of a State, or of a municipality of a State, beyond the reach of  
21 taxation? We do not affirm that it is. A State may undoubtedly tax any of its creditors within its jurisdiction for  
22 the debt due to him, and regulate the amount of the tax by the rate of interest the debt bears, if its promise be left  
23 unchanged. A tax thus laid impairs no obligation assumed. It leaves the contract untouched. But until payment of  
24 the debt or interest has been made, as stipulated, we think no act of State sovereignty can work an exoneration  
25 from what has been promised to the [446] creditor; namely, payment to him, without a violation of the  
26 Constitution. The true rule of every case of property founded on contract with the government is this: It must first  
27 be reduced into possession, and then it will become subject, in common with other similar property, to the right  
28 of the government to raise contributions upon it. It may be said that the government may fulfil this principle by  
29 paying the interest with one hand, and taking back the amount of the tax with the other. But to this the answer is,  
30 that, to comply truly with the rule, the tax must be upon all the money of the community, not upon the particular  
31 portion of it which is paid to the public creditors, and it ought besides to be so regulated as not to include a lien  
32 of the tax upon the fund. The creditor should be no otherwise acted upon than as every other possessor of money;  
33 and, consequently, the money he receives from the public can then only be a fit subject of taxation when it is  
34 entirely separated' (from the contract), 'and thrown undistinguished into the common mass.' 3 *Hamilton*,  
35 *Works*, 514 et seq. Thus only can contracts with the State be allowed to have the same meaning as all other similar  
36 contracts have.  
37 [*Murray v. City of Charleston*, 96 U.S. 432 (1877)]

38 The principle of equity is behind every de jure government of delegated powers. This is so because the thing created cannot  
39 be greater than the thing that created it. According to the courts YOU created government and THEY did not create you.  
40 Therefore, they work for you and you DO NOT work for them. To wit:

41 "Derativa potestas non potest esse major primitiva.  
42 The power which is derived cannot be greater than that from which it is derived."  
43 [*Bouvier's Maxims of Law*, 1856;  
44 SOURCE: <http://fanguardian.org/Publications/BouvierMaximsOfLaw/BouvierMaxims.htm>]

45 The United States government is, in fact, a government of "delegated powers alone".

46 "The question is not what power the federal government ought to have, but what powers, in fact, have been given  
47 by the people... The federal union is a government of delegated powers. It has only such as are expressly conferred  
48 upon it, and such as are reasonably to be implied from those granted. In this respect, we differ radically from  
49 nations where all legislative power, without restriction or limitation, is vested in a parliament or other legislative  
50 body subject to no restriction except the discretion of its members." (Congress)  
51 [*U.S. v. William M. Butler*, 297 U.S. 1 (1936)]

52 "The Government of the United States is one of delegated powers alone. Its authority is defined and limited by  
53 the Constitution. All powers not granted to it by that instrument are reserved to the States or the people."  
54 [*United States v. Cruikshank*, 92 U.S. 542 (1875)]

55 "It is again to antagonize Chief Justice Marshall, when he said: 'The government of the Union, then (whatever  
56 may be the influence of this fact on the case), is emphatically and truly a government of the people. In form and  
57 in substance it emanates from them. Its powers are granted by them, and are to be exercised directly on them and



1 for their benefit. This government is acknowledged by all to be one of enumerated powers.' 4 Wheat. 404, 4 L.Ed.  
2 601."  
3 [Downes v. Bidwell, 182 U.S. 244 (1901)]

4 All government powers came from the people and the method of delegating them was to choose a municipal domicile within  
5 the place protected by that specific government. It ought to go without saying that the people cannot delegate ANY power  
6 to a government that they themselves DO NOT ALSO HAVE. Hence, any authority the government claims must ALSO be  
7 possessed by ALL PEOPLE AS PRIVATE HUMAN BEINGS who have not delegated it to a specific government. Hence,  
8 a de jure government must approach all nonresident parties as EQUALS and in EQUITY, and apply all the same protections  
9 to them regarding surrenders of sovereign immunity which the government itself uses. For instance, the United States  
10 government cannot be sued without the plaintiff producing written evidence consent found in a statute. Likewise, if the  
11 government sues a private party, they too ought to be required to produce evidence of consent IN WRITING signed by the  
12 defendant or respondent where all rights surrendered are spelled out. In practice, judges seldom do this and therefore deprive  
13 private parties before them or the constitutional requirement for equal protection and equal treatment.

14 All governments in the world presently assert the power of "sovereign immunity". This principle says that the government  
15 cannot be sued in civil court without its express statutory written consent. The same principle must also be applied to the  
16 people as private parties when they are prosecuted for a civil liability by a government: The government has an obligation  
17 to prove that the party they are suing CONSENTED IN WRITING, with full disclosure of all terms and a signature of the  
18 government, to the thing being enforced. Otherwise, we aren't talking about a legal proceeding, but simply paganism, theft,  
19 and idolatry which imputes in effect, SUPERNATURAL powers to the government that the people as individuals do not  
20 possess. The legal definition of religion, in fact, confirms that a religion is really about "worship of superior beings", and by  
21 enforcing unequal powers and imputing supernatural powers to either themselves or the government they are acting on behalf  
22 of, they are establishing a religion and forcing you to "worship", meaning obey, it.

23 **"Religion.** *Man's relation to Divinity, to reverence, worship, obedience, and submission to mandates and*  
24 *precepts of **supernatural or superior beings**. In its broadest sense includes all forms of belief in*  
25 *the existence of superior beings exercising power over human beings by volition, imposing rules of conduct,*  
26 *with future rewards and punishments. Bond uniting man to God, and a virtue whose purpose is to render God*  
27 *worship due him as source of all being and principle of all government of things. Nikulnikoff v. Archbishop,*  
28 *etc., of Russian Orthodox Greek Catholic Church, 142 Misc. 894, 255 N.Y.S. 653, 663."*  
29 [Black's Law Dictionary, Sixth Edition, p. 1292]

30 Not surprisingly, the principle of absolute equity is almost never respected by the CORRUPTED courts of today. Why?  
31 Because:

- 32 1. The principle of sovereign immunity is a judicial creation not found in any statute.  
33 2. Judges typically are corrupt and jealously guard their power and try to unlawfully extend it by treating people before  
34 them UNEQUALLY and therefore PREJUDICIALLY in relation to their employer. Thomas Jefferson confirmed this  
35 corruption, which has existed from the foundation of this country. See:

Thomas Jefferson on Politics and Government, Section 29  
<http://famguardian.org/Subjects/Politics/ThomasJefferson/jeff1270.htm>

- 36 3. What you think of as a "court" is NOT, in fact, a court in a constitutional sense. Instead, it is a legislative franchise  
37 court which functions as an administrative body that is actually in the Executive rather than Judicial branch of the de  
38 facto government. See:

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

39 This absolute, injurious, and unconstitutional refusal to enforce equity in all courts makes the judges who engage in it into de  
40 facto judges operating in their private capacity who have waived sovereign immunity and come down to the level of ordinary  
41 people who can be sued in equity for a tort.

42 *"The doctrine of sovereign immunity, raised by defendants, is inapplicable since plaintiff's content that the*  
43 *defendants' action were beyond the scope of their authority or they were acting unconstitutionally."*  
44 [Berends v. Butz, 357 F.Supp. 143 (1973)]

45 If you would like to know more about the subject of equal protection and equal treatment, see the following free memorandum  
46 of law on our website:

## 7.2 Legal definition of a de jure "government"<sup>14</sup>

The term "government" is defined to include that group of people dedicated to the protection of purely and exclusively PRIVATE RIGHTS and PRIVATE PROPERTY that are absolutely and exclusively owned by a truly free and sovereign human being who is EQUAL to the government in the eyes of the law per the Declaration of Independence. It excludes the protection of PUBLIC rights or PUBLIC privileges (franchises, Form #05.030) and collective rights (Form #12.024) because of the tendency to subordinate PRIVATE rights to PUBLIC rights due to the CRIMINAL conflict of financial interest on the part of those in the alleged "government" (18 U.S.C. §208, 28 U.S.C. §§144, and 455). See Separation Between Public and Private Rights Course, Form #12.025 for the distinctions between PUBLIC and PRIVATE.

*"As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be exercised in behalf of the government or of all citizens who may need the intervention of the officer. [1] Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain from a discharge of their trusts. [2] That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves. [3] and owes a fiduciary duty to the public. [4] It has been said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual. Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence and undermine the sense of security for individual [PRIVATE] rights is against public policy. [5]"*  
[63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]

[1] *State ex rel. Nagle v. Sullivan*, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321; *Jersey City v. Hague*, 18 N.J. 584, 115 A.2d. 8.

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

[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).

Anything done CIVILLY for the benefit of those working IN the government at the involuntary, enforced, coerced, or compelled (Form #05.003) expense of PRIVATE free humans is classified as DE FACTO (Form #05.043), non-governmental, PRIVATE business activity beyond the core purpose of government that cannot and should not be protected by official, judicial, or sovereign immunity. Click here (Form #11.401) for a detailed exposition of ALL of the illegal methods of enforcement (Form #05.032) and duress (Form #02.005). "Duress" as used here INCLUDES any type of LEGAL DECEPTION, Form #05.014 or any attempt to insulate government workers from responsibility or accountability for their false or misleading statements (Form #05.014 and Form 12.021 Video 4) forms, or publications (Form #05.007 and Form #12.023). The only type of enforcement by a DE JURE government that can or should be compelled and lawful is CRIMINAL or COMMON LAW enforcement where a SPECIFIC private human has been injured, not CIVIL statutory enforcement (a franchise, Form #05.030).

<sup>14</sup> Source: SEDM Disclaimer, Section 4: Meaning of Words; <http://sedm.org/disclaimer.htm>.

1 Every type of DE JURE CIVIL governmental service or regulation MUST be voluntary and ALL must be offered the right  
2 to NOT participate on every governmental form that administers such a CIVIL program. It shall mandatorily, publicly, and  
3 NOTORIOUSLY be enforced and prosecuted as a crime NOT to offer the right to NOT PARTICIPATE in any CIVIL  
4 STATUTORY activity of government or to call a service "VOLUNTARY" but actively interfere with and/or persecute those  
5 who REFUSE to volunteer or INSIST on unvolunteering. All statements by any government actor or government form or  
6 publication relating to the right to volunteer shall be treated as statements under penalty of perjury for which the head of the  
7 governmental department shall be help PERSONALLY liable if false. EVERY CIVIL "benefit" or activity offered by any  
8 government MUST identify at the beginning of ever law creating the program that the program is VOLUNTARY and HOW  
9 specifically to UNVOLUNTEER or quit the program. Any violation of these rules makes the activity NON-  
10 GOVERNMENTAL in nature AND makes those offering the program into a [DE FACTO government \(Form #05.043\)](#). The  
11 Declaration of Independence says that all "just powers" of government derive from the CONSENT of those governed. Any  
12 attempt to [CIVILLY enforce](#) MUST be preceded by an explicit written attempt to procure consent, to not punish those who  
13 DO NOT consent, and to not PRESUME consent by virtue of even submitting a government form that does not IDENTIFY  
14 that submission of the form is an IMPLIED [act of consent \(Form #05.003\)](#). This ensures "justice" in a constitutional sense,  
15 which is [legally defined as "the right to be left alone"](#). For the purposes of this website, those who do not consent to  
16 ANYTHING civil are referred to ["non-resident non-persons" \(Form #05.020\)](#). An example of such a human would be a  
17 devout Christian who is acting in complete obedience to the word of God in all their interactions with anyone and everyone  
18 in government. Any attempt by a PRIVATE human to consent to any [CIVIL STATUTORY offering by any government \(a](#)  
19 [franchise, Form #05.030\)](#) is a violation of their [delegation of authority order from God \(Form #13.007\)](#) that places them  
20 OUTSIDE the protection of God under the Bible.

21 Under this legal definition of "government" the IDEAL and DE JURE government is one that:

- 22 1. The States cannot offer THEIR taxable franchises within federal territory and the FEDERAL government may not  
23 establish taxable franchises within the territorial borders of the states. This limitation was acknowledged by the U.S.  
24 Supreme Court in the [License Tax Cases, 72 U.S. 462 \(1866\)](#) and continues to this day but is  
25 UNCONSTITUTIONALLY ignored more by fiat and practice than by law.
- 26 2. Has the administrative burden of proof IN WRITING to prove to a common law jury of your peers that you  
27 CONSENTED in writing to the CIVIL service or offering before they may COMMENCE administrative enforcement  
28 of any kind against you. Such administrative enforcement includes, but is not limited to administrative liens,  
29 administrative levies, administrative summons, or contacting third parties about you. This ensures that you CANNOT  
30 become the unlawful victim of a [USUALLY FALSE PRESUMPTION \(Form #05.017\)](#) about your [CIVIL STATUS](#)  
31 [\(Form #13.008\)](#) that ultimately leads to [CRIMINAL IDENTITY THEFT \(Form #05.046\)](#). The decision maker on  
32 whether you have CONSENTED should NOT be anyone in the AGENCY that administers the service or benefit and  
33 should NEVER be ADMINISTRATIVE. It should be JUDICIAL.
- 34 3. Judges making decisions about the payment of any CIVIL SERVICE fee may NOT participate in ANY of the  
35 programs they are deciding on and may NOT be "taxpayers" under the I.R.C. Subtitle A Income tax. This creates a  
36 criminal financial conflict of interest that denies due process to all those who are targeted for enforcement. This sort of  
37 corruption was abused to unlawfully expand the income tax and the Social Security program OUTSIDE of their [lawful](#)  
38 [territorial extent \(Form #05.018\)](#). See [Lucas v. Earl, 281 U.S. 111 \(1930\)](#), [O'Malley v. Woodrough, 307 U.S. 277](#)  
39 [\(1939\)](#) and later in [Hatter v. U.S. 532 U.S. 557 \(2001\)](#).
- 40 4. EVERY CIVIL service offered by any government MUST be subject to choice and competition, in order to ensure  
41 accountability and efficiency in delivering the service. This INCLUDES the minting of substance based currency. The  
42 government should NOT have a monopoly on ANY service, including money or even the postal service. All such  
43 monopolies are inevitably abused to institute duress and destroy the autonomy and sovereignty and EQUALTY of  
44 everyone else.
- 45 5. CANNOT "bundle" any service with any other in order to FORCE you to buy MORE services than you want.  
46 Bundling removes choice and autonomy and constitutes biblical "usury". For instance, it CANNOT:
  - 47 5.1. Use "driver licensing" to FORCE people to sign up for Social Security by forcing them to provide a "franchise  
48 license number" called an SSN or TIN in order to procure the PRIVILEGE of "driving", meaning using the  
49 commercial roadways FOR HIRE and at a profit.
  - 50 5.2. Revoke driver licenses as a method of enforcing ANY OTHER franchise or commercial obligation, including but  
51 not limited to child support, taxes, etc.
  - 52 5.3. Use funds from ONE program to "prop up" or support another. For instance, they cannot use Social Security as a  
53 way to recruit "taxpayers" of other services or the income tax. This ensures that EVERY PROGRAM stands on  
54 its own two feet and ensures that those paying for one program do not have to subsidize failing OTHER programs  
55 that are not self-supporting. It also ensures that the government MUST follow the SAME free market rules that  
56 every other business must follow for any of the CIVIL services it competes with other businesses to deliver.

5.4. Piggyback STATE income taxes onto FEDERAL income taxes, make the FEDERAL government the tax collector for STATE TAXES, or the STATES into tax collectors for the FEDERAL government.

6. Can lawfully enforce the CRIMINAL laws without your express consent.
7. Can lawfully COMPEL you to pay for BASIC SERVICES of the courts, jails, military, and ROADS and NO OTHERS. EVERYONE pays the same EQUAL amount for these services.
8. Sends you an ITEMIZED annual bill for CIVIL services that you have contracted in writing to procure. That bill should include a signed copy of your consent for EACH individual CIVIL service or "social insurance". Such "social services" include anything that costs the government money to provide BEYOND the BASIC SERVICES, such as health insurance, health care, Social Security, Medicare, etc.
9. If you do not pay the ITEMIZED annual bill for the services you EXPRESSLY consented to, the government should have the right to collect ITS obligations the SAME way as any OTHER PRIVATE human. That means they can administratively lien your real or personal property, but ONLY if YOU can do the same thing to THEM for services or property THEY have procured from you either voluntarily or involuntarily. Otherwise, they must go to court IN EQUITY to collect, and MUST produce evidence of consent to EACH service they seek payment or collection for. In other words, they have to follow the SAME rules as every private human for the collection of CIVIL obligations that are in default. Otherwise, they have superior or supernatural powers and become a pagan deity and you become the compelled WORSHIPPER of that pagan deity. See [Socialism: The New American Civil Religion, Form #05.016](#) for details on all the BAD things that happen by turning government into such a CIVIL RELIGION.

Jesus described the above de jure government as follows. He is implying that Christians cannot consent to any government that rules from above or has superior or supernatural powers in relation to biological humans. In other words, the government Christians adopt or participate in or subsidize CANNOT function as a religion as described in [Socialism: The New American Civil Religion, Form #05.016](#):

*"You know that the rulers of the Gentiles [unbelievers] lord it over them [govern from ABOVE as pagan idols] , and those who are great exercise authority over them [supernatural powers that are the object of idol worship]. Yet it shall not be so among you; but whoever desires to become great among you, let him be your servant [serve the sovereign people from BELOW rather than rule from above]. And whoever desires to be first among you, let him be your slave—just as the Son of Man did not come to be served, but to serve, and to give His life a ransom for many."*  
[Matt. 20:25-28, Bible, NKJV]

For documentation on HOW to implement the above IDEAL or DE JURE government by making MINOR changes to existing foundational documents of the present government such as the Constitution, see:

[Self Government Federation: Articles of Confederation, Form #13.002](#)  
<http://sedm.org/Forms/FormIndex.htm>

### 7.3 De Facto Government

*"Government is the great fiction, through which everybody endeavors to live at the expense of everybody else."*  
[Frederic Bastiat]

The legal definition of "de facto" is as follows:

**de facto**: In fact, in deed, actually. **This phrase is used to characterize an officer, a government, a past action or a state of affairs which must be accepted for all practical purposes, but is illegal or illegitimate. Thus, an office, a position or status existing under a claim or color of right such as a de facto corporation.** In this sense it is the contrary of de jure, which means rightful, legitimate, just, or constitutional. Thus, an officer, king, or government de facto is one who is in actual possession of the office or supreme power, but by usurpation, or without lawful title; while an officer, king, or governor de jure is one who has just claim and rightful title to the office or power, but has never had plenary possession of it, or is not in actual possession. *MacLeod v. United States*, 229 U.S. 416, 33 S.Ct. 955, 57 L.Ed. 1260. A wife de facto is one whose marriage is voidable by decree, as distinguished from a wife de jure, or lawful wife. But the term is also frequently used independently of any distinction from de jure; thus a blockade de facto is a blockade which is actually maintained, as distinguished from a mere paper blockade. Compare *De jure*.  
[Black's Law Dictionary, Sixth Edition, p. 416]

The definition above gives us a hint about the characteristics of what a "de facto" government is:

1. Operates as a corporation for profit instead of a non-profit ministry ordained by ONLY God.
2. Imputes a "position or status" upon either you or themselves which:



- 1 2.1. You never expressly consented to and CANNOT consent to without violating the Declaration of Independence.
- 2 2.2. Is illegitimate or unlawful.
- 3 2.3. Makes you UNEQUAL in relation to them and therefore, makes civil rulers the object of religious worship in
- 4 violation of the First Amendment.
- 5 3. Operates out of self-interest instead of fiduciary duty towards the true Sovereigns, WE THE PEOPLE, it is supposed to
- 6 be protecting and serving.
- 7 4. Operates under “color of law”, meaning that they appear to have authority justified by that which LOOKS like law, but
- 8 in fact is not IN YOUR CASE. For instance, they enforce a voluntary franchise against a non-participant, and go out
- 9 of their way to make it FRAUDULENTLY APPEAR that the target of the enforcement consented to participate.
- 10 Hence, the franchise agreement would not be LAW in the case of the target of the enforcement and the enforcement
- 11 action would therefore be pursued under the “color of law”.
- 12 5. Disrespects, destroys, or undermines the PRIVATE rights of those it is charged with protecting by:
- 13 5.1. Presuming that you own no private property.
- 14 5.2. Presuming that you have equitable rather than legal title to your property and that the de facto government is the
- 15 REAL owner.
- 16 5.3. Presuming that you are a public officer on official business managing THEIR property.
- 17 5.4. Refusing to enforce the burden imposed on the government of proving that you donated your private property to a
- 18 public use, public office, or public purpose BEFORE they can attach obligations against you in the use of it.

19 To the above we would also add that a “de facto government” does not seek or enforce the requirement for consent and equal  
 20 treatment in all interactions with the public at all levels, both administratively and legally.

21 Various authorities, including the Bible and the U.S. Supreme Court, also further clarify some additional characteristics of  
 22 de facto governments:

- 23 1. They insist on sovereign immunity and an express waiver in writing before you can sue them or enforce against them,
- 24 but do NOT enforce the SAME right on your part when they are enforcing a liability against you.
- 25 2. They attempt to undermine or circumvent the straight jacket constraints of the Constitution by creating a system of law
- 26 outside of its limits. This is done mainly by illegally implementing and enforcing franchises, and by FORCING people
- 27 to participate in them:

28 *“I take leave to say that, if the principles thus announced should ever receive the sanction of a majority of this*  
 29 *court, a radical and mischievous change in our system of government will result. We will, in that event, pass*  
 30 *from the era of constitutional liberty guarded and protected by a written constitution into an era of legislative*  
 31 *absolutism..*

32 [..]

33 *“The idea prevails with some, indeed it has found expression in arguments at the bar, that **we have in this country***  
 34 *substantially two national governments; one to be maintained under the Constitution, with all of its*  
 35 *restrictions; the other to be maintained by Congress outside the independently of that instrument, by exercising*  
 36 *such powers [of absolutism] as other nations of the earth are accustomed to..*

37 [..]

38 *It will be an evil day for American liberty if the theory of a government outside the supreme law of the land*  
 39 *finds lodgment in our constitutional jurisprudence. No higher duty rests upon this court than to exert its full*  
 40 *authority to prevent all violation of the principles of the Constitution.”*  
 41 *[Downes v. Bidwell, 182 U.S. 244 (1901), Justice Harlan, Dissenting]*

- 42 3. They love YOUR money and STEALING it from you more than they do the purpose of their creation, which is to
- 43 protect you from the very evils and crimes that they themselves are the worst perpetrators of. Note that God says that
- 44 the LOVE of money is the root of ALL evil. Government “benefits” are payments, and therefore the love of
- 45 government “benefits” could also be the root of all evil, especially if they are deceptively packaged to LOOK like they
- 46 are free but in fact produce “privilege induced slavery” through the abuse of franchises:

47 *“But those who desire to be rich fall into temptation and a snare, and into many foolish and harmful lusts which*  
 48 *drown men in destruction and perdition. **For the love of money is a root of all kinds of evil,** for which some have*  
 49 *strayed from the faith in their greediness, and pierced themselves through with many sorrows.”*  
 50 *[1 Timothy 6:9-10, Bible, NKJV]*

1 4. They corrupt the legal profession and the courts by creating compromising conflicts of interest that will protect their  
2 criminal enterprise. This includes attorney licensing, and causing judges to have a criminal and financial conflict of  
3 interest by being statutory “taxpayers” and franchise participants. Note that any kind of “benefit” or franchise  
4 constitutes a “bribe”:

5 *"The king establishes the land by justice, But he who receives bribes [socialist handouts, government "benefits",*  
6 *or PLUNDER stolen from nontaxpayers] overthrows it."*  
7 *[Prov. 29:4, Bible, NKJV]*

8 *"And you shall take no bribe, for a bribe blinds the discerning and perverts the words of the righteous."*  
9 *[Exodus 23:8, Bible, NKJV]*

10 *"He who is greedy for gain troubles his own house,*  
11 ***But he who hates bribes will live."***  
12 *[Prov. 15:27, Bible, NKJV]*

13 *"Surely oppression destroys a wise man's reason.*  
14 *And **a bribe debases the heart.**"*  
15 *[Ecclesiastes 7:7, Bible, NKJV]*

16  
17 ***"How the faithful city has become a harlot!***  
18 ***It [the Constitutional Republic] was full of justice;***  
19 ***Righteousness lodged in it,***  
20 ***But now murderers [and abortionists, and socialists, and democrats, and liars and corrupted judges].***  
21 *Your silver has become dross,*  
22 *Your wine mixed with water.*  
23 ***Your princes [President, Congressmen, Judges] are rebellious,***  
24 ***Everyone loves bribes,***  
25 ***And follows after rewards.***  
26 ***They do not defend the fatherless,***  
27 ***nor does the cause of the widow [or the "nontaxpayer"] come before them.***

28 ***Therefore the Lord says,***  
29 *The Lord of hosts, the Mighty One of Israel,*  
30 *"Ah, I will rid Myself of My adversaries,*  
31 *And take vengeance on My enemies.*  
32 ***I will turn My hand against you,***  
33 ***And thoroughly purge away your dross,***  
34 ***And take away your alloy.***  
35 ***I will restore your judges [eliminate the BAD judges] as at the first,***  
36 ***And your counselors [eliminate the BAD lawyers] as at the beginning,***  
37 ***Afterward you shall be called the city of righteousness, the faithful city."***  
38 *[Isaiah 1:1-26, Bible, NKJV]*

39 5. They make themselves superior and unequal in relation to the human beings they were created ONLY to serve and  
40 protect by:  
41 5.1. Imputing supernatural powers to themselves that they refuse to impute or enforce against anyone, and especially  
42 any private human being.

43 *"Dishonest scales are an [hateful] abomination to the LORD,*  
44 *But a just weight is His delight."*  
45 *[Prov. 11:1, Bible, NKJV]*

46 5.2. Refusing to allow the courts to operate in equity and providing no remedy in the courts that affords equity and  
47 equality of the citizen in relation to them. Instead, all of the courts are transformed into administrative franchise  
48 courts where you can only approach them as a subservient “employee” or “public officer” subject to any and  
49 every political whim. Judges operate in a political capacity in these courts in violation of the separation of  
50 powers. Hence, there is no judicial branch and the so-called “judicial branch” is thus assimilated into the  
51 Executive Branch and becomes a tyranny. Thus, they gut the very foundation of the Constitution, which is  
52 equality of rights. Notice how the U.S. Supreme Court below held that equality of rights is “the foundation of  
53 ALL free governments”. Hence, if you aren’t EQUAL in every respect to the government, YOU ARE A  
54 SLAVE!:



1 "When the legislative and executive powers are united in the same person, or in the same body of magistrates,  
2 there can be no liberty."  
3 [*The Spirit of Laws*, Charles de Montesquieu, <http://famguardian.org/Publications/SpiritOfLaws/sol-02.htm>]

---

5 "The equal protection demanded by the fourteenth amendment forbids this. No language is more worthy of  
6 frequent and thoughtful consideration than these words of Mr. Justice Matthews, speaking for this court, in *Yick*  
7 *Wo v. Hopkins*, [118 U.S. 356, 369](#), 6 S.Sup.Ct. 1064, 1071: 'When we consider the nature and the theory of our  
8 institutions of government, the principles upon which they are supposed to rest, and review the history of their  
9 development, we are constrained to conclude that they do not mean to leave room for the play and action of purely  
10 personal and arbitrary power.' The first official action of this nation declared the foundation of government in  
11 these words: 'We hold these truths to be self-evident, [165 U.S. 150, 160] that all men are created equal, that they  
12 are endowed by their Creator with certain unalienable rights, that among these are life, liberty, and the pursuit  
13 of happiness.' While such declaration of principles may not have the force of organic law, or be made the basis  
14 of judicial decision as to the limits of right and duty, and while in all cases reference must be had to the organic  
15 law of the nation for such limits, yet the latter is but the body and the letter of which the former is the thought and  
16 the spirit, and it is always safe to read the letter of the constitution in the spirit of the Declaration of Independence.  
17 **No duty rests more imperatively upon the courts than the enforcement of those constitutional provisions**  
18 **intended to secure that equality of rights which is the foundation of free government.**  
19 [*Gulf, C. & S. F. R. Co. v. Ellis*, [165 U.S. 150](#) (1897)]

---

#### 21 Sin Confessed

22 Therefore justice is far from us,  
23 Nor does righteousness overtake us;  
24 We look for light, but there is darkness!  
25 For brightness, but we walk in blackness!  
26 We grope for the wall like the blind,  
27 And we grope as if we had no eyes;  
28 We stumble at noonday as at twilight;  
29 We are as dead men in desolate places.  
30 We all growl like bears,  
31 And moan sadly like doves;  
32 We look for justice, but there is none;  
33 For salvation, but it is far from us.  
34 For our transgressions are multiplied before You,  
35 And our sins testify against us;  
36 For our transgressions are with us,  
37 And as for our iniquities, we know them:  
38 In transgressing and lying against the LORD,  
39 And departing from our God,  
40 Speaking oppression and revolt,  
41 Conceiving and uttering from the heart words of falsehood.  
42 Justice is turned back,  
43 And righteousness stands afar off;  
44 **For truth is fallen in the street,**  
45 **And equity cannot enter [INTO COURT!].**  
46 So truth fails,  
47 And he who departs from evil makes himself a prey.  
48 [*Isaiah 59:9-15*, Bible, NKJV]

- 49 5.3. Replacing equality and equal treatment with franchises, privileges, and public rights that make the government  
50 superior to everyone else. Notice that the U.S. Supreme Court implies in the cite below that there is NO  
51 HIGHER duty of any court than to ensure EQUALITY between the human being and the government running the  
52 court.

53 "The equal protection demanded by the fourteenth amendment forbids this. No language is more worthy of  
54 frequent and thoughtful consideration than these words of Mr. Justice Matthews, speaking for this court, in *Yick*  
55 *Wo v. Hopkins*, [118 U.S. 356, 369](#), 6 S.Sup.Ct. 1064, 1071: 'When we consider the nature and the theory of our  
56 institutions of government, the principles upon which they are supposed to rest, and review the history of their  
57 development, we are constrained to conclude that they do not mean to leave room for the play and action of purely  
58 personal and arbitrary power.' The first official action of this nation declared the foundation of government in  
59 these words: 'We hold these truths to be self-evident, [165 U.S. 150, 160] that all men are created equal, that they  
60 are endowed by their Creator with certain unalienable rights, that among these are life, liberty, and the pursuit  
61 of happiness.' While such declaration of principles may not have the force of organic law, or be made the basis  
62 of judicial decision as to the limits of right and duty, and while in all cases reference must be had to the organic

1 law of the nation for such limits, yet the latter is but the body and the letter of which the former is the thought and  
2 the spirit, and it is always safe to read the letter of the constitution in the spirit of the Declaration of Independence.  
3 No duty rests more imperatively upon the courts than the enforcement of those constitutional provisions  
4 intended to secure that equality of rights which is the foundation of free government."  
5 [*Gulf, C. & S. F. R. Co. v. Ellis*, [165 U.S. 150](#) (1897) ]

- 6 6. They refuse to either recognize or protect **private** rights and furthermore, abuse legal process as the equivalent of a  
7 democratic auction of people's property for donation to the public fisc. After all, governments are established for the  
8 protection of private rights. Hence, a de facto corporation that refuses to recognize or protect private rights, and which  
9 imputes or assumes that it owns everything cannot be a REAL government. It is not only what the U.S. Supreme Court  
10 calls a "vain government", but NO GOVERNMENT AT ALL.

11 "The [PRIVATE] rights of individuals and the justice due to them, are as dear and precious as those of states.  
12 Indeed the latter are founded upon the former; and the great end and object of them must be to secure and support  
13 the [PRIVATE] rights of individuals, or else vain is government."  
14 [*Chisholm v. Georgia*, 2 U.S. (Dall.) 419, 1 L.Ed. 440 (1793)]  
15

16 "It must be conceded that there are rights [and property] in every free government beyond the control of the State  
17 [or any judge or jury]. A government which recognized no such rights [PRIVATE RIGHTS], which held the  
18 lives, liberty and property of its citizens, subject at all times to the disposition and unlimited control of even the  
19 most democratic depository of power, is after all a despotism. It is true that it is a despotism of the many--of  
20 the majority, if you choose to call it so--but it is not the less a despotism."  
21 [*Loan Ass'n v. Topeka*, [87 U.S. \(20 Wall.\) 655](#), 665 (1874) ]

- 22 7. They expand their power unlawfully by creating contrived national emergencies as an excuse to bypass the straight  
23 jacket constraints of the Constitution for the sake of expediency.

24 "No emergency justifies the violation of any of the provisions of the United States Constitution."<sup>15</sup> An  
25 emergency, however, while it cannot create power, increase granted power, or remove or diminish the restrictions  
26 imposed upon the power granted or reserved, may allow the exercise of power already in existence, but not  
27 exercised except during an emergency.<sup>16</sup>

28 *The circumstances in which the executive branch may exercise extraordinary powers under the Constitution are*  
29 *very narrow.*<sup>17</sup> *The danger must be immediate and impending, or the necessity urgent for the public service, such*  
30 *as will not admit of delay, and where the action of the civil authority would be too late in providing the means*  
31 *which the occasion calls for.*<sup>18</sup> *For example, there is no basis in the Constitution for the seizure of steel mills*  
32 *during a wartime labor dispute, despite the President's claim that the war effort would be crippled if the mills*  
33 *were shut down.*<sup>19</sup>  
34 [*16 American Jurisprudence 2d, Constitutional Law*, §52 (1999)]  
35

36 Emergency does not create power. *Emergency does not increase granted power or remove or diminish the*  
37 *restrictions imposed upon power granted or reserved. The Constitution was adopted in a period of grave*  
38 *emergency. Its grants of power to the federal government and its limitations of the power of the States were*  
39 *determined in the light of emergency, and they are not altered by emergency. What power was thus granted and*  
40 *what limitations were thus imposed are questions [290 U.S. 398, 426] which have always been, and always will*  
41 *be, the subject of close examination under our constitutional system.*

<sup>15</sup> As to the effect of emergencies on the operation of state constitutions, see § 59.

<sup>16</sup> *Veix v. Sixth Ward Building & Loan Ass'n of Newark*, 310 U.S. 32, 60 S.Ct. 792, 84 L.Ed. 1061 (1940); *Home Bldg. & Loan Ass'n v. Blaisdell*, 290 U.S. 398, 54 S.Ct. 231, 78 L.Ed. 413, 88 A.L.R. 1481 (1934).

The Constitution was adopted in a period of grave emergency and its grants of power to the Federal Government and its limitations of the power of the states were determined in the light of emergency, and are not altered by emergency. *First Trust Co. of Lincoln v. Smith*, 134 Neb. 84, 277 N.W. 762 (1938).

<sup>17</sup> *Halperin v. Kissinger*, 606 F.2d. 1192 (D.C. Cir. 1979), cert. granted, 446 U.S. 951, 100 S.Ct. 2915, 64 L.Ed.2d. 807 (1980) and aff'd in part, cert. dismissed in part, 452 U.S. 713, 101 S.Ct. 3132, 69 L.Ed.2d. 367 (1981), reh'g denied, 453 U.S. 928, 102 S.Ct. 892, 69 L.Ed.2d. 1024 (1981) and on remand to, 542 F. Supp. 829 (D.D.C. 1982) and on remand to, 578 F. Supp. 231 (D.D.C. 1984), aff'd in part, remanded in part, 807 F.2d. 180 (D.C. Cir. 1986), on remand to, 723 F. Supp. 1535 (D.D.C. 1989), related reference, 1991 WL 120167 (D.D.C. 1991), remanded, 1992 WL 394503 (D.C. Cir. 1992).

<sup>18</sup> *Mitchell v. Harmony*, 54 U.S. 115, 13 How. 115, 14 L.Ed. 75 (1851).

<sup>19</sup> *Youngstown Sheet & Tube Co. v. Sawyer*, 343 U.S. 579, 72 S.Ct. 863, 96 L.Ed. 1153, 47 Ohio.Op. 430, 47 Ohio.Op. 460, 62 Ohio.L.Abs. 417, 62 Ohio.L.Abs. 473, 26 A.L.R.2d. 1378 (1952).

1 While emergency does not create power, emergency may furnish the occasion for the exercise of power. 'Although  
2 an emergency may not call into life a power which has never lived, nevertheless emergency may afford a reason  
3 for the exertion of a living power already enjoyed.' *Wilson v. New*, [243 U.S. 332, 348](#), 37 S.Ct. 298, 302, L.R.A.  
4 1917E, 938, Ann.Cas. 1918A, 1024.  
5 [*Home Bldg. & Loan Ass'n v. Blaisdell*, [290 U.S. 398](#) (1934)]

- 6 8. They abuse their power to tax as a method to redistribute wealth in order to buy influence of voters and enlarge their  
7 own importance. This leads to all kinds of criminal activity, such as bribery to procure a public office per 18 U.S.C.  
8 §210, impersonating a public officer under 18 U.S.C. §912, bribing jurists with socialist handouts per 18 U.S.C. §201,  
9 etc.:

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

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

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

25 *Coulter, J., in Northern Liberties v. St. John's Church*, 13 Pa. St., 104 says, very forcibly, 'I think the common  
26 mind has everywhere taken in the understanding that **taxes are a public imposition, levied by authority of the**  
27 **government for the purposes of carrying on the government in all its machinery and operations—that they are**  
28 **imposed for a public purpose.**' See, also *Pray v. Northern Liberties*, 31 Pa.St., 69; *Matter of Mayor of N.Y.*, 11  
29 *Johns.*, 77; *Camden v. Allen*, 2 *Dutch.*, 398; *Sharpless v. Mayor*, *supra*; *Hanson v. Vernon*, 27 *Ia.*, 47; *Whiting v.*  
30 *Fond du Lac*, *supra*.  
31 [*Loan Association v. Topeka*, 20 *Wall.* 655 (1874)]

32  
33 "A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the  
34 support of the government. The word has never thought to connote the expropriation of money from one group  
35 for the benefit of another."  
36 [*U.S. v. Butler*, 297 U.S. 1 (1936)]

- 37 9. They accept NO LIMITS upon their authority, least of all the limits imposed by either the constitution or the laws  
38 which implement it. This is done mainly by abusing words of art to transcend the limits of law imposed upon their  
39 behavior, and refusing to operate in equity against others. The U.S. Congress also calls this "communism":

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

42 *The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ,*  
43 *and a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a*  
44 *conspiracy to overthrow the [de jure] Government of the United States [and replace it with a de facto*  
45 *government ruled by the judiciary]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted*  
46 *federal judiciary in collusion] within a [constitutional] republic, demanding for itself the rights and*  
47 *[FRANCHISE] privileges [including immunity from prosecution for their wrongdoing in violation of Article 1,*  
48 *Section 9, Clause 8 of the Constitution] accorded to political parties, but denying to all others the liberties [Bill*  
49 *of Rights] guaranteed by the Constitution [Form #10.002]. Unlike political parties, which evolve their policies*  
50 *and programs through public means, by the reconciliation of a wide variety of individual views, and submit those*  
51 *policies and programs to the electorate at large for approval or disapproval, the policies and programs of the*  
52 *Communist Party are secretly [by corrupt judges and the IRS in complete disregard of, Form #05.014, the*  
53 *tax franchise "codes", Form #05.001] prescribed for it by the foreign leaders of the world Communist movement*  
54 *[the IRS and Federal Reserve]. Its members [the Congress, which was terrorized to do IRS bidding by the*  
55 *framing of Congressman Traficant] have no part in determining its goals, and are not permitted to voice dissent*  
56 *to party objectives. Unlike members of political parties, members of the Communist Party are recruited for*  
57 *indoctrination [in the public FOOL system by homosexuals, liberals, and socialists] with respect to its objectives*

1 and methods, and are organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into  
2 action slavishly the assignments given them by their hierarchical chieftains. Unlike political parties, the  
3 Communist Party [thanks to a corrupted federal judiciary] acknowledges no constitutional or statutory  
4 limitations upon its conduct or upon that of its members [ANARCHISTS!, Form #08.020]. The Communist  
5 Party is relatively small numerically, and gives scant indication of capacity ever to attain its ends by lawful  
6 political means. The peril inherent in its operation arises not from its numbers, but from its failure to  
7 acknowledge any limitation as to the nature of its activities, and its dedication to the proposition that the  
8 present constitutional Government of the United States ultimately must be brought to ruin by any available  
9 means, including resort to;force and violence [or using income taxes]. Holding that doctrine, its role as the  
10 agency of a hostile foreign power [the Federal Reserve and the American Bar Association (ABA)] renders  
11 its existence a clear present and continuing danger to the security of the United States. It is the means  
12 whereby individuals are seduced [illegally KIDNAPPED via identity theft!, Form #05.046] into the service  
13 of the world Communist movement [using FALSE information returns and other PERJURIOUS  
14 government forms, Form #04.001], trained to do its bidding [by FALSE government publications and  
15 statements that the government is not accountable for the accuracy of, Form #05.007], and directed and  
16 controlled [using FRANCHISES illegally enforced upon NONRESIDENTS, Form #05.030] in the  
17 conspiratorial performance of their revolutionary services. Therefore, the Communist Party should be  
18 outlawed

19 Incidentally, this refusal to accept any limits upon its authority was the original motivation for Eve to eat the apple in  
20 the Garden of Eden. The serpent promised her that she would be like a god, and gods are accountable to NO ONE and  
21 therefore not limited by anything. Gen. 3:2-4. Lucifer himself was also motivated by the same lust for immunity from  
22 everything and superiority over everyone:

23 *"I will also sit on the mount of the congregation*  
24 *On the farthest sides of the north;*  
25 *I will ascend above the heights of the clouds,*  
26 *I will be like the Most High.*  
27 *[Isaiah 14:13-14, Bible, NKJV]*

## 28 **7.4 What makes a "Corporation" into a De Jure "Government"?<sup>20</sup>**

29 *"In every government on earth is some trace of human weakness, some germ of corruption and degeneracy, which*  
30 *cunning will discover, and wickedness insensibly open, cultivate and improve."*  
31 *[Thomas Jefferson: Notes on Virginia Q.XIV, 1782. ME 2:207]*

32 The elements or characteristics essential to call a corporation a "government" are:

- 33 1. Requires three elements to be valid. If you take away any one or more of the following elements, you don't have a  
34 "government".  
35 1.1. Territory. A valid government must have exclusive legislative jurisdiction within its own territory and no  
36 jurisdiction without its territory.

37 *"Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the*  
38 *law of comity must necessarily rest, the following maxims: First 'that every nation possesses an exclusive*  
39 *sovereignty and jurisdiction within its own territory'; secondly, 'that no state or nation can by its laws directly*  
40 *affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural*  
41 *born subjects or others.' The learned judge then adds: 'From these two maxims or propositions there follows a*  
42 *third, and that is that whatever force and obligation the laws of one country have in another depend solely upon*  
43 *the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and*  
44 *upon its own express or tacit consent.'" Story on Conflict of Laws §23."*  
45 *[Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio.St. 16, 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905)]*

- 46 1.2. Laws. The civil laws of the government do not extend beyond the boundaries of the territory comprising the body  
47 politic.  
48 1.3. People. These people are called "citizens", "residents", and inhabitants who all have in common that they have  
49 voluntarily chosen a domicile within the civil jurisdiction of the body politic and thereby joined and become a  
50 "member" of the body politic. Mere physical presence on the territory of the sovereign does NOT constitute an act  
51 of political association by itself, but must be accompanied by what the courts call "animus manendi", which is  
52 intent to join the body politic. It is a financial conflict of interest for the People in the body politic to also serve as

<sup>20</sup> Adapted from Great IRS Hoax, Form #11.302, Section 4.3.1  
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>.

“employees” or officers of the corporation if they are voting on issues that directly affect their pay. See 18 U.S.C. §208, 28 U.S.C. §144, and 28 U.S.C. §455.

2. Main purpose of establishment is protection of private rights. This includes maintaining the separation between what is private and what is public with the goal of protecting mainly what is private.

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

We cover the mandatory legal separation between PUBLIC and PRIVATE in the following presentation;

Separation Between Public and Private, Form #12.025  
<http://sedm.org/Forms/FormIndex.htm>

3. Rights are consistently recognized as unalienable in relation to the government, which means they can't be bargained away or sold to the government through any commercial process. This means that franchises may not lawfully be offered to those protected by the Constitution, because they are commercial processes. Notice the word “unalienable” in the Declaration of Independence above, which is defined as follows.

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

4. Equal protection of all persons within the jurisdiction.

*“No duty rests more imperatively upon the courts than the enforcement of those constitutional provisions **intended to secure that equality of rights which is the foundation of free government.**”*  
[Gulf, C. & S. F. R. Co. v. Ellis, [165 U.S. 150](#) (1897) ]

5. Consent of the governed. The Declaration of Independence indicates that all just governments derive their authority from the “consent of the governed”:

*“That to secure these rights, governments are instituted among men, **deriving their just powers from the consent of the governed.**”*  
[Declaration of Independence]

6. All powers are derived or delegated directly from the Sovereign People AS INDIVIDUALS and NOT as a collective. It is a legal impossibility for a collective to have any more delegated authority than the private people who make up the collective. To suggest otherwise is to impute a “supernatural” source to the powers possessed by government and makes government into a religion in which the “collective” is a pagan deity.

*“It is again to antagonize Chief Justice Marshall, when he said: **‘The government of the Union, then (whatever may be the influence of this fact on the case), is emphatically and truly a government of the people. In form and in substance it emanates from them. Its powers are granted by them, and are to be exercised directly on them and for their benefit. This government is acknowledged by all to be one of enumerated powers.’**”<sup>4</sup> Wheat. 404, 4 L.Ed. 601.”*  
[Downes v. Bidwell, [182 U.S. 244](#) (1901) ]

*“The question is not what power the federal government ought to have, **but what powers, in fact, have been given by the people... The federal union is a government of delegated powers. It has only such as are expressly conferred upon it, and such as are reasonably to be implied from those granted. In this respect, we differ radically from nations where all legislative power, without restriction or limitation, is vested in a parliament or other legislative body subject to no restriction except the discretion of its members.**”* (Congress)  
[[U.S. v. William M. Butler, 297 U.S. 1 \(1936\)](#)]

*“The Government of the United States is one of delegated powers alone. Its authority is defined and limited by the Constitution. All powers not granted to it by that instrument are reserved to the States or the people.”*  
[[United States v. Cruikshank, 92 U.S. 542 \(1875\)](#)]

*“Derivativa potestas non potest esse major primitiva. The power [sovereign immunity in this case] which is derived cannot be greater than that from which it is derived.”*  
[[Bouvier's Law Dictionary Unabridged, 8<sup>th</sup> Edition, pg. 2131](#)]

*“Nemo potest facere per obliquum quod non potest facere per directum.*



No one can do that indirectly which cannot be done directly.”  
[Bouvier’s Law Dictionary Unabridged, 8<sup>th</sup> Edition, pg. 2147]

“Quod per me non possum, nec per alium.  
What I cannot do in person, I cannot do through the agency of another.”  
[Bouvier’s Law Dictionary Unabridged, 8<sup>th</sup> Edition, pg. 2159]

7. Consists of BOTH a “body politic” AND a body “corporate”. If you take out the body politic or remove the requirement for domicile as a qualification for joining the body politic, all you have left is a “body corporate” or simply a private corporation. The body politic, in turn, consists of “citizens” domiciled on the territory who participate directly in the affairs of the government as jurists and voters and NOT full-time “employees” or “officers” of the corporation.

Both before and after the time when the Dictionary Act and § 1983 were passed, the phrase “bodies politic and corporate” was understood to include the [governments of the] States. See, e.g., J. Bouvier, 1 A Law Dictionary Adapted to the Constitution and Laws of the United States of America 185 (11th ed. 1866); W. Shumaker & G. Longsdorf, Cyclopedic Dictionary of Law 104 (1901); Chisholm v. Georgia, 2 U.S. (Dall.) 419, 447, 1 L.Ed. 440 (1793) (Iredell, J.); id., at 468 (Cushing, J.); Cotton v. United States, 52 U.S. (11 How.) 229, 231, 13 L.Ed. 675 (1851) (“Every sovereign State is of necessity a body politic, or artificial person”); Poindexter v. Greenhow, 114 U.S. 270, 288, 5 S.Ct. 903, 29 L.Ed. 185 (1885); McPherson v. Blacker, 146 U.S. 1, 24, 13 S.Ct. 3, 6, 36 L.Ed. 869 (1892); Heim v. McCall, 239 U.S. 175, 188, 36 S.Ct. 78, 82, 60 L.Ed. 206 (1915). See also United States v. Maurice, 2 Brock. 96, 109, 26 F.Cas. 1211 (CC Va.1823) (Marshall, C.J.) (“The United States is a government, and, consequently, a body politic and corporate”); Van Brocklin v. Tennessee, 117 U.S. 151, 154, 6 S.Ct. 670, 672, 29 L.Ed. 845 (1886) (same). Indeed, the very legislators who passed § 1 referred to States in these terms. See, e.g., Cong. Globe, 42d Cong., 1st Sess., 661-662 (1871) (Sen. Vickers) (“What is a State? Is \*79 it not a body politic and corporate?”); id., at 696 (Sen. Edmunds) (“A State is a corporation”).

The reason why States are “bodies politic and corporate” is simple: just as a corporation is an entity that can act only through its agents, “[t]he State is a political corporate body, can act only through agents, and can command only by laws.” Poindexter v. Greenhow, supra, 114 U.S., at 288, 5 S.Ct. at 912-913. See also Black’s Law Dictionary 159 (5th ed. 1979) (“Body politic or corporate”: “A social compact by which the whole people covenants with each citizen, and each citizen with the whole people, that all shall be governed by certain laws for the common good”). As a “body politic and corporate,” a State falls squarely within the Dictionary Act’s definition of a “person.”

While it is certainly true that the phrase “bodies politic and corporate” referred to private and public corporations, see ante, at 2311, and n. 9, this fact does not draw into question the conclusion that this phrase also applied to the States. Phrases may, of course, have multiple referents. Indeed, each and every dictionary cited by the Court accords a broader realm-one \*\*2317 that comfortably, and in most cases explicitly, includes the sovereign-to this phrase than the Court gives it today. See 1B. Abbott, Dictionary of Terms and Phrases Used in American or English Jurisprudence 155 (1879) (“[T]he term body politic is often used in a general way, as meaning the state or the sovereign power, or the city government, without implying any distinct express incorporation”); W. Anderson, A Dictionary of Law 127 (1893) (“Body politic”: “The governmental, sovereign power: a city or a State”); Black’s Law Dictionary 143 (1891) (“Body politic”: “It is often used, in a rather loose way, to designate the state or nation or sovereign power, or the government of a county or municipality, without distinctly connoting any express and individual corporate charter”); 1A. Burrill, A Law Dictionary and Glossary 212 (2d ed. 1871) (“Body politic”: “A body to take in succession, framed by policy”; “[p]articularly\*80 applied, in the old books, to a Corporation sole”); id., at 383 (“Corporation sole” includes the sovereign in England).  
[Will v. Michigan Dept. of State Police, 491 U.S. 58, 109 S.Ct. 2304 (U.S.Mich.,1989)]

8. Taxes collected are used ONLY for the support of government and not private citizens. This means that taxes may not be used to pay “benefits” to private citizens, nor may benefit programs be used as a way to make private citizens into public officers or employees and thereby destroy the separation of powers between what is public and what is private.

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

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

Coulter, J., in Northern Liberties v. St. John’s Church, 13 Pa. St., 104 says, very forcibly, ‘I think the common mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the government for the purposes of carrying on the government in all its machinery and operations—that they are imposed for a public purpose.’ See, also Pray v. Northern Liberties, 31 Pa.St., 69; Matter of Mayor of N.Y., 11



1 *Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47; Whiting v.*  
2 *Fond du Lac, supra.*"  
3 [*Loan Association v. Topeka, 20 Wall. 655 (1874)*]

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

- 9 9. The People individually and not collectively are the "sovereigns" and the "state", and not their rulers or the government  
10 that serves them. Because the government is one of delegated powers, the COLLECTIVE can have no more rights,  
11 powers, or authorities than a single human, and ESPECIALLY against those who are NOT members of the body politic.  
12 Those who are non-members of the body politic are called "non-resident non-persons".

13 "State. A people permanently occupying a fixed territory bound together by common-law habits and custom  
14 into one body politic exercising, through the medium of an organized government, independent sovereignty and  
15 control over all persons and things within its boundaries, capable of making war and peace and of entering into  
16 international relations with other communities of the globe. *United States v. Kusche, D.C.Cal., 56 F.Supp. 201*  
17 *207, 208. The organization of social life which exercises sovereign power in behalf of the people. Delany v.*  
18 *Moralitis, C.C.A.Md., 136 F.2d. 129, 130. In its largest sense, a "state" is a body politic or a society of men.*  
19 *Beagle v. Motor Vehicle Acc. Indemnification Corp., 44 Misc.2d 636, 254 N.Y.S.2d. 763, 765. A body of people*  
20 occupying a definite territory and politically organized under one government. *State ex re. Maisano v. Mitchell,*  
21 *155 Conn. 256, 231 A.2d. 539, 542. A territorial unit with a distinct general body of law. Restatement, Second,*  
22 *Conflicts, §3. Term may refer either to body politic of a nation (e.g. United States) or to an individual government*  
23 *unit of such nation (e.g. California).*

24 [...]

25 *The people of a state, in their collective capacity, considered as the party wronged by a criminal deed; the public;*  
26 *as in the title of a cause, "The State vs. A.B."*  
27 [*Black's Law Dictionary, Sixth Edition, p. 1407*]

28  
29 "The sovereignty of a state does not reside in the persons who fill the different departments of its government, but  
30 in the People, from whom the government emanated; and they may change it at their discretion. Sovereignty, then  
31 in this country, abides with the constituency, and not with the agent; and this remark is true, both in reference to  
32 the federal and state government."  
33 [*Spooner v. McConnell, 22 F. 939, 943*]

34  
35 "There is no such thing as a power of inherent sovereignty in the government of the United States .... In this  
36 country sovereignty resides in the people, and Congress can exercise no power which they have not, by their  
37 Constitution entrusted to it: All else is withheld."  
38 [*Julliard v. Greenman: 110 U.S. 421, (1884)*]

## 39 **7.5 Signs that a "government" is actually a private de facto corporation**

40 Governments are formed EXCLUSIVELY to protect PRIVATE rights and PRIVATE property. When such governments  
41 become corrupt and want to STEAL from the people they are supposed to be protecting, they surreptitiously convert ALL  
42 PRIVATE rights and PRIVATE property into PUBLIC property using deception and words of art. Once they have done the  
43 conversion, they procure the right to tax the property and extract anything they want from it. Hence, corrupted governments  
44 conduct a WAR on PRIVATE rights, meaning they set out to do the OPPOSITE purpose for which they were created. The  
45 U.S. Supreme Court identified the battle line of this war when they ruled on Congress' first attempt to institute a national  
46 income tax and declared it unconstitutional:

47 "The present assault upon [PRIVATE] capital is but the beginning. It will be but the stepping stone to others  
48 larger and more sweeping, until our political contest will become war of the poor against the rich; a war of  
49 growing intensity and bitterness."  
50 [*Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429, 158 U.S. 601 (1895).*]

1 The “assault on capital” described above is really just an assault on PRIVATE capital by converting it to PUBLIC OFFICES  
2 and PUBLIC FRANCHISES without the consent of the owner. We allege that ANYTHING that converts PRIVATE property  
3 or PRIVATE rights into PUBLIC rights or PUBLIC OFFICES or franchises accomplishes a purpose OPPOSITE that for  
4 which governments are created and hence, constitutes PRIVATE business activity that cannot and should not be protected  
5 with sovereign immunity. Even if it is attempted by a government officer acting under the “color of law”, it is STILL not  
6 “government activity” that can be protected by sovereign immunity, but is mere PRIVATE business activity that operates at  
7 the same level as ANY OTHER business must as a matter of equity.

8 *See also Clearfield Trust Co. v. United States, 318 U.S. 363, 369 (1943) (“The United States does business on*  
9 *business terms”) (quoting United States v. National Exchange Bank of Baltimore, 270 U.S. 527, 534 (1926));*  
10 *Perry v. United States, supra at 352 (1935) (“When the United States, with constitutional authority, makes*  
11 *contracts, it has rights and incurs responsibilities similar to those of individuals who are parties to such*  
12 *instruments. There is no difference . . . except that the United States cannot be sued without its consent”)*  
13 *(citation omitted); United States v. Bostwick, 94 U.S. 53, 66 (1877) (“The United States, when they contract with*  
14 *their citizens, are controlled by the same laws that govern the citizen in that behalf”); Cooke v. United States,*  
15 *91 U.S. 389, 398 (1875) (explaining that when the United States “comes down from its position of sovereignty,*  
16 *and enters the domain of commerce, it submits itself to the same laws that govern individuals there”).*

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

26 Based on the above, we can see that when one or more of the following occurs, we are no longer dealing with a “government”,  
27 but rather a private corporation and franchise or “employer” in which a “citizen” is really just an “employee” of the private  
28 pseudo-government corporation who has no choice but to do exactly and only what they are commanded to do through  
29 corporate policy disguised to “look” like public law but which in actuality is just special law or private law that is part of  
30 their employment agreement:

- 31 1. Taxing Power Abused to pay “benefits” to Private Citizens. It has always been a violation of the constitution to pay  
32 public monies to otherwise private citizens. This constraint is avoided by making EVERYONE into a statutory rather  
33 than constitutional citizen and defining such citizen as a public officer and/or statutory “employee” within the  
34 government. Such “benefits” include such things as Social Security, Medicare, etc. See:

The Government “Benefits” Scam, Form #05.040  
<http://sedm.org/Forms/FormIndex.htm>

- 35 2. Consent of the governed: Government refuses to acknowledge the requirement for consent of the governed. For instance:  
36 2.1. They do not recognize, protect, or enforce the First Amendment right to politically and civilly disassociate with the  
37 body corporate to become a STATUTORY “non-resident non-person” protected by the common law and the  
38 constitution and not subject to the civil statutory protection franchise or code.  
39 2.2. They do a tax assessment without respecting the requirement for consent to the assessment mandated by 26 U.S.C.  
40 §6020(b). See:

Why the Government Can’t Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent,  
Form #05.011  
<http://sedm.org/Forms/FormIndex.htm>

- 41 2.3. Courts and administrative bodies refuse to meet the burden of proof as the moving party to demonstrate proof of  
42 consent in writing to the franchise agreement, such as Internal Revenue Code, Subtitles A and C BEFORE they  
43 attempt enforcement actions.  
44 3. Requirement for EXPRESS CONSENT and INTENT ignored or interfered with in becoming a statutory “citizen” or  
45 “resident”. Domicile requires the coincidence of physical presence within the territory of the sovereign and an intention  
46 to join the political community that it is a part of. However, tyrants and dictators who rule by force and fraud disregard  
47 the intention requirement. If you have an “address” or physical presence on their territory, the government “presumes”  
48 that fact alone constitutes consent to become a “citizen”, “resident”, or “inhabitant”, thus ignoring the consent and intent  
49 portion of the domicile requirement. This has the practical effect of turning a republic consisting mainly of private  
50 property into a monarchy, where everything is public property because the king owns *all the land* and everyone is nothing  
51 more than a tenant subject to his whim and pleasure by divine right. British subjects can’t even expatriate from their  
52 country without permission of the king or queen in fact. They in effect are chattel property of the monarch. If you would

1 like to see how much land the monarch of England owns, it currently stands at 6 Billion acres. God says that "all the  
2 earth is mine" (Exodus 19:5)...and the queen of England retorts..."except for the 6 billion 600 million acres I own which  
3 is 1/6th of the non-ocean surface of the earth.". For proof, see:

Who Owns the World

<http://www.whoownstheworld.com/about-the-book/largest-landowner/?ref=patrick.net>

4. Protection of private rights: Government refuses to acknowledge the protections of the Constitution for your private rights. For instance:

4.1. They violate the rules and law protecting private property and convert most or all private property to public property illegally. See:

*Separation Between Public and Private*, Form #12.025

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

4.2. They make the false and self-serving presumption that everyone they interact with in the public is a public officer in the government and a franchisee called a "taxpayer" (26 U.S.C. §7701(a)(14)) or statutory but not constitutional "U.S. citizen" (8 U.S.C. §1401)

4.3. They refuse to prosecute those who compel others to use government identifying numbers, thus forcing those so compelled to donate formerly private property to a public use, a public purpose, and a public office.

4.4. They refuse to recognize the existence of "nontaxpayers" or defend their *private* rights. For instance, enforcing the Anti-Injunction Act, 26 U.S.C. §7421 to prevent private parties injured by zealous tax collectors from having their private property seized because they are the victim of FALSE information return reports that the IRS refuses to correct.

4.5. They refuse to correct false information returns filed by third parties against those who are non-taxpayers, thus compelling private people to involuntarily assume the duties of a public office in the government. They also refuse to prosecute the filers of these false reports. See:

*Correcting Erroneous Information Returns*, Form #04.001

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

5. Unalienable rights: Government sets up a franchise or a business whose purpose essentially is to bribe or entice people to give up constitutionally protected rights. In modern day terms, that business is called a "franchise".

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

27 *But very different considerations apply to the internal commerce or domestic trade of the States. Over this*  
28 *commerce and trade Congress has no power of regulation nor any direct control. This power belongs exclusively*  
29 *to the States. No interference by Congress with the business of citizens transacted within a State is warranted*  
30 *by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the*  
31 *legislature. The power to authorize a business within a State is plainly repugnant to the exclusive power of the*  
32 *State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in*  
33 *the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must*  
34 *impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and*  
35 *thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects.*  
36 *Congress cannot authorize a trade or business within a State in order to tax it."*  
37 *[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]*

38  
39 *"It has long been established that a State may not impose a penalty upon those who exercise a right guaranteed*  
40 *by the Constitution." Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271 U.S. 583. "Constitutional*  
41 *rights would be of little value if they could be indirectly denied,' Smith v. Allwright, 321 U.S. 649, 644, or*  
42 *manipulated out of existence,' Gomillion v. Lightfoot, 364 U.S. 339, 345."*  
43 *[Harman v. Forssenius, 380 U.S. 528 at 540, 85 S.Ct. 1177, 1185 (1965)]*

6. Equal protection: Government provides unequal protection or unequal benefit to those within its jurisdiction. For instance:

6.1. Government imputes to itself sovereign immunity and the requirement to prove ITS consent when civilly sued, but does not enforce the same EQUAL requirement when IT tries to enforce a civil obligation against a citizen.

6.2. Government allows otherwise PRIVATE Americans to be effectively elected into public office with FALSE information return reports and without their consent but refuses to allow its own workers or itself to be elected into servitude of anyone else.

6.3. One group of people pays a different percentage tax rate or amount than another or receives a different benefit in exchange for the same amount of money paid in. This violates the apportionment clauses of the constitution.

6.4. Franchises are abused to make FRANCHISEES inferior to the government grantor.

7. Franchises are abused to destroy CONSTITUTIONAL remedies and force people into an administrative franchise court instead. The main abuse is offering or enforcing them to those domiciled OUTSIDE of federal territory and the EXCLUSIVE jurisdiction of Congress.

*"These general rules are well settled:*

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

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

*[U.S. v. Babcock, 250 U.S. 328, 39 S.Ct. 464 (1919)]*

8. Courts are converted from CONSTITUTIONAL courts to STATUTORY FRANCHISE or ADMINISTRATIVE FRANCHISE courts. Examples: 1. U.S. Tax Court; 2. Traffic court; 3. Family Court. Such courts are really just binding arbitration boards for fellow public officers within the Executive Branch of the government. At the present time, all United States District Courts and Circuit Courts are NOT expressly authorized by Congress to hear any Article III Constitutional issue. Instead, they are legislative franchise courts that administer ONLY federal property under Article 4, Section 3, Clause 2 of the USA Constitution. See the following for proof:

8.1. Government Instituted Slavery Using Franchises, Form #05.030, Section 24

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

8.2. What Happened to Justice?, Form #06.012-proves that there are NOT any constitutional courts left at the federal level accessible to the average American.

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

9. There is no "body politic". All those who participate in the affairs of the government as statutory "voters" or "citizens" are in fact franchisees and public officers of the government with an financial and personal conflict of interest.

9.1. There is no one outside the pseudo-government private corporation who any of the people in pseudo-government can be or are accountable to, and certainly no one who has Constitutional rights.

9.2. They are violating their state constitutions, because most state constitutions forbid anyone from simultaneously serving as a public officer in the federal government and the state government. Federal taxpayers are public officers (engaged in a "trade or business" as defined in 26 U.S.C. §7701(a)(26) ) in the federal government while state "taxpayers" are similarly public officers in the state government.

CALIFORNIA CONSTITUTION  
ARTICLE 7 PUBLIC OFFICERS AND EMPLOYEES

**SEC. 7. A person holding a lucrative office under the United States or other power may not hold a civil office of profit [within the state government].** A local officer or postmaster whose compensation does not exceed 500 dollars per year or an officer in the militia or a member of a reserve component of the armed forces of the United States except where on active federal duty for more than 30 days in any year is not a holder of a lucrative office, nor is the holding of a civil office of profit affected by this military service.

9.3. Everyone who participates as a jurist or voter in any proceeding involving taxation and who is a recipient of federal "benefits" is committing a crime by having a conflict of interest in violation of:

9.3.1. 18 U.S.C. §208 in the case of statutory but not constitutional "citizens" and "taxpayers".

9.3.2. 28 U.S.C. §144, and 28 U.S.C. §455 in the case of judges.

9.3.3. 18 U.S.C. §201: Bribery of public officials and witnesses. All jurists and all “taxpayers” are public officers in the government and receipt of federal “benefits” bribes them to perpetuate the “benefit” when taxes are at issue.

9.4. If you try to participate as a jurist or voter as a constitutional but not statutory citizen, the registrar of voters and the jury commissioner will expel you and refuse to address the legal evidence proving that he or she is committing a FRAUD upon the public by preventing REAL constitutional but not statutory citizens from participating. Consequently, any tax imposed upon constitutional citizens is taxation without representation. We have watched this process first hand. See:

*Jury Summons Response Attachment*, Form #06.015

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

10. An enterprise or portion of the government is not a “body politic”, but only a “body corporate”. For instance, the “District of Columbia” is a “body corporate”, but NOT a “body politic”, which means it is not part of the government, but a private corporation. Yet, sovereign immunity is abused by the corrupt corporate courts to protect the activities of this private corporation.

11. Practicing federal attorneys take an oath to the wrong sovereign. Their oath ought to be to the people and the “State” they serve, but instead is to the government. The two are not the same. See:

*Petition for Admission to Practice, Family Guardian Fellowship*

<http://famguardian.org/Subjects/LawAndGovt/LegalEthics/PetForAdmToPractice-USDC.pdf>

12. “Words of Art” are abused to illegally expand definitions in such a way that PRIVATE rights and PRIVATE party unlawfully become the subject of any government enforcement authority. This kind of abuse is very commonly done with definitions in the Internal Revenue Code. The following document explains and proves this kind of abuse:

*Legal Deception, Propaganda, and Fraud*, Form #05.014

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

13. All powers are derived or delegated directly from the people: Government arrogates authority to itself that it denies to others and thereby becomes the equivalent of a pagan deity and an object of idol worship.

14. Government dispenses with one or more of the three elements needed to make it valid: People, Laws, and Territory. For instance, if the government tries to setup a “virtual state” using territory borrowed from another government that is not its own, then it can no longer be called a government. This, in fact, is exactly how state income taxes function. State income taxes presume a domicile on federal territory borrowed from the federal government. State income taxes are imposed under the authority of the Buck Act of 1940 and the Public Salary Tax Act of 1939, which are codified at 4 U.S.C. §106 and 5 U.S.C. §5517. See:

*State Income Taxes*, Form #05.031

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

Next, we will provide a tabular comparison of a de jure government and a de facto private corporation to synthesize all the points in the previous subsections into one place:

**Table 4: "De jure government" and "De Facto Private corporation" compared**

#	Characteristic	De jure government	De facto private corporation
1	Territory, laws, and people?	Yes	No. Only contracts/franchises and corporate “employees” that do not attach to specific territory.
2	Purpose of establishment	Protect PRIVATE rights	1. Protect PUBLIC rights and convert all PRIVATE rights into PUBLIC rights/franchises. 2. Expand the corporation and centralize all power to the CEO/President.
3	Private rights are unalienable	Yes	No. All rights are PUBLIC/CORPORATE rights
4	Equal protection of all?	Yes	No. Only corporate “employees” are protected. All others are TERRORIZED until they join the corporation.



#	Characteristic	De jure government	De facto private corporation
5	Civil laws based on consent of the governed?	Yes	No. All civil law is corporate policy that forms the employment agreement for officers of the corporation.
6	Powers derived from	The Sovereign People, both individually and collectively	CEO and Board of Directors of the Corporation. "Employees" must do as they are told or they are FIRED and/or persecuted
7	Body corporate?	Yes	Yes
8	Body politic?	Yes	No
9	Taxes used only for	Support of government	Support of employees and officers of the corporation, which is EVERYONE. Called "benefits" and dispensed under a civil franchise.

1 **8 De Facto government is "The Beast" spoken of in the Holy Bible**



2  
3 Jesus Himself said the entire world is "in the sway of the wicked one", meaning controlled by Satan. The world cannot be  
4 controlled by Satan unless all of its rulers are also controlled by Satan:

5 *"We know that we are of God, and the whole world lies under the sway of the wicked one [Satan]."*  
6 *[1 John 5:19, Bible, NKJV]*

7 When Jesus was in the wilderness being tempted by Satan, Satan offered Him all the kingdoms of the world if he would bow  
8 down and worship Satan. Satan could not have offered these Kingdoms unless he controlled the rulers.

9 *"Again, the devil took Him [Jesus] up on an exceedingly high mountain, and showed Him all the kingdoms of the*  
10 *world and their glory. And he said to Him, "All these things I will give You if You will fall down and worship*  
11 *me. [Satan]"*

12 *"Then Jesus said to him, "Away with you, Satan! For it is written, "You shall worship the LORD your God, and*  
13 *Him only you shall serve.""*

14 *"Then the devil left Him, and behold, angels came and ministered to Him."*  
15 *[[Matt. 4:8-11](#), Bible, NKJV]*

1 Satan was trying to get Jesus to commit idolatry by worshipping, serving, or subsidizing something OTHER than the one and  
2 only God. There are many forms of idolatry, including idolatry towards money, sex, power, political rulers, or even  
3 government.

4 God also revealed to the Prophet Samuel that it was a sin to elect a king to be above us or superior to us.

5 *"Then all the elders of Israel gathered together and came to Samuel at Ramah, and said to him, 'Look, you are  
6 old, and your sons do not walk in your ways. Now make us a king to judge us like all the nations [and be OVER  
7 them]'.*

8 *"But the thing displeased Samuel when they said, 'Give us a king to judge us.' So Samuel prayed to the Lord.  
9 And the Lord said to Samuel, 'Heed the voice of the people in all that they say to you; for they have rejected  
10 Me, that I should not reign over them. According to all the works which they have done since the day that I  
11 brought them up out of Egypt, even to this day—with which they have forsaken Me and served other gods—so  
12 they are doing to you also [government becoming idolatry]."  
13 [1 Sam. 8:4-8, Bible, NKJV]*

14  
15 *"And when you saw that Nahash king of the Ammonites came against you, you said to me, 'No, but a king shall  
16 reign over us,' when the Lord your God was your king.*

17 .....

18 *And all the people said to Samuel, "Pray for your servants to the Lord your God, that we may not die; for we  
19 have added to all our sins the evil of asking a king for ourselves."  
20 [1 Sam. 12:12, 19, Bible, NKJV]*

21 Jesus also confirmed that the only kind of government we can have is a SERVANT government that serves from below rather  
22 than rules from above:

23 *"You know that the rulers of the Gentiles lord it over them, and those who are great exercise authority over them.  
24 Yet it shall not be so among you [Christians]; but whoever desires to become great among you, let him be your  
25 servant. And whoever desires to be first among you, let him be your slave---just as the Son of Man did not come  
26 to be served, but to serve, and to give His life a ransom for many."  
27 [Matthew 20:25-28, Bible, NKJV]*

28 Not only does God identify political rulers (kings) as agents and representatives of Satan, but he also identifies the cities  
29 where they rule and derive their authority as an abomination. The very first city described in the Bible, Babylon, was created  
30 by Nimrod, who the Bible described as a hunter of men. Gen. 10:8-12. Nimrod was a predator of men, not a protector of  
31 them. Hence, a "mighty hunter", as the Bible describes him. For a fascinating sermon on this subject, see:

SEDM Sermons, Section 4.1: Statism <a href="http://sedm.org/Sermons/Sermons.htm">http://sedm.org/Sermons/Sermons.htm</a>
---

32 The passage below talks about what God thinks of evolutionists. Evolutionists believe that they descended from a rock or a  
33 tree through "natural selection". Notice the comment about cities being gods. In the old days, each city had a King and that  
34 king was the personification of the city and a pagan deity all his own. People could only enter his presence or the city by  
35 going through the gate of the city walls, and they had to pledge allegiance to the king to do so, which was privilege induced  
36 slavery.

37 *"As the thief is ashamed when he is found out,  
38 So is the house of Israel ashamed;  
39 They and their kings and their princes, and their priests and their prophets,  
40 Saying to a tree, 'You are my father,'  
41 And to a stone, 'You gave birth to me.'  
42 For they have turned their back to Me, and not their face.  
43 But in the time of their trouble  
44 They will say, 'Arise and save us.'  
45 But where are your gods that you have made for yourselves?  
46 Let them arise,  
47 If they can save you in the time of your trouble;  
48 For according to the number of your cities  
49 Are your gods, O Judah.  
50 [Jeremiah 2:26-28, Bible, NKJV]*

1 The passage above is also confirmed by the following, which is an address to the King of Babylon and indirectly to Lucifer  
2 himself:

3 *“All the kings of the nations,*  
4 *All of them, sleep in glory,*  
5 *Everyone in his own house;*  
6 *But you are cast out of your grave*  
7 *Like an abominable branch,*  
8 *Like the garment of those who are slain,*  
9 *Thrust through with a sword,*  
10 *Who go down to the stones of the pit,*  
11 *Like a corpse trodden underfoot.*  
12 *You will not be joined with them in burial,*  
13 *Because you have destroyed your land*  
14 *And slain your people.*  
15 *The brood of evildoers shall never be named.*  
16 **Prepare slaughter for his children**  
17 **Because of the iniquity of their fathers,**  
18 **Lest they rise up and possess the land,**  
19 **And fill the face of the world with cities.”**  
20 *[Isaiah 14:18-21, Bible, NKJV]*

21 The Bible book of Revelation talks about “The Beast”, by describing it as “the kings of the earth”, which in contemporary  
22 times would simply be political rulers.

23 *“And I saw **the beast, the kings of the earth,** and their armies, gathered together to make war against Him who*  
24 *sat on the horse and against His army.”*  
25 *[Rev. 19:19, Bible, NKJV]*

26 Notice that the Beast and the kings of the earth are both fighting against God and are on the same side. Political rulers  
27 throughout history have constantly warred against God. Isaiah 14 also reveals that these same kings and rulers are agents of  
28 Satan and not God. The message below is addressed to the King of Babylon, who is the same Beast personified above:

29 *“**Hell from beneath** is excited about you,*  
30 ***To meet you [the King of Babylon] at your coming;***  
31 ***It stirs up the dead for you,***  
32 ***All the chief ones of the earth;***  
33 ***It has raised up from their thrones***  
34 ***All the kings of the nations.***  
35 *They all shall speak and say to you:*  
  
36 *‘Have you also become as weak as we?*  
37 *Have you become like us?*  
38 *Your pomp is brought down to Sheol,*  
39 *And the sound of your stringed instruments;*  
40 *The maggot is spread under you,*  
41 *And worms cover you.’*  
42 *[Isaiah 14:9-11, Bible, NKJV]*

43 Conclusion from the above:

44 1. The King of Babylon is going to hell:

45 *“Hell from beneath is excited about you, to meet you at your coming”.*

46 2. All kings of the nations were raised to their thrones by Hell:

47 *“Hell from beneath...it has raised up from their thrones all the kings of the nations”.*

48 3. All the dead kings are already in hell. That is the only way they could be raised up by Hell to speak to the King of  
49 Babylon in the first place.

50 A woman, Babylon the Great Harlot, is described as fornicating with this Beast and living a life of luxury. She is, in fact  
51 SATAN’S WHORE.

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

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

7 This woman is, in fact, conducting commerce with political rulers. Not surprisingly, Black's Law Dictionary defines  
8 "commerce" as "intercourse". Hence, the term "fornication" refers to commercial relations of God's people with political  
9 rulers.

10                   *"**Commerce.** ...**Intercourse** by way of trade and traffic between different peoples or states and the citizens or*  
11 *inhabitants thereof, including not only the purchase, sale, and exchange of commodities, but also the*  
12 *instrumentalities [governments] and agencies by which it is promoted and the means and appliances by which it*  
13 *is carried on..."*  
14 [\[Black's Law Dictionary, Sixth Edition, p. 269\]](#)

15 Babylon the Great Harlot is further described as follows:

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

20 *MYSTERY, BABYLON THE GREAT, THE MOTHER OF HARLOTS AND OF THE ABOMINATIONS OF THE*  
21 *EARTH.*

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

25 What is the "Mother ...of the abominations of the earth?" Well, the Bible says that the love of money is the root of ALL  
26 EVIL. Certainly evil itself is an abomination. Hence, the Harlot loves money more than she loves truth, justice, equality, or  
27 a lawful government. Included within the category of money is "government benefits":

28                   *"**For the love of money [and even government "benefits", which are payments] is the root of all evil:** which*  
29 *while some coveted after, they have erred from the faith, and pierced themselves through with many sorrows. But*  
30 *thou, O man of God, **lee these things; and follow after righteousness, godliness, faith, love, patience, meekness.***  
31 ***Fight the good fight of faith, lay hold on eternal life, whereunto thou art also called,** and hast professed a good*  
32 *profession before many witnesses."*  
33 [\[1 Timothy 6:5-12, Bible, NKJV\]](#)

34 What about the phrase: "Mystery, Babylon" in Rev. 17:3-6? The mystery about this woman is that she was ignorant and  
35 dependent, and that ignorance and dependence caused her to fornicate with the Beast. Most of that ignorance relates to  
36 ignorance about law. Anything that an ignorant person does not understand is a "mystery" that incidentally, never gets solved  
37 because laziness and dependency was the cause of the ignorance in the first place:

38                   *"The hand of the diligent will rule,*  
39 *But the lazy [or irresponsible] man will be put to forced labor."*  
40 [\[Prov. 12:24, Bible, NKJV\]](#)

41 Babylon the Great Harlot is a slave to her own sin, and the main sin she engages in is ignorance.

42                   *"Most assuredly, I say to you, whoever commits sin is a slave of sin. And a slave does not abide in the house*  
43 *forever, but a son abides forever.*  
44 [\[John 8:34-35, Bible, NKJV\]](#)

45 How did this woman become ignorant and dependent? By being "put to sleep" intellectually and "sleeping with the Beast"  
46 in public schools run by the De Facto Government Beast.

47                   *"My people are destroyed for lack of knowledge..!"*  
48 [\[Hosea 4:6, Bible, NKJV\]](#)

1 Human beings are the only animal in all of nature STUPID enough to turn their own offspring over to THE ENEMY to be  
2 raised, programmed, and indoctrinated:

3 *"Give me your four year-olds and in a generation I will build a socialist state. . .destroy the family and the society*  
4 *will collapse."*  
5 *[Vladimir Lenin, Communist]*

6 The Bible Book of Revelation was written by the Apostle John, while he was exiled by the Roman government on the island  
7 of Patmos as a punishment for his political views. It was actually written as an encrypted condemnation of the oppressors  
8 who exiled him while he was in exile. That is why he had to use so much symbolism and vague metaphors in the Book of  
9 Revelation.

10 Thomas Paine, one of the men responsible for fomenting the American revolution, said:

11 *"That government is best which governs least."*  
12 *[Thomas Paine]*

13 A corollary to this axiom is that the best government is SELF-GOVERNMENT under God's laws with NO external man-  
14 made government, because they are ALL corrupt and love YOUR money more than they love truth or justice anyway.

15 We argue that all civil rulers who derive their authority from anything but God and His law are agents of Satan who ultimately  
16 will resort to unlawful force, licensing, and compelled enumeration (666) to place the people they are supposed to be  
17 protecting into compelled servitude and subjection to them. THAT is what "the Beast" is really referring to in the Bible book  
18 of Revelations. To wit:

19 *So Samuel told all the words of the LORD to the people who asked him for a king. And he said, "**This will be the***  
20 ***behavior of the king who will reign over you: He will take [STEAL] your sons and appoint them for his own***  
21 ***chariots and to be his horsemen, and some will run before his chariots. He will appoint captains over his***  
22 ***thousands and captains over his fifties, will set some to plow his ground and reap his harvest, and some to***  
23 ***make his weapons of war and equipment for his chariots. He will take [STEAL] your daughters to be***  
24 ***perfumers, cooks, and bakers. And he will take [STEAL] the best of your fields, your vineyards, and your olive***  
25 ***groves, and give them to his servants. He will take [STEAL] a tenth of your grain and your vintage, and give***  
26 ***it to his officers and servants. And he will take [STEAL] your male servants, your female servants, your finest***  
27 ***young men, and your donkeys, and put them to his work [as SLAVES]. He will take [STEAL] a tenth of your***  
28 ***sheep. And you will be his servants. And you will cry out in that day because of your king whom you have***  
29 ***chosen for yourselves, and the LORD will not hear you in that day.**"*

30 *Nevertheless the people refused to obey the voice of Samuel; and they said, "No, but we will have a king over us,*  
31 *that we also may be like all the nations, and that our king may judge us and go out before us and fight our battles."*  
32 *[1 Sam. 8:4-20, Bible, NKJV]*

33 As an example of the above phenomenon of THEFT and FORCE and SLAVERY by corrupt civil rulers, every state in the  
34 Union and the national government routinely confiscate and close down any business functioning in a licensed field that  
35 refuses to obtain a license, and they do so AT GUNPOINT against private people who are nonresident and outside their civil  
36 jurisdiction. Hence, they abuse the police powers of the state to recruit more "public officer" franchisees who are their slaves  
37 and sponsors. If they really had the legal authority to enforce civilly, they wouldn't need the consent of the applicant for a  
38 license as part of a civil franchise. Therefore, they are engaging in a mafia extortion and protection racket in which the police  
39 are the gun wielders. Recall that:

- 40 1. Franchises are implemented with civil law and civil contracts.
- 41 2. Civil law has no force against nonresidents.
- 42 3. The jurisdiction to which one is resident as a franchisee is federal territory not within the constitutional state. MOST  
43 PEOPLE who apply for a license do not satisfy this criteria and therefore apply ILLEGALLY and FRAUDULENTLY.
- 44 4. Those contracting with each other have an inherent right to contract the government OUT of their relationship by  
45 agreeing that no license is needed or will be enforced. A person who doesn't want to be protected from abuses that a  
46 license would prevent should have the right to do so, and any government that interferes with that right is impairing the  
47 obligation of contracts and thereby undermining the purpose of its creation, which is to protect your right to contract.
- 48 5. By applying for a license, you are consenting to their jurisdiction and effectively waiving your right to claim an injury  
49 from participating. It is a maxim of law that he who consents cannot complain of an injury. It's bad enough that de facto  
50 governments are engaging in a criminal protection racket, but they make it MUCH worse by placing those at gunpoint  
51 who refuse to consent to become part of it in applying for a license. Hence, they have used the point of a gun as a



1 means to compel people to alienate rights that are supposed to be unalienable. The result is compelled agreement  
2 produced through fraud and duress, but not true consent. Gangster government at its finest.

3 If you bring up the content of this section with a government representative and expose the illegal duress by government,  
4 they will refuse to address it in an attempt to protect their criminal and illegal and unconstitutional protection racket, and later  
5 they will single you out for “selective enforcement”, thus further abusing their enforcement powers to silence dissidents just  
6 as the communists did. We have firsthand experience with this SCAM.

7 Therefore, all civil government is “the Beast” as God calls it in Rev. 19:19 and ultimately and unavoidably produces a mafia  
8 protection racket that plunders rather than truly protects those who seek protection. They create a monopoly on protection  
9 for themselves, and they use that mafia to force you to become an “employee” or “officer” subject to their supervision instead  
10 of a “customer” who has the right NOT to seek their services.

11 Some really good corroborating sources that confirm the conclusions of this section so far are:

- 12 1. *Devil’s Advocate Movie Clip, SEDM*. Al Pacino plays Satan and demonstrates how Satan is taking over the legal  
13 profession and the government to destroy you and society. Very enlightening  
14 <http://famguardian.org/Media/DevilsAdvocate-Part13.mp4>
- 15 2. *Society is a Blessing, But Government is Evil*. Essay by Thomas Paine, who also authored Common Sense, a document  
16 that started the American Revolution.  
17 <http://mises.org/story/2897>

## 18 **9 De Facto Officer Doctrine**

19 A de facto officer is legally defined as:

20 **Officer de facto**. *As distinguished from an officer de jure; this is the designation of one who is in the actual*  
21 *possession and administration of the office, under some colorable or apparent authority, although his title to the*  
22 *same, whether by election or appointment, is in reality invalid or at least formally questioned. Norton v. Shelby*  
23 *County, 6 S.Ct. 1121, 118 U.S. 425, 30 L.Ed. 78; State v. Carroll, 38 Conn. 449, 9 Am.Rep. 409. One who has the*  
24 *reputation of being the officer he assumes to be, and yet is not a good officer in point of law. 6 East 368; City of*  
25 *Terre Haute v. Burns, 69 Ind.App. 7, 116 N.E. 604, 608; Johnson v. State, 27 Ga. App. 679,109 S.E. 526,527.*

26 *Official acts of officer de facto are binding on others. McNatt v. State, 130 Tex.Cr.R. 42, 91 S.W.2d. 1068, 1069.*  
27 *A de facto officer is also distinguished from a "usurper" who has neither lawful title nor color of right. Smith v.*  
28 *City of Jefferson, 75 Or. 179, 146 P. 809. 812.*

29 *To constitute an officer de facto it is not a necessary prerequisite that there shall have been an attempted exercise*  
30 *of competent prima facie power of appointment or election; a de facto officer being one whose title is not good*  
31 *in law, but who is in fact in the unobstructed possession of an office and is discharging its duties in full view of*  
32 *the public, in such manner and under such circumstances as not to present the appearance of being an intruder*  
33 *or usurper. U.S. v. Royer, 45 S.Ct. 519, 520, 268 U.S. 394, 69 L.Ed. 1011. A person is a "de facto officer" where*  
34 *the duties of the officer are exercised-First, without a known appointment or election, but under such*  
35 *circumstances of reputation or acquiescence as were calculated to induce people, without inquiry, to submit to*  
36 *or invoke his action, supposing him to be the officer he assumed to be. Second, under color of a known and valid*  
37 *appointment or election, but where the officer has failed to conform to some precedent requirement or condition,*  
38 *as to take an oath, give a bond, or the like. Third, under color of a known election or appointment, void because*  
39 *the officer was not eligible, or because there was a want of power in the electing or appointing body, or by reason*  
40 *of some defect or irregularity in its exercise, such ineligibility, want of power, or defect being unknown to the*  
41 *public. Fourth, under color of an election or appointment by or pursuant to a public unconstitutional law, before*  
42 *the same is adjudged to be such. Wendi v. Berry, 154 Ky. 586, 157 S.W. 1115, 1118, 45 L.R.A.N.S., 1101, Ann.Cas.*  
43 *1915C, 493.*

44 **Officer de jure**. *One who is in all respects legally appointed and qualified to exercise the office. People v.*  
45 *Brautigan, 310 Ill. 472, 142 N.E. 208, 211.*  
46 *[Black’s Law Dictionary, Fourth Edition, pp. 1235-1236]*

47 Under the de facto officer doctrine, those wishing to challenge the authority of a de facto officer must do so AT THE  
48 COMMENCEMENT OF ANY ACTION. Here is an example:

49 *We find that the failure of the officers to take their antibribery oaths or renew their constitutional oaths and the*  
50 *failure of one prosecuting attorney to execute the correct oath of office does not affect their status as de facto*

1 **public officers.** A de facto officer is one who has the reputation of being an officer and who acts under color of a  
2 known and valid appointment, but who has failed to conform to some precedent requirement such as taking an  
3 oath, giving a bond, or the like. *Williams v. State*, 588 S.W.2d. 593, 595 (Tex. Crim. App. 1979) (citing  
4 *Weatherford v. State*, 31 Tex. Crim. 530, 21 S.W. 251 (Tex. Crim. App. 1893)); *Delamora v. State*, 128 S.W.3d  
5 344, 2004 Tex. App. LEXIS 1059, No. 03-02-00557-CR, 2004 Tex. App. LEXIS 1059, at \*25-33 (Tex. App.--Austin  
6 Feb. 5, 2004, no pet. h.). Here, there is evidence in the record that each DPS trooper was acting under the color  
7 of authority and had a reputation in the community as a law enforcement [\*7] officer. See *id.* Similarly, the  
8 prosecuting attorney testified that she had held her offices for some time and had a reputation in the community  
9 as a prosecuting attorney. See *Ex parte Grundy*, 110 Tex. Crim. 367, 8 S.W.2d. 677, 677 (Tex. Crim. App. 1928)  
10 (validating acts of assistant prosecuting attorney who failed to take oath of office).

11 In addition to arguing the failure of a prosecuting attorney to execute her constitutional oath, appellant argued  
12 that her conviction is void because all three prosecuting attorneys failed to possess written certificates of office.  
13 She cites section 601.008 of the [Texas] government code for the proposition that one holding an appointed office  
14 without a written certificate of appointment cannot exercise the power of that appointment. See *Tex. Gov't Code*  
15 *Ann.* § 601.007, .008(b), (c) (West 1994 & Supp. 2004).

16 Section 601.007 states:

17 **On demand of a citizen of this state, . . . [an] officer of the state or of a municipality who**  
18 **is authorized by law to make, order, or audit payment to an officer of the state, of a**  
19 **county, or of a municipality of compensation, fees, or perquisites for official services**  
20 **[\*8] shall, before making, ordering, or auditing the payment, require the officer to**  
21 **produce:**

22 **(1) the certificate of election or of appointment to the office that is required by law to be**  
23 **issued to the officer; . . .**

24 *Id.* § 601.007 (West Supp. 2004). Section 601.008 states in relevant part:

25 (b) A person who has not been elected or appointed to an office or has not qualified for  
26 office . . . is not entitled to:

27 . . .

28 (2) exercise the powers or jurisdiction of the office.

29 (3) The official acts of a person who claims a right to exercise the power or jurisdiction of  
30 an office contrary to this section are void.

31 *Id.* § 601.008 (West 1994).

32 Nothing in those sections requires a written certificate of appointment before exercising the power of the office  
33 or appointment. **To qualify for the office, an assistant prosecuting attorney need only take the constitutional**  
34 **oath of office.** See *id.* § 41.103 (West 1988); see also *State ex rel. Hill v. Pirtle*, 887 S.W.2d. 921, 929 (Tex. Crim.  
35 App. 1994) (plurality opinion) (stating that assistant prosecuting attorney qualifies by taking constitutional oath);  
36 *Gaitan v. State*, 905 S.W.2d. 703, 707 [\*9] (Tex. App.--Houston [14th Dist.] 1995, pet. ref'd) (same). In *Pirtle*,  
37 the Texas Court of Criminal Appeals indicated that there was no requirement for any sort of written instrument  
38 to occupy the office of assistant prosecuting attorney. 887 S.W.2d. at 929. Execution of the constitutional oath is  
39 the only requirement to hold that office. *Id.* The record indicates that each assistant prosecuting attorney had  
40 taken the constitutional oath of office. Even if it were true that the prosecuting attorneys were required to hold  
41 some written certificate of office, their acts, as we have indicated above, were validated under the de facto officer  
42 doctrine.

43 In short, because we find that the DPS Troopers and prosecuting attorneys were acting under color of authority,  
44 any defects in their failure to qualify were validated under the de facto doctrine. We overrule appellant's points  
45 of error two, three and six. n3

46 n3 In her first point of error, appellant challenged the authority of a justice of the peace to issue the search  
47 warrant. See *Tex. Code Crim. Proc. Ann. arts. 18.01, .02* (West 1989). It is undisputed that the State obtained  
48 appellant's written consent to search. Because we have determined that Trooper Wardlow was a de facto law  
49 enforcement officer when he secured appellant's consent to search, we need not address appellant's first point of  
50 error. We find that the State proved by clear and convincing evidence that the defendant freely and voluntarily  
51 consented. *Morton v. State*, 761 S.W.2d. 876, 878 (Tex. App.--Austin 1988, pet. ref'd).

52 [Amanda Sykes, Appellant v. The State of Texas, Appellee, NO. 03-02-00783-CR, COURT OF APPEALS OF  
53 TEXAS, THIRD DISTRICT, AUSTIN]

Hence, those wishing to challenge the authority of a de facto officer acting under color of law must:

1. Challenge the officer for legal evidence of their authority BEFORE allowing the officer to execute any action that would adversely affect their rights. The form this legal evidence must take would be a written certificate of election or appointment.
2. Not at any time consent to the actions of the de facto officer. Any act done with your consent cannot form the basis for an injury.

*Volunt non fit injuria.*

*He who consents cannot receive an injury. 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.*

*Consensus tollit errorem.*

*Consent removes or obviates a mistake. Co. Litt. 126.*

*Melius est omnia mala pati quam malo concentire.*

*It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.*

*Nemo videtur fraudare eos qui sciunt, et consentiunt.*

*One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145.*

*[Bouvier's Maxims of Law, 1856;*

*SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

## **10 How you are DUPED into illegally joining the de facto government as a public officer**

The U.S. Supreme Court alluded to the mechanism by which the government carries all of its powers, including its enforcement powers, into existence:

*"All the powers of the government [including ALL of its civil enforcement powers against the public] must be carried into operation **by individual agency, either through the medium of public officers, or contracts made with [private] individuals.**"*

*[Osborn v. Bank of U.S., 22 U.S. 738 (1824) ]*

Therefore, the only way one can become a "person" subject to government civil jurisdiction is through either a contract or consenting to occupy and being elected or appointed into a public office. An example of such a contract would be:

1. **Civil Franchises.** In law, all government franchises are contracts between the government grantor and the private human being. All franchises case those accepting them to become public officers.

*"It is generally conceded that a franchise is the subject of a contract between the grantor and the grantee, and that it does in fact constitute a contract when the requisite element of a consideration is present.<sup>21</sup> Conversely, a franchise granted without consideration is not a contract binding upon the state, franchisee, or pseudo-franchisee."<sup>22</sup>*

*[36 American Jurisprudence 2d, Franchises, §6: As a Contract (1999)]*

2. **Domicile or residence, which are "protection franchises".** Jean Jacque Rousseau and Charles de Montesquieu call this contract a "social compact". A "compact" in fact is legally defined as a contract or agreement. Montesquieu wrote *The Spirit of Laws* upon which the founders based the constitution.

<sup>21</sup> Larson v. South Dakota, 278 U.S. 429, 73 L.Ed. 441, 49 S.Ct. 196; Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303; Blair v. Chicago, 201 U.S. 400, 50 L.Ed. 801, 26 S.Ct. 427; Arkansas-Missouri Power Co. v. Brown, 176 Ark. 774, 4 S.W.2d. 15, 58 A.L.R. 534; Chicago General R. Co. v. Chicago, 176 Ill. 253, 52 N.E. 880; Louisville v. Louisville Home Tel. Co., 149 Ky. 234, 148 S.W. 13; State ex rel. Kansas City v. East Fifth Street R. Co. 140 Mo. 539, 41 S.W. 955; Baker v. Montana Petroleum Co., 99 Mont. 465, 44 P.2d. 735; Re Board of Fire Comrs. 27 N.J. 192, 142 A.2d. 85; Chrysler Light & P. Co. v. Belfield, 58 N.D. 33, 224 N.W. 871, 63 A.L.R. 1337; Franklin County v. Public Utilities Com., 107 Ohio.St. 442, 140 N.E. 87, 30 A.L.R. 429; State ex rel. Daniel v. Broad River Power Co. 157 S.C. 1, 153 S.E. 537; Rutland Electric Light Co. v. Marble City Electric Light Co., 65 Vt. 377, 26 A. 635; Virginia-Western Power Co. v. Commonwealth, 125 Va. 469, 99 S.E. 723, 9 A.L.R. 1148, cert den 251 U.S. 557, 64 L.Ed. 413, 40 S.Ct. 179, disapproved on other grounds Victoria v. Victoria Ice, Light & Power Co. 134 Va. 134, 114 S.E. 92, 28 A.L.R. 562, and disapproved on other grounds Richmond v. Virginia Ry. & Power Co., 141 Va. 69, 126 S.E. 353.

<sup>22</sup> Pennsylvania R. Co. v. Bowers, 124 Pa. 183, 16 A. 836.

1 *There is but one law which, from its nature, needs unanimous consent. **This is the social compact; for civil***  
2 ***association is the most voluntary of all acts.** Every man being born free and his own master, no one, under any*  
3 *pretext whatsoever, can make any man subject without his consent. To decide that the son of a slave is born a*  
4 *slave is to decide that he is not born a man.*

5 ***If then there are opponents when the social compact is made, their opposition does not invalidate the contract,***  
6 ***but merely prevents them from being included in it. They are foreigners among citizens. When the State is***  
7 ***instituted, residence constitutes consent; to dwell within its territory is to submit to the Sovereign.***<sup>[1]</sup>

8 ***Apart from this primitive contract, the vote of the majority always binds all the rest.** This follows from the*  
9 *contract itself. But it is asked how a man can be both free and forced to conform to wills that are not his own.*  
10 *How are the opponents at once free and subject to laws they have not agreed to?*

11 *I retort that the question is wrongly put. **The citizen gives his consent to all the laws, including those which are***  
12 ***passed in spite of his opposition, and even those which punish him when he dares to break any of them.** The*  
13 *constant will of all the members of the State is the general will; by virtue of it they are citizens and free<sup>[2]</sup>. When*  
14 *in the popular assembly a law is proposed, what the people is asked is not exactly whether it approves or rejects*  
15 *the proposal, but whether it is in conformity with the general will, which is their will. Each man, in giving his*  
16 *vote, states his opinion on that point; and the general will is found by counting votes. When therefore the opinion*  
17 *that is contrary to my own prevails, this proves neither more nor less than that I was mistaken, and that what I*  
18 *thought to be the general will was not so. If my particular opinion had carried the day I should have achieved the*  
19 *opposite of what was my will; and it is in that case that I should not have been free.*

20 ***This presupposes, indeed, that all the qualities of the general will still reside in the majority: when they cease***  
21 ***to do so, whatever side a man may take, liberty is no longer possible.***

22 *In my earlier demonstration of how particular wills are substituted for the general will in public deliberation, I*  
23 *have adequately pointed out the practicable methods of avoiding this abuse; and I shall have more to say of them*  
24 *later on. I have also given the principles for determining the proportional number of votes for declaring that will.*  
25 *A difference of one vote destroys equality; a single opponent destroys unanimity; but between equality and*  
26 *unanimity, there are several grades of unequal division, at each of which this proportion may be fixed in*  
27 *accordance with the condition and the needs of the body politic.*

28 *There are two general rules that may serve to regulate this relation. First, the more grave and important the*  
29 *questions discussed, the nearer should the opinion that is to prevail approach unanimity. Secondly, the more the*  
30 *matter in hand calls for speed, the smaller the prescribed difference in the numbers of votes may be allowed to*  
31 *become: where an instant decision has to be reached, a majority of one vote should be enough. The first of these*  
32 *two rules seems more in harmony with the laws, and the second with practical affairs. In any case, it is the*  
33 *combination of them that gives the best proportions for determining the majority necessary.*  
34 *[The Social Contract or Principles of Political Right, Jean Jacques Rousseau, 1762, Book IV, Chapter 2]*

35 \_\_\_\_\_  
36 ***“Our government is founded upon compact [consent expressed in a written contract called a Constitution].***  
37 ***Sovereignty was, and is, in the people [as individuals: that’s you!].”***  
38 *[Glass v. The Sloop Betsey, 3 (U.S.) Dall 6]*

39 A government that wants to become omnipotent and compete with God for the affection, obedience, and allegiance of the  
40 people to become a false idol makes EVERYONE into a public officer or de facto public officer, which in turn produces a de  
41 facto government.

42 Within the present de facto state and national governments, everyone is a public officer in the national government and is  
43 recruited to this status by fraud, presumption, coercion, and deception. This transformation is accomplished in order to  
44 transcend the territorial limitations of all civil law and replace it with contract law enforceable everywhere. All civil law is  
45 limited to the territory of the law making power and those domiciled on said territory while contracts with private human  
46 beings are not limited as to place:

47 *Debitum et contractus non sunt nullius loci.*

48 *Debt and contract [franchise agreement, in this case] are of no particular place.*

49 *Locus contractus regit actum.*

50 *The place of the contract [franchise agreement, in this case] governs the act.*

51 *[Bouvier’s Maxims of Law, 1856;*

52 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouvierMaxims.htm>]*

1 People are unwittingly recruited into the status of being a public officer within the national government by:

- 2 1. Changing a statutory “U.S. citizen” under federal law into a franchise and decoupling it from one’s true domicile  
3 outside the statutory “United States”, which is federal territory. This is done in order to:
  - 4 1.1. Replace civil law with contract law.
  - 5 1.2. Transcend the territorial limits of the national government.
  - 6 1.3. Reach people anywhere they are located, including within foreign countries.

7 This must be done because it is a maxim of law that debt and contract are not limited to a specific territory, while  
8 classical, common law citizenship and the domicile that makes it possible IS limited to a specific territory.
- 9 2. Using governing identifying numbers as a means to recruit people into the public office franchise.
- 10 3. Compelling or forcing the use of government identifying numbers in the following circumstances:
  - 11 3.1. When requesting or invoking government services.
  - 12 3.2. When opening financial accounts.
  - 13 3.3. Within employment.
  - 14 3.4. When obtaining government ID.
- 15 4. Unlawfully offering or enforcing federal franchises outside of the federal territory they are limited to by statute. This  
16 includes:
  - 17 4.1. Social Security.
  - 18 4.2. Federal income taxes.
  - 19 4.3. Medicare.
  - 20 4.4. Health care.
- 21 5. Using Federal Rule of Civil Procedure 17(b) as a way to change the civil choice of law in federal court of those who  
22 participate in the franchise, so that the protections of state law and the separation of powers between the state and  
23 federal governments can be dispensed with and replaced with federal law.

24 The first step in the above process is to turn a statutory “U.S. citizen” into a franchise. The remainder of this section will  
25 describe in detail how this is deceptive and mechanism works and give you an example of this mechanism from the U.S.  
26 Supreme Court.

27 Sections 3 through 3.3 of the following describe the differences between a constitutional citizen and a statutory citizen and  
28 how national franchises are used to illegally transform constitutional citizens into statutory citizens and effectively kidnap  
29 their domicile and move it to federal territory illegally.

<p>30 <u><a href="http://sedm.org/Forms/FormIndex.htm">Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen</a></u>, Form #05.006 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
---

31 It is very important to understand the following principles of law limiting federal legislative jurisdiction to federal territory  
and property and those domiciled on federal territory:

- 32 1. States of the Union are NOT “territories” of the national government, but rather “foreign states” who by virtue of being  
33 “foreign” are beyond the legislative jurisdiction of Congress.

34 *Corpus Juris Secundum Legal Encyclopedia*  
35 *"§1. Definitions, Nature, and Distinctions*

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

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



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

4 "As used in this title, the term 'territories' generally refers to the political subdivisions created by congress,  
5 and not within the boundaries of any of the several states."  
6 [86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003)]

- 7 2. It is a canon of statutory construction and interpretation that all federal law is limited to the "territory" and property of  
8 the national government subject to its exclusive and general jurisdiction. Based on the previous item, that "territory"  
9 does not include the exclusive jurisdiction of any constitutional state of the Union and includes ONLY federal territory.  
10 That "territory" could conceivably be within the exterior limits of a state of the Union such as a national park or  
11 shipyard.

12 "It is a well established principle of law that all federal regulation applies only within the territorial jurisdiction  
13 of the United States unless a contrary intent appears."  
14 [Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1949)]

15 "The laws of Congress in respect to those matters [outside of Constitutionally delegated powers] do not extend  
16 into the territorial limits of the states, but have force only in the District of Columbia, and other places that are  
17 within the exclusive jurisdiction of the national government."  
18 [Caha v. U.S., 152 U.S. 211 (1894)]

19 "There is a canon of legislative construction which teaches Congress that, unless a contrary intent appears  
20 [legislation] is meant to apply only within the territorial jurisdiction of the United States."  
21 [U.S. v. Spelar, 338 U.S. 217 at 222.]

- 22 3. The right of the national government to enforce national law and tax law upon federal territory extends to those  
23 DOMICILED on federal territory, wherever physically situated.  
24 3.1. Extraterritorial jurisdiction over those domiciled on federal territory and who are abroad but NOT within a state  
25 of the Union was recognized in the case of Cook v. Tait, where the U.S. Supreme Court held:

26 "Plaintiff assigns against the power not only his rights under the Constitution of the United States, but under  
27 international law, and in support of the assignments cites many cases. It will be observed that the foundation of  
28 the assignments is the fact that the citizen receiving the income and the property of which it is the product are  
29 outside of the territorial limits of the United States. These two facts, the contention is, exclude the existence  
30 of the power to tax. Or, to put the contention another way, to the existence of the power and its exercise, the  
31 person receiving the income and the property from which he receives it must both be within the territorial  
32 limits of the United States to be within the taxing power of the United States. The contention is not justified,  
33 and that it is not justified is the necessary deduction of recent cases. In United States v. Bennett, 232 U.S. 299,  
34 the power of the United States to tax a foreign-built yacht owned and used during the taxing period outside of the  
35 [265 U.S. 55] United States by a citizen domiciled in the United States was sustained. The tax passed on was  
36 imposed by a tariff act, but necessarily the power does not depend upon the form by which it is exerted."  
37 [Cook v. Tait, 265 U.S. 47 (1924)]

38 The important point of the above is that so long as the person claims to be a "citizen of the United States" under  
39 federal statutory law, then he or she is a "taxpayer", regardless of what domicile they claim.

- 40 3.2. All tax liability is a civil liability in a de jure government which attaches to one's choice of domicile. The only  
41 way to lawfully decouple tax liability from domicile is to create a PRIVATE LAW franchise contract in which:  
42 3.2.1. The "taxpayer" is a public officer engaged in franchises by private law contract. Since the franchise is a  
43 contract, that contract is enforceable anywhere:

44 *Debitum et contractus non sunt nullius loci.*

45 *Debt and contract [franchise agreement, in this case] are of no particular place.*

46 *Locus contractus regit actum.*

47 *The place of the contract [franchise agreement, in this case] governs the act.*

48 *[Bouvier's Maxims of Law, 1856;*

49 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

- 50 3.2.2. The public officer is representing a federal corporation that IS a statutory "U.S. citizen" per 8 U.S.C. §1401.

3.2.3. Information returns filed against the “taxpayer” connect them to the public office, and therefore provide evidence that the party was engaged in the franchise.

3.3. The right to tax those domiciled on federal territory includes those who are statutory but not constitutional “U.S. citizens” per 8 U.S.C. §1401 or “Resident aliens” per 26 U.S.C. §7701(b)(4)(B), who have in common a domicile on federal territory. Hence, they are subject to the civil laws of the United States wherever they physically are.

3.4. A corollary is that those born or naturalized anywhere in the Union and domiciled in a foreign state, such as either a foreign nation or a Constitutional but not statutory state of the Union, are NOT statutory “U.S. citizens” per 8 U.S.C. §1401 or “Resident aliens” per 26 U.S.C. §7701(b)(4)(B), but rather non-resident non-persons, “nationals” under federal law per 8 U.S.C. §1101(a)(21), and “stateless persons” beyond the legislative jurisdiction of Congress. Note in the ruling below that Bettison was described as “stateless” because he was not domiciled on federal territory in a statutory federal “State”, but rather in a foreign state and foreign country that is not subject to federal law, which in this case was Venezuela but could also have been a constitutional state of the Union.

*At oral argument before a panel of the Seventh Circuit Court of Appeals, Judge Easterbrook inquired as to the statutory basis for diversity jurisdiction, an issue which had not been previously raised either by counsel or by the District Court Judge. In its complaint, Newman-Green had invoked 28 U.S.C. § 1332(a)(3), which confers jurisdiction in the District Court when a citizen of one State sues both aliens and citizens of a State (or States) different from the plaintiff's. In order to be a citizen of a State within the meaning of the diversity statute, a natural person must both be a citizen of the United States and be domiciled within the State. See Robertson v. Cease, 97 U.S. 646, 648-649 (1878); Brown v. Keene, 8 Pet. 112, 115 (1834). The problem in this case is that Bettison, although a United States citizen, has no domicile in any State. He is therefore "stateless" for purposes of § 1332(a)(3). Subsection 1332(a)(2), which confers jurisdiction in the District Court when a citizen of a State sues aliens only, also could not be satisfied because Bettison is a United States citizen. [490 U.S. 829]*

*When a plaintiff sues more than one defendant in a diversity action, the plaintiff must meet the requirements of the diversity statute for each defendant or face dismissal. Strawbridge v. Curtiss, 3 Cranch 267 (1806).{1} Here, Bettison's "stateless" status destroyed complete diversity under § 1332(a)(3), and his United States citizenship destroyed complete diversity under § 1332(a)(2). Instead of dismissing the case, however, the Court of Appeals panel granted Newman-Green's motion, which it had invited, to amend the complaint to drop Bettison as a party, thereby producing complete diversity under § 1332(a)(2). 832 F.2d. 417 (1987). The panel, in an opinion by Judge Easterbrook, relied both on 28 U.S.C. §1653 and on Rule 21 of the Federal Rules of Civil Procedure as sources of its authority to grant this motion. The panel noted that, because the guarantors are jointly and severally liable, Bettison is not an indispensable party, and dismissing him would not prejudice the remaining guarantors. 832 F.2d. at 420, citing Fed.Rule Civ.Proc. 19(b). The panel then proceeded to the merits of the case, ruling in Newman-Green's favor in large part, but remanding to allow the District Court to quantify damages and to resolve certain minor issues.{2} [Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989)]*

4. The right of the federal government to officiate and legislate over its own chattel property extends EVERYWHERE in the Union and wherever said property is physically located.

4.1. Jurisdiction over government chattel property extends to every type of property owned by said government. In law:

4.1.1. All rights are property.

4.1.2. Anything that conveys rights is property.

4.1.3. Contracts convey rights and are therefore “property”.

4.1.4. All franchises are contracts between the grantor and the grantee and therefore “property”.

4.2. This jurisdiction over chattel property originates from Article 4, Section 3, Clause 2 of the United States Constitution.

*“The Constitution permits Congress to dispose of and to make all needful rules and regulations respecting the territory or other property belonging to the United States. This power applies as well to territory belonging to the United States within the States, as beyond them. It comprehends all the public domain, wherever it may be. The argument is, that the power to make ‘ALL needful rules and regulations’ ‘is a power of legislation,’ ‘a full legislative power;’ ‘that it includes all subjects of legislation in the territory,’ and is without any limitations, except the positive prohibitions which affect all the powers of Congress. Congress may then regulate or prohibit slavery upon the public domain within the new States, and such a prohibition would permanently affect the capacity of a slave, whose master might carry him to it. And why not? Because no power has been conferred on Congress. This is a conclusion universally admitted. But the power to ‘make rules and regulations respecting the territory’ is not restrained by State lines, nor are there any constitutional prohibitions upon its exercise in the domain of the United States within the States; and whatever rules and regulations respecting territory Congress may constitutionally make are supreme, and are not dependent on the situs of ‘the territory.’”*  
[Dred Scott v. Sandford, 60 U.S. 393, 509-510 (1856)]

1 4.3. The jurisdiction of federal district and circuit courts is limited almost exclusively to disputes involving chattel  
2 property and franchises. All such courts, in fact, are created and maintained under Article 4, Section 3, Clause 2  
3 of the United States Constitution and they are NOT created under the authority of Article III of the United States  
4 Constitution. NOWHERE, in fact, within the statutes creating such administrative franchise courts is Article III  
5 expressly invoked such as it is in the case of the Court of International Trade. Hence, the only REAL Article III  
6 courts are the Court of International Trade and the U.S. Supreme Court. Every other federal court is an Article IV  
7 franchise court that can only manage property. These conclusions are exhaustively established with thousands of  
8 pages of evidence in the following book on our website:

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

9 We wish to elaborate further on the case of Cook v. Tait, 265 U.S. 47 (1924) mentioned above because it is very effective in  
10 illustrating the main thesis of this section. Ordinarily, and especially in the case of states of the Union, domicile within that  
11 state by the state "citizen" is the determining factor as to whether an income tax is owed to the state by that citizen:

12 "domicile. A person's legal home. That place where a man has his true, fixed, and **permanent home** and  
13 principal establishment, and to which whenever he is absent he has **the intention of** returning. *Smith v. Smith*,  
14 206 Pa.Super. 310m 213 A.2d. 94. Generally, physical presence within a state and **the intention** to make it one's  
15 home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place  
16 to which he **intends to** return even though he may actually reside elsewhere. A person may have more than one  
17 residence but only one domicile. **The legal domicile of a person is important since it, rather than the actual**  
18 **residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise**  
19 **the privilege of voting and other legal rights and privileges.**"  
20 [*Black's Law Dictionary, Sixth Edition, p. 485*]

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

29 We also establish the connection between domicile and tax liability in the following article.

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

30 Only in the case of the national government for Americans abroad are factors OTHER than domicile even relevant, as pointed  
31 out in Cook v. Tait. What "OTHER" matters might those be? Well, in the case of Cook, the thing taxed is a franchise, and  
32 that status of being a statutory but not constitutional "U.S. citizen" abroad exercising what the courts call "privileges and  
33 immunities" of the national government is the franchise. Note the language in Cook v. Tait, which attempted to connect the  
34 American located and domiciled "abroad" in Mexico with receipt of a government "benefit" and therefore excise taxable  
35 "privilege" and franchise.

36 *We may make further exposition of the national power as the case depends upon it. It was illustrated at once in*  
37 *United States v. Bennett* by a contrast with the power of a state. It was pointed out that there were limitations  
38 upon the latter that were not on the national power. **The taxing power of a state, it was decided, encountered at**  
39 **its borders the taxing power of other states and was limited by them. There was no such limitation, it was**  
40 **pointed out, upon the national power, and that the limitation upon the states affords, it was said, no ground**  
41 **for constructing a barrier around the United States, 'shutting that government off from the exertion of powers**  
42 **which inherently belong to it by virtue of its sovereignty.'**

43 **"The contention was rejected that a citizen's property without the limits of the United States derives no benefit**  
44 **from the United States.** The contention, it was said, came from the confusion of thought in 'mistaking the scope  
45 and extent of the sovereign power of the United States as a nation and its relations to its citizens and their relation  
46 to it.' **And that power in its scope and extent, it was decided, is based on the presumption that government**  
47 **by its very nature benefits the citizen and his property wherever found, and that opposition to it holds on to**  
48 **citizenship while it 'belittles and destroys its advantages and blessings by denying the possession by government**  
49 **of an essential power required to make citizenship completely beneficial.'** In other words, the principle was  
50 declared that the government, by its very nature, benefits the citizen and his property wherever found, and  
51 therefore has the power to make the benefit complete. **Or, to express it another way, the basis of the power to**  
52 **tax was not and cannot be made dependent upon the situs of the property in all cases, it being in or out of the**

1 United States, nor was not and cannot be made dependent upon the domicile of the citizen, that being in or out  
2 of the United States, but upon his relation as citizen to the United States and the relation of the latter to him  
3 as citizen. The consequence of the relations is that the native citizen who is taxed may have domicile, and the  
4 property from which his income is derived may have situs, in a foreign country and the tax be legal—the  
5 government having power to impose the tax.”  
6 [Cook v. Tait, 265 U.S. 47 (1924)]

7 So the key thing to note about the above is that the tax liability attaches to the STATUS of BEING a statutory but not  
8 constitutional “citizen of the United States” under the Internal Revenue Code, and NOT to domicile of the party, based on  
9 the above case.

10 “Or, to express it another way, the basis of the power to tax was not and cannot be made dependent upon the  
11 situs of the property in all cases, it being in or out of the United States, nor was not and cannot be made  
12 dependent upon the domicile of the citizen, that being in or out of the United States, but upon his relation as  
13 citizen to the United States and the relation of the latter to him as citizen. The consequence of the relations is  
14 that the native citizen who is taxed may have domicile, and the property from which his income is derived may  
15 have situs, in a foreign country and the tax be legal—the government having power to impose the tax.”  
16 [Cook v. Tait, 265 U.S. 47 (1924)]

17 There are only two ways to reach a nonresident party through the civil law: Domicile and contract.<sup>23</sup> That status of being a  
18 statutory “U.S. citizen” under the Internal Revenue Code, in turn, can only be a franchise contract that establishes a “public  
19 office” in the U.S. government, which is the property of the U.S. Government that the creator of the franchise can regulate or  
20 tax ANYWHERE under the franchise “protection” contract. All rights that attach to STATUS are, in fact, franchises, and  
21 the Cook case is no exception. This, in fact, is why falsely claiming to be a “U.S. citizen” is a crime under 18 U.S.C. §911,  
22 because the status is “property” of the national government and abuse of said property or the public rights and “benefits” that  
23 attach to it is a crime. The use of the “Taxpayer Identification Number” then becomes a de facto “license” to exercise the  
24 privilege. You can’t license something unless it is ILLEGAL to perform without a license, so they had to make it illegal to  
25 claim to be a statutory “U.S. citizen” before they could license it and tax it.

26 Therefore, if you are domiciled outside the statutory but not constitutional “United States”, meaning federal territory, and  
27 you wish to ensure that you are not falsely regarded as a “taxpayer” as in the case of Cook v. Tait above, then you need to  
28 ensure that you:

- 29 1. Thoroughly understand citizenship so that the court can’t play word games on you like they did in Cook. Read the  
30 following to accomplish this:

[Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen](http://sedm.org/Forms/FormIndex.htm), Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>

- 31 2. Attach evidence to your pleadings to prevent the kind of word games pulled by the U.S. Supreme Court in cook. Some  
32 good documents to attach that prevent such judicial verbicide and THEFT are the following:  
33 2.1. Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002  
34 <http://sedm.org/Litigation/LitIndex.htm>  
35 2.2. Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006  
36 <http://sedm.org/Litigation/LitIndex.htm>  
37 3. DO NOT connect yourself to the status of being a statutory “citizen of the United States” per 8 U.S.C. §1401. Note  
38 that a CONSTIUTIONAL “citizen of the United States” per the Fourteenth Amendment is NOT equivalent and  
39 mutually exclusive to that of a statutory “citizen of the United States” per 8 U.S.C. §1401. This was the MAIN  
40 mistake in the Cook case. He claimed to be domiciled abroad and yet described himself as a statutory citizen, which  
41 means that he contradicted himself. You can only have a domicile in one place and therefore be a statutory “citizen” of  
42 one place at a time. If the Plaintiff was domiciled in Mexico as he claimed, then he had no business calling himself a  
43 statutory “citizen”, but rather a non-resident non-person under statute law. He, on the other hand, essentially claimed  
44 to be a statutory citizen of TWO places at a time, and therefore to have a domicile in TWO places at once, which is a  
45 theoretical impossibility.  
46 4. Describe yourself as:  
47 4.1. A “national” per 8 U.S.C. §1101(a)(21) .  
48 4.2. Not a statutory “U.S. citizen” or “citizen of the United States” per 8 U.S.C. §1401.  
49 4.3. A “stateless person” not subject to federal statutory law or statutory jurisdiction.  
50 4.4. A non-resident of the statutory “United States” and a nonresident of federal territory.

<sup>23</sup> See Great IRS Hoax, Form #11.302, Section 5.2.4: The Two Sources of Federal Civil Jurisdiction: “Domicile” and “Contract”;  
<http://sedm.org/Forms/FormIndex.htm>.



1 The Plaintiff in Cook DID NOT do the above and that is why the U.S. Supreme Court picked this case to rule on: To create  
2 yet more deception about the proper application of the revenue laws that illegally manufactures more “taxpayers” and  
3 unlawfully enlarges their revenues and importance. Chances are that the Cook also filed a “resident” tax form such as the  
4 1040 instead of more properly calling himself a nonresident alien, even though he was not domiciled in the “United States”,  
5 which left room for the Supreme Court to create BAD precedent such as Cook v. Tait. The U.S. Supreme Court, in turn, took  
6 advantage of the situation by deliberately confusing statutory citizens with constitutional citizens to create the false  
7 appearance of civil jurisdiction that did not, in fact, exist in the case of a stateless person domiciled outside the country.  
8 Forms which implement all the above and which are intended to protect you from this type of THEFT, judicial verbicide, and  
9 abuse by the courts and the government are available on our website at:

[Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001](http://sedm.org/Forms/FormIndex.htm)  
<http://sedm.org/Forms/FormIndex.htm>

10 The severe problems with the U.S. Supreme Court’s interpretation in Cook v. Tait are that:

- 11 1. They say that state taxing authority stops at the state’s borders because it collides with adjacent states, and yet they  
12 don’t apply the same extraterritorial limitation upon United States taxing jurisdiction, even though it:
  - 13 1.1. Similarly collides with and interferes neighboring countries.
  - 14 1.2. Violates the sovereignty of adjacent nations under the law of nations.
  - 15 1.3. Is completely hypocritical.
- 16 2. Americans domiciled abroad ought to be able to decide when or if they want to be protected by the United States  
17 government while abroad and that method ought to be DIRECT and explicit, by expressly asking in writing to be  
18 protected and receiving a BILL for the cost of the protection. Instead, based on the outcome in Cook, the Supreme  
19 Court made the request for protection INDIRECT by associating it with the voluntary choice of calling oneself a  
20 statutory “U.S. citizen” under federal law. This caused the commission of a crime under current law and additional  
21 confusion because:
  - 22 2.1. 18 U.S.C. §911 makes it is a crime to claim to be a statutory “U.S. citizen” under 8 U.S.C. §1401.
  - 23 2.2. Under current law, you cannot be a statutory “citizen” without a domicile in a place and you can only have a  
24 domicile in one place at a time. Cook had a domicile in Mexico and therefore was a “resident” or “citizen” of  
25 Mexico, in which case he COULD NOT be a statutory “citizen of the “United States” at the same time.
- 26 3. If an American domiciled abroad doesn’t want to be protected and says so in writing, they shouldn’t be forced to be  
27 protected or to pay for said protection through “taxation”.
- 28 4. The U.S. government cannot and should not have the right to FORCE you to both be protected and to pay for such  
29 protection, because that is THEFT and SLAVERY, and especially if you regard their protection as an injury or a  
30 “protection racket”.
- 31 5. YOU and not THEY should have the right to define whether what your government provides constitutes  
32 “PROTECTION”. You can’t be sovereign if they can define their mere existence as “protection”, force you to pay for  
33 that protection, and charge whatever they want for said protection. After all, they could injure you and as long as they  
34 are the only ones who can define words in a dispute, then they can call it a “benefit” and even charge you for it!
- 35 6. If the government is going to enforce their right to force you to accept their “protection benefits” and pay for them,  
36 then by doing so they are:
  - 37 6.1. “Purposefully availing themselves” of commerce within your life and your private jurisdiction.
  - 38 6.2. Conferring upon you the same EQUAL right to tax THEM and regulate THEM that they claim they have the right  
39 to do to you under the concept of equal rights and equal protection.
  - 40 6.3. Conferring upon you the right to decide how much YOU get to charge THEM for invading your life, stealing  
41 your resources, time, and property, and enslaving you.

42 The above are an unavoidable consequence of the requirements of the Foreign Sovereign Immunities Act (F.S.I.A.), 28  
43 U.S.C. Chapter 97. That act applies equally to ALL governments, not just to foreign governments, under the concept  
44 of equal protection. YOU are your own “government” for your own “person”, family, and property. According to the  
45 U.S. Supreme Court, ALL the power of the U.S. government is delegated to them from YOU and “We the People”.  
46 Therefore, whatever rights they claim you must ALSO have, including the right to enforce YOUR franchises against  
47 them without THEIR consent. Hence, the same rules they apply to you HAVE to apply to them or they are nothing but  
48 terrorists and extortionists. The U.S. Supreme Court affirmed that when they tax nonresidents without their consent, it  
49 is more akin to crime and extortion than a lawful government function.

50 *“The power of taxation, indispensable to the existence of every civilized government, is exercised upon the*  
51 *assumption of an equivalent rendered to the taxpayer in the protection of his person and property, in adding*  
52 *to the value of such property, or in the creation and maintenance of public conveniences in which he shares --*



1 *such, for instance, as roads, bridges, sidewalks, pavements, and schools for the education of his children. If the*  
2 *taxing power be in no position to render these services, or otherwise to benefit the person or property taxed,*  
3 *and such property be wholly within the taxing power of another state, to which it may be said to owe an*  
4 *allegiance, and to which it looks for protection, the taxation of such property within the domicile of the owner*  
5 *partakes rather of the nature of an extortion than a tax, and has been repeatedly held by this Court to be beyond*  
6 *the power of the legislature, and a taking of property without due process of law. *Railroad Company v. Jackson,**  
7 *7 Wall. 262; *State Tax on Foreign-Held Bonds,* 15 Wall. 300; *Tappan v. Merchants' National Bank,* 19 Wall. 490,*  
8 *499; *Delaware &c. R. Co. v. Pennsylvania,* 198 U.S. 341, 358. In *Chicago &c. R. Co. v. Chicago,* 166 U.S. 226,*  
9 *it was held, after full consideration, that the taking of private property [199 U.S. 203] without compensation was*  
10 *a denial of due process within the Fourteenth Amendment. See also *Davidson v. New Orleans,* 96 U.S. 97, 102;*  
11 **Missouri Pacific Railway v. Nebraska,* 164 U.S. 403, 417; *Mt. Hope Cemetery v. Boston,* 158 Mass. 509, 519."*  
12 *[Union Refrigerator Transit Company v. Kentucky, 199 U.S. 194 (1905)]*

13 Of course, the U.S. Supreme Court in *Cook v. Tait* DID NOT address any of the problems created above by their hypocritical  
14 double standard and self-serving word games, and if they had reconciled the problems described, they would have had to  
15 expose the FALSE presumptions they were making and the deliberate conflict of law those presumptions created, and thereby  
16 reconcile them.

17 As you will eventually learn, most cases in federal court essentially boil down to a criminal conspiracy by the judge and the  
18 government prosecutor to "hide their presumptions" and "hide the consent of the governed" in order to advantage the  
19 government and conceal or protect their criminal conspiracy to steal from you and enslave you. This game is done by quoting  
20 words out of context, confusing the statutory and constitutional contexts, and abusing "words of art" to deceive and presume  
21 in a way that benefits them. They know that:

- 22 1. They can't govern you civilly without your consent as the Declaration of Independence requires
- 23 2. The statutory "person", "individual", "citizen", "resident", and "inhabitant" they civilly govern is created by your  
24 consent
- 25 3. When you call them on it and say you aren't a "person", "citizen", "individual", or "resident" under the civil law  
26 because you never consented to be governed, and instead are a nonresident, then instead of proving your consent to be  
27 governed as the Declaration of Independence requires, the criminals on the bench call you frivolous to cover up their  
28 FRAUD and THEFT of your property.

29 Likewise, corrupt governments frequently try to hide the prejudicial and injurious presumptions they are making because  
30 having to justify and defend them would expose the conflicts and deception in their reasoning. They know that all  
31 presumptions that prejudice rights protected by the Constitution are a violation of due process of law and render a void  
32 judgment so they try to hide them. For instance, in the *Cook* case, the presumption the Supreme Court made was that the  
33 term "citizen of the United States" made by the Plaintiff meant a STATUTORY citizen pursuant to 8 U.S.C. §1401, and NOT  
34 a CONSTITUTIONAL citizen. However, the only thing the Plaintiff reasonably could have been was a CONSTITUTIONAL  
35 and NOT STATUTORY citizen by virtue of being domiciled abroad. It is a fact that you can only have a domicile in one  
36 place at a time, that your statutory status as a "citizen" comes from that choice of domicile, and that you can therefore only  
37 be a statutory "citizen" on ONE place at a time. The Plaintiff in *Cook* was a citizen or resident of Mexico and NOT of the  
38 statutory "United States". Hence, he was not a "taxpayer" because not the statutory "citizen of the United States" that they  
39 allowed him to claim that he was. Allowing him to claim that status was FRAUD, but because it padded their pockets they  
40 tolerated it and went along with it, and used it to deceive even more people with a vague ruling describing their ruse.

41 If the Supreme Court had exposed all of their presumptions in the *Cook* case and were honest, they would have held that:

- 42 1. *Cook* was NOT a statutory "citizen of the United States" under the Internal Revenue Code.
- 43 2. *Cook* could not truthfully claim to be a statutory "citizen of the United States" if he was domiciled in Mexico as he  
44 claimed and as they accepted. He didn't have a domicile on federal territory called the "United States" therefore his  
45 claim that he was such a statutory "citizen" was FRAUD that they could not condone, even if it profited them.
- 46 3. *Cook* was a nonresident and a "stateless person" immune from federal jurisdiction.
- 47 4. *Cook* did not lawfully occupy a public office in the federal government as that term is legally defined.
- 48 5. Since all public offices must be executed in the District of Columbia and not elsewhere, and since *Cook* wasn't in the  
49 District of Columbia, then the I.R.C. could not be used to CREATE that public office and the "taxpayer" status that  
50 attaches to it in Mexico where he was.

51 So the U.S. Supreme Court:

1. Made their ruling ambiguous and short.
2. Refused to address all the implications described above.
3. Left everyone speculating and afraid about what it meant, and how someone could owe a tax without a domicile in the United States (federal territory), even though in every other case domicile is the only reason that people owe an income tax.
4. Used the fear and speculation and presumption that uncertainty creates and compels to force people to believe things that are simply not supportable by evidence nor true about tax liability, such as that EVERYONE IN THE WORLD, regardless of where they physically are or where they are domiciled, owe a tax to the place of their birth, if that place of birth is the United States of America.

What a SCAM these shysters pulled with this ruling. And why did they do it? Because the Federal Reserve printing presses were running full speed, and yet paper money was still redeemable in gold, so they had to have a way to sop up all the excess currency they were printing.

The bottom line is that any entity that can FORCE you to accept protection you don't want, call it a "benefit" even though you call it an injury and a crime, and force you to pay for it is a protection racket and a mafia, not a government. And such crooks will always resort to smoke and mirrors like the above to steal from you to subsidize their protection racket.

By the ruling in Cook v. Tait, the U.S. Supreme Court created a new franchise "status" called a statutory "U.S. citizen" that:

1. Exists apart from your circumstances or your domicile. Hence, they superseded the common law, which requires that statutory citizenship MUST be tied to domicile.
2. Attached a government "benefit" to the status. That "benefit" is the "consideration" needed to enforce the franchise contract, which is codified in the private law franchise contract codified in Internal Revenue Code, Subtitles A and C.
3. Implies consent to a civil franchise agreement if the status is invoked.
4. Causes a waiver of sovereign immunity in federal court.
5. Transcends the territorial limits of federal law and allows them to legislate for people ANYWHERE who claim that status.

## **11 General Symptoms that you are living under a de facto government**

*"To oppose corruption in government is the highest obligation of patriotism."  
[G. Edward Griffin]*

### **11.1 You have equitable rather than legal title to your property**

Black's Law Dictionary defines property as follows:

*Property. That which is peculiar or proper to any person; that which belongs exclusively to one. In the strict legal sense, an aggregate of rights which are guaranteed and protected by the government. Fulton Light, Heat & Power Co. v. State, 65 Misc.Rep. 263, 121 N.Y.S. 536. The term is said to extend to every species of valuable right and interest. More specifically, ownership; the unrestricted and exclusive right to a thing; the right to dispose of a thing in every legal way, to possess it, to use it, and to exclude every one else from interfering with it. That dominion or indefinite right of use or disposition which one may lawfully exercise over particular things or subjects. The exclusive right of possessing, enjoying, and disposing of a thing. The highest right a man can have to anything; being used to refer to that right which one has to lands or tenements, goods or chattels, which no way depends on another man's courtesy.*

*The word is also commonly used to denote everything which is the subject of ownership, corporeal or incorporeal, tangible or intangible, visible or invisible, real or personal, everything that has an exchangeable value or which goes to make up wealth or estate. It extends to every species of valuable right and interest, and includes real and personal property, easements, franchises, and incorporeal hereditaments, and includes every invasion of one's property rights by actionable wrong. Labberton v. General Cas. Co. of America, 53 Wash.2d. 180, 332 P.2d. 250, 252, 254.*

*Property embraces everything which is or may be the subject of ownership, whether a legal ownership, or whether beneficial, or a private ownership. Davis v. Davis. TexCiv-App., 495 S.W.2d. 607. 611. Term includes not only ownership and possession but also the right of use and enjoyment for lawful purposes. Hoffmann v. Kinealy, Mo., 389 S.W.2d. 745, 752.*

1 *Property, within constitutional protection, denotes group of rights inhering in citizen's relation to physical thing,*  
2 *as right to possess, use and dispose of it. Cereghino v. State By and Through State Highway Commission, 230*  
3 *Or. 439, 370 P.2d. 694, 697.*  
4 *[Black's Law Dictionary, Fifth Edition, p. 1095]*

5 REAL "ownership" and REAL "rights" over property as legally defined therefore consists of:

- 6 1. That which belongs exclusively to one.
- 7 2. Term "property" extends to every species of valuable right and interest
- 8 3. Property includes everything which is or could be the subject of ownership
- 9 4. Even RIGHTS protected by the Constitution are property
- 10 5. Includes:
  - 11 5.1. RIGHT to control use of it by others
  - 12 5.2. RIGHT to exclude everyone else from benefitting from its use in any way
  - 13 5.3. RIGHT to penalize others for unauthorized use
- 14 6. Use and control over your property in no way depends on another's discretion or courtesy
- 15 7. You can give your property rights away WITHOUT EVEN REALIZING IT. Here's how you do it....
  - 16 7.1. Contracting them away in writing to a PRIVATE (not government) third party in exchange for a PRIVILEGE
  - 17 7.2. Implied consent through inaction or acquiescence
  - 18 7.3. Accepting a government "benefit"
  - 19 7.4. Being exploited by lawyers because of legal ignorance
- 20 8. Real possession and ownership of your property, your rights, your life, your land, buildings, objects, and so forth,  
21 depend on NO ONE'S courtesy or patronage or whim (unless you turn your rights in for privileges, which this course  
22 will help you avoid)

23 QUESTION: Do you own:

- 24 1. Your real property?
- 25 2. Your own labor? ( are you a SLAVE?)
- 26 3. Your land?

27 ANSWER: Not if someone can charge you a fee or a tax on your property you don't! A "property tax" means the government  
28 is the REAL owner and you pay 'rent' to live on THEIR property. If you don't pay the tax, the REAL government owners  
29 CLAIM the right to take the property from you because, as stated earlier, the word property implies the right to exclude non-  
30 owners (you, for example) from the use or enjoyment of the property

31 In fact, most of what you think you "own" you only have an equitable interest in, and the government is the REAL owner,  
32 and a trust indenture called the public trust connects the two of you. How? Because if you connected it with government  
33 property such as a government license number called a Social Security Number:

- 34 1. You donated it to a public use, public purpose, and public office in the U.S. government in order to procure the  
35 "benefits" of the socialism franchise.
- 36 2. The real owner is the government, and the property is held in trust. That trust is the U.S. government and the trust  
37 indenture is the United States constitution. That trust is called a "public trust".
- 38 3. You are a trustee over the property who claims an equitable interest in the formerly private property, and that interest is  
39 the "compensation" you receive as trustee.
- 40 4. The position of trustee is called a "public office". That "public office" and the "res" or "corpus" of the trust are  
41 domiciled in the District of Columbia per the franchise agreement and Federal Rule of Civil Procedure 17(b). The  
42 franchise agreement dictates choice of law (see 26 U.S.C. §7408(d) and 26 U.S.C. §7701(a)(39) ) and places the trust  
43 and the officer who is surety for the trust in the District of Columbia, outside the protections of the Constitution.
- 44 5. The public office and the trust are also a statutory and not constitutional "citizen of the United States" per 8 U.S.C.  
45 §1401, because the owner of the office and the franchise trust is a corporation called the "United States" and all  
46 corporations are statutory "citizens and residents" within the jurisdiction where they were created.

47 *"A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was*  
48 *created, and of that state or country only."*  
49 *[19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003)]*

1 Don't believe us? Read the following and PLEASE prove us wrong:

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

2 In fact, you will learn in the next section that every franchise offered by the government, which is a “public trust” is ALSO  
3 implemented as a trust.

## 4 **11.2 Fiat currency not backed by substance**

5 *“All the perplexities, confusion and distress in America rise, not from defects in their Constitution or*  
6 *Confederation, not from want of honor or virtue, so much as from downright ignorance of the nature of coin,*  
7 *credit, and circulation.”*  
8 *[John Adams in a letter to Thomas Jefferson, 1787]*

9 Upon the founding of this country, all money was denominated in gold and silver. Our constitution itself recognized only  
10 gold and silver as lawful money:

11 *United States Constitution*  
12 *Article 1, Section 10, Clause 1*

13 ***No State shall** enter into any Treaty, Alliance, or Confederation; grant Letters of Marque and Reprisal; coin*  
14 ***Money; emit Bills of Credit; make any Thing but gold and silver Coin as Tender in Payment of Debts; pass any***  
15 ***Bill of Attainder, ex post facto Law, Law impairing the Obligation of Contracts, or grant any Title of Nobility.***

16 The power of Congress to coin money is found in Article 1, Section 8, Clause 5 of the U.S. Constitution:

17 *U.S. Constitution*  
18 *Article 1, Section 8, Clause 5*

19 *The Congress shall have Power To . . .*

20 *To coin Money, regulate the Value thereof, and of foreign Coin, and fix the Standard of Weights and Measures*

21 The first definition of money appeared in the United States of America Money Act, 1 Stat. 246, April 2, 1792.

22 The gold standard was suspended as a national emergency in 1933 by the Emergency Bank Relief Act, 48 Stat. 1. That state  
23 of national emergency continues to this day and renders everything the government does in relation to commerce as “de  
24 facto”.

25 In a monetary system not backed by substance, the value of currency is regulated by two factors:

- 26 1. The supply of currency in circulation.  
27 2. The endless borrowing of corrupted governments and the inevitable inflationary effect of both the borrowing and the  
28 desire to inflate away the debt itself.

29 No system of national currency can be stable without a method to retire excess currency from circulation. That purpose, in  
30 fact, is the main purpose behind the creation of the income tax and the Internal Revenue Service itself. Before the Federal  
31 Reserve could be created, a national income tax had to be ratified by the fraudulent ratification of the Sixteenth Amendment  
32 in February 1913. The history of this fraudulent ratification is covered in the following two volume series of books:

*The Law that Never Was*, William Benson  
<http://www.thelawthatneverwas.com/>

33 Once the de facto politicians had gotten that amendment ratified by fraud in February of 1913, then and only then could they  
34 enact the Federal Reserve Act and use the Federal Reserve as the equivalent of a counterfeiting franchise for fiat currency.  
35 In December of 1913, that same year of the fraudulent ratification of the Sixteenth Amendment, during Christmas recess and  
36 with only SIX votes, Congress enacted the Federal Reserve Act that allowed them to counterfeit unlimited supplies of fiat  
37 currency unlawfully. The income tax had to be in place before the Federal Reserve could be created because a method had

1 to be provided to retire excess fiat currency from circulation in order that the value of currency could be stable while the  
2 specie (gold and silver) was debased.

3 Ever since the enactment of the Federal Reserve Act in December, 1913, Americans have been plagued with becoming  
4 involuntary surety to regulate the supply of currency by being compelled, ILLEGALLY, to pay a national income tax based  
5 upon franchises that it is UNCONSTITUTIONAL to offer or enforce within a constitutional state of the Union. The Internal  
6 Revenue Code itself is not unconstitutional, but the way it is MISREPRESENTED and ILLEGALLY ENFORCED in  
7 violation of itself is unconstitutional and criminal. For an exhaustive treatment of the ENFORCEMENT hoax that illegally  
8 expands tax revenues, see:

[Great IRS Hoax, Form #11.302  
http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

### 9 **11.3 A perpetual state of emergency is instituted in any aspect of the way government functions**

10 As we explained earlier in section 4, de facto government expand their power by creating contrived states of national  
11 emergency. Most of the corruption of the government has been introduced during a times of national emergency. Types of  
12 national emergencies include financial depressions and wars. Examples of this phenomenon:

- 13 1. The first income tax was instituted in 1862 to fund the Civil War. See Revenue Act of 1862, 12 Stat. 432. It was later  
14 repealed in 1872, but then reemerged after the passage of the Sixteenth Amendment in 1913, which again was a period  
15 of World War.
- 16 2. The suspension of redeemability of Federal Reserve Notes in gold and silver was introduced during a time of financial  
17 emergency following the Great Depression of 1929.
  - 18 2.1. Redeemability was suspended as part of the Emergency Bank Relief Act of 1933, 48 Stat. 1. That state of  
19 national emergency continues to this day.
  - 20 2.2. This violation of our Constitution is being perpetuated in the name of an ongoing national emergency under the  
21 authority of 12 U.S.C. §95b.
  - 22 2.3. 12 U.S.C. §95b is legislation that unconstitutionally delegates to the President of the United States the authority to  
23 decree law, and thus it violates the separation of powers doctrine.

24 Not even a national emergency justifies suspension of any portion of the United States Constitution:

25 *"No emergency justifies the violation of any of the provisions of the United States Constitution."<sup>24</sup> An*  
26 *emergency, however, while it cannot create power, increase granted power, or remove or diminish the restrictions*  
27 *imposed upon the power granted or reserved, may allow the exercise of power already in existence, but not*  
28 *exercised except during an emergency.<sup>25</sup>*

29 *The circumstances in which the executive branch may exercise extraordinary powers under the Constitution are*  
30 *very narrow.<sup>26</sup> The danger must be immediate and impending, or the necessity urgent for the public service, such*  
31 *as will not admit of delay, and where the action of the civil authority would be too late in providing the means*  
32 *which the occasion calls for.<sup>27</sup> For example, there is no basis in the Constitution for the seizure of steel mills*  
33 *during a wartime labor dispute, despite the President's claim that the war effort would be crippled if the mills*  
34 *were shut down.<sup>28</sup>*

35 *[16 American Jurisprudence 2d, Constitutional Law, §52 (1999)]*

<sup>24</sup> As to the effect of emergencies on the operation of state constitutions, see § 59.

<sup>25</sup> Veix v. Sixth Ward Building & Loan Ass'n of Newark, 310 U.S. 32, 60 S.Ct. 792, 84 L.Ed. 1061 (1940); Home Bldg. & Loan Ass'n v. Blaisdell, 290 U.S. 398, 54 S.Ct. 231, 78 L.Ed. 413, 88 A.L.R. 1481 (1934).

The Constitution was adopted in a period of grave emergency and its grants of power to the Federal Government and its limitations of the power of the states were determined in the light of emergency, and are not altered by emergency. First Trust Co. of Lincoln v. Smith, 134 Neb. 84, 277 N.W. 762 (1938).

<sup>26</sup> Halperin v. Kissinger, 606 F.2d. 1192 (D.C. Cir. 1979), cert. granted, 446 U.S. 951, 100 S.Ct. 2915, 64 L.Ed.2d. 807 (1980) and aff'd in part, cert. dismissed in part, 452 U.S. 713, 101 S.Ct. 3132, 69 L.Ed.2d. 367 (1981), reh'g denied, 453 U.S. 928, 102 S.Ct. 892, 69 L.Ed.2d. 1024 (1981) and on remand to, 542 F. Supp. 829 (D.D.C. 1982) and on remand to, 578 F. Supp. 231 (D.D.C. 1984), aff'd in part, remanded in part, 807 F.2d. 180 (D.C. Cir. 1986), on remand to, 723 F. Supp. 1535 (D.D.C. 1989), related reference, 1991 WL 120167 (D.D.C. 1991), remanded, 1992 WL 394503 (D.C. Cir. 1992).

<sup>27</sup> Mitchell v. Harmony, 54 U.S. 115, 13 How. 115, 14 L.Ed. 75 (1851).

<sup>28</sup> Youngstown Sheet & Tube Co. v. Sawyer, 343 U.S. 579, 72 S.Ct. 863, 96 L.Ed. 1153, 47 Ohio.Op. 430, 47 Ohio.Op. 460, 62 Ohio.L.Abs. 417, 62 Ohio.L.Abs. 473, 26 A.L.R.2d. 1378 (1952).



1 The outcome of ending redeemability of currency in gold and silver is to “debase the currency”, which is an act punishable  
2 by DEATH under the original United States of America Money Act, 1 Stat. 246-251, Section 19. That act is still in force and  
3 has NEVER been repealed.

4 *United States of America Money Act, 1 Stat. 246-251*

5 *Section 19. And be it further enacted, That if any of the gold or silver coins which shall be struck or coined at the*  
6 *said mint shall be debased or made worse as to the proportion of the fine gold or fine silver therein contained, or*  
7 *shall be of less weight or value than the same out to be pursuant to the directions of this act, through the default*  
8 *or with the connivance of any of the officers or persons who shall be employed at the said mint, for the purpose*  
9 *of profit or gain, or otherwise with a fraudulent intent, and if any of the said officers or persons shall embezzle*  
10 *any of the metals which shall at any time be committed to their charge for the purpose of being coined, or any of*  
11 *the coins which shall be struck or coined at the said mint, every such officer or person who shall commit any or*  
12 *either of the said offenses, shall be deemed guilty of felony, and shall suffer death.*

13 Hence, socialist President Franklin Delano Roosevelt should have been tried for treason and sentenced to DEATH for starting  
14 the government on the road to what amounts to transforming our money system into the equivalent of a counterfeiting  
15 franchise that makes the government completely unaccountable to the people and legalizes THEFT. If you would like to  
16 learn more about this SCAM and ORGANIZED CRIME on the part of the de facto government, see:

*The Money Scam*, Form #05.041  
<http://sedm.org/Forms/FormIndex.htm>

#### 17 **11.4 Government employees able to deceive with anonymity and impunity**

18 The Internal Revenue Manual (I.R.M.) published online by the Internal Revenue Service, admits that you CANNOT TRUST  
19 anything they write or publish and therefore, that they are NOT RESPONSIBLE for anything they say to the public. .

20 *"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their*  
21 *advisors... While a good source of general information, publications should not be cited to sustain a position."*  
22 *[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]*

23 At the same time, the IRS hypocritically:

- 24 1. Goes after anyone who puts anything untrue on their tax forms by prosecuting them for perjury.
- 25 2. Penalizes people for relying on the advice or recommendations of ITS OWN EMPLOYEES!

26 Why on earth would anyone want to sign any government form under penalty of perjury that even the government refuses to  
27 accept accountability for the accuracy of? This is not only hypocrisy, but it is a violation of the requirement for equal  
28 protection and equal treatment that is the cornerstone of the United States Constitution.

29 The IRS itself further protects their racketeering and fraud ring by conveniently “omitting” the most important key facts and  
30 information from their publications that would expose the *proper and lawful* application of the “tax” and the proper audience.  
31 See the following, which is over 2,000 pages of information that are conveniently “omitted” from the IRS website about the  
32 proper application of the franchise and its nature as a “franchise”:

*Great IRS Hoax*, Form #11.302  
<http://sedm.org/Forms/FormIndex.htm>

33 Even worse, the Internal Revenue Service openly conceals the real identities of its own employees from access by the public  
34 in order to encourage them to lie to the public with impunity. They do this by giving themselves “pseudonyms” so that they  
35 can disguise their identity and be indemnified from liability for their own fraud and criminal acts. The IRS Restructuring and  
36 Reform Act, Pub.Law 105-206, Title III, Section 3706, 112 Stat. 778 and Internal Revenue Manual (I.R.M.), Section 1.2.4  
37 both authorize these and regulate the use of these “pseudonyms”. How come we are NOT EQUALLY protected in using  
38 pseudonyms on all tax forms to protect OUR identity and OUR liability for what we say?

39 Even the federal courts are in on this form of racketeering, fraud, and extortion, because they have established legal case  
40 precedents warning the public that you can’t trust anything that anyone in the government tells you, and especially those who  
41 administer the income tax franchise. See:

---

#### ***De Facto Government Scam***

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>  
Form 05.043, Rev. 3-11-2016

127 of 378

EXHIBIT: \_\_\_\_\_

1. *Reasonable Belief About Income Tax Liability*, Form #05.007  
<http://www.thelawthatneverwas.com/>
2. *Federal Courts and the IRS' Own IRM Say the IRS is NOT RESPONSIBLE for Its Actions or Its Words or For Following Its Own Written Procedures!*, Family Guardian Fellowship  
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

Hence, you can count on the fact that the IRS and the courts will continue to LIE to and deceive the public about the proper very limited application of the Internal Revenue Code and what the law actually requires the average American to do, and the reason they will do it is because there is NO DOWNSIDE and no punishment for doing so, and because they enforce UNEQUAL standards against themselves than they do against the public. Hence, they have implemented the equivalent of an unconstitutional "Title of Nobility" and privilege for themselves that causes the enslavement of every American in what we call "the new white slavery".

### **11.5 Your Identity is Routinely and Illegally Kidnapped and connected to domicile in a legislatively foreign jurisdiction: federal territory**<sup>29</sup>

We covered the rules for how the government became corrupted earlier in section 6.2, in which we showed that a combination of franchises and imposing territorial law within the states is the main method of conquest. Civil franchises offered by the government, like all law, is territorial in nature and does not reach outside the territory of the sovereign. Therefore, to reach state citizens with territorial franchise law, corrupted government must do so through identity theft by abusing legalese and the rules of statutory construction. These abuses are exhaustively described in the following:

6. *Legal Deception, Propaganda, and Fraud*, Form #05.014-how the rules of statutory construction and interpretation are abused to legally kidnap people  
<http://sedm.org/Forms/FormIndex.htm>
7. *Government Identity Theft*, Form #05.046-detailed memorandum of law on all the various techniques of government identity theft.  
<http://sedm.org/Forms/FormIndex.htm>
8. *Foundations of Freedom*, Form #12.021, Video 4: Willful Government Deception and Propaganda  
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>  
SLIDES: <http://sedm.org/LibertyU/FoundOfFreedom-Slides.pdf>  
VIDEO: [http://www.youtube.com/watch?v=DvnTL\\_Z5asc](http://www.youtube.com/watch?v=DvnTL_Z5asc)

The most central subject to study to prevent identity theft is to understand franchises and the law of domicile. Government doesn't want you to know any of the following facts about domicile:

1. That all civil jurisdiction originates from your choice of domicile.
2. That all income taxation is a civil liability that originates from your choice of domicile.
3. That domicile requires your consent and is the equivalent of your consent to be civilly governed as required by the Declaration of Independence.
4. That because they need your consent to choose a domicile, they can't tax or even govern you civilly without your consent.
5. That domicile is based on the coincidence of physical presence and intent/consent to permanently remain in a place.
6. That unless you choose a domicile within the jurisdiction of the government that has general jurisdiction where you live, they have no authority to institute income taxation upon you.
7. That no one can determine your domicile except you.
8. That if you don't want the protection of government, you can fire them and handle your own protection, by changing your domicile to a different place or group or government or choosing no domicile at all. This then relieves you of an obligation to pay income taxes to support the protection that you no longer want or need.

Therefore, governments have a vested interest in hiding the relationship of "domicile" to franchises and income taxation by removing it or at least obfuscating it in their "codes". A number of irreconcilable conflicts of law are created by COMPELLING EVERYONE to have either a specific domicile or an earthly domicile. For instance:

<sup>29</sup> Adapted from *Why Domicile and Becoming a "Taxpayer" Require Your Consent*, Form #05.002, Section 13; <http://sedm.org/Forms/FormIndex.htm>.

1. If the First Amendment recognizes our universal right to freely associate and also implies a right to DISASSOCIATE, how can we be compelled to associate with a “state” or the people in the locality where we live without violating the First Amendment? It may not be presumed that we moved to a place because we wanted to associate with the people there.
2. Domicile creates a duty of allegiance, according to the cite above. All allegiance MUST be voluntary. How can the state compel allegiance by compelling a person to have or to choose an earthly domicile? What gives them the right to insist that the only legitimate type of domicile is associated with a government? Why can’t it be a church, a religious group, or simply an association of people who want to have their own police force or protection service separated from the state? Since the only product that government delivers is “protection”, why can’t people have the right to fire the government and provide their own protection with the tax money they would have paid the government?
3. When one chooses a domicile, they create a legal or contractual obligation to support a specific government, based on the above. By compelling everyone to choose an earthly domicile whose object is a specific government or state, isn’t the state interfering with our right to contract by compelling us to contract with a specific government for our protection? The Constitution, Article 1, Section 10 says no state shall make any law impairing the obligation of contracts. Implicit in this right to contract is the right NOT to contract. Every right implies the opposite right. Therefore, how can everyone be compelled to have a domicile without violating their right to contract?
4. The U.S. Supreme Court also said that income taxation based on domicile is “quasi-contractual” in nature.

“Even if the judgment is deemed to be colored by the nature of the obligation whose validity it establishes, and we are free to re-examine it, and, if we find it to be based on an obligation penal in character, to refuse to enforce it outside the state where rendered, see *Wisconsin v. Pelican Insurance Co.*, [127 U.S. 265](#), 292, et seq. 8 S.Ct.

*1370*, compare *Fauntleroy v. Lum*, [210 U.S. 230](#), 28 S.Ct. 641, **still the obligation to pay taxes is not penal. It is a statutory liability, quasi contractual in nature, enforceable, if there is no exclusive statutory remedy, in the civil courts by the common-law action of debt or indebitatus assumpsit.** *United States v. Chamberlin*, [219 U.S. 250](#), 31 S.Ct. 155; *Price v. United States*, [269 U.S. 492](#), 46 S.Ct. 180; *Dollar Savings Bank v. United States*, 19 Wall. 227; and see *Stockwell v. United States*, 13 Wall. 531, 542; *Meredith v. United States*, 13 Pet. 486, 493. **This was the rule established in the English courts before the Declaration of Independence.** *Attorney General v. Weeks, Bunbury's Exch. Rep. 223*; *Attorney General v. Jewers and Batty, Bunbury's Exch. Rep. 225*; *Attorney General v. Hatton, Bunbury's Exch. Rep. [296 U.S. 268, 272] 262*; *Attorney General v. —, 2 Ans.Rep. 558*; see *Comyn's Digest (Title 'Dett,' A, 9)*; *1 Chitty on Pleading, 123*; cf. *Attorney General v. Sewell*, 4 M.&W. 77. “  
[*Milwaukee v. White*, [296 U.S. 268](#) (1935)]

The “quasi-contract” they are referring to above is your voluntary choice of “domicile”, no doubt. How can they compel such a contract if the person who is the object of the compulsion refuses to “do business” with the state and also refuses to avail themselves of any of the benefits of membership in said state? Wouldn’t that amount to slavery, involuntary servitude, and violate the Thirteenth Amendment prohibition against involuntary servitude?

Do you see how subtle this domicile thing is? It’s a very sneaky way to draw you into the world system and force you to adopt and comply with earthly laws and a government that are hostile towards and foreign to God’s laws. All of the above deceptions and ruses are designed to keep you enslaved and entrapped to support a government that does nothing for you and which you may even want to abandon or disassociate with.

### 11.5.1 Domicile on government forms

You should view every opportunity to complete a government form or any form that indicates a “domicile”, “residence”, or “permanent address” as:

1. A waiver of sovereign immunity under 28 U.S.C. §1603(b)(3) and 28 U.S.C. §1605(b)(2).
2. A change in status from "foreign" to "domestic" in relation to the government that created the form.
3. An agreement to become a “customer” of government protection called a “citizen”, “resident”, and/or “inhabitant” within a specific jurisdiction.
4. The conveyance of “consent to be governed” as the Declaration of Independence indicates.
5. An attempt to nominate a protector and delegate to them the authority to supervise and even penalize your activities under the authority of the civil law.
6. An agreement to pay for the protection of the specific government you have nominated to protect you.

- 1 7. A voluntary attempt on your part to surrender rights recognized in the Constitution in exchange for privileges and  
2 “benefits” under a franchise agreement and to change your status from a “transient foreigner” to a “person” subject to  
3 federal statutes. The most privileged status you can be in is to be a resident alien participating in federal franchises.  
4 The Declaration of Independence says that rights protected by the Constitution are “unalienable”, meaning that they  
5 CAN’T be sold, transferred, or bargained away in relation to any government by any commercial process, including a  
6 government franchise or application. Therefore, you are recognizing that the grantor of the benefit is not a  
7 government, but a private corporation.  
8 8. An attempt to destroy equal protection mandated by the Constitution and make a specific government your "parens  
9 patriae", or government parent.

10 In short, anyone who asks you to fill out a government form or indicate a “domicile”, “residence”, or “permanent address”  
11 on their own private form is asking you the following question:

12 *“Who’s your daddy and where does he live? We want to notify him that you have selected him as your protector  
13 and agreed to become liable to subsidize his protection racket and his supervision of your otherwise private  
14 affairs. We don’t trust you so we want you to agree to sign this protection contract, nominate a protector, and  
15 agree to become his privileged employee or officer so he will ensure you won’t become a burden, bother, or injury  
16 to us.”*

17 There are several ways that you are often deceived into inadvertently declaring a domicile on federal territory on government  
18 forms.

- 19 1. By declaring that you maintain a domicile or live in the “United States”, which is defined as federal territory and excludes  
20 states of the Union pursuant to [26 U.S.C. §7701](#)(a)(9) and (a)(10) and 4 U.S.C. §110(d). This is done by filling out  
21 anything in the block labeled “permanent address” or “residence” and indicating anything in that block other than the de  
22 jure republic you were born within or the Kingdom of Heaven on Earth.

23 [TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.](#) [Internal Revenue Code]  
24 [Sec. 7701. - Definitions](#)

25 *(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent  
26 thereof—*

27 *(9) United States*

28 *The term "United States" when used in a geographical sense includes only **the States** and the District of  
29 Columbia.*

30 *(10) State*

31 *The term "State" shall be construed to include the District of Columbia, where such construction is necessary to  
32 carry out provisions of this title.*

33 \_\_\_\_\_

34 [TITLE 4 > CHAPTER 4 > § 110](#)  
35 [CHAPTER 4—\*\*THE STATES\*\*](#)  
36 [§ 110. Same; definitions](#)

37 *As used in sections 105–109 of this title—*

38 *(d) The term “State” includes any Territory or possession of the United States.*

39 People born and domiciled within the de jure states of the Union are domiciled in the “United States of America” or in  
40 the name of their state. For instance, under “country” put “California Republic” instead of “United States”.

- 41 2. By filling out a government form and indicating that you are a statutory “U.S. citizen” pursuant to [8 U.S.C. §1401](#) or  
42 “resident” or “permanent resident” pursuant to [26 U.S.C. §7701\(b\)\(4\)\(B\)](#). All such persons have a legal domicile on  
43 federal territory. Collectively, these people are called statutory “U.S. persons” pursuant to [26 U.S.C. §7701\(a\)\(30\)](#).

1 3. By filling out a form that presumes you are a “U.S. person”, such as IRS Form 1040. That form is ONLY for use by  
2 “U.S. persons” pursuant to [26 U.S.C. §7701\(a\)\(30\)](#) who have a legal domicile on federal territory. If you are not  
3 domiciled on federal territory, the only correct form to use is the IRS Form 1040NR.

4 **1040A 11327A Each**  
5 **U.S. Individual Income Tax Return**

6 Annual income **tax return filed by citizens and residents of the United States.** There are separate instructions  
7 available for this item. The catalog number for the instructions is 12088U.

8 W: CAR:MP:FP:F:I Tax Form or Instructions  
9 /IRS Published Products Catalog (2003), p. F-15;  
10 SOURCE: <http://fanguardian.org/TaxFreedom/Forms/IRS/IRSDoc7130.pdf/>

11 4. By requesting or using a Social Security Number on any government form. Social Security Numbers can only lawfully  
12 be issued to persons with a legal domicile on federal territory. 20 C.F.R. §422.104 says the number can only be issued  
13 to statutory “U.S. citizens” pursuant to [8 U.S.C. §1401](#) or statutory “permanent residents”, both of whom have in common  
14 a domicile on federal territory.

15 [26 C.F.R. § 301.6109-1\(g\)](#)

16 (g) *Special rules for taxpayer identifying numbers issued to foreign persons—*

17 (1) *General rule—*

18 (i) *Social security number. **A social security number is generally identified in the records and database of the***  
19 ***Internal Revenue Service as a number belonging to a U.S. citizen or resident alien individual.*** A person may  
20 establish a different status for the number by providing proof of foreign status with the Internal Revenue Service  
21 under such procedures as the Internal Revenue Service shall prescribe, including the use of a form as the Internal  
22 Revenue Service may specify. Upon accepting an individual as a nonresident alien individual, the Internal  
23 Revenue Service will assign this status to the individual's social security number.

24  
25  
26 TITLE 20--EMPLOYEES' BENEFITS  
27 CHAPTER III--SOCIAL SECURITY ADMINISTRATION  
28 PART 422 \_ORGANIZATION AND PROCEDURES--Table of Contents  
29 Subpart B\_General Procedures  
30 Sec. 422.104 Who can be assigned a social security number.

31 (a) **Persons eligible for SSN assignment.**

32 We can assign you a social security number if you meet the evidence requirements in Sec. 422.107 and you are:

33 (1) **A United States citizen;** or

34 (2) **An alien lawfully admitted to the United States for permanent residence** or under other authority of law  
35 permitting you to work in the United States (Sec. 422.105 describes how we determine if a nonimmigrant alien is  
36 permitted to work in the United States); or  
37

38 5. By requesting or using a Taxpayer Identification Number on any government form, you create a presumption that you  
39 are engaged in the “trade or business” franchise and are a “resident” of federal territory. The only people who need them  
40 are “taxpayers” who are engaged in a “trade or business”/“public office” in the District of Columbia and therefore  
41 partaking of federal franchises. All such persons have an effective domicile in the District of Columbia because they are  
42 representing a federal corporation, the “United States” pursuant to 28 U.S.C. §3002(15)(A) and are officers of that  
43 corporation. 26 U.S.C. §7701(a)(39), 26 U.S.C. §7408(d), and Federal Rule of Civil Procedure 17(b) all place their  
44 effective domicile in the District of Columbia and not within the place they physically occupy by virtue of the fact that  
45 they are acting in a representative capacity as a “public officer”.

46 [26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons.](#)

47 *A domestic corporation is one organized or created in the United States, including only the States (and during*  
48 *the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the*  
49 *law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A*  
50 *domestic corporation is a resident corporation even though it does no business and owns no property in the*  
51 *United States. **A foreign corporation engaged in trade or business within the United States is referred to in the***  
52 ***regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade***  
53 ***or business within the United States, as a nonresident foreign corporation.*** A partnership engaged in trade or  
54 *business within the United States is referred to in the regulations in this chapter as a resident partnership, and a*



1 *partnership not engaged in trade or business within the United States, as a nonresident partnership. **Whether a***  
2 ***partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its***  
3 ***members or by the place in which it was created or organized.***  
4 *[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]*  
5 *[SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Resident-26cfr301.7701-5.pdf>]*

6 We will now spend the rest of the section talking about how to avoid the problem described in item 1 above. There are many  
7 occasions on government forms, and especially tax forms, where we will be asked if we are “residents” and what our  
8 “residence” is and we must be very careful what we put on these forms. If a “residence” must be established on a government  
9 form for any reason, the safest way to handle this situation as a Christian is as follows:

- 10 1. Line out the word “residence” and replace it with “domicile”.
- 11 2. In the block declaring “residence” or “permanent address”, put one of the following:
  - 12 2.1. “Kingdom of Heaven on Earth (not within any man made government)”.
  - 13 2.2. A geographical place that has no owner and no government, such as the middle of the ocean.
- 14 3. At the end of the address line put in parenthesis: “Not a domicile or residence.”
- 15 4. If they ask you if you are a “resident”, simply say “NO”.
- 16 5. Put a note at the bottom saying:

17 *“See and rebut the following web address for details, if you disagree:*  
18 *<http://famguardian.org/TaxFreedom/Forms/Emancipation/ChangeOfAddressAttachment.htm> “*

19 Any location of “residence” other than “Kingdom of Heaven on Earth” or a place not within the jurisdiction of any man-  
20 made government, however, will prejudice your rights, violate the Bible, and result in idolatry towards man/government. In  
21 fact, we believe the word “residence” and “resident” were invented by the legal profession as a way to separate intent from  
22 the word “domicile” so that people would no longer have a choice of their legal home. Christians should be very wary of  
23 this devious legal trap and avoid it as indicated above.

24 *“And have no fellowship with the unfruitful works of darkness, but rather expose [rebuke] them.”*  
25 *[Eph. 5:11, Bible]*

26 There are also BIG advantages to declaring our domicile as being outside of federal jurisdiction in either the Kingdom of  
27 Heaven on Earth or a state of the Union, which is “foreign” with respect to the federal government. For instance, one's  
28 domicile determines the rules of decision of every court in which a person is sued. Below is an excerpt from the Federal Rule  
29 of Civil Procedure 17(b) which proves this:

30 *IV. PARTIES > Rule 17.*  
31 *Rule 17. Parties Plaintiff and Defendant; Capacity*

32 *(b) Capacity to Sue or be Sued.*

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

- 34 ***(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;***
- 35 ***(2) for a corporation, by the law under which it was organized; and***
- 36 ***(3) for all other parties, by the law of the state where the court is located, except that:***
  - 37 ***(A) a partnership or other unincorporated association with no such capacity under that state's law may sue***
  - 38 ***or be sued in its common name to enforce a substantive right existing under the United States Constitution***
  - 39 ***or laws; and***
  - 40 ***(B) 28 U.S.C. §§754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue***
  - 41 ***or be sued in a United States court.***

42 *[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]*

43 The above may not seem like a big deal, until you consider that if a person declares “heaven” as their domicile, then the court  
44 has to use God's laws in the Holy Bible as the only rules of decision! They cannot quote ANY federal statute or even court  
45 ruling as authority for what they are doing. The only thing they can apply is God's law and the rulings of ecclesiastical courts  
46 on the subject. We would LOVE to see this in a tax trial. The government would get CREAMED! This tactic is what we  
47 affectionately call “courtroom evangelism”.

1 Below is an example of how to fill out a Change of Address for the state of California to remove any presumptions about  
 2 "residence". If you don't do this, the state will essentially legally "presume" that you are an "alien", a "resident", and a  
 3 "taxpayer", and this will grossly prejudice your Constitutional rights:

4 <http://famguardian.org/TaxFreedom/Forms/Emancipation/ChangeOfAddressAttachment.htm>

5 A number of legal factors are used in determining one's domicile. The following facts and circumstances, although not  
 6 necessarily conclusive, have probative value to support a claim of domicile within a particular state:

- 7 1. Continuous presence in the state.
- 8 2. Payment of ad valorem (property) taxes.
- 9 3. Payment of personal income taxes.
- 10 4. Reliance upon state sources for financial support.
- 11 5. Domicile in the state of family, or other relatives, or persons legally responsible for the person.
- 12 6. Former domicile in the state and maintenance of significant connections therein while absent.
- 13 7. Ownership of a home or real property.
- 14 8. Admission to a licensed practicing profession in the state.
- 15 9. Long term military commitments in the state.
- 16 10. Commitments to further education in the state indicating an intent to stay here permanently.
- 17 11. Acceptance of an offer of permanent employment in the state.
- 18 12. Location of spouse's employment, if any.
- 19 13. Address of student listed on selective service (draft or reserves) registration.

20 Other factors indicating an intent to make a state one's domicile may be considered. Normally, the following circumstances  
 21 do not constitute evidence of domicile sufficient to effect classification as a domiciliary:

- 22 1. Voting or registration for voting.
- 23 2. The lease of living quarters.
- 24 3. A statement of intention to acquire a domicile in state.
- 25 4. Automobile registration; address on driver's license; payment of automobile taxes.
- 26 5. Location of bank or saving accounts.

27 To conclude this section, you may wish to look at a few of the government's forms that effectively ask you what your  
 28 "domicile" is, so you can see what we are talking about in this section. Before we do, we must emphasize that in some cases,  
 29 the version of a form we choose to file, even if it says nothing on the form about domicile, may determine our "residence"! This is VERY important. For instance, if we file a 1040NR form, we are claiming that we are not a "resident alien" and that we do not maintain a domicile in the District of Columbia. Whereas, if we file an IRS Form 1040, we are claiming that we are either a "resident" with a domicile in the District of Columbia, or are a "U.S. citizen" who is described as a "alien" coming under a tax treaty with the United States if we attach a form 2555 to the IRS Form 1040. Also keep in mind that only a "resident" can have a "residence", and that all "residents" are aliens under the tax code, as far as we understand it. This is confirmed by our quote of [26 C.F.R. §1.871-2](#) earlier in this section, which you may want to go back and read. With these important considerations, below are a few of the forms that determine our "domicile":

37 **Table 5: Example forms that determine domicile**

#	Issuing agency	Form number	Form name	"Domicile"	Blocks that determine domicile	Amplification
1	IRS	<a href="#">1040</a> , 1040EZ, 1040A	U.S. Individual Income Tax Return	District of Columbia (only)	None. Just filing the form does this.	
2	IRS	<a href="#">1040NR</a>	U.S. Nonresident Alien Income Tax Return	State of the Union or foreign country	None. Just filing the form does this.	
3	IRS	<a href="#">2555</a>	Foreign Earned Income Exclusion	Abroad (foreign country)	None. Just filing the form does this.	
4	IRS	<a href="#">W-8BEN</a>		Place indicated in Block 4	Block 4: "Permanent address"	Make sure you put "Heaven" here!

#	Issuing agency	Form number	Form name	"Domicile"	Blocks that determine domicile	Amplification
5	Dept. of State	<a href="#">DS-11</a>	Application for U.S. Passport or Registration	Place indicated in Block 13.	Block 13: "Permanent address"	Make sure you put "Heaven" here!
6	States	Change of address	<a href="#">Example: California DMV-14 form</a>	Place indicated in "New Correct Residence Address"	"New Correct residence address"	Make sure you put "Heaven" here!
7	States	Voter registration	Voter registration	State where filed		
8	States	Driver's license application	Driver's license application	State where filed (some states, not all)		In Oregon, you declare yourself to be a "resident" just by getting a state Driver's License. However, not all states do this.

1 When you fill out government forms to reflect a domicile that is in the Kingdom of Heaven on Earth, some ignorant or wicked  
2 or atheist clerks may decide to argue with you. Below are the three most popular arguments you will hear, which are each  
3 accompanied by tactics that are useful in opposing them:

- 4 1. If you submit the government form to a private company or organization, they may say that they have an unofficial  
5 "policy" of not accepting such forms. In response to such tactics, find another company that will accept it. If all  
6 companies won't accept it, then sue the companies for discrimination and violation of First Amendment rights.
- 7 2. They may say that "domicile" is based on a physical place and that Heaven is not a physical place. In response to this,  
8 we must remember that the [First Amendment](#) prevents the government from "establishing a religion". Because of this  
9 prohibition, the government can't even "define" what a religion is:

10 *A problem common to both religion clauses of the First Amendment is the dilemma of defining religion. To define*  
11 *religion is in a sense to establish it--those beliefs that are included enjoy a preferred constitutional status. For*  
12 *those left out of the definition, the definition may prove coercive. Indeed, it is in this latter context, which roughly*  
13 *approximates the area covered by the free exercise clause, where the cases and discussion of the meaning of*  
14 *religion have primarily centered. Professor Kent Greeawalt challenges the effort, and all efforts, to define*  
15 *religion: "No specification of essential conditions will capture all and only the benefits, practices, and*  
16 *organizations that are regarded as religious in modern culture and should be treated as such under the*  
17 *Constitution."*  
18 [[First Amendment Law](#), Barron-Dienes, West Publishing, ISBN 0-314-22677-X, p. 432]

19 To even define what "Heaven" is or to say that it doesn't physically exist is effectively to establish a religion. In order  
20 to determine that "Heaven" is not a physical place, they would be violating the separation of church and state and  
21 infringing upon your [First Amendment](#) right to practice your religion.

- 22 3. They may say that no place can qualify as a domicile that you didn't occupy at one point or another. When they do this,  
23 the proper response is to say that they are interfering with your [First Amendment](#) religious rights and then to quote them  
24 the following scriptures, which suggest that we had an existence in Heaven before we ever came to earth and before time  
25 began:

26 *"But God, who is rich in mercy, because of His great love with which He loved us, even when we were dead in*  
27 *trespasses, **made us alive together with Christ (by grace you have been saved), and raised us up together, and***  
28 ***made us sit together in the heavenly places in Christ Jesus,** "*  
29 [[Eph. 2:4-6](#), Bible, NKJV]

31 *"**Before I formed you in the womb I knew you;***  
32 ***Before you were born I sanctified you;***  
33 *I ordained you a prophet to the nations."*  
34 [[Jeremiah 1:5](#), Bible, NKJV]

36 *"Therefore do not be ashamed of the testimony of our Lord, nor of me His prisoner, but share with me in the*  
37 *sufferings for the gospel according to the power of **God, who has saved us and called us with a holy calling,** not*  
38 *according to our works, but according to His own purpose and grace which was given to us in Christ Jesus **before***  
39 ***[earthly] time began,** "*  
40 [[2 Tim. 1:8-9](#), Bible, NKJV]

1 **"For we are His workmanship, created in Christ Jesus for good works, which God prepared beforehand that**  
2 **we should walk in them."**  
3 [Eph. 2:10, Bible, NKJV]  
4

5 I will praise You, for I am fearfully and wonderfully made;  
6 Marvelous are Your works,  
7 And that my soul knows very well.  
8 My frame was not hidden from You,  
9 When I was made in secret,  
10 And skillfully wrought in the lowest parts of the earth.  
11 **Your eyes saw my substance, being yet unformed.**  
12 **And in Your book they all were written.**  
13 **The [earthly] days fashioned for me,**  
14 **When as yet there were none of them.**  
15 How precious also are Your thoughts to me, O God!  
16 How great is the sum of them!  
17 [Psalm 139:14-17, Bible, NKJV]

18 Another approach that is useful against this tactic is to point out that the federal courts have ruled that:

19 **"Similarly, when a person is prevented from leaving his domicile by circumstances not of his doing and beyond**  
20 **his control, he may be relieved of the consequences attendant on domicile at that place.** In *Roboz* (USDC D.C.  
21 1963) [Roboz v. Kennedy, 219 F.Supp. 892 (D.D.C. 1963), p. 24], a federal statute was involved which precluded  
22 the return of an alien's property if he was found to be domiciled in Hungary prior to a certain date. It was found  
23 that Hungary was Nazi-controlled at the time in question and that the persons involved would have left Hungary  
24 (and lost domicile there) had they been able to. Since they had been precluded from leaving because of the political  
25 privations imposed by the very government they wanted to escape (the father was in prison there), the court would  
26 not hold them to have lost their property based on a domicile that circumstances beyond their control forced them  
27 to retain."  
28 [Conflicts in a Nutshell, David D. Siegel and Patrick J. Borchers, West Publishing, p. 24]

29 We should always remember that we never chose to come here to earth, and our presence is involuntary. Therefore,  
30 everything we do while here is a matter of compulsion rather than true choice. This subject is covered more thoroughly  
31 in sections 4.11.6 through 4.11.6.4 of the *Great IRS Hoax*, Form #11.302 if you wish to investigate. Therefore, we can  
32 be relieved of the consequences attendant to domicile if we do not wish to have one here.

33 If all the above arguments are ineffective or when the government refuses to recognize your choice of Heaven as a domicile,  
34 remember also that the First Amendment STILL prevents them from compelling you to associate with any group, including  
35 a state, and that they can't compel you to belong to or consent to any earthly government or law, to accept or pay for protection  
36 you don't want and don't need, and which you can even prove is harmful to you. In effect, they cannot violate the very reason  
37 for their establishment, which is protecting you the way YOU, not THEM want to be protected.

### 38 **11.5.2 How the tax code compels choice of domicile**

39 The government has compelled domicile or interfered with receiving the benefits of your choice by any of the following  
40 means:

- 41 1. Nowhere in Internal Revenue Code is the word "domicile" admitted to be the source of the government's jurisdiction to  
42 impose an income tax, even though the U.S. Supreme Court admitted this in *Miller Brothers Co. v. Maryland*, 347 U.S.  
43 340 (1954). The word "domicile", in fact, is only used in two sections of the entire 9,500 page Internal Revenue Code,  
44 Title 26. This is no accident, but a very devious way for the government to avoid getting into arguments with persons  
45 who it is accusing of being "taxpayers". It avoids these arguments by avoiding showing Americans the easiest way to  
46 challenge federal jurisdiction, which is demanding proof from the government required by 5 U.S.C. §556(d), who is the  
47 moving party, that you maintain a domicile in the District of Columbia. The two sections below are the only places  
48 where domicile is mentioned:
  - 49 1.1. 26 U.S.C. §7448(j)(1)(B)(vi): Annuities to surviving spouses and dependent children of judges.
  - 50 1.2. 26 U.S.C. §6091: Defines where returns shall be submitted in the case of deceased "taxpayers", which is the  
51 "domicile" of the decedent when he died.
- 52 2. They renamed the word "domicile" on government tax forms. They did this so that income taxation "appears" to be  
53 based entirely on physical presence, when in fact is also requires voluntary consent as well. If you knew that the

government needed your consent to become a “taxpayer”, then probably everyone would “un-volunteer” and the government would be left scraping for pennies. Below are some examples of other names they gave to “domicile”:

2.1. “permanent address”

2.2. “permanent residence”

2.3. “residence”: defined above, and only applying to nonresident aliens. There is no definition of “residence” anywhere in the I.R.C. in the case of a “citizen”. Below is how Corpus Juris Secundum (C.J.S.), Volume 28, Domicile, §4, describes the distinction between “residence” and “domicile”:

*Corpus Juris Secundum  
Domicile  
§4 Domicile and Residence Distinguished*

*b. Use of Terms in Statutes*

*The terms “domicile” and “residence,” as used in statutes, are commonly, although not necessarily, construed as synonymous. Whether the term “residence,” as used in a statute, will be construed as having the meaning of “domicile,” or the term “domicile” construed as “residence,” depends on the purpose of the statute and the nature of the subject matter, as well as the context in which the term is used. 32 It has been declared that the terms “residence” and “domicile” are almost universally used interchangeably in statute, and that since domicile and legal residence are synonymous, the statutory rules for determining the place of residence are the rules for determining domicile.<sup>34</sup> However, it has been held that “residence,” when used in statutes, is generally interpreted by the courts as meaning “domicile,” but with important exception.*

*Accordingly, whenever the terms “residence” and “domicile” are used in connection with subjects of domestic policy, the terms are equivalent, as they also are, generally, where a statute prescribes residence as a qualification for the enjoyment of a privilege or the exercise of a franchise. “Residence” as used in various particular statutes has been considered synonymous with “domicile.” 39 However, the terms are not necessarily synonymous.<sup>40</sup>*

*[28 Corpus Juris Secundum (C.J.S.), Domicile, §4 Domicile and Resident Distinguished]*

3. By telling you that you MUST have a “domicile”. For instance, the Corpus Juris Secundum (C.J.S.), Volume 28 section on “Domicile” says the following on this subject:

*Corpus Juris Secundum  
§5 Necessity and Number*

***“It is a settled principle that every person must have a domicile somewhere.<sup>3</sup> The law permits no individual to be without a domicile.<sup>42</sup> and an individual is never without a domicile somewhere.<sup>13</sup> Domicile is a continuing thing, and from the moment a person is born he must, at all times, have a domicile .”***

*[28 Corpus Juris Secundum (C.J.S.), Domicile, §5 Necessity and Number]*

*Corpus Juris Secundum  
§9 Domicile by Operation of Law*

*“Whenever a person does not fix a domicile for himself, the law will fix one for him in accordance with the facts and circumstances of the case; 12 and an infant’s domicile will be fixed by operation of law where it cannot be determined from that of the parents.<sup>73</sup>”*

*[28 Corpus Juris Secundum (C.J.S.), Domicile, §9 Domicile by Operation of Law]*

Indirectly, what they are suggesting in the above by FORCING you to have a domicile is that:

3.1. You cannot choose God as your sole Protector, but MUST have an earthly protector who cannot be yourself.

3.2. Although the First Amendment gives you the right to freely associate, it does not give you the right to disassociate with ALL governments. This is an absurdity.

3.3. Government has a monopoly on protection and that individuals are not allowed to fire the government and provide their own protection, either individually or collectively.

4. By inventing new words that allow them to avoid mentioning “domicile” in their vague “codes” while giving you the impression that an obligation exists that actually is consensual. For instance, in 26 U.S.C. §911 is the section of the I.R.C. entitled “Citizens or residents of the United States living abroad”. This section identifies the income tax liabilities of persons domiciled in the “United States” (federal zone) who are living temporarily abroad. We showed earlier that if they have a domicile abroad, then they cannot be either “citizens” or “residents” under the I.R.C., because domicile is a prerequisite for being either. In that section, they very deceptively:

4.1. Use the word “abode” in 26 U.S.C. §911(d)(3) to describe one’s domicile so as to remove the requirement for “intent” and “consent” from consideration of the subject, even though they have no authority to ignore this requirement for consent in the case of anything but an “alien”.



- 1 4.2. Don't even use the word "domicile" at all, and refuse to acknowledge that what "citizens" or "residents" both have  
2 in common is a "domicile" within the United States. They did this to preserve the illusion that even after one  
3 changes their domicile to a foreign country while abroad, the federal tax liability continues, when in fact, it legally  
4 is not required to. After domicile is changed, those Americans who changed it while abroad then are no longer  
5 called "citizens" under federal law, but rather "nationals" and "nonresident aliens".
- 6 4.3. They invented a new word called a "tax home", as if it were a substitute for "domicile", when in fact it is not. A  
7 "tax home" is defined in [26 U.S.C. §911](#) as a place where a person who has a temporary presence abroad treats  
8 himself or herself as a privileged "resident" in the foreign country but still also maintains a privileged "resident"  
9 and "domicile" status in the "United States".

10 [TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART III > Subpart B > § 911](#)  
11 [§ 911. Citizens or residents of the United States living abroad](#)

12 (d) Definitions and special rules For purposes of this section—

13 (3) Tax home

14 The term "**tax home**" means, with respect to any individual, such individual's home for purposes of section 162  
15 (a)(2) (relating to traveling expenses while away from home). **An individual shall not be treated as having a tax**  
16 **home in a foreign country for any period for which his abode [domicile] is within the United States [federal**  
17 **zone].**

18  
19 The only way the government can maintain your status as a "taxpayer" is to perpetuate you in a "privileged" state,  
20 so they simply don't offer any options to leave the privileged state by refusing to admit to you that the terms "citizen"  
21 and "resident" presume you made a voluntary choice of domicile within their jurisdiction. I.R.C. section 162  
22 mentioned above is the section for privileged deductions, and the only persons who can take deductions are those  
23 engaged in the privileged "trade or business" excise taxable franchise. Therefore, the only person who would derive  
24 any benefit from deductions is a person with a domicile in the "United States" (District of Columbia) and who has  
25 earnings from that place which are connected with a "trade or business", which means U.S. government (corporation)  
26 source income as a "public officer".

### 27 **11.5.3 How the Legal Encyclopedia compels choice of domicile**

28 Even the legal encyclopedia tries to hide the nature of domicile. For instance, Corpus Juris Secundum (C.J.S.), Volume 28  
29 at:

30 <http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf>

31 which we quoted in the previous section does not even mention the requirement for "allegiance" as part of domicile or the  
32 fact that allegiance must be voluntary and not compelled, even though the U.S. Supreme Court said this was an essential part  
33 of it:

34 "*Since the Fourteenth Amendment makes one a citizen of the state wherein he resides, **the fact of residence***  
35 ***creates universally reciprocal duties of protection by the state and of allegiance and support by the citizen. The***  
36 ***latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter.***" [Miller  
37 *Brothers Co. v. Maryland, 347 U.S. 340 (1954)*]

38 The legal encyclopedia in the above deliberately and maliciously omits mention of any of the following key concepts, even  
39 though the U.S. Supreme Court has acknowledged elements of them as we have shown:

- 40 1. That allegiance that is the foundation of domicile must be voluntary and cannot be coerced.
- 41 2. That external factors such as the withdrawal of one's right to conduct commerce for failure to give allegiance causes  
42 domicile choice to no longer be voluntary.
- 43 3. That a choice of domicile constitutes an exercise of your First Amendment right of freedom of association and that a  
44 failure to associate with a specific government is an exercise of your right of freedom from compelled association.
- 45 4. That you retain all your constitutional rights even WITHOUT choosing a domicile within a specific government because  
46 rights attach to the land you are standing on and not the civil status you choose by exercising your right to associate and  
47 becoming a member of a "state" or municipality.

1 The result of maliciously refusing to acknowledge the above concepts is a failure to acknowledge the foundation of all just  
2 authority of every government on earth, which is the consent of the governed mentioned in our Declaration of Independence.

3 *"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator  
4 with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure  
5 these rights, Governments are instituted among Men, deriving their just powers from the consent of the  
6 governed. --That whenever any Form of Government becomes destructive of these ends, it is the Right of the  
7 People to alter or to abolish it, and to institute new Government, laying its foundation on such principles and  
8 organizing its powers in such form, as to them shall seem most likely to effect their Safety and Happiness."*  
9 *[Declaration of Independence]*

10 A failure to acknowledge that requirement for "consent of the governed" results in a complete destruction of the sovereignty  
11 of the people, because the basis of all your sovereignty is that no one can do anything to you without your consent, unless  
12 you injured the equal rights of others. This concept is exhaustively described in the following document:

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

### 13 **11.5.4 How governments compel choice of domicile: Government ID**

14 In order to do business within any jurisdiction, and especially with the government and financial institutions, one usually  
15 needs identification documents. Such documents include:

- 16 1. State driver's license. Issued by the Dept. of Motor Vehicles in your state.
- 17 2. State ID card. Issued by the Dept. of Motor Vehicles in your state.
- 18 3. Permanent resident green card.
- 19 4. National passport. Issued by the U.S. Dept. of State.
- 20 5. U.S. Citizen Card. Issued by the Dept. of State. These are typically used at border crossings.

21 All ID issued by the state governments, and especially the driver's license, requires that the applicant be a "resident" of the  
22 "State of \_\_\_\_". If you look up the definition of "resident" and "State of" or "State" or "in this State" within the state tax  
23 code, these terms are defined to mean a privileged alien with a domicile on federal territory not protected by the Constitution.

24 USA passports also require that you provide a domicile. The Department of State Form DS-11 in Block 17 requires you to  
25 specify a "Permanent Address", which means domicile. See:

<http://famguardian.org/Subjects/Taxes/Citizenship/DOS-DS11-20080320.pdf>

26 Domicile within the country is not necessary in order to be issued a national passport. All you need is proof of birth within  
27 that country. If you would like tips on how to obtain a national passport without a domicile within a state and without  
28 government issued identifying numbers that connect you to franchises, see:

*Getting a USA Passport as a "State National"*, Form #10.013  
<http://sedm.org/Forms/FormIndex.htm>

29 State ID, however, always requires domicile within the state in order to be issued either a state driver's license or a state ID.  
30 Consequently, there is no way to avoid becoming privileged if you want state ID. This situation would seem at first to be a  
31 liability until you also consider that they can't lawfully issue a driver's license to non-residents. Imagine going down to the  
32 DMV and telling them that you are physically on state land but do not choose a domicile here and that you can't be compelled  
33 to and that you would like for them to certify that you came in to request a license and that you were refused and don't qualify.  
34 Then you can show that piece of paper called a "Letter of Disqualification" to the next police officer who stops you and asks  
35 you for a license. Imagine having the following dialog with the police officer when you get stopped:

36 *Officer: May I see your license and registration please?*

37 *You: I'm sorry, officer, but I went down to the DMV to request a license and they told me that I don't qualify  
38 because I am a non-resident of this state. I have a Letter of Disqualification they gave me while I was there  
39 stating that I made application and that they could not lawfully issue a license to me as a nonresident. Here it is,  
40 officer.*

1 *Officer:* Well, then do you have a license from another state?

2 *You:* My domicile is in a place that has no government. Therefore, there is no one who can issue licenses there.  
3 Can you show me a DMV office in the middle of the ocean, which is where my domicile is and where my will says  
4 my ashes will be PERMANENTLY taken to when I die. My understanding is that domicile or residence requires  
5 an intention to permanently remain at a place and I am not here permanently and don't intend to remain here. I  
6 am a perpetual traveler, a transient foreigner, and a vagrant until I am buried.

7 *Officer:* Don't get cute with me. If you don't produce a license, then I'm going to cite you for driving without a  
8 license.

9 *You:* Driving is a commercial activity and I am not presently engaged in a commercial activity. Do you have  
10 any evidence to the contrary? Furthermore, I'd love to see you explain to the judge how you can punish me for  
11 refusing to have that which the government says they can't even lawfully issue me. That ought to be a good laugh.  
12 I'm going to make sure the whole family is there for that one. It'll be better than Saturday Night Live!

13 We allege that the purpose of the vehicle code in your state is NOT the promotion of public safety, but to manufacture  
14 "residents" and "taxpayers". The main vehicle by which states of the Union, in fact, manufacture "residents", who are  
15 privileged "public officers" that are "taxpayers" and aliens with respect to the government is essentially by compelling  
16 everyone to obtain and use state driver's licenses. This devious trap operates as follows:

- 17 1. You cannot obtain a state driver's license without being a "resident". If you go into any DMV office and tell them you  
18 are not a "resident", then they are not allowed to issue you a license. You can ask from them what is called a "Letter of  
19 Disqualification", which states that you are not eligible for a driver's license. You can keep that letter and show it to any  
20 police officer who stops you and wants your "license". He cannot then cite you for "driving without a license" that the  
21 state refuses to issue you, nor can he impound your car for driving without a license!

22 *California Vehicle Code*

23 "14607.6. (a) Notwithstanding any other provision of law, and except as provided in this section, a motor vehicle  
24 is subject to forfeiture as a nuisance if it is driven on a highway in this state by a driver with a suspended or  
25 revoked license, or by an unlicensed driver, who is a registered owner of the vehicle at the time of impoundment  
26 and has a previous misdemeanor conviction for a violation of subdivision (a) of Section 12500 or Section  
27 14601, 14601.1, 14601.2, 14601.3, 14601.4, or 14601.5.

28 (b) A peace officer shall not stop a vehicle for the sole reason of determining whether the driver is properly  
29 licensed.

30 (c) (1) If a driver is unable to produce a valid driver's license on the demand of a peace officer enforcing the  
31 provisions of this code, as required by subdivision (b) of Section 12951, the vehicle shall be impounded  
32 regardless of ownership, unless the peace officer is reasonably able, by other means, to verify that the driver is  
33 properly licensed. Prior to impounding a vehicle, a peace officer shall attempt to verify the license status of a  
34 driver who claims to be properly licensed but is unable to produce the license on demand of the peace officer.

35 (2) A peace officer shall not impound a vehicle pursuant to this subdivision if the license of the driver expired  
36 within the preceding 30 days and the driver would otherwise have been properly licensed.

37 (3) A peace officer may exercise discretion in a situation where the driver without a valid license is an employee  
38 driving a vehicle registered to the employer in the course of employment. A peace officer may also exercise  
39 discretion in a situation where the driver without a valid license is the employee of a bona fide business  
40 establishment or is a person otherwise controlled by such an establishment and it reasonably appears that an  
41 owner of the vehicle, or an agent of the owner, relinquished possession of the vehicle to the business establishment  
42 solely for servicing or parking of the vehicle or other reasonably similar situations, and where the vehicle was  
43 not to be driven except as directly necessary to accomplish that business purpose. In this event, if the vehicle can  
44 be returned to or be retrieved by the business establishment or registered owner, the peace officer may release  
45 and not impound the vehicle.

46 (4) A registered or legal owner of record at the time of impoundment may request a hearing to determine the  
47 validity of the impoundment pursuant to subdivision (n).

48 (5) If the driver of a vehicle impounded pursuant to this subdivision was not a registered owner of the vehicle  
49 at the time of impoundment, or if the driver of the vehicle was a registered owner of the vehicle at the time of  
50 impoundment but the driver does not have a previous conviction for a violation of subdivision (a) of Section  
51 12500 or Section 14601, 14601.1, 14601.2, 14601.3, 14601.4, or 14601.5, the vehicle shall be released pursuant  
52 to this code and is not subject to forfeiture.

1           (d) (1) This subdivision applies only if the driver of the vehicle is a registered owner of the vehicle at the time  
2 of impoundment. Except as provided in paragraph (5) of subdivision (c), if the driver of a vehicle impounded  
3 pursuant to subdivision (c) was a registered owner of the vehicle at the time of impoundment, the impounding  
4 agency shall authorize release of the vehicle if, within three days of impoundment, the driver of the vehicle at the  
5 time of impoundment presents his or her valid driver's license, including a valid temporary California driver's  
6 license or permit, to the impounding agency. The vehicle shall then be released to a registered owner of record  
7 at the time of impoundment, or an agent of that owner authorized in writing, upon payment of towing and storage  
8 charges related to the impoundment, and any administrative charges authorized by Section 22850.5, providing  
9 that the person claiming the vehicle is properly licensed and the vehicle is properly registered. A vehicle  
10 impounded pursuant to the circumstances described in paragraph (3) of subdivision (c) shall be released to a  
11 registered owner whether or not the driver of the vehicle at the time of impoundment presents a valid driver's  
12 license.

13           (2) If there is a community property interest in the vehicle impounded pursuant to subdivision (c), owned at the  
14 time of impoundment by a person other than the driver, and the vehicle is the only vehicle available to the driver's  
15 immediate family that may be operated with a class C driver's license, the vehicle shall be released to a registered  
16 owner or to the community property interest owner upon compliance with all of the following requirements:

17           (A) The registered owner or the community property interest owner requests release of the vehicle and the  
18 owner of the community property interest submits proof of that interest.

19           (B) The registered owner or the community property interest owner submits proof that he or she, or an  
20 authorized driver, is properly licensed and that the impounded vehicle is properly registered pursuant to this  
21 code.

22           (C) All towing and storage charges related to the impoundment and any administrative charges authorized  
23 pursuant to Section 22850.5 are paid.

24           (D) The registered owner or the community property interest owner signs a stipulated vehicle release  
25 agreement, as described in paragraph (3), in consideration for the nonforfeiture of the vehicle. This requirement  
26 applies only if the driver requests release of the vehicle.

27           (3) A stipulated vehicle release agreement shall provide for the consent of the signator to the automatic future  
28 forfeiture and transfer of title to the state of any vehicle registered to that person, if the vehicle is driven by a  
29 driver with a suspended or revoked license, or by an unlicensed driver. The agreement shall be in effect for only  
30 as long as it is noted on a driving record maintained by the department pursuant to Section 1806.1.

31           (4) The stipulated vehicle release agreement described in paragraph (3) shall be reported by the impounding  
32 agency to the department not later than 10 days after the day the agreement is signed.

33           (5) No vehicle shall be released pursuant to paragraph (2) if the driving record of a registered owner indicates  
34 that a prior stipulated vehicle release agreement was signed by that person.

35           (e) (1) The impounding agency, in the case of a vehicle that has not been redeemed pursuant to subdivision (d),  
36 or that has not been otherwise released, shall promptly ascertain from the department the names and addresses  
37 of all legal and registered owners of the vehicle.

38           (2) The impounding agency, within two days of impoundment, shall send a notice by certified mail, return  
39 receipt requested, to all legal and registered owners of the vehicle, at the addresses obtained from the department,  
40 informing them that the vehicle is subject to forfeiture and will be sold or otherwise disposed of pursuant to this  
41 section. The notice shall also include instructions for filing a claim with the district attorney, and the time limits  
42 for filing a claim. The notice shall also inform any legal owner of its right to conduct the sale pursuant to  
43 subdivision (g). If a registered owner was personally served at the time of impoundment with a notice containing  
44 all the information required to be provided by this paragraph, no further notice is required to be sent to a  
45 registered owner. However, a notice shall still be sent to the legal owners of the vehicle, if any. If notice was not  
46 sent to the legal owner within two working days, the impounding agency shall not charge the legal owner for  
47 more than 15-days' impoundment when the legal owner redeems the impounded vehicle.

48           (3) No processing charges shall be imposed on a legal owner who redeems an impounded vehicle within 15  
49 days of the impoundment of that vehicle. If no claims are filed and served within 15 days after the mailing of the  
50 notice in paragraph (2), or if no claims are filed and served within five days of personal service of the notice  
51 specified in paragraph (2), when no other mailed notice is required pursuant to paragraph (2), the district  
52 attorney shall prepare a written declaration of forfeiture of the vehicle to the state. A written declaration of  
53 forfeiture signed by the district attorney under this subdivision shall be deemed to provide good and sufficient  
54 title to the forfeited vehicle. A copy of the declaration shall be provided on request to any person informed of the  
55 pending forfeiture pursuant to paragraph (2). A claim that is filed and is later withdrawn by the claimant shall  
56 be deemed not to have been filed.

(4) If a claim is timely filed and served, then the district attorney shall file a petition of forfeiture with the appropriate juvenile, municipal, or superior court within 10 days of the receipt of the claim. The district attorney shall establish an expedited hearing date in accordance with instructions from the court, and the court shall hear the matter without delay. The court filing fee, not to exceed fifty dollars (\$50), shall be paid by the claimant, but shall be reimbursed by the impounding agency if the claimant prevails. To the extent practicable, the civil and criminal cases shall be heard at the same time in an expedited, consolidated proceeding. A proceeding in the civil case is a limited civil case."

[California Vehicle Code, Section 14607.6, Sept. 20, 2004]

Below is evidence showing how one person obtained a "Letter of Disqualification" that resulted in being able to drive perpetually without having a state -issued driver's license.

<http://famguardian.org/Subjects/Taxes/Articles/DomicileBasisTaxationDL-20060522.pdf>

2. Most state vehicle codes define "resident" as a person with a domicile in the "State". Below is an example from the California Vehicle Code:

California Vehicle Code

516. "Resident" means any person who manifests an intent to live or be located in this state on more than a temporary or transient basis. Presence in the state for six months or more in any 12-month period gives rise to a rebuttable presumption of residency.

The following are evidence of residency for purposes of vehicle registration:

- (a) Address where registered to vote.
- (b) Location of employment or place of business.
- (c) Payment of resident tuition at a public institution of higher education.
- (d) Attendance of dependents at a primary or secondary school.
- (e) Filing a homeowner's property tax exemption.
- (f) Renting or leasing a home for use as a residence.
- (g) Declaration of residency to obtain a license or any other privilege or benefit not ordinarily extended to a nonresident.
- (h) Possession of a California driver's license.
- (i) Other acts, occurrences, or events that indicate presence in the state is more than temporary or transient.

[SOURCE:

<http://www.leginfo.ca.gov/cgi-bin/waisgate?WAISdocID=49966114921+5+0+0&WAISaction=retrieve>]

California Vehicle Code

12505. (a) (1) For purposes of this division only and notwithstanding Section 516, **residency shall be determined as a person's state of domicile. "State of domicile" means the state where a person has his or her true, fixed, and permanent home and principal residence and to which he or she has manifested the intention of returning whenever he or she is absent.**

**Prima facie evidence of residency for driver's licensing purposes includes, but is not limited to, the following:**

- (A) Address where registered to vote.**
- (B) Payment of resident tuition at a public institution of higher education.**
- (C) Filing a homeowner's property tax exemption.**
- (D) Other acts, occurrences, or events that indicate presence in the state is more than temporary or transient.**

**(2) California residency is required of a person in order to be issued a commercial driver's license under this code.**

**(b) The presumption of residency in this state may be rebutted by satisfactory evidence that the licensee's primary residence is in another state.**

(c) Any person entitled to an exemption under Section 12502, 12503, or 12504 may operate a motor vehicle in this state for not to exceed 10 days from the date he or she establishes residence in this state, except that he or she shall obtain a license from the department upon becoming a resident before being employed for compensation by another for the purpose of driving a motor vehicle on the highways.

[SOURCE:

<http://www.leginfo.ca.gov/cgi-bin/waisgate?WAISdocID=49860512592+2+0+0&WAISaction=retrieve>]

516. "Resident" means any person who manifests an intent to live or be located in this state on more than a temporary or transient basis. Presence in the state for six months or more in any 12-month period gives rise to a rebuttable presumption of residency.

The following are evidence of residency for purposes of vehicle registration:



1 (a) Address where registered to vote.

2 (b) Location of employment or place of business.

3 (c) Payment of resident tuition at a public institution of higher education.

4 (d) Attendance of dependents at a primary or secondary school.

5 (e) Filing a homeowner's property tax exemption.

6 (f) Renting or leasing a home for use as a residence.

7 (g) Declaration of residency to obtain a license or any other privilege or benefit not ordinarily extended to a  
8 nonresident.

9 (h) Possession of a California driver's license.

10 (i) Other acts, occurrences, or events that indicate presence in the state is more than temporary or transient.

11 [SOURCE: <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=veh&group=00001-01000&file=100-680>]

- 12 3. The term "State" is then defined in the revenue codes to mean the federal areas within the exterior limits of the state.  
13 Below is an example from the California Vehicle Code:

14 *California Revenue and Taxation Code*

15 17017. "United States," when used in a geographical sense, includes the states, the District of Columbia, and  
16 the possessions of the United States.

17 17018. "State" includes the District of Columbia, and the possessions of the United States.

- 18 4. You must surrender all other state driver's licenses in order to obtain one from most states. Below is an example from  
19 the California Vehicle Code:

20 *California Vehicle Code*

21 12805. The department shall not issue a driver's license to, or renew a driver's license of, any person:

22 [ . . . ]

23 (f) Who holds a valid driver's license issued by a foreign jurisdiction unless the license has been surrendered to  
24 the department, or is lost or destroyed.

25 \_\_\_\_\_  
26 12511. No person shall have in his or her possession or otherwise under his or her control more than one driver's  
27 license.

- 28 Consequently, the vehicle code in most states, in the case of individuals not involved in "commercial activity", applies mainly  
29 to "public officers" who are effectively "residents" of the federal zone with an effective "domicile" or "residence" there:

30 [26 U.S.C. §7701](#)

31 (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent  
32 thereof—

33 (39) Persons residing outside United States

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

37 (A) jurisdiction of courts, or

38 (B) enforcement of summons.

1 [SOURCE: <https://www.law.cornell.edu/uscode/text/26/7701>]

2 These persons are “taxpayers”. They are Americans who have contracted away their Constitutional rights in exchange for  
3 government “privileges” and they are the only “persons” who inhabit or maintain a “domicile” or “residence” in the “State”  
4 as defined above. Only people with a domicile in such “State” can be required to obtain a “license” to drive on the  
5 “highways”. While they are exercising “agency” on behalf of or representing the government corporation, they are “citizens”  
6 of that corporation and “residents”, because the corporation itself is a “citizen” and therefore a person with a domicile in the  
7 place where the corporation was formed, which for the “United States” is the District of Columbia:

8 *“Corporations are also of all grades, and made for varied objects; **all governments are corporations, created by**  
9 **usage and common consent, or grants and charters which create a body politic for prescribed purposes; but**  
10 **whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise of**  
11 **power, they are all governed by the same rules of law, as to the construction and the obligation of the**  
12 **instrument by which the incorporation is made. One universal rule of law protects persons and property. It is**  
13 **a fundamental principle of the common law of England, that the term freemen of the kingdom, includes 'all**  
14 **persons,' ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2 Inst.**  
15 **4), and is incorporated into our institutions. The persons of the members of corporations are on the same footing**  
16 **of protection as other persons, and their corporate property secured by the same laws which protect that of**  
17 **individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be disseised,' without due process of law, is a**  
18 **principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the federal**  
19 **government, by the amendments to the constitution.”**  
20 [*Proprietors of Charles River Bridge v. Proprietors of Warren Bridge*, 36 U.S. 420 (1837)]  
21*

22 *“A corporation is a citizen, **resident**, or inhabitant of the state or country by or under the laws of which it was*  
23 *created, and of that state or country only.”*  
24 [*19 Corpus Juris Secundum (C.J.S.), Corporations*, §886 (2003)]  
25

26 *Federal Rules of Civil Procedure*  
27 [IV. PARTIES](#) > Rule 17.  
28 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

29 (b) Capacity to Sue or be Sued.

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

- 31 **(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;**  
32 **(2) for a corporation for one REPRESENTING a PUBLIC CORPORATION called the government as a**  
33 **“public officer”, by the law under which it was organized; and**  
34 (3) for all other parties, by the law of the state where the court is located, except that:  
35 (A) a partnership or other unincorporated association with no such capacity under that state's law may sue  
36 or be sued in its common name to enforce a substantive right existing under the United States Constitution  
37 or laws; and  
38 (B) 28 U.S.C. §§754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue  
39 or be sued in a United States court.

40 [SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

41 If you don't want to be a “public officer” who has an effective “domicile” or “residence” in the District of Columbia, then  
42 you have to divorce the state, create your own “state”, and change your domicile to that new “state”. For instance, you can  
43 form an association of people and choose a domicile within that association. This association would be referred to as a  
44 “foreign jurisdiction” within the vehicle code in most states. The association can become the “government” for that group,  
45 and issue its own driver's licenses and conduct its own “courts”. In effect, it becomes a competitor to the de facto state for  
46 the affections, allegiance, and obedience of the people. This is capitalism at its finest, folks!

47 *California Vehicle Code*

48 12502. (a) The following persons may operate a motor vehicle in this state without obtaining a driver's license  
49 under this code:

- 50 (1) **A nonresident over the age of 18 years having in his or her immediate possession a valid driver's license**  
51 **issued by a foreign jurisdiction** of which he or she is a resident, except as provided in Section 12505.

52 [SOURCE:

53 <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=veh&group=12001-13000&file=12500-12527>]

1 As long as the driver's licenses issued by the government you form meet the same standard as those for the state you are in,  
2 then it doesn't matter who issued it.

3 *California Vehicle Code*

4 *12505. (a) (1) For purposes of this division only and notwithstanding Section 516, residency shall be determined*  
5 *as a person's state of domicile. "State of domicile" means the state where a person has his or her true, fixed, and*  
6 *permanent home and principal residence and to which he or she has manifested the intention of*  
7 *returning whenever he or she is absent.*

8 [ . . . ]

9 *(e) Subject to Section 12504, **a person over the age of 16 years who is a resident of a foreign jurisdiction other***  
10 *than a state, territory, or possession of the United States, the District of Columbia, the Commonwealth of*  
11 *Puerto Rico, or Canada, having a valid driver's license issued to him or her by any other foreign jurisdiction*  
12 *having licensing standards deemed by the Department of Motor Vehicles equivalent to those of this state, may*  
13 *operate a motor vehicle in this state without obtaining a license from the department, except that he or she shall*  
14 *obtain a license before being employed for compensation by another for the purpose of driving a motor vehicle*  
15 *on the highways.*

16 [SOURCE:

17 <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=veh&group=12001-13000&file=12500-12527>]

18 As long as you take and pass the same written and driver's tests as the state uses, even your church could issue it! As a matter  
19 of fact, below is an example of a church that issues "Heaven Driver's Licenses" called "Embassy of Heaven":

20 <http://www.embassyofheaven.com/>

21 You can't be compelled by law to grant to your public "servants" a monopoly that compels you into servitude to them as a  
22 "public officer". In the United States, WE THE PEOPLE are the government, and *not* their representatives and "servants"  
23 who work for them implementing the laws that they pass. Consequently, you and your friends or church, as a "self-governing  
24 body" can make your own driver's license and in fact and in law, those licenses will by definition be "government-issued".  
25 To wit:

26 *"The words 'people of the United States' and 'citizens,' are synonymous terms, and mean the same thing. They*  
27 *both describe the political body who, according to our republican institutions, **form the sovereignty, and who***  
28 ***hold the power and conduct the government through their representatives [they are the government, not their***  
29 ***servants]. They are what we familiarly call the 'sovereign people,' and every citizen is one of this people, and a***  
30 *constituent member of this sovereignty. ..."*

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

32  
33 *"From the differences existing between feudal sovereignties and Government founded on compacts, it necessarily*  
34 *follows that their respective prerogatives must differ. **Sovereignty is the right to govern; a nation or State-***  
35 ***sovereign is the person or persons in whom that resides. In Europe the sovereignty is generally ascribed to the***  
36 ***Prince; here it rests with the people; there, the sovereign actually administers the Government; here, never in***  
37 ***a single instance; our Governors are the agents of the people, and at most stand in the same relation to their***  
38 ***sovereign, in which regents in Europe stand to their sovereigns. Their Princes have personal powers, dignities,***  
39 ***and pre-eminences, our rulers have none but official; nor do they partake in the sovereignty otherwise, or in***  
40 ***any other capacity, than as private citizens.**"*

41 [Chisholm, Ex'r. v. Georgia, [2 Dall. \(U.S.\) 419](#), 1 L.Ed. 454, 457, 471, 472 (1794)]

42 Anyone who won't accept such a driver's license should be asked to contradict the U.S. Supreme Court and to prove that you  
43 AREN'T part of the government as a person who governs his own life and the lives of other members of the group you have  
44 created. The following article also emphasizes that "We The People" are the government, and that our servants have been  
45 trying to deceive us into believing otherwise:

46 [We The People Are The American Government](http://famguardian.org/Subjects/LawAndGovt/Articles/WeAreGovernment.pdf), Nancy Levant

<http://famguardian.org/Subjects/LawAndGovt/Articles/WeAreGovernment.pdf>

If you would like to know more about this fascinating subject, see the following book:

[Defending Your Right to Travel](http://sedm.org/ItemInfo/Ebooks/DefYourRightToTravel.htm), Form #06.010  
<http://sedm.org/ItemInfo/Ebooks/DefYourRightToTravel.htm>

Chances are good that you as a reader at one time or another procured government ID without knowing all the legal consequences described in this document. The existence of that ID and the evidence documenting your request for it can and probably will be used by the government against you as evidence that you are subject to their civil laws and a customer of their "protection racket". The best technique for rebutting such evidence is that appearing in the following document. The submission of this document is a MANDATORY part of becoming a Member of this fellowship, and hopefully you now understand why it is mandatory:

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

In particular, see the following sections in the above document:

1. Section 9: Affidavit of Duress, Government ID Scam.
2. Section 10.8: Criminal Complaint Against Those Engaged in the Government ID Scam

### **11.5.5 Private employers and financial institutions compelling FALSE choice of domicile**

Whenever you open a financial account or start a new job these days, most employers, banks, or investment companies will require you to produce "government ID". Their favorite form of ID is the state issued ID. Unfortunately, unless you are an alien domiciled on federal territory within the exterior limits of the state who is not protected by the Constitution, you don't qualify for state ID or even a state driver's license. By asking for "government ID", employers and financial institutions indirectly are forcing you to do the following as a precondition of doing business with them:

1. Surrender the benefits and protections of being a "citizen" in exchange for being a privileged alien, and to do so WITHOUT consideration and without recourse.
2. Become a statutory "resident alien" pursuant to 26 U.S.C. §7701(b)(1)(A) domiciled on federal territory and subject to federal jurisdiction, who is a public officer within the federal government engaged in the "trade or business" franchise.

See:

[The "Trade or Business" Scam](http://sedm.org/Forms/FormIndex.htm), Form #05.001  
<http://sedm.org/Forms/FormIndex.htm>

3. Become a privileged "resident alien" franchisee who is compelled to participate in what essentially amounts to a "protection racket".

*"Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the country. Being bound to the society by reason of their [intention of] dwelling in it, they are subject to its laws so long as they remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of citizenship. They have only certain privileges which the law, or custom, gives them. Permanent residents are those who have been given the right of perpetual residence. They are a sort of citizen of a less privileged character, and are subject to the society without enjoying all its advantages. Their children succeed to their status; for the right of perpetual residence given them by the State passes to their children."*  
*[The Law of Nations, p. 87, E. De Vattel, Volume Three, 1758, Carnegie Institution of Washington; emphasis added.]*

4. Serving two masters and being subject simultaneously to state and federal jurisdiction. The federal government has jurisdiction over aliens, including those within a state.

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

One thing you can show financial institutions as an alternative to state ID or a state driver's license that doesn't connect you to the "protection franchise" and a domicile on federal territory is a USA passport. What they do to deal with "difficult" people like that is say that they need TWO forms of government ID in order to open the account. Here is an example of what you might hear on this subject:

1 "I'm sorry, but the Patriot Act [or some other obscure regulation] requires you to produce TWO forms of  
2 government issued ID to open an account with us."

3 Most people falsely presume that the above statement means that they ALSO need state ID in addition to the passport but this  
4 isn't true. It is a maxim of law that the law cannot require an impossibility. If they are going to impose a duty upon you  
5 under the color of law by saying that you need TWO forms of ID, they must provide a way to comply without:

- 6 1. Compelling you to politically associate with a specific government in violation of the First Amendment.
- 7 2. Compelling you to participate in government franchises by providing an identifying number.
- 8 3. Misrepresenting your status as a privileged "resident alien".
- 9 4. Violating your religious beliefs by nominating an Earthly protector and thereby firing God as your only protector.

10 There are lots of ways around this trap. For instance, the U.S. Supreme Court said WE are the government and that we govern  
11 ourselves through our elected representatives.

12 "The words 'people of the United States' and 'citizens,' are synonymous terms, and mean the same thing. They  
13 both describe the political body who, according to our republican institutions, form the sovereignty, and who  
14 hold the power and conduct the government through their representatives. They are what we familiarly call the  
15 'sovereign people,' and every citizen is one of this people, and a constituent member of this sovereignty. ..."  
16 [*Boyd v. State of Nebraska*, [143 U.S. 135](#) (1892)]

17 So what does "government id" really mean? A notary public is also a public officer and therefore part of the government.

18 *Chapter 1*  
19 *Introduction*  
20 *§1.1 Generally*

21 **A notary public (sometimes called a notary) is a public official appointed under authority of law** with power,  
22 among other things, to administer oaths, certify affidavits, take acknowledgments, take depositions, perpetuate  
23 testimony, and protect negotiable instruments. Notaries are not appointed under federal law; they are appointed  
24 under the authority of the various states, districts, territories, as in the case of the Virgin Islands, and the  
25 commonwealth, in the case of Puerto Rico. The statutes, which define the powers and duties of a notary public,  
26 frequently grant the notary the authority to do all acts justified by commercial usage and the "law merchant".  
27 [[Anderson's Manual for Notaries Public, Ninth Edition, 2001, ISBN 1-58360-357-3](#)]

28 If you hand the financial institution any of the following, you have satisfied their requirement for secondary ID without  
29 violating the law or being compelled to associate with or contract with the government:

- 30 1. Notarized piece of paper with your picture and your birth certificate on it. The notary is a government officer and  
31 therefore it is government ID.
- 32 2. Certified copy of your birth certificate by itself. The certification is from the government so its government ID.
- 33 3. ID issued by a government you formed and signed by the "Secretary of State" of that government. The people are the  
34 government according to the Supreme Court, so you can issue your own ID.

35 You have to be creative at times to avoid the frequent attempts to compel you to sign up for government franchises, but it is  
36 still doable.

37 Another thing that nearly all financial institutions and private employers habitually do is PRESUME, usually wrongfully,  
38 that:

- 39 1. You are a "citizen" or a "resident" of the place you live or work. What citizens and residents have in common is a  
40 domicile within a jurisdiction. Otherwise, you would be called "nonresidents" or "transient foreigners".
- 41 2. Whatever residence or mailing address you give them is your domicile.

42 By making such a false presumption, employers and financial institutions in effect are causing you to make an "invisible  
43 election" to become a citizen or resident or domiciliary and to provide your tacit consent to be governed without even realizing  
44 it.

45 If you want to prevent becoming a victim of the false presumption that you are a "citizen", "resident", and therefore  
46 domiciliary of the place you live or work, you must take special precautions to notify all of your business associates by



1 providing a special form to them describing you as a “nonresident” of some kind. At the federal level, that form is the IRS  
2 Form W-8BEN or a suitable substitute, which identifies the holder as a “nonresident alien”. IRS does not make a form for  
3 “nonresidents” who are not “aliens”, unfortunately, so you must therefore modify their form or make your own form. For an  
4 article on how to fill out tax forms to ensure that you are not PRESUMED, usually prejudicially and falsely, to be a resident  
5 or citizen or domiciliary, see the following article:

[About IRS Form W-8BEN, Form #04.202](http://sedm.org/Forms/FormIndex.htm)  
<http://sedm.org/Forms/FormIndex.htm>

6 Sometimes, those receiving your declaration of nonresident status may try to interfere with that choice. For such cases, the  
7 following pamphlet proves that the only one who can lawfully declare or establish your civil status, including your  
8 “nonresident” status, is you. If anyone tries to coerce you to declare a civil status for yourself that you don’t want to accept  
9 and don’t consent to, you should provide an affidavit indicating that you were under duress and that they threatened to  
10 financially penalize you or not contract with you if you don’t LIE on government forms and declare a status you don’t want.  
11 The following pamphlet is also useful in proving that they have no authority to coerce you to declare any civil status you  
12 don’t want:

[Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008](http://sedm.org/Forms/FormIndex.htm)  
<http://sedm.org/Forms/FormIndex.htm>

13 We should always keep in mind that whenever a financial institution or employer asks for a tax form, they are doing so under  
14 the color of law as a “withholding agent” (26 U.S.C. §7701(a)(16)) who is a public officer of the government. Because they  
15 are a public officer of the government in their capacity as a withholding agent, they still have a legal duty not to violate your  
16 rights, even if they otherwise are a private company. The Constitution applies to all officers and agents of the government,  
17 including “withholding agents” while acting in that capacity. Financial institutions especially are aware of this fact, which is  
18 why if you ask them to give you their criteria for what ID they will accept in writing, they will say that it is a confidential  
19 internal document that they can’t share with the public. They know they are discriminating unlawfully as a public officer by  
20 rejecting your ID and they want to limit the legal liability that results from this by preventing you from having evidence to  
21 prove that they are officially discriminating. They keep such policies on their computer, protected by a password, and they  
22 will tell you that the computer doesn’t let them print it out or that there isn’t a field in their system for them to accept the type  
23 of ID that you have. THIS is a SCAM!

## 24 **11.6 Widespread ignorance of the law by populace manufactured in the public/government** 25 **school system**

26 **The law of the Lord is perfect converting the soul;**  
27 *The testimony of the Lord is sure, making wise the simple;*  
28 **The statutes of the Lord are right, rejoicing the heart.**  
29 *The commandment of the Lord is pure, enlightening the eyes.*  
30 *The fear of the Lord is clean, enduing forever;*  
31 **The judgments of the Lord are true and righteous altogether.**  
32 **10 More to be desired are they than gold.**  
33 *Yea, than much fine gold;*  
34 *Sweeter also than honey and the honeycomb.*

35 **Moreover by them Your servant is warned.**  
36 **And in keeping them there is great reward.**  
37 *Who can understand his errors?*  
38 *Cleanse me from secret faults.*  
39 *Keep back Your servant from presumptuous sins;*  
40 *Let them not have dominion over me.*  
41 *Then I shall be blameless,*  
42 *And I shall be innocent of great transgression.*  
43 *14 Let the words of my mouth and the meditation of my heart*  
44 *Be acceptable in Your sight,*  
45 *O Lord, my strength and my Redeemer.*  
46 *[Psalm 19:7-14, Bible, NKJV]*

47 In America, your liberty derives from and is protected by education about a wide variety of subjects:

48 *“Only the educated are free.”*

1 [Epicetus, Discourses]

2 **"...the greatest menace to freedom is an inert [passive, ignorant, and uneducated] people [who refuse, as jurists**  
3 **and voters and active citizens, to expose and punish evil in the government]"**  
4 [Whitney v. California, [274 U.S. 357](#) (1927)]

5 "The American people have always regarded education and acquisition of knowledge as matters of supreme  
6 importance which should be diligently promoted [in order to maintain and protect their [liberty](#)]. The Ordinance  
7 of 1787 declares: **Religion, morality and knowledge being necessary to good government and the happiness**  
8 **[and liberty] of mankind, schools and the means of education shall forever be encouraged.**"  
9 [Meyer v. State of Nebraska, [262 U.S. 390](#) (1923)]

10 "We have no government armed with the power capable of contending with human passions unbridled by morality  
11 and religion. Avarice [greed], ambition, revenge, or gallantry [debauchery], would break the strongest cords of  
12 our Constitution as a whale goes through a net. **Our Constitution was made only for a moral and religious [and**  
13 **a well educated and self-governing] people. It is wholly inadequate to the government of any other.**"  
14 [John Adams, 2nd President]

15 Knowledge, in fact, is what distinguishes the GOVERNED from those who GOVERN:

16 "Knowledge will forever govern ignorance, and people who mean to be their own governors, must arm themselves  
17 with the power which knowledge gives."  
18 [James Madison]

19 The result of not being educated is that you will be injured and exploited and oppressed.

20 "My [God's] people are destroyed [and enslaved] for lack of knowledge [and the lack of education that produces  
21 it]."  
22 [[Hosea 4:6](#), Bible, NKJV]

23 The most important subject to learn is law. The Bible makes it the DUTY of Christians to "know the law":

24 "And thou shalt teach them ordinances and laws [of both [God](#) and [man](#)], and shalt shew them the way wherein  
25 they must walk, and the work [of obedience to God] that they must do."  
26 [[Exodus 18:20](#), Bible, NKJV]

27 "But this crowd that does not know [and quote and follow and use] the law is accursed."  
28 [John 7:49, Bible, NKJV]

29 "Salvation is far from the wicked, For they do not seek [Your statutes](#)."  
30 [Psalm 119:155, Bible, NKJV]

31 The courts universally say the SAME thing:

32 "All persons in the United States are chargeable with knowledge of the Statutes-at-Large...[I]t is well established  
33 that anyone who deals with the government assumes the risk that the agent acting in the government's behalf has  
34 exceeded the bounds of his authority,"  
35 [Bollow v. Federal Reserve Bank of San Francisco, 650 F.2d. 1093 (9th Cir. 1981)]

36 **"Of course, ignorance of the law does not excuse misconduct in any one, least of all in a sworn officer of the**  
37 **law"**  
38 [In re McCowan , 177 Cal. 93, 170 P. 1100 (1917)]

39 In fact, if we as Christians DO NOT learn the law, not only our entire life, but our prayers to God, in fact, become a hateful  
40 ABOMINATION:

41 "One who turns his ear from hearing the law [[God's law](#) or [man's law](#)], even his prayer is an abomination."  
42 [[Prov. 28:9](#), Bible, NKJV]

43 Some deluded Christians argue that the "law" spoken of by scripture above means God's law and excludes man's law. We  
44 argue otherwise. Why? Because the foundation of all law, and the place that law derives ALL of its authority from is the  
45 "consent of the governed", as the Declaration of Independence indicates.

1 *Consensus facit legem.*  
2 *Consent makes the law. A contract is a law between the parties, which can acquire force only by consent.*  
3 *[Bouvier's Maxims of Law, 1856;*  
4 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouvierMaxims.htm>]*

5 *"That to secure these rights, governments are instituted among men, **deriving their just powers from the consent***  
6 ***of the governed.**"*  
7 *[Declaration of Independence]*

8 All of God's laws were summarized by Jesus in only two great commandments: 1. Love your God; 2. Love Your Neighbor.

9 *"If ye fulfill the **royal law** according to the scripture, Thou shalt love thy neighbor as thyself, ye do well."*  
10 *[James 2:8, Bible, NKJV]*

11 *"Therefore all things whatsoever ye would that men should do to you, do ye also to them: **this is the law.**"*  
12 *[Matthew 7:12, Bible, NKJV]*

13 *"Master, which is the greatest commandment **in the law**? Jesus said to him, Thou shalt love the Lord thy God*  
14 *with all thy heart, and with all thy soul and with all thy mind [See. Exodus 20:3-11]. This is the first and great*  
15 *commandment. (39) **And the second is like unto it, Though shalt love thy neighbor as thyself.** (40) **On these***  
16 ***two commandments hang all law...**"*  
17 *[Matthew 22:36-40, Bible, NKJV]*

18 The Bible commands Christians to love their neighbor. By "love" is technically meant to "NOT HURT" your neighbor.

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

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

23 *"Those who forsake the law praise the wicked, but such as keep the law contend with them."*  
24 *[Prov. 28:4, Bible, NKJV]*

25 Law is therefore the collective expression and societal definition of what constitutes "harm" and the punishment for said  
26 harm against those who commit it. Governments are created mainly to PREVENT harm to PRIVATE rights using the  
27 authority of law, and therefore to protect us. Law is therefore the "schoolmaster", as the Apostle Paul put it, of how we  
28 LEARN to love our neighbor. To wit:

29 *"Therefore the law was our tutor to bring us to Christ, that we might be justified by faith. 25 But after faith has*  
30 *come, we are no longer under a tutor."*  
31 *[Gal. 3:24-25, Bible, NKJV]*

32 \_\_\_\_\_  
33 *Schoolmaster — the law so designated by Paul (Gal. 3:24, 25). As so used, the word does not mean teacher, but*  
34 *pedagogue (shortened into the modern page), i.e., one who was intrusted with the supervision of a family, taking*  
35 *them to and from the school, being responsible for their safety and manners. Hence the pedagogue was stern and*  
36 *severe in his discipline. Thus the law was a pedagogue to the Jews, with a view to Christ, i.e., to prepare for faith*  
37 *in Christ by producing convictions of guilt and helplessness. The office of the pedagogue ceased when "faith*  
38 *came", i.e., the object of that faith, the seed, which is Christ.*  
39 *[Easton, M.G.: Easton's Bible Dictionary. Oak Harbor, WA : Logos Research Systems, Inc., 1996, c1897]*

40 Those who advocate that we should not learn or that we should remain willfully ignorant of either man's law or God's law  
41 therefore:

- 42 1. Don't care about learning how to love their neighbor and therefore are violating the second of the two great
- 43 commandments to love their neighbor as themselves.
- 44 2. Aren't interested in what their neighbor classifies as "harm" that must be avoided.
- 45 3. Couldn't possibly avoid violating the commandment to love your neighbor because they refuse to learn HOW their
- 46 neighbor wants to be loved.
- 47 4. Are advocating "lawlessness".

1 The law is also the source of all of the authority of those who work in government.

2 ***"No man in this country is so high that he is above the law. No officer of the law may set that law at defiance***  
3 ***with impunity. All the officers of the government, from the highest to the lowest, are creatures of the law and are***  
4 ***bound to obey it. It is the only supreme power in our system of government, and every man who by accepting***  
5 ***office participates in its functions is only the more strongly bound to submit to that supremacy, and to observe***  
6 ***the limitations which it imposes upon the exercise of the authority which it gives," 106 U.S., at 220. "Shall it be***  
7 ***said... that the courts cannot give remedy when the Citizen has been deprived of his property by force, his estate***  
8 ***seized and converted to the use of the government without any lawful authority, without any process of law, and***  
9 ***without any compensation, because the president has ordered it and his officers are in possession? **If such be*****  
10 ***the law of this country, it sanctions a tyranny which has no existence in the monarchies of Europe, nor in any***  
11 ***other government which has a just claim to well-regulated liberty and the protection of personal rights."***  
12 ***106***  
13 ***U.S., at 220, 221.***  
*[United States vs. Lee, 106 U.S. 196, 1 S.Ct. 240 (1882)]*

14 No one can therefore claim to be a good or responsible citizen capable of supervising their public servants as a jurist or a  
15 voter who does not in fact know the limits imposed by law upon the authority of said public servants. The result of public  
16 servants who go unsupervised is that they take over the house and oppress their master, which is We the People. The Bible  
17 describes how disobedient servants should be governed by their masters, but you can't enforce it unless you know the limits  
18 on their authority. The result is that you are violating the law.

19 ***"But if that servant says in his heart 'My master is delaying his coming,' and begins to beat the male and female***  
20 ***servants, and to eat and drink and be drunk, **the master** of that servant will come on a day when he is not looking***  
21 ***for him, and at an hour when he is not aware, and **will cut him in two and appoint him his portion with the*****  
22 ***unbelievers. **And that servant who knew his master's will, and did not prepare himself or do according to his*****  
23 ***will, shall be beaten with many stripes."***  
24 *[Luke 12:45-47, Bible, NKJV]*

25 Your public servants know all of these things, and they have taken great pains to ensure that their master is put to sleep so  
26 they could take over the house:

27 ***The kingdom of heaven is like a man who sowed good seed in his field; but while men slept, his enemy [corrupt***  
28 ***government] came and sowed tares [weeds] among the wheat and went his way. But when the grain had sprouted***  
29 ***and produced a crop, then the tares also appeared. So the servants of the owner came and said to him, "Sir, did***  
30 ***you not sow good seed in your field? How then does it have tares?" He said to them, "An enemy has done this."***  
31 ***The servants said to him, "Do you want us then to go and gather them up?" But he said, "No, lest while you***  
32 ***gather up the tares you also uproot the wheat with them. Let both grow together until the harvest, and at the time***  
33 ***of harvest I will say to the reapers, 'First gather together the tares and bind them in bundles to burn them, but***  
34 ***gather the wheat into my barn.'"***  
35 *[Matt 13:24-30]*

36 You covetous public servants bind you, the Sovereign, by taking away the source of your strength, which is knowledge about  
37 the law:

38 ***"No one can enter a strong man's house and plunder his goods, unless he first binds the strong man. And then***  
39 ***he will plunder his house."***  
40 *[Mark 3:27, Bible, NKJV]*

41 Very few schools teach Constitutional law, basics of law for the average American. The reason is that judges want to have  
42 great latitude to substitute their will for what the law actually says using the following criminal activities:

- 43 1. Presumptions not supported by evidence, such as that the litigant before them is a franchisee subject to statutory law  
44 that only is enforceable against the government.
- 45 2. Omission in protecting private rights or refusal to recognize such rights.
- 46 3. Protecting the judge's government coworkers engaging in criminal violation of private rights.
- 47 4. Abuse of "words of art" to encourage false presumption. See:
- 48 5. Legislating from the bench by adding things to statutory definitions that cannot be and are not included. This is called  
49 "judicial verbiage".

50 We'll talk about the above deceptive judicial and government tactics later in this memorandum. If there is even one person  
51 sitting on a jury who knows the law, they can usually spoil the plan of a judge who wants to enforce not what the law says,  
52 but what his whim and private interest dictates.

1 To make things worse, many Christians have been trained by their pastors not only NOT to learn the law, but to shun those  
2 who insist on learning and obeying it as being “legalistic”. The entire Bible, in fact, is a law book. That, in fact, is what God  
3 Himself calls it:

4 “And now, Israel [believers/Christians], what does the Lord your God require of you, but to fear the Lord your  
5 God, to walk in all His ways [by obeying His Holy Laws] and to love Him, to serve [ONLY] the Lord your God  
6 with all your heart and with all your soul, and to **keep the commandments of the Lord and His statutes** which I  
7 command you today for your good?”  
8 [Deut. 10:12-13, Bible, NKJV]

9 “**Ye shall do My judgments, and keep Mine ordinances**, to walk therein: I [am] the LORD your God.”  
10 [Leviticus 18:4, Bible, NKJV]

11 “**And the statutes, and the ordinances, and the law, and the commandment, which he wrote for you, ye shall**  
12 **observe to do for evermore**; and ye shall not fear other gods.”  
13 [2 Kings 17:37, Bible, NKJV]

14 “And I will give them one heart, and I will put a new spirit within you; and I will take the stony heart out of their  
15 flesh, and will give them an heart of flesh: **That they may walk in My statutes, and keep Mine ordinances, and**  
16 **do them: and they shall be My people, and I will be their God.**”  
17 [Ezekiah 11:19-20, Bible]

18 The reason God permits or allows us to go through trials, in fact, is to FORCE US to learn His law!

19 “The proud have forged a lie against me, but I will keep Your precepts with my whole heart. Their heart is as fat  
20 as grease, **but I delight in Your law. It is good for me that I have been afflicted, that I may learn Your statutes.**  
21 **The law of Your mouth is better to me than thousands of coins of gold and silver.**”  
22 [Psalm 119:69-72, Bible, NKJV]

23 In conclusion: De facto governments can only flourish where there is widespread ignorance of the law by those sitting on  
24 juries and acting as voters.

## 25 **11.7 Legal Profession Fascism**

26 Another important characteristic of a de facto government is that:

- 27 1. The legal profession acts as an extension of and officer of the government instead of independently.
- 28 2. All lawyers are licensed to practice law and hence gagged from telling the truth about government corruption in the  
29 court record for fear of having their license pulled.
- 30 3. They will not act as adversaries of the government within an “adversarial court system”, but instead will act as allies  
31 and recruiters for government franchises that are being illegally enforced.
- 32 4. The main function of lawyers are as priests of the civil religion of socialism who impute, perpetuate, and protect an  
33 unequal relationship between the sovereign People, and a government that is supposed to serve them but instead rules  
34 and abuses them.

35 To give you an example of how lawyers act as an extension of an organized crime ring and as the organizers of such  
36 government crime, consider what happens when one tries to submit the correct withholding paperwork with a private  
37 employer as a nonresident alien nontaxpayer not engaged in a “trade or business” and not required by law to have or use a  
38 Taxpayer Identification Number:

- 39 1. You submit the following withholding forms:
  - 40 1.1. *About IRS Form W-8BEN*, Form #04.202  
41 <http://sedm.org/Forms/FormIndex.htm>
  - 42 1.2. *W-8 Attachment: Citizenship*, Form #04.219  
43 <http://sedm.org/Forms/FormIndex.htm>
  - 44 1.3. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001  
45 <http://sedm.org/Forms/FormIndex.htm>
  - 46 1.4. *Tax Form Attachment*, Form #04.201  
47 <http://sedm.org/Forms/FormIndex.htm>



- 1 2. The payroll department at your usually corporate company hands the forms to the legal department and won't give you  
2 the name or phone number of anyone in the department to speak with.
- 3 3. The legal department uses anonymity and the fact that you can't contact them as a means to hide from the duty to:  
4 3.1. Disclose what, if anything, in the paperwork you submitted is incorrect or inconsistent with prevailing law.  
5 3.2. Respond to your phone calls, because they won't give you their number.  
6 3.3. Respond to your mail. Even if you send them a certified mail, they will not respond by telling you what is  
7 incorrect, because they KNOW you are correct, but if they admitted it, they would have to admit that they have  
8 been handling withholding and reporting ILLEGALLY for everyone else in the company.
- 9 4. If you tell them they have ten days to deny and a failure to deny under Federal Rule of Civil Procedure 8(b)(6)  
10 constitutes an admission, they may tell the payroll clerk and the boss to have you either not hired or fired because  
11 having you around would ultimately mean they could be prosecuted for violating and mal-administering the Internal  
12 Revenue Code within the company.

13 Hence, lawyers, like the government, use omission and presumption and the ignorance of the average American about law as  
14 a method to:

- 15 1. Force people to submit and sign under penalty of perjury withholding paperwork UNDER UNLAWFUL DURESS that  
16 is clearly false, perjurious, and criminal and hence, to engage in a willful criminal conspiracy to defraud workers  
17 within the company and the government. This causes the legal counsel at the company to be engaged in criminal  
18 witness tampering in violation of 18 U.S.C. §1512, because perjury statements on tax forms constitute "testimony of a  
19 witness".
- 20 2. Protect their illegal activities by forcing you to either SHUT UP about the crime they are committing or be fired/not  
21 hired after becoming a whistleblower.
- 22 3. Force people ultimately to become indentured servants and public officers against their will and in violation of the  
23 Thirteenth Amendment prohibition against involuntary servitude.
- 24 4. Not only NOT protect the rights of EVERYONE in the company, but to be the WORST abusers of private rights.

25 In short, they only care about limiting risk to themselves and the company they work for. TO HELL WITH THE WORKERS  
26 AND OBEYING THE LAW! They become priests of a Satanic civil religion and cult that worships black robed judges with  
27 a financial conflict of interest and a corrupt government. They hold "human sacrifices" to their pagan deity and YOU are the  
28 sacrifice. The blood they spill is yours when they won't hire you or have you fired because you won't worship SATAN as  
29 they do. If they REALLY cared about balancing their perspective, they would at least tell you, using the written law, why  
30 you are wrong and strictly observe the rules of statutory construction and interpretation when doing so. Instead, all they offer  
31 you are unconstitutional presumptions that add things to definitions that are CLEARLY excluded, and which unlawfully and  
32 unconstitutionally enlarge government power. This is their way of turning the legal profession into a priesthood, and  
33 substituting UNCONSTITUTIONAL PRESUMPTION in the place of religious faith, thus creating a state-sponsored  
34 religion.

35 *"It is apparent that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory  
36 presumption any more than it can be violated by direct enactment. The power to create presumptions is not a  
37 means of escape from constitutional restrictions."  
38 [Bailey v. Alabama, 219 U.S. 219 (1911)]*

39 *"It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. Colautti v.  
40 Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress' use of the term "propaganda" in this statute, as indeed  
41 in other legislation, has no pejorative connotation.[19] As judges, it is our duty to [481 U.S. 485] construe  
42 legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who  
43 has not even read it."  
44 [Meese v. Keene, 481 U.S. 465, 484 (1987)]*

45 ***"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's  
46 ordinary meaning.** Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition  
47 of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a  
48 rule, `a definition which declares what a term "means" . . . excludes any meaning that is not stated"); Western  
49 Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96  
50 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152,  
51 and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S.  
52 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney  
53 General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."  
54 [Stenberg v. Carhart, 530 U.S. 914 (2000)]*

1 In exchange for their satanic allegiance, these "deacons" of the state sponsored civil religion and church, the corrupt legal  
2 profession is paid more highly than any other profession. Many lawyers charge \$400/hour or more for their services and in  
3 the end, they NEVER serve the client, but the government and their own pocket book. They sold your liberty for 20 pieces  
4 of silver to the highest bidder.

5 1. To what or whom is an attorney's first duty? We consult the latest 7 Corpus Juris Secundum (C.J.S.), Attorney and  
6 Client, §4 (2003) for the answer below:

**§ 4 ATTORNEY & CLIENT**

7 C. J. S.

→ His first duty is to the courts and the public, not to the client,<sup>55</sup> and wherever the duties to his client conflict with those he owes as an officer of the court in the administration of justice, the former must yield to the latter.<sup>56</sup>

The office of attorney is indispensable to the administration of justice and is intimate and

peculiar in its relation to, and vital to the well-being of, the court.<sup>57</sup> An attorney has a duty to aid the court in seeing that actions and proceedings in which he is engaged as counsel are conducted in a dignified and orderly manner, free from passion and personal animosities, and that all causes brought to an issue are tried and decided on their merits only;<sup>58</sup> to aid the court

7  
8 2. What is the legal relationship between an attorney and his/her client?

**§§ 2-3 ATTORNEY & CLIENT**

7 C. J. S.

and the term is synonymous with "attorney."<sup>14</sup> Therefore, anyone advertising himself as a lawyer holds himself out to be an attorney, an attorney at law, or counselor at law.<sup>15</sup>

If one appears before any court in the interest of another and moves the court to action with respect to any matter before it of a legal nature, such person appears as an "advocate", as that term is generally understood.<sup>16</sup> The phrase "as an advocate in a representative capacity," as used in the statute regulating the practice of law, implies a representation distinct from officer or other regular administrative corporate employee representation.<sup>17</sup>

In England and her colonies a "barrister" is a person entitled to practice as an advocate or counsel in the superior courts.<sup>18</sup> A "solicitor" is a person whose business it is to be employed in the care and management of suits depending in courts of chancery.<sup>19</sup> In the great majority of the states of the Union, where law and equity are both administered by the same court, it has naturally come about that the two offices of attorney at law and solicitor in chancery have practically been consolidated, although in the federal equity practice the term "solicitor" is in

general use; but in some states the office of solicitor in chancery is a distinct and separate office from that of attorney at law.<sup>20</sup>

→ A client is one who applies to a lawyer or counselor for advice and direction in a question of law, or commits his cause to his management in prosecuting a claim or defending against a suit in a court of justice;<sup>21</sup> one who retains the attorney, is responsible to him for his fees, and to whom the attorney is responsible for the management of the suit;<sup>22</sup> one who communicates facts to an attorney expecting professional advice.<sup>23</sup> Clients are also called "wards of the court" in regard to their relationship with their attorneys.<sup>24</sup>

← ward of court

**§ 3. Nature of Right to Practice**

While it has been broadly stated that the right to practice law is not a natural or constitutional right, but is in the nature of a privilege or franchise, the practice of law is not a matter of grace but of right for one who is qualified by his learning and moral character.

**Library References**

Attorney and Client ⇐14.

The right to practice law is not a natural or constitutional right.<sup>25</sup> Nor is the right to practice

9  
10 3. What is a ward of the court?

→ **Wards of court.** Infants and persons of unsound mind placed by the court under the care of a guardian. *Davis' Committee v. Loney*, 290 Ky. 644, 162 S.W.2d 189, 190. Their rights must be guarded jealously. *Montgomery v. Erie R. Co.*, C.C.A.N.J., 97 F.2d 289, 292. See *Guardianship*.

(Are you an infant or person of unsound mind?)

4. Do you need to challenge jurisdiction? Better read the following, particularly "...because if pleaded by an attorney....."

→ **In propria persona** /in prɔwprɪə pərsɔwnə/. In one's own proper person. It was formerly a rule in pleading that pleas to the jurisdiction of the court must be plead *in propria persona*, because if pleaded by attorney they admit the jurisdiction, as an attorney is an officer of the court, and he is presumed to plead after having obtained leave, which admits the jurisdiction. See *Pro se*.

Conclusions of law:

1. When you hire an attorney, you become a ward of the court and a second class citizen and you admit the jurisdiction of the court in the matter at hand.
2. You can't hire an attorney if you want to challenge jurisdiction.
3. If you want to challenge jurisdiction, the only way you can do it is as a "sui juris" and/or "in propria persona".

Should you hire an attorney? What do you think?

## ABSOLUTELY NOT!

### 12 Illegal abuse of Franchises by the Government: The Engine of Abuse and Conversion to a De Facto Government<sup>30</sup>

The following subsections will describe the various ways that government franchises are employed unlawfully, unconstitutionally, and illegally in order to destroy your rights, undermine the separation of powers, and destroy equal protection that is the foundation of the United States Constitution. The underlying motives for these abuses are all commercial. Franchises produce a flow of commerce to the government grantor of the franchise and pad the pockets of your public servants. This desire by your public servants to pad their pockets and enlarge their control, revenues, and importance in relation to the populace is at odds with the duty of the government to provide equal protection and equal benefit to all. In short, the love of money is the root of the evil caused by the abuses described in the following subsections:

*For the love of money is the root of all evil: which while some coveted after, they have erred from the faith, and pierced themselves through with many sorrows.  
[1 Timothy 6:5-12, Bible, NKJV]*

Public servants who therefore either promote franchises to persons protected by the Constitution or who accept the payments or "benefits" associated with those who participate, in effect, are accepting bribes and favors in exchange for *disregarding* their constitutional duty to provide "equal protection". Of this corruption, the Bible says:

*"And you shall take no bribe [including payments for franchise services that compete with and destroy equal protection], for a bribe blinds the discerning and perverts the words of the righteous."  
[Exodus 23:8, Bible, NKJV]*

<sup>30</sup> Adapted from *Government Instituted Slavery Using Franchises*, Form #05.030, Section 23; <http://sedm.org/Forms/FormIndex.htm>.



1                   *"You shall not pervert justice; you shall not show partiality, nor take a bribe, for a bribe blinds the eyes of the*  
2 *wise and twists the words of the righteous."*  
3 *[Deuteronomy 16:19, Bible, NKJV]*

4                   *'Cursed is the one who takes a bribe to slay an innocent person.'* *"And all the people shall say, 'Amen!'*  
5 *[Deuteronomy 27:25, Bible, NKJV]*

6                   *"A wicked man accepts a bribe behind the back To pervert the ways of justice."*  
7 *[Proverbs 17:23, Bible, NKJV]*

8                   *"The king establishes the land by justice, But he who receives bribes overthrows it."*  
9 *[Proverbs 29:4, Bible, NKJV]*

10                   *"Your princes are rebellious, And companions of thieves; Everyone loves bribes, And follows after rewards. They*  
11 *do not defend the fatherless, Nor does the cause of the widow come before them."*  
12 *[Isaiah 1:23, Bible, NKJV]*

13 The above scriptures are the reason why:

- 14 1. It is an unconstitutional violation of the separation of powers doctrine and a conspiracy against rights for a public servant  
15 to offer federal franchises to those domiciled in states of the Union and protected by the Bill of Rights. Federal franchises  
16 may only lawfully be offered to persons domiciled on federal territory and not within any state of the Union.
- 17 2. No judge can judge righteously who is participating in any federal franchise, because franchises compete with and destroy  
18 the very equality of rights that is the MAIN DUTY of the courts to protect.
- 19 3. Federal judges must recuse themselves who are ruling on a tax trial and who are franchisees called "taxpayers" in receipt  
20 of benefits and privileges of the franchise. To do otherwise is a violation of [28 U.S.C. §144](#), [28 U.S.C. §455](#), and [18](#)  
21 [U.S.C. §208](#).
- 22 4. No judge can serve as an Article IV judge officiating over franchises and at the same time act as an Article III judge  
23 officiating over the protection of rights. All such judges who wear these "two hats" at the same time have a conflict of  
24 interest. See:

<p><i>What Happened to Justice?</i>, Form #06.012 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
---

## 25 **12.1 Legal mechanism by which commerce is abused to create inequality and servitude**<sup>31</sup>

26 The legal foundation of the abuse of commerce to create inequality and/or servitude is the lending of either money or property  
27 or rights or privileges (franchises) of some kind:

28                   *"The rich rules over the poor,*  
29 *And **the borrower is servant to the lender.**"*  
30 *[Prov. 22:7, Bible, NKJV]*

31 The above mechanism also becomes "deceit in commerce" and even criminal activity as described in the previous section  
32 when:

- 33 1. The terms of the loan are not directly and fully disclosed to the borrower at the time the property is received, as in the  
34 case of loans of most types of government property. In legal terminology, this type of deceit in commerce violates  
35 what is called the constitutional requirement for reasonable notice. That requirement is thoroughly documented in:  

<p><i>Requirement for Reasonable Notice</i>, Form #05.022 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
---
- 36 2. The loan is by a government that is geographically outside of its territorial jurisdiction. This results in the government  
37 acting as a PRIVATE business in which is surrenders sovereign immunity, and yet most governments often refuse to  
38 waive the immunity and thereby become "international economic terrorists" in violation of Article 4, Section 4 of the  
39 USA Constitution, in the case of states of the Union.
- 40 3. The terms of the loan are CHANGED after it is made. This is called an "ex post facto" law and it is unconstitutional.
- 41 4. The thing offered or loaned has no intrinsic value of its own and therefore does not satisfy the requirement for  
42 "consideration" in forming a valid legal contract. This includes ALL so-called "government benefits".

<sup>31</sup> Source: *Requirement for Equal Protection and Equal Treatment*, Form #05.033, Section 5.5; <http://sedm.org/Forms/FormIndex.htm>.

1 "... railroad benefits, like social security benefits, are not contractual and may be altered or even eliminated at  
2 any time."

3 [United States Railroad Retirement Board v. Fritz, 449 U.S. 166 (1980)]

4 "We must conclude that **a person covered by the Act has not such a right in benefit payments**... This is not to  
5 say, however, that Congress may exercise its power to modify the statutory scheme free of all constitutional  
6 restraint."

7 [Flemming v. Nestor, 363 U.S. 603 (1960)]

8 This subject is dealt with in detail in the following memorandum of law:

**The Government "Benefits" Scam, Form #05.040**

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

- 9 5. The loan of property causes the borrower to become a public officer in the government, because it is a CRIME to elect  
10 yourself into public office or to procure it through a bribe called "withholding". See:

**Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form #05.008**

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

- 11 6. The loan accomplishes a purpose OPPOSITE or in direct conflict with the USA Constitution, such as when it alienates  
12 or forfeits rights that are SUPPOSED to be UNALIENABLE. This causes a government to become what is called a  
13 "de facto" government or even an "anti-government", which accomplishes a purpose OPPOSITE to the purpose of  
14 their creation, which is protecting PRIVATE rights. This subject is covered in:

**Government Instituted Slavery Using Franchises, Form #05.030, Section 27.2: Unconstitutional Conditions  
Doctrine**

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

15 It is through the above mechanisms that many of the worst and most famous abuses found in the Holy Bible were instituted  
16 by corrupt GOVERNMENT rulers:

- 17 1. Pharaoh enslaved all of Egypt and the Israelites by LOANING grain to a starving people. See Gen. 47.  
18 2. The rulers enslaved the Jews in the Book of Nehemiah. See Nehemiah 5:1-13.

19 The Bible also speaks directly, through the prophet Jeremiah, about those "who devise evil by law" as a way to trap and  
20 enslave men using the above mechanisms of abuse. The "snares" they are referring to, at least in the area of government and  
21 the legal field, are franchises. The phrase "fearing the Lord" is defined in Proverbs 8:13 as hating, and by implication  
22 punishing and preventing, violation of God's laws such as those described here:

23 "Let U.S. now fear the LORD our God,

24 Who gives rain, both the former and the latter, in its season.

25 He reserves for U.S. the appointed weeks of the harvest."

26 Your iniquities have turned these things away, [filling out government forms for "benefits"]

27 **And your sins have withheld good from you.**

28 **'For among My people are found wicked men [the District of Criminals, who are foreigners posing as**

29 **protectors];**

30 **They lie in wait as one who sets snares;**

31 **They set a trap;**

32 **They catch men,**

33 As a cage is full of birds,

34 So their houses are full of deceit. [in their usurious "codes" that are not law, but contracts or agreements or  
35 "compacts"]

36 Therefore they have become great and grown rich. [by stealing and spending TRILLIONS of dollars from those  
37 who were unjustly compelled to participate in government franchises]

38 They have grown fat, they are sleek;

39 Yes, they surpass the deeds of the wicked;

40 They do not plead the cause, [who pleads such a cause?: LAWYERS!]

41 The cause of the fatherless; [or the "nontaxpayer"]

42 Yet they prosper,

43 And the right of the needy [or the "nontaxpayer"] they do not defend.

44 **Shall I not punish them for these things?' says the LORD.**

45 'Shall I not avenge Myself on such a nation as this?'

46 **"An astonishing and horrible thing**

47 **Has been committed in the land:**

48 The prophets [pastors in 501c3 "privileged" churches] prophesy falsely,

49 **And the priests [judges, who preside over a civil religion of socialism that worships the "state"] rule by their**

50 **own power;**



1 And My people love to have it so,  
2 But what will you do in the end?"  
3 [Jeremiah 5:24-31, Bible, NKJV]

4 What "trap" are they referring to above that is being used to "catch men"? It is a situation where people are desperately in  
5 need of a thing and who will perish without it. Usually that thing is inexpensive to produce, and is offered for an exorbitant  
6 cost that causes the oppressed buyer to give up nearly everything they own, their land, and even sell their kids into slavery as  
7 the Egyptians did during the famine to Pharaoh.

#### 8 Joseph Deals with the Famine

9 Now there was no bread in all the land; for the famine was very severe, so that the land of Egypt and the land of  
10 Canaan languished because of the famine. And Joseph gathered up all the money that was found in the land of  
11 Egypt and in the land of Canaan, for the grain which they bought; and Joseph brought the money into Pharaoh's  
12 house.

13 So when the money failed in the land of Egypt and in the land of Canaan, all the Egyptians came to Joseph and  
14 said, "Give us bread, for why should we die in your presence? For the money has failed."

15 Then Joseph said, "Give your livestock, and I will give you bread for your livestock, if the money is gone." <sup>17</sup> So  
16 they brought their livestock to Joseph, and Joseph gave them bread in exchange for the horses, the flocks, the  
17 cattle of the herds, and for the donkeys. Thus he fed them with bread in exchange for all their livestock that year.

18 When that year had ended, they came to him the next year and said to him, "We will not hide from my lord that  
19 our money is gone; my lord also has our herds of livestock. There is nothing left in the sight of my lord but our  
20 bodies and our lands. Why should we die before your eyes, both we and our land? Buy us and our land for bread,  
21 and we and our land will be servants of Pharaoh; give us seed, that we may live and not die, that the land may  
22 not be desolate."

23 Then Joseph bought all the land of Egypt for Pharaoh; for every man of the Egyptians sold his field, because  
24 the famine was severe upon them. So the land became Pharaoh's. And as for the people, he moved them into  
25 the cities, from one end of the borders of Egypt to the other end. Only the land of the priests he did not buy; for  
26 the priests had rations allotted to them by Pharaoh, and they ate their rations which Pharaoh gave them; therefore  
27 they did not sell their lands.

28 Then Joseph said to the people, "Indeed I have bought you and your land this day for Pharaoh. Look, here is seed  
29 for you, and you shall sow the land. And it shall come to pass in the harvest that you shall give one-fifth to  
30 Pharaoh [TRIBUTE/TAX]. Four-fifths shall be your own, as seed for the field and for your food, for those of  
31 your households and as food for your little ones."

32 So they said, "You have saved our lives; let us find favor in the sight of my lord [idolatry], and we will be  
33 Pharaoh's servants." And Joseph made it a law over the land of Egypt to this day, that Pharaoh should have  
34 one-fifth, except for the land of the priests only, which did not become Pharaoh's.  
35 [Gen. 47:13-26, Bible, NKJV]

36 It is interesting to note that our most revered founding fathers understood these concepts and warned against engaging in  
37 contracts or alliances, and by implication "franchises", with any government, when they said:

38 "My ardent desire is, and my aim has been...to comply strictly with all our engagements foreign and domestic;  
39 but to keep the United States free from political connections with every other Country. To see that they may be  
40 independent of all, and under the influence of none. In a word, I want an American character, that the powers  
41 of Europe may be convinced we act for ourselves and not for others. [as "public officers"]; this, in my judgment,  
42 is the only way to be respected abroad and happy at home."  
43 [George Washington, (letter to Patrick Henry, 9 October 1775);  
44 Reference: The Writings of George Washington, Fitzpatrick, ed., vol. 34 (335)]

45 "About to enter, fellow citizens, on the exercise of duties which comprehend everything dear and valuable to you,  
46 it is proper that you should understand what I deem the essential principles of our government, and consequently  
47 those which ought to shape its administration. I will compress them within the narrowest compass they will bear,  
48 stating the general principle, but not all its limitations. Equal and exact justice to all men, of whatever state or  
49 persuasion, religious or political; peace, commerce, and honest friendship with all nations – entangling  
50 alliances [contracts, treaties, franchises] with none;"  
51 [Thomas Jefferson, First Inaugural Address, March 4, 1801]

52 The Bible also disdains contracts, covenants, and franchises with those who are not believers and especially with foreign  
53 governments:

1                   *"Take heed to yourself, lest you make a covenant or mutual agreement [contract, franchise agreement] with the*  
2                   *inhabitants of the land to which you go, lest it become a snare in the midst of you."*  
3                   *[Exodus 34:12, Bible, Amplified version]*

4 Tax agencies are the modern day Canaanites afflicting believers. God HATES Canaanite merchants who use franchises to  
5 subjugate and enslave people, or make them inferior or unequal under the law. In the Bible, "Canaanites" is a synonym for  
6 "money changers". The Canaanites are described as "merchants" and the Lord repeatedly ordered the Israelites to KILL all  
7 the Canaanites.

- 8 1. Indirectly, the order to kill the Canaanites was an order to eliminate those who put mammon ahead of God. See Matt.  
9 6:24.
- 10 2. Zechariah 14:21 (NIV) defines "Canaanites" as merchants. The NIV version of this scripture has a footnote that  
11 defines "Canaanite" as "merchant". See:  
12 <http://www.biblegateway.com/passages/?search=zechariah%2014&version=NIV>
- 13 3. Numbers 31, the Lord told the Israelites to kill the Midianites in the land of Canaan.
- 14 4. Judges 1, the Lord ordered Joshua, the faithful one who brought the Israelites into the promised land, to again kill the  
15 Canaanites, meaning merchants.

16 It is Canaanites, called the "money changers", or their merchant equivalent who caused Jesus to flip the tables over in the  
17 temple when they had turned it into a market place. See Mark 11:15, John 2:15.

18 Money changing of the kind done in modern socialist governments, whereby taxation is illegally used for wealth  
19 redistribution, was Satan's greatest transgression as well. See Ezekiel 28:13-19. The love of money and money changing is  
20 the main vehicle, in fact, by which inequality or inferiority is either maintained or created. Satan himself, personified in the  
21 serpent who beguiled Eve, was ejected from the Garden of Eden because of the iniquity of his trading (abusive commerce).

22                   *"You were the seal of perfection,*  
23                   *Full of wisdom and perfect in beauty.*  
24                   <sup>13</sup> *You were in Eden, the garden of God;*  
25                   *Every precious stone was your covering:*  
26                   *The sardius, topaz, and diamond,*  
27                   *Beryl, onyx, and jasper,*  
28                   *Sapphire, turquoise, and emerald with gold.*  
29                   *The workmanship of your timbrels and pipes*  
30                   *Was prepared for you on the day you were created.*

31                   <sup>14</sup> *"You were the anointed cherub who covers;*  
32                   *I established you;*  
33                   *You were on the holy mountain of God;*  
34                   *You walked back and forth in the midst of fiery stones.*  
35                   <sup>15</sup> *You were perfect in your ways from the day you were created,*  
36                   *Till iniquity was found in you.*

37                   <sup>16</sup> **"By the abundance of your trading**  
38                   **You became filled with violence within,**  
39                   **And you sinned;**  
40                   **Therefore I cast you as a profane thing**  
41                   **Out of the mountain of God;**  
42                   **And I destroyed you, O covering cherub,**  
43                   **From the midst of the fiery stones.**

44                   <sup>17</sup> *"Your heart was lifted up because of your beauty;*  
45                   *You corrupted your wisdom for the sake of your splendor;*  
46                   *I cast you to the ground,*  
47                   *I laid you before kings,*  
48                   *That they might gaze at you.*

49                   <sup>18</sup> **"You defiled your sanctuaries**  
50                   **By the multitude of your iniquities,**  
51                   **By the iniquity of your trading;**  
52                   **Therefore I brought fire from your midst;**  
53                   **It devoured you,**  
54                   **And I turned you to ashes upon the earth**  
55                   *In the sight of all who saw you.*

1 <sup>19</sup> All who knew you among the peoples are astonished at you;  
2 You have become a horror,  
3 And shall be no more forever. ”””  
4 [Ezekiel 28:13-19, Bible, NKJV]

5 Note the phrase in the above “By the abundance of your trading you became filled with violence within.” In other words,  
6 ABUSIVE commerce was a vehicle of LEGAL OR PHYSICAL VIOLENCE upon others or the rights, dignity, or equality  
7 of others.

8 Government franchises are the method of Canaanite exploitation of people that governments are supposed to be protecting.  
9 Below is a description of how the lending of government property is abused to enslave the borrower by transforming them  
10 into a trustee or public officer of the public. When one takes federal money, which is property, it always comes with regulatory  
11 strings attached. Well, they are not so much as "strings" but rather, they are massive - sized chain links, linking the federal  
12 benefit recipient to the U.S. Government in a way that always requires the surrender by the Citizen/benefit recipient, of some  
13 Right. Here is how a book on the common law describes the method by which distributing government property called  
14 “benefits” can be used to control the recipient:

15 *“How, then, are purely equitable obligations created? For the most part, either by the acts of third persons or by*  
16 *equity alone. **But how can one person impose an obligation upon another? By giving property to the latter on***  
17 ***the terms of his assuming an obligation in respect to it. At law there are only two means by which the object of***  
18 ***the donor could be at all accomplished, consistently with the entire ownership of the property passing to the***  
19 ***donee, namely: first, by imposing a real obligation upon the property; secondly, by subjecting the title of the***  
20 ***donee to a condition subsequent.** The first of these the law does not permit; the second is entirely inadequate.*  
21 *Equity, however, can secure most of the objects of the doner, and yet avoid the mischiefs of real obligations by*  
22 *imposing upon the donee (and upon all persons to whom the property shall afterwards come without value or*  
23 *with notice) **a personal obligation with respect to the property; and accordingly this is what equity does.** It is in*  
24 *this way that all trusts are created, and all equitable charges made (i.e., equitable hypothecations or liens created)*  
25 *by testators in their wills. In this way, also, most trusts are created by acts inter vivos, except in those cases in*  
26 *which the trustee incurs a legal as well as an equitable obligation. **In short, as property is the subject of every***  
27 ***equitable obligation, so the owner of property is the only person whose act or acts can be the means of creating***  
28 ***an obligation in respect to that property. Moreover, the owner of property can create an obligation in respect***  
29 ***to it in only two ways: first, by incurring the obligation himself, in which case he commonly also incurs a legal***  
30 ***obligation; secondly, by imposing the obligation upon some third person; and this he does in the way just***  
31 ***explained.”***  
32 [Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 543]

33 The U.S. Supreme Court describes the above process as follows:

34 ***“When Sir Matthew Hale, and the sages of the law in his day, spoke of property as affected by a public interest,***  
35 ***and ceasing from that cause to be juris privati solely, that is, ceasing to be held merely in private right, they***  
36 ***referred to***

37 ***[1] property dedicated [DONATED] by the owner to public uses, or***

38 ***[2] to property the use of which was granted by the government [e.g. Social Security Card], or***

39 ***[3] in connection with which special privileges were conferred [licenses].***

40 ***Unless the property was thus dedicated [by one of the above three mechanisms], or some right bestowed by the***  
41 ***government was held with the property, either by specific grant or by prescription of so long a time as to imply***  
42 ***a grant originally, the property was not affected by any public interest so as to be taken out of the category of***  
43 ***property held in private right.”***  
44 [Munn v. Illinois, 94 U.S. 113, 139-140 (1876)]

45 The “title of the donee” that Roscoe Pound is referring to above, in the case of government franchises, for instance, is  
46 “taxpayer” and or “citizen”. The following maxims of law implement the above principle of equity:

47 *“Cujus est commodum ejus debet esse incommodum.*  
48 *He who receives the benefit should also bear the disadvantage.”*

49 *“Que sentit commodum, sentire debet et onus.*  
50 *He who derives a benefit from a thing, ought to feel the disadvantages attending it. 2 Bouv. Inst. n. 1433.”*  
51 [Bouvier’s Maxims of Law, 1856;  
52 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]  
53

1 The principle that borrowing someone else's property makes the borrower the servant of the lender is also biblical in origin.  
2 Keep in mind that the thing borrowed need NOT be "money" and can be ANY KIND OF PROPERTY, from a legal  
3 perspective:

4 *"The rich rules over the poor,*  
5 *And the borrower is servant to the lender."*  
6 *[Prov. 22:7, Bible, NKJV]*

7 What kind of government property can be given to you that might impose an obligation upon you as the "donee"? How about  
8 any of the following, all of which are treated as GOVERNMENT property and not PRIVATE property. Receipt or use of  
9 any of the following types of property creates a prima facie presumption that you are a public officer "donee" exercising  
10 agency on behalf of the government, which agency is the other half of the mutual "consideration" involved in the implied  
11 contract regulating the use of the property:

- 12 1. Any kind of "status" you claim to which legal rights attach under a franchise. Remember: All "rights" are property!"  
13 This includes:
  - 14 1.1. "taxpayer" (I.R.C. "trade or business" franchise).
  - 15 1.2. "citizen" or "resident" (civil law protection franchise").
  - 16 1.3. "driver" (vehicle code of your state).
  - 17 1.4. "spouse" (family code of your state, which is a voluntary franchise).
- 18 2. A Social Security Card. 20 C.F.R. §422.103(d) says the card and the number belong to the U.S. government.
- 19 3. A "Taxpayer Identification Number" (TIN) issued under the authority of 26 U.S.C. §6109. All "taxpayers" are public  
20 officers in the U.S. government. Per 26 C.F.R. §301.6109-1, use of the number provides prima facie evidence that the  
21 user is engaged in official government business called a "trade or business", which is defined in 26 U.S.C.  
22 §7701(a)(26) as "the functions of a public office" (in the U.S. and not state government).
- 23 4. Any kind of license. Most licenses say on the back or in the statutes regulating them that they are property of the  
24 government and must be returned upon request. This includes:
  - 25 4.1. Driver's licenses.
  - 26 4.2. Contracting licenses.
- 27 5. A USA Passport. The passport indicates on page 6, note 2 that it is property of the U.S. government and must be  
28 returned upon request. So does 22 C.F.R. §51.7.
- 29 6. Any kind of government ID, including state Resident ID cards. Nearly all such ID say they belong to the government.  
30 This includes Common Access Cards (CACs) used in the U.S. military.
- 31 7. A vehicle license plate. Attaching it to the car makes a portion of the vehicle public property.
- 32 8. Stock in a public corporation. All stock holders in corporations are regarded by the courts as GOVERNMENT  
33 CONTRACTORS!

34 *"The court held that the first company's charter was a contract between it and the state, within the protection of*  
35 *the constitution of the United States, and that the charter to the last company was therefore null and void., Mr.*  
36 *Justice DAVIS, delivering the opinion of the court, said that, if anything was settled by an unbroken chain of*  
37 *decisions in the federal courts, it was that an act of incorporation was a contract between the state and the*  
38 *stockholders, 'a departure from which now would involve dangers to society that cannot be foreseen, would*  
39 *shock the sense of justice of the country, unhinge its business interests, and weaken, if not destroy, that respect*  
40 *which has always been felt for the judicial department of the government.'"*  
41 *[New Orleans Gas Co. v. Louisiana Light Co., 115 U.S. 650 (1885)]*

42 Once they hand you government property essentially as a "bribe", you consent to be treated as a de facto "public officer" in  
43 the government. A "public officer" is, after all, legally defined as someone who is in charge of the property of the public.  
44 Receipt and temporary custody of the valuable property of the public therefore constitutes your "employment consideration"  
45 to act as a public officer!:

46 *"Public office. The right, authority, and duty created and conferred by law, by which for a given period, either*  
47 *fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the*  
48 *sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58.*  
49 *An agency for the state, the duties of which involve in their performance the exercise of some portion of the*  
50 *sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State,*  
51 *13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of*  
52 *Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52*  
53 *P.2d. 483, 486. Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for*  
54 *such time as de- notes duration and continuance, with Independent power to control the property of the public,*  
55 *or with public functions to be exercised in the supposed interest of the people, the service to be compensated by*

1 a stated yearly salary, and the occupant having a designation or title, the position so created is a public office.  
2 State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.  
3 [Black's Law Dictionary, Fourth Edition, p. 1235]

4 Why do they use property as the means to effect or create the franchise? The reason is because they have jurisdiction over  
5 their property WHEREVER it is situated, including within states of the Union.

6 "The Constitution permits Congress to dispose of and to make all needful rules and regulations respecting the  
7 territory or other property belonging to the United States. This power applies as well to territory belonging to  
8 the United States within the States, as beyond them. It comprehends all the public domain, wherever it may be.  
9 The argument is, that the power to make 'ALL needful rules and regulations' 'is a power of legislation,' 'a  
10 full legislative power;' 'that it includes all subjects of legislation in the territory,' and is without any limitations,  
11 except the positive prohibitions which affect all the powers of Congress. Congress may then regulate or prohibit  
12 slavery upon the public domain within the new States, and such a prohibition would permanently affect the  
13 capacity of a slave, whose master might carry him to it. And why not? Because no power has been conferred on  
14 Congress. This is a conclusion universally admitted. But the power to 'make rules and regulations respecting  
15 the territory' is not restrained by State lines, nor are there any constitutional prohibitions upon its exercise in  
16 the domain of the United States within the States; and whatever rules and regulations respecting territory  
17 Congress may constitutionally make are supreme, and are not dependent on the situs of 'the territory.'"  
18 [Dred Scott v. Sandford, 60 U.S. 393, 509-510 (1856)]

19 If they didn't use the lending of their property to reach you, they would otherwise, not have civil jurisdiction over those  
20 domiciled in a legislatively (but not constitutionally) foreign state such as a Constitutional state of the Union through their  
21 civil law, since all law is prima facie territorial and they don't own and don't have civil jurisdiction over Constitutional states  
22 of the Union:

23 "It is a well established principle of law that all federal regulation applies only within the territorial jurisdiction  
24 of the United States unless a contrary intent appears."  
25 [Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1949)]

26 "The laws of Congress in respect to those matters [outside of Constitutionally delegated powers] do not extend  
27 into the territorial limits of the states, but have force only in the District of Columbia, and other places that are  
28 within the exclusive jurisdiction of the national government."  
29 [Caha v. U.S., 152 U.S. 211 (1894)]

30 "There is a canon of legislative construction which teaches Congress that, unless a contrary intent appears  
31 [legislation] is meant to apply only within the territorial jurisdiction of the United States."  
32 [U.S. v. Spelar, 338 U.S. 217 at 222.]

33 Ultimately, however, what your corrupted public servants are doing is both criminal and illegal. None of the franchises they  
34 administer expressly authorize the creation of any new public offices in the government, but rather add benefits to EXISTING  
35 public offices. If they abuse public funds and programs to bribe otherwise PRIVATE people to accept the duties of a public  
36 office, the U.S. Code says this is a serious crime:

37 [TITLE 18 > PART 1 > CHAPTER 11 > § 210](#)  
38 [§ 210. Offer to procure appointive public office](#)

39 Whoever pays or offers or promises any money or thing of value, to any person, firm, or corporation in  
40 consideration of the use or promise to use any influence to procure any appointive office or place under the  
41 United States for any person, shall be fined under this title or imprisoned not more than one year, or both.

42  
43 [TITLE 18 > PART 1 > CHAPTER 11 > § 211](#)  
44 [§ 211. Acceptance or solicitation to obtain appointive public office](#)

45 Whoever solicits or receives, either as a political contribution, or for personal emolument, any money or thing of  
46 value, in consideration of the promise of support or use of influence in obtaining for any person any appointive  
47 office or place under the United States, shall be fined under this title or imprisoned not more than one year, or  
48 both.

49 Whoever solicits or receives any thing of value in consideration of aiding a person to obtain employment under  
50 the United States either by referring his name to an executive department or agency of the United States or by  
51 requiring the payment of a fee because such person has secured such employment shall be fined under this title,



1 or imprisoned not more than one year, or both. This section shall not apply to such services rendered by an  
2 employment agency pursuant to the written request of an executive department or agency of the United States.

3 If you collude with your criminal public servants in this FRAUD by accepting the bribe and carry on the charade of pretending  
4 to be a public officer, you too become a criminal who is impersonating a public officer. You also become hated in God's  
5 eyes because you are simultaneously trying to serve two masters, meaning God and Caesar:

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

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

12  

---

13 *"No one can serve two masters; for either he will hate the one and love the other, or else he will be loyal to the*  
14 *one and despise the other. **You cannot serve God and mammon [unrighteous gain or any other false god].**"<sup>32</sup>*  
15 *[Jesus in Matt. 6:24, Bible, NKJV]*

16 Everything they give you will always be a LOAN rather than a GIFT. Everything they give you will always have legal strings  
17 attached that make the property they give you into a Trojan Horse designed to destroy and enslave you. The proverb "Beware  
18 of Greeks bearing gifts." definitely applies to everything the government does. Please keep these critical facts in mind as you  
19 try and decide whether you want you and your family to give the corrupted U.S. Government the right to intrude into your  
20 personal health care. Also keep in mind that under the concept of equal protection, you can use the SAME tactic to entrap  
21 and prejudice the government and defend yourself from this tactic.

22 Here is this principle of equity in action, as espoused by the U.S. Supreme Court in *Fullilove v. Klotznick*, 448 U.S. 448, at  
23 474 (1990). What the U.S. Supreme Court is describing is the basic principle for how franchises operate and how they are  
24 used to snare you. In a 6 -3 decision that dealt with the 10% minority set - aside issue, the Court held the following:

25 *". . . Congress has frequently employed the Spending Power to further broad policy objectives... by conditioning*  
26 *receipt of federal moneys upon compliance by the recipient... with federal statutory and administrative directives.*  
27 *This Court has repeatedly upheld... against constitutional challenge... the use of this technique to induce*  
28 *governments and private parties to cooperate voluntarily with federal policy."*  
29 *[Fullilove v. Klotznick, 448 U.S. 448, at 474 (1990)]*

30 When those who are unknowingly party to a franchise challenge the constitutionality or violation of due process resulting  
31 from the enforcement of the franchise provisions against them, here is how the U.S. Supreme Court has historically responded:

32 ***"We can hardly find a denial of due process in these circumstances, particularly since it is even doubtful that***  
33 ***appellee's burdens under the program outweigh his benefits. It is hardly lack of due process for the***  
34 ***Government to regulate that which it subsidizes."***  
35 *[Wickard v. Filburn, 317 U.S. 111, 63 S.Ct. 82 (1942)]*

36 The key to the effect of the conveyance of property is the NATURE of the funds or property conveyed by the government.  
37 If it was property of the government at the time it was conveyed, then it is a subsidy and conveys rights to the government.  
38 If, on the other hand, the property was someone else's property temporarily loaned to the government under a franchise of  
39 the REAL owner, it ceases to be a subsidy and cannot convey any rights to the government under ITS franchise, because the  
40 government is not the rightful owner of the property. That is why everything that members of the Ministry convey to the  
41 government is identified legally not as a gift, but a LOAN, on the following form. Section 6 establishes what we call an  
42 "anti-franchise franchise" which reverses the relationship between the parties and makes all those who receive monies from  
43 the sender into officers and servants of the sender under franchise contract:

[Tax Form Attachment](#), Form #04.201  
<http://sedm.org/Forms/FormIndex.htm>

<sup>32</sup>The New King James Version. 1996, c1982 . Thomas Nelson: Nashville

1 If you want to win at this game, you have to use all the same weapons and tactics as your enemy and INSIST vociferously  
2 on complete equality of treatment and rights as the Constitution mandates. You can't do that until you have identified and  
3 fully understand how all of the weapons function.

4 Here is yet more proof of why those who accept government benefits cannot assert their constitutional rights as a defense to  
5 challenge the statutes that regulate the benefit. The language below comes from the Brandeis Rules for the U.S. Supreme  
6 Court:

7 *"The principle is invoked that one who accepts the benefit of a statute cannot be heard to question its*  
8 *constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527;*  
9 *Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis, etc., Co., v. George C.*  
10 *Prendergast Const. Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351."*  
11 *[Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)]*

12 What the court is saying in the above statute is that those who accept federal benefits HAVE NO CONSTITUTIONAL  
13 RIGHTS and have voluntarily surrendered ALL such rights!

14 Here is how franchises enslave and entrap you:

- 15 1. Congress borrows money in your name (like they were using your credit card) from the private Federal Reserve Bank.  
16 You and your descendants must pay this money back at interest.

17 *"I sincerely believe ... that banking establishments are more dangerous than standing armies, and that the*  
18 *principle of spending money to be paid by posterity under the name of funding is but swindling futurity on a large*  
19 *scale."*  
20 *[Thomas Jefferson to John Taylor, 1816]*

- 21 2. Congress wants to further its broad policy objectives (like making America a socialist state under a "unitary  
22 executive"...or invading another country for its natural resources.)
- 23 3. So Congress offers private people and state and foreign governments BRIBES using the money borrowed/STOLEN in  
24 #1. above...On condition that those private people and state and foreign governments cooperate "VOLUNTARILY"  
25 with federal policy, which is really just PRIVATE business activity disguised to LOOK like "government business".
- 26 4. Federal policy is whatever federal judges and other bureaucrats say it is.
- 27 5. Among the "federal policy" you must comply with is for them to be able to lawfully and administratively take from  
28 you ANY amount of money they want to fund their program. This is done through false information return reporting,  
29 IRS administrative levies that would otherwise be a constitutional tort, etc.
- 30 6. In short, once you accept the bribe, you change from being the BOSS of your public servants into their  
31 "employee"/officer and cheap whore. They turn the relationship upside down with trickery and words of art.
- 32 7. If you create your own franchise (we call it an anti-franchise franchise) and call EVERYTHING you pay them a  
33 privilege and use their own game rules against them, they will hypocritically and unlawfully apply different rules  
34 against themselves than they apply to you, in violation of the requirement for equal protection. If they are going to  
35 defend the above method of acquiring rights, they have to defend your EQUAL right to play the same rules with them  
36 and prohibit themselves from abusing sovereign immunity to make the game rules unequal. They call what you give to  
37 them a non-refundable gift in 31 U.S.C. §321(d), and yet everything they give to you is a mere temporary loan that  
38 makes you their voluntary, uncompensated public officer. HYPOCRITES!

39 Notice the word "voluntarily" in Fullilove v. Klotznick above. The federal government cannot coerce a state citizen not  
40 domiciled on federal land and not taking money from King Congress. The only way the federal government can make you a  
41 subject of itself and rule over you, and tax you, is by your CONSENT in taking federal "benefits" (bribes... to entice you to  
42 agree to its jurisdiction – The Declaration of Independence requires the federal government to get your consent in order to  
43 exercise its powers).

44 Parents tell their children:

45 *"As long as you live in my house...you play by my rules."*

46 The federal government says, and the Supreme Court agrees:

1 "As long as you take money from me...you play by my rules (e.g. compulsory health care...compulsory flu  
2 injections...compulsory education for your children in government schools...federal income tax...etc.,) not by  
3 constitutional rules."

4 Now...:

- 5 1. Are you a free self-determining citizen of your state...or are you a subject of the federal government?
- 6 2. Did you sign the social security APPLICATION (giving your consent) for your newborn children to be subjects of  
7 federal bureaucrats and tyrants?

8 We use the term "state citizen" in the same sense that the reader understands it.

9 If you are a subject of the federal government, and have made your children subjects of the federal government by writing  
10 them off as privileged tax deductions on a federal tax return, the Supreme Court has held over and over that you cannot bring  
11 constitutional challenges against the federal government in federal court. Federal judges will dismiss you... and rightly so...  
12 for "lack of standing".

13 "These general rules are well settled:

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

19 (2) That where a statute creates a right and provides a special remedy, that remedy is exclusive. *Wilder*  
20 *Manufacturing Co. v. Corn Products Co.*, 236 U.S. 165, 174, 175, 35 Sup.Ct. 398, 59 L.Ed. 520, Ann.Cas. 1916A,  
21 118; *Amson v. Murphy*, 109 U.S. 238, 3 Sup.Ct. 184, 27 L.Ed. 920; *Barnet v. National Bank*, 98 U.S. 555, 558,  
22 25 L.Ed. 212; *Farmers' & Mechanics' National Bank v. Dearing*, 91 U.S. 29, 35, 23 L.Ed. 196. Still the fact that  
23 the right and the remedy are thus intertwined might not, if the provision stood alone, require U.S. to hold that the  
24 remedy expressly given excludes a right of review by the Court of Claims, where the decision of the special  
25 tribunal involved no disputed question of fact and the denial of compensation was rested wholly upon the  
26 construction of the act. See *Medbury v. United States*, 173 U.S. 492, 198, 19 Sup.Ct. 503, 43 L.Ed. 779; *Parish v.*  
27 *MacVeagh*, 214 U.S. 124, 29 Sup.Ct. 556, 53 L.Ed. 936; *McLean v. United States*, 226 U.S. 374, 33 Sup.Ct. 122,  
28 57 L.Ed. 260; *United States v. Laughlin* (No. 200), 249 U.S. 440, 39 Sup.Ct. 340, 63 L.Ed. 696."  
29 [*U.S. v. Babcock*, 250 U.S. 328, 39 S.Ct. 464 (1919)]

30 Since the U.S. Constitution offers no remedy to statutory "subjects" and serfs of the federal government when Rights [which  
31 state citizens have surrendered for a bribe] are violated, what is it they actually celebrate on the 4th of July by waving those  
32 federal flags made in COMMUNIST China? Hmmm...

33 What is really going on is that there is an invisible war being waged against your constitutional rights by people who are  
34 supposed to be serving and protecting you, but who have stealthily and invisibly transformed from protectors into predators.  
35 As a result of these stealthful transformations, Americans are largely unaware that they are a conquered people. The  
36 conquerors are aliens from a legislatively foreign land called the District of Columbia, who bribed you to put on chains and  
37 go not into a physical cage, but a LEGAL cage called a franchise.

38 "Behold, I will make My words in your mouth fire,  
39 And this people wood,  
40 And it shall devour them.  
41 **Behold, I will bring a nation [in the District of Columbia, Washington D.C.] against you from afar,**  
42 **O house of Israel," says the LORD.**  
43 "It is a mighty nation,  
44 It is an ancient nation,  
45 A nation whose language [legalese] you do not know,  
46 Nor can you understand what they say [in their deceitful laws].  
47 Their quiver is like an open tomb;  
48 They are all mighty [deceitful] men.  
49 **And they [and the IRS, their henchmen] shall eat up your harvest and your bread,**  
50 **Which your sons and daughters should eat.**  
51 **They shall eat up your flocks and your herds;**  
52 **They shall eat up your vines and your fig trees;**  
53 **They shall destroy your fortified cities [and businesses and families],**  
54 **In which you trust, with the sword.**  
55 [*Jeremiah 5:14-17, Bible, NKJV*]

1 This is the same thing that Jacob did to Esau, his brother, in the Bible: Persuaded him to give up his freedom and inheritance  
2 for a stinking bowl of pottage. Here is the way the Bible dictionary describes it, wherein “taxes” used to be called “tribute”  
3 in biblical times:

4 *“TRIBUTE. Tribute in the sense of an impost paid by one state to another, as a mark of subjugation, is a common  
5 feature of international relationships in the biblical world. The tributary could be either a hostile state or an ally.  
6 Like deportation, its purpose was to weaken a hostile state. Deportation aimed at depleting the man-power. The  
7 aim of tribute was probably twofold: to impoverish the subjugated state and at the same time to increase the  
8 conqueror’s own revenues and to acquire commodities in short supply in his own country. As an instrument of  
9 administration it was one of the simplest ever devised: the subjugated country could be made responsible for the  
10 payment of a yearly tribute. Its non-arrival would be taken as a sign of rebellion, and an expedition would then  
11 be sent to deal with the recalcitrant. This was probably the reason for the attack recorded in Gn. 14.  
12 [New Bible Dictionary. Third Edition. Wood, D. R. W., Wood, D. R. W., & Marshall, I. H. 1996, c1982, c1962;  
13 InterVarsity Press: Downers Grove]*

14 Your devious conquerors are doing and will continue to do EVERYTHING in their power to keep you in their legal cage as  
15 their SATANIC SEX SLAVE, PRISONER, and WHORE. This is the same whore that the Bible refers to as “Babylon the  
16 Great Harlot” in the Book of Revelation. By “sex”, we mean commerce between you and a corrupted de facto government  
17 that loves money more than it loves YOUR freedom. Black’s Law defines “commerce”, in fact, as “intercourse” and therefore  
18 “sex” in a figurative sense:

19 *“Commerce. ... Intercourse by way of trade and traffic between different peoples or states and the citizens  
20 or inhabitants thereof, including not only the purchase, sale, and exchange of commodities, but also the  
21 instrumentalities [governments] and agencies by which it is promoted and the means and appliances by which it  
22 is carried on...”  
23 [Black’s Law Dictionary, Sixth Edition, p. 269]*

24 Here are the things your covetous conquerors have done and will continue to do to compel you, AT GUNPOINT, to bend  
25 over and be a good little whore, or be slapped silly with what the Constitution calls a “bill of attainder” for rattling your legal  
26 cage:

- 27 1. They will willfully lie to you in their publications with judicial impunity about what the law requires. See:

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

- 28 2. They will tempt you with socialist bribes called “benefits”. See:

*The Government “Benefits” Scam*, Form #05.040  
<http://sedm.org/Forms/FormIndex.htm>

- 29 3. They will rig their forms so that it is impossible to truthfully declare your status, leaving as the only options available  
30 statuses that connect you to consent to their franchises, even if you DO NOT consent.

- 31 4. If you already ate the bait and signed up, they will falsely tell you that you aren’t allowed to quit, meaning that you are  
32 a slave FOR LIFE.

- 33 5. They will hide the forms and procedures that can be used to quit the franchise by removing them from their website,  
34 but still making them available to people who specifically ask.

- 35 6. They will make false, prejudicial, and self –serving presumptions or determinations about your status that they are not  
36 allowed to do until AFTER you expressly consent to give them that authority IN WRITING and they will do so in  
37 violation of due process of law. See:

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

- 38 7. They will deceive you with “words of art”. See:

*Legal Deception, Propaganda, and Fraud*, Form #05.014  
<http://sedm.org/Forms/FormIndex.htm>

- 39 8. They will publish false propaganda encouraging third parties to file knowingly false and fraudulent reports about your  
40 status such as information returns that constitute prima facie evidence of consent to participate in government  
41 franchises. Such reports include IRS Forms W-2, 1042-S, 1098, and 1099. See:

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

- 42 9. They will willfully refuse or omit to prosecute the filers of false information returns, thus compelling you to unlawfully  
43 and criminally impersonate a public officer who is compelled to fill a position as a franchisee. It is called theft by  
44 omission and it is also a criminal conspiracy against your constitutional rights. Both OMISSIONS and

1 COMMISSIONS that cause injury to you are CRIMES. They might even protect criminals filing these false reports  
2 INSTEAD of the victims.

- 3 10. They will disestablish all constitutional courts that could serve as a remedy against such abuses and replace them with  
4 statutory franchise courts that can't recognize or even rule on Constitutional issues or rights. See:

*What Happened to Justice?*, Form #06.012

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

- 5 11. They will use "selective enforcement" of the tax laws as a way to silence and punish those who expose their  
6 monumental scam. They don't need to torture you physically. All they have to do is destroy your ability to survive  
7 commercially, and it is as good as putting you in jail and subjecting you to physical torture.  
8 12. They will remove the subject of law from the curricula in public schools, so that they can do all the above things  
9 without you even realizing it is happening so that you don't become alarmed as they tighten the bars of your cage.

10 Welcome to the Matrix, Neo! Agent Smith with the IRS is waiting for you in the next room. See:

*The REAL Matrix*, Stefan Molyneux

YOUTUBE: <http://www.youtube.com/watch?v=P772Eb63qIY&>

LOCAL COPY: [http://famguardian1.org/Media/The\\_REAL\\_Matrix.mp4](http://famguardian1.org/Media/The_REAL_Matrix.mp4)

## 11 **12.2 Most government franchises are offered as "unconscionable contracts" with unjust and** 12 **usurious terms**

13 The only reason that most government franchises are allowed by the average American to be ILLEGALLY abused to make  
14 slaves into everyone is because most of them "grant" to the applicant something that most people would regard as absolutely  
15 essential for their livelihood or life. For instance, below are the main franchises most people are illegally compelled to  
16 participate in, along with a description of the illegal duress by a corrupted government or third parties that perpetuates them:

- 17 1. Driver Licenses: Most people regard driver licenses as essential because they need to be able to get to work and feed  
18 themselves and their family.  
19 1.1. Only those using the public roadways for hire on federal territory can be compelled to have or to use driver  
20 licensing or registration. All others are "volunteers".  
21 1.2. Police illegally enforce statutes that require driver licenses against those not using the public roadways for hire or  
22 not on federal territory, and they threaten those using registered vehicles with confiscation if the operator does not  
23 get a license.  
24 1.3. Out of fear do people obtain licenses to avoid having their cars confiscated.  
25 2. Savings/Investment Accounts: Most people regard the safety of money in their savings and investment accounts as  
26 important, because they need to be able to pay their bills. If they can't pay their bills, they might lose their house and  
27 all the equity in their house because of default on the mortgage.  
28 2.1. Banks and financial institutions illegally compel the use of the WRONG withholding forms and the illegal use of  
29 a Social Security Number on all withholding documents as a precondition of opening accounts, because they  
30 believe the LIES of the IRS on the subject. Even though the courts continue to insist that you CANNOT trust  
31 anything the IRS or government says or writes, they believe it anyway and injure their workers in the process  
32 with fraudulent withholding documents.  
33 2.2. Because the account is enumerated, it illegally becomes subject to statutory levy and effectively becomes a  
34 PUBLIC account in which the government has equity interest.  
35 2.3. People pay taxes because they will lose the deposit in their account through the threat of ILLEGAL levy. The  
36 levy is illegal because the withholding paperwork is FRAUDULENT and the compulsion from the financial  
37 institution is what made it fraudulent to begin with..  
38 3. Private Employment: Most people regard the ability to be paid at their job as essential because they need to be able to  
39 pay their bills and support their families. Loss of a job could cause one to lose their home and their equity in the home  
40 due to mortgage default.  
41 3.1. Employers illegally compel the use of the WRONG withholding forms and the use of a Social Security Number  
42 on all withholding documents as a precondition of hiring, because they believe the LIES of the IRS and tax  
43 professionals on the subject. Even though the courts continue to insist that you CANNOT trust anything the IRS  
44 or government says or writes, they believe it anyway and injure their workers in the process with fraudulent  
45 withholding documents.



- 3.2. Because workers are illegally enumerated and the tax status in the company records is FALSE and FRAUDULENT, their earnings illegally becomes subject to statutory levy and effectively becomes a PUBLIC account in which the government has equity interest.
- 3.3. People pay taxes because they will lose the deposit in their account through the threat of ILLEGAL levy. The levy is illegal because the withholding paperwork is FRAUDULENT and the compulsion from the otherwise private employer is what made it fraudulent to begin with..

If you would like to know why items 2 and 3 above are ILLEGAL and even CRIMINALLY administered by most banks and private companies, see:

*Federal and State Tax Withholding Options for Private Employers*, Form #09.001  
<http://sedm.org/Forms/FormIndex.htm>

The common denominator of all the above three franchises is that the only reason most people participate is out of fear created through ILLEGAL and CRIMINAL enforcement by a corrupt de facto government and their fascist corporate co-conspirators. Because most Americans are legally ignorant and often relatively poor:

1. Most people do not know how to fight the corruption and therefore falsely believe they must comply.
2. Most people cannot afford to hire an attorney to fight the corruption that they can't fight on their own, and the high cost of the fight exceeds the economic benefit to winning. In a sense, exorbitant legal fees become an indirect "bill of attainder" or penalty against those who fight the illegal franchise enforcement.
3. Even those who can afford an attorney have the problem that the attorney has a conflict of allegiance, in which is first duty is to the court. With that conflict of allegiance, attorneys are loath to fight the government because they may lose their license to practice and starve to death.

Of course, there is a way to remedy the above, but the ONLY way is for the average American to learn the law, and to vociferously defend his rights in court WITHOUT being able to be effectively GAGGED by an attorney license. This would bypass the cost and conflict of interest of attorneys and guarantee a more just result. A small minority of Americans, unfortunately, are equipped or motivated sufficiently to take this route.

For the average American who either can't or won't learn the law, we end up with a situation where the above franchises in effect become "unconscionable contracts" in which there at least "appears" to be no way out without significant loss of money, time, or property of one kind or another. It is the fear of losing these things that keeps most people needlessly compliant, even if their compliance is illegal and sometimes even CRIMINAL in nature. This compliance, in fact, is a product of what we refer to as "international terrorism" by a corrupted legal profession. The states of the Union are, in effect, independent nations for a civil jurisdiction, and yet they refuse to enforce that role because they get illegal "kickbacks" from the federal mafia to continue the illegal enforcement. Below is the definition of "unconscionable contract":

*"UNCONSCIONABLE CONTRACT. One which no sensible man not under delusion, duress, or in distress would make, and such as no honest and fair man would accept. Franklin Fire Ins. Co. v. Noll, 115 Ind.App. 289, 58 N.E.2d. 947, 949, 950."*

*[Black's Law Dictionary, Fourth Edition, p. 397]*

*"UNCONSCIONABLE BARGAIN. An unconscionable bargain or contract is one which no man in his senses, not under delusion, would make, on the one hand, and which no fair and honest man would accept, on the other. Hume v. U. S., 10 S.Ct. 134, 132 U.S. 406, 33 L.Ed. 393; Edler v. Frazier, 174 Iowa 46, 156 N.W. 182, 187; Hall v. Wingate, 159 Ga. 630, 126 S.E. 796, 813; 2 Ves. 125; 4 Bouv. Inst. n. 3848."*

*[Black's Law Dictionary, Fourth Edition, p. 1694]*

If you look over all the biblical franchises we discussed in Form #05.030, Section 22 and following, they all had the following elements in common:

1. They were offered by a government or a ruler to the people being ruled.
2. They involved the need for property that was critical or important to survival or a "normal" lifestyle. That "property" could be a piece of paper, a license, or a privilege to use some form of government property such as a public roadway.
3. The need for this property or its importance is so great, that people would give up most anything to get it.
4. The thing demanded by the covetous government or ruler in exchange for the property or privilege required is to become a "subject", servant, and slave of the government whom they can demand just about ANYTHING from. In

1 other words, there are NO CONSTITUTIONAL LIMITS on the behavior of the government in relation to those who  
2 are party to the franchise.

3 The above “scheme” to destroy your rights has already been legally defined by the Beast itself as communism. Here is that  
4 definition:

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

7 *The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and*  
8 *a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy*  
9 *to overthrow the [de jure] Government of the United States [and replace it with a de facto government ruled by*  
10 *a the judiciary]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in*  
11 *collusion] within a [constitutional] republic, demanding for itself the rights and privileges [including immunity*  
12 *from prosecution for their wrongdoing in violation of Article I, Section 9, Clause 8 of the Constitution] accorded*  
13 *to political parties, but denying to all others the liberties [Bill of Rights] guaranteed by the Constitution. Unlike*  
14 *political parties, which evolve their policies and programs through public means, by the reconciliation of a wide*  
15 *variety of individual views, and submit those policies and programs to the electorate at large for approval or*  
16 *disapproval, the policies and programs of the Communist Party are secretly [by corrupt judges and the IRS in*  
17 *complete disregard of the tax laws] prescribed for it by the foreign leaders of the world Communist movement*  
18 *[the IRS and Federal Reserve]. Its members [the Congress, which was terrorized to do IRS bidding recently by*  
19 *the framing of Congressman James Traficant] have no part in determining its goals, and are not permitted to*  
20 *voice dissent to party objectives. Unlike members of political parties, members of the Communist Party are*  
21 *recruited for indoctrination [in the public schools by homosexuals, liberals, and socialists] with respect to its*  
22 *objectives and methods, and are organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to*  
23 *carry into action slavishly the assignments given them by their hierarchical chieftains. Unlike political parties,*  
24 *the Communist Party [thanks to a corrupted federal judiciary] acknowledges no constitutional or statutory*  
25 *limitations upon its conduct or upon that of its members. The Communist Party is relatively small numerically,*  
26 *and gives scant indication of capacity ever to attain its ends by lawful political means. The peril inherent in its*  
27 *operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its*  
28 *activities, and its dedication to the proposition that the present constitutional Government of the United States*  
29 *ultimately must be brought to ruin by any available means, including resort to force and violence [or using*  
30 *unlawfully enforced income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the*  
31 *Federal Reserve and the American Bar Association (ABA)] renders its existence a clear present and continuing*  
32 *danger to the security of the United States. It is the means whereby individuals are seduced into the service of*  
33 *the world Communist movement, trained to do its bidding, and directed and controlled in the conspiratorial*  
34 *performance of their revolutionary services. Therefore, the Communist Party should be outlawed*

35 Finally, the U.S. Supreme Court has held that the above mechanism for essentially DESTROYING rights guaranteed by the  
36 Constitution is itself unconstitutional:

37 *"It has long been established that a State may not impose a penalty upon those who exercise a right guaranteed*  
38 *by the Constitution." Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271 U.S. 583. "Constitutional*  
39 *rights would be of little value if they could be indirectly denied," Smith v. Allwright, 321 U.S. 649, 644, or*  
40 *manipulated out of existence,' Gomillion v. Lightfoot, 364 U.S. 339, 345."*  
41 *[Harman v. Forssenius, 380 U.S. 528 at 540, 85 S.Ct. 1177, 1185 (1965)]*

42 A thing called the “Unconstitutional Conditions Doctrine” of the U.S. Supreme Court is useful in ensuring that constitutional  
43 rights are not manipulated out of existence by enforcing franchises in places they may not even be lawfully offered. It is this  
44 tension between franchises, and the Unconstitutional Conditions Doctrine that explains why we said in Government Instituted  
45 Slavery Using Franchises, Form #05.030, Section 11 et seq that franchises may not lawfully be offered outside of federal  
46 territory NOT protected by the Constitution.

### 47 **12.3 Why all the government’s franchises are administered UNJUSTLY and** 48 **FRAUDULENTLY**

49 We don’t necessarily object in principle to franchises. Private companies use them all the time and they work quite well and  
50 are JUSTLY administered. Take McDonald’s, which is an international franchise, for instance. The thing we object to about  
51 government franchises is not their use, but their FRAUDULENT AND MALICIOUS ABUSE. Here are a few examples of  
52 why government franchises are FRAUDULENTLY and MALICIOUSLY abused:

- 53 1. Franchise “codes” are consistently and maliciously MISREPRESENTED by both the government and the legal  
54 profession as “law” or “public law” that applies equally to EVERYONE, rather than more correctly as:

- 1.1. Private law.
  - 1.2. A “compact”.
  - 1.3. Having the “force of law” and thereby ACTIVATING only upon the express consent of those who are subject to it.
2. The government and the IRS are not held EQUALLY accountable for telling the public the WHOLE or complete truth about the voluntary nature of the franchise and your right NOT to volunteer or NOT be penalized for NOT volunteering. Instead, they effectively LIE to the public with impunity while at the same time hypocritically requiring everything we send THEM to be signed under penalty of perjury and them being able to penalize us if we follow their example and lie. See:

*Federal Courts and the IRS’ Own IRM Say the IRS is NOT RESPONSIBLE for Its Actions or Its Words or For Following Its Own Written Procedures!*, Family Guardian Fellowship  
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

3. Corrupt judges (who are also franchisees with a criminal conflict of interest) sometimes refuse to allow non-franchisees to invoke the protections of the constitution or the common law when they are victimized by illegal franchise enforcement against non-franchisees, which itself is treason punishable by death per 18 U.S.C. §2381.
4. Corrupted governments illegally and criminally abuse sovereign immunity to destroy or undermine challenges to the unlawful enforcement of the franchise against non-franchisees. For instance, they dismiss challenges based on the common law or the constitution when the officers of the de facto government are civilly sued for injuries they cause illegally enforcing the franchise against non-participants. We believe that ANY and EVERY franchise offered by the government should be treated as PRIVATE business activity BEYOND the core purposes of government and which cannot be protected by sovereign immunity. Otherwise, politicians or governments who love money and will do or say ANYTHING to get it will always abuse franchises in the ways described here to the point where they will eventually gobble up any and every PRIVATE right and destroy and undermine the very purpose of establishing government to being with, which is the protection of PRIVATE rights.
5. A corrupted government doesn’t fully disclose that participation is VOLUNTARY in all their forms publications and every time you talk to them or litigate rights under the franchise. They do this because if they did, they would have to address HOW to un-volunteer and NO ONE in their right mind would volunteer. And when you call them on it, they claim ignorance to preserve their “plausible deniability” for their CRIMES.
6. The legislation implementing the franchise refuses to disclose that the statutory “person”, “taxpayer”, “citizen”, “driver”, “spouse”, or “licensee” can ONLY be created through YOUR express consent in some form.
7. A corrupted government buries the remedies so deeply in the law and makes them so complex and exasperating to implement that most people avoid a remedy for illegal enforcement of the franchise against non-franchisees.
8. Public schools deliberately dumb down the average populace on teaching the law, thus forcing the average American to hire a prohibitively expensive lawyer for hundreds of dollars an hour to get a remedy for illegal franchise enforcement.
9. Lawyers litigating against the government are all licensed by the same government and if they do take their fiduciary duty to their clients seriously, will end up disbarred and on the street because they took stolen look out of the mouth of the judge and his employer. Thus, there is little or no incentive or reason for them to faithfully execute the laws and enforce the remedies available to non-franchisees.
10. Corrupted government actors routinely refuse their constitutional duty to protect those from ILLEGAL GOVERNMENT ENFORCEMENT of the franchise against those who choose NOT to volunteer, and yet they CONTINUE to use the word “voluntary” to describe those who participate. This is FRAUD.
11. The government forms and applications for the franchise refuse to provide a STATUS declaration OTHER than a franchisee for people who don’t want to volunteer. For instance, IRS Form W-8BEN has a block for entity type, but the closest thing they have on the form is an “individual”, and all individuals are public officers in the government per 5 U.S.C. §2105(a). They don’t provide a status option such as “nonresident nontaxpayer” or “private human being”.
12. When criminal complaints are filed against those such as banks and private companies who compel people to fill out application or withholding forms that only apply to franchisees, the corrupted government refuses their constitutional duty to prosecuted such CRIMES. This type of abuse is called “selective enforcement” for personal gain. Thus, they have turned the PUBLIC trust into a SHAM trust that only benefits or protects THEM and THEIR interests at everyone else’s expense. The public be DAMNED!
13. Those who run franchise courts such as U.S. Tax Court (Article 1 court) and the U.S. District Courts (Article IV court on tax matters), when confronted with a dispute over income taxes involving those who do not consent to be franchisees called statutory “taxpayers” per 26 U.S.C. §7701(a)(14) have a constitutional duty to dismiss the case and say they have no jurisdiction, and to enjoin the illegal enforcement activity by the I.R.S. In practice, they refuse this constitutional duty by:
  - 13.1. Calling the non-franchisee “frivolous”.
  - 13.2. Penalizing the non-franchisee.

1 13.3. Falsely stating that the Anti-Injunction Act, 26 U.S.C. §7421, applies to EVERYONE, when in fact it can only  
2 lawfully apply to statutory “taxpayers”. Any other approach results in the destruction of all PRIVATE rights and  
3 a massive violation of the Bill of Rights and conspiracy against rights.

4 13.4. Quoting IRRELEVANT case law that only pertains to “taxpayers” or residents of federal territory and against  
5 them. This is an abuse of case law for political purposes and accomplishes the legal effect of identity theft and  
6 kidnapping against the innocent nontaxpayer party. That identity theft and kidnapping occurs because all law is  
7 prima facie territorial and quoting territorial law against a nonresident is an act of international terrorism and  
8 kidnapping.

9 14. Federal judges and even juries hearing franchise cases usually have a criminal and financial conflict of interest in  
10 violation of 18 U.S.C. §208, 28 U.S.C. §144, and 28 U.S.C. §455, thus making due process IMPOSSIBLE. The  
11 foundation of due process is a completely impartial decision maker, impartial witnesses, and an impartial jury.

12 14.1. Judges, jurors, and witnesses are almost all “taxpayers” and therefore subject to I.R.S. illegal enforcement and  
13 terrorism if they don’t rule in favor of the government and against innocent non-franchisees.

14 14.2. Federal prosecutors MANUFACTURE criminal conflicts of interest in the jurors during tax trials by telling jurists  
15 that if John Doe doesn’t pay his “fair share”, then THEY will have pick up HIS bill.

16 15. Those NOT engaged in franchise activities are illegally and fraudulently prosecuted for failure to obtain a license. For  
17 instance, those not engaged in the use of the roadways for hire are prosecuted for “driving without a license”. The duty  
18 to obtain a license can only be imposed upon:

19 15.1. Those lawfully engaged in public officers in the government. AND

20 15.2. Domiciled on federal territory at the time...AND

21 Otherwise, a violation of the Thirteenth Amendment and Fifth Amendment has occurred and the government is  
22 STEALING from the innocent non-franchisee.

23 16. A fiat currency system, which we call the Federal Reserve Counterfeiting Franchise, makes it virtually impossible to  
24 rule justly and truthfully on franchise issues because they would reduce government revenues and cause the  
25 government to most likely become insolvent. See:

[The Money Scam](http://sedm.org/Forms/FormIndex.htm), Form #05.041

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

26 If all of the above defects in government/public franchises were eliminated and every government application for a franchise  
27 specifically said you have a right NOT to volunteer and that they would PROTECT your right to not volunteer, the vast  
28 majority of objections we have to government franchises would be eliminated and they would be treated just like any and  
29 every other PRIVATE franchise. It is a maxim of the common law, in fact, that they MUST do this and they absolutely refuse  
30 to do this:

31 *Invito beneficium non datur.*

32 *No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be*  
33 *considered as assenting. Vide Assent.*

34 *Quilibet potest renunciare juri pro se inducto.*

35 *Any one may renounce a law introduced for his own benefit. To this rule there are some exceptions. See 1 Bouv.*

36 *Inst. n. 83.*

37 *[Bouvier’s Maxims of Law, 1856, SOURCE:*

38 <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

39 The main thing we object to is that our system of law and government is based on absolute equality and equal treatment, and  
40 that franchises are abused to:

- 41 1. Maliciously destroy that equality and equal protection.  
42 2. Make you subservient to the government without just compensation that only YOU determine.  
43 3. Create a state-sponsored religion that worships men, governments, and civil rulers. The elimination of THAT religion  
44 and the inequality that protects and perpetuates it all we seek. See:

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

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

1 **12.4 Compelled participation in franchises against those civilly domiciled outside the exclusive**  
2 **jurisdiction of the government offering the franchise is an act of INTERNATIONAL**  
3 **TERRORISM**

4 We allege that any and every attempt to enforce franchises outside the exclusive civil jurisdiction of any government  
5 constitutes an act of INTERNATIONAL terrorism. Keep in mind that the states themselves are identified as no less than  
6 “nations”, and hence any attempt by an extraterritorial force to enforce within their borders is INTERNATIONAL in  
7 nature:

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

14 Terrorism is legally defined as follows:

15 *"**Terrorism:** political violence: violence or the threat of violence, especially bombing, kidnapping, and*  
16 *assassination, carried out for political purposes*  
17 [*Microsoft® Encarta® 2008. © 1993-2007 Microsoft Corporation*]

18 *"**terrorist:** somebody using violence for political purposes: somebody who uses violence, especially bombing,*  
19 *kidnapping, and assassination, to intimidate others, often for political purposes*  
20 [*Microsoft® Encarta® 2008. © 1993-2007 Microsoft Corporation*]

21 So a terrorist is someone who uses violence, or threats of violence to the life, liberty, or property against those not consenting  
22 to said violence as a means of POLITICALLY influencing the target of the threat. The tools for threatening people include  
23 kidnapping. The legal profession accomplishes the equivalent of such kidnapping by removing the civil identity of a person  
24 domiciled OUTSIDE their jurisdiction to a foreign jurisdiction by the following means:

- 25 1. Using FALSE presumptions about the meaning of definitions or what is “included” in the definitions. We call this  
26 “unconstitutional eminent domain by presumption” and without compensation. See the following for exhaustive  
27 evidence of this criminal extortion technique and its unconstitutional nature:

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

- 28 2. Using the ORDINARY or GENERAL meaning of geographical words and yet REFUSING to allow the statutory or  
29 SPECIFIC meaning to be discussed in the context of the SPECIFIC thing being enforced.

30 *"Dolus versatur generalibus. A deceiver deals in generals. 2 Co. 34."*

31 *"Fraus latet in generalibus. Fraud lies hid in general expressions."*

32 *Generale nihil certum implicat. A general expression implies nothing certain. 2 Co. 34.*

33 *Ubi quid generaliter conceditur, in est haec exceptio, si non aliquid sit contra jus fasque. Where a thing is*  
34 *concealed generally, this exception arises, that there shall be nothing contrary to law and right. 10 Co. 78.*  
35 [*Bouvier's Maxims of Law, 1856;*  
36 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]*

- 37 3. Interfering with efforts by the falsely accused party to define the meaning of terms on any or all government forms they  
38 submit. This is especially true of geographical terms.  
39 4. Using “words of art” to break down the separation of civil powers between the national government and the states, to  
40 unconstitutionally place them under the control of the national government.  
41 5. Abusing the word “includes” to exercise what the U.S. Supreme Court calls “arbitrary control” in adding WHATEVER  
42 THEY WANT to the definitions of words. This tactic is thoroughly rebutted in:

*Legal Deception, Propaganda, and Fraud, Form #05.014*  
<http://sedm.org/Forms/FormIndex.htm>



1 After federal statutory law has unlawfully been imposed extraterritorially against those domiciled outside the statutory  
2 "United States", meaning federal territory, they then use franchises to unlawfully impose "duties" against people, thus  
3 implementing involuntary servitude in violation of the Thirteenth Amendment prohibition against involuntary servitude. And  
4 if the person objects to the involuntary servitude, they FRAUDULENTLY institute civil penalties against them for refusing  
5 to associate themselves with a franchise status such as "taxpayer", "citizen", "U.S. citizen", "person", or "individual". The  
6 result are the following crimes by GOVERNMENT terrorists:

- 7 1. Tampering with a witness. 18 U.S.C. §1512. All government forms and testimony in court constitutes "testimony of a  
8 protected witness". Any attempt to penalize said witness directly interferes with truthful testimony and makes their  
9 testimony given under the influence of said duress inadmissible as evidence. This is especially true if the penalty is  
10 authorized ONLY against a franchisee called a statutory "taxpayer" and the witness is NOT a statutory "taxpayer" and  
11 cannot lawfully be DECLARED or PRESUMED to be a "taxpayer" by the judge because of 28 U.S.C. §2201(a).

12 *Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether*  
13 *or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. §7701(a)(14)." (See Compl. at 2.) This*  
14 *Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions*  
15 *brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the*  
16 *instant action. See 28 U.S.C. § 2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991)*  
17 *(affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability).*  
18 *Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.*  
19 *[Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]*

- 20 2. Criminal coercion.
- 21 3. Harassing or threatening communication. This includes all collection notices connected with the illegal penalty. All  
22 such activity is also usually chargeable as "stalking" under state law.
- 23 4. Unlawful simulation of legal process. All legal proceedings against non-franchisees and "nontaxpayers" such as  
24 administrative summons, "notices of levy", etc. constitute unlawful "simulation of legal process" punishable by  
25 imprisonment.
- 26 5. Bribing public officers or jurors. 18 U.S.C. §201. All those receiving federal "benefits" derived from the "tax" at  
27 issue in any tax prosecution are being bribed to rule against those who are NOT "taxpayers".
- 28 6. Influencing or injuring officer or juror. 18 U.S.C. §1503. All those receiving federal "benefits" derived from the "tax"  
29 at issue in any tax prosecution are being bribed to rule against those who are NOT "taxpayers". Prosecutors typically  
30 warn jurors that "their share" of the tax burden will go up if they DON'T convict an innocent nontaxpayer defendant.
- 31 7. Solicitation to obtain appointive public office. 18 U.S.C. §211. Innocent nontaxpayer defendants are told that if they  
32 plead guilty to being a public officer called a statutory "taxpayer" and pay whatever the government wants, then they  
33 will get a reduced sentence or no sentence. The payment they make is a BRIBE to receive the "benefits" of the office,  
34 which include reduced sentence, and the elimination of criminal harassment by the government mafia "protection  
35 racket".

36 All the above tactics not only amount to acts of international terrorism, but they also violate the ONLY mandate in the USA  
37 constitution to protect the states from invasion, because the chief invaders is the de facto U.S. government mafia itself.

38 *United States Constitution*  
39 *Article 4, Section 4.*

40 *The United States shall guarantee to every State in this Union a Republican Form of Government, and shall*  
41 *protect each of them against Invasion; and on Application of the Legislature, or of the Executive (when the*  
42 *Legislature cannot be convened) against domestic Violence.*

43 Likewise, franchises are POLITICALLY administered against only those who are POLITICAL officers or PUBLIC officers.  
44 All franchise courts are in the Executive Branch and hence, they act POLITICALLY if they act against those who are  
45 OUTSIDE the government or are NOT lawfully serving in public offices. This form of POLITICAL activity disguised to  
46 LOOK like legal activity but which cannot become LAW for non-franchisees, is the foundation of what "terrorism" itself is:  
47 To influence people POLITICALLY using threats that LOOK legal but in fact are NOT for those who are not consenting  
48 franchisees.

49 Even the Wikipedia Encyclopedia itself recognizes that false accusations of government that YOU are a terrorist itself  
50 constitutes "terrorism" as legally defined:

1           The word "terrorism" is politically and emotionally charged,<sup>33</sup> and this greatly compounds the difficulty of  
2           providing a precise definition. Studies have found over 100 definitions of "terrorism"<sup>34,35</sup>. **The concept of**  
3           **terrorism may itself be controversial as it is often used by state authorities to delegitimize political or other**  
4           **opponents,<sup>36</sup> and potentially legitimize the state's own use of armed force against opponents (such use of force**  
5           **may itself be described as "terror" by opponents of the state).**<sup>37,38</sup>  
6           [Wikipedia topic: Terrorism, 5/29/2011;  
7           SOURCE: <http://en.wikipedia.org/wiki/Terrorism>]

8     **Remember:** There are only two types of REAL governments: government by consent and terrorist governments. What we  
9     have now is a terrorist government that has transformed itself from a protector to a protection racket and organized crime  
10    syndicate which is directed behind the scenes by a secret financial elite of special interests. The early Romans spread their  
11    worldwide empire by the same techniques. When they wanted to capture and conquer a city or a state without violence, they  
12    would place guards on all the main roads in and out. They would embargo the city or state from all commerce and turn the  
13    ability to conduct commerce into a franchise and a privilege, and force the inhabitants to pay tribute to Caesar in order to  
14    restore their ability to support themselves and travel freely. Then they would make everyone in the city turn in all their gold  
15    and silver as tribute. A small portion of it would be given back, all of which was melted down and re-minted with Caesar's  
16    image on it. It was nonviolent commercial and legal conquest, but still conquest.

17           **"TRIBUTE.** *Tribute in the sense of an impost paid by one state to another, as a mark of subjugation, is a common*  
18           *feature of international relationships in the biblical world. The tributary could be either a hostile state or an ally.*  
19           *Like deportation, its purpose was to weaken a hostile state. Deportation aimed at depleting the man-power. The*  
20           **aim of tribute was probably twofold: to impoverish the subjugated state and at the same time to increase the**  
21           **conqueror's own revenues** *and to acquire commodities in short supply in his own country. As an instrument of*  
22           *administration it was one of the simplest ever devised: the subjugated country could be made responsible for the*  
23           *payment of a yearly tribute. Its non-arrival would be taken as a sign of rebellion, and an expedition would then*  
24           **be sent to deal with the recalcitrant.** *This was probably the reason for the attack recorded in Gn. 14.*  
25           *[New Bible Dictionary, Third Edition. Wood, D. R. W., Wood, D. R. W., & Marshall, I. H. 1996, c1982, c1962;*  
26           *InterVarsity Press: Downers Grove]*

27    The only thing new in the world is the history you do not know. The reason you do not know it is that the same corporate  
28    and elite special interests who oppress you and use their franchises to destroy equal protection and your rights also run the  
29    public schools and the media and decide what they want you to know. All they want are good little corporate, tax-paying  
30    whores and drones who don't ask any questions and keep the plunder flowing into their checking account so they don't have  
31    to pay their fair share, which is really the only share that the Constitution can or does lawfully authorize: franchise/excise  
32    taxes upon corporate privileges. Congress is only supposed to be able to tax what it creates and it didn't create human beings  
33    (God did), but it did create federal corporation franchises and can and should tax ONLY them.

34           **"Income" has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909, in the**  
35           **Sixteenth Amendment, and in the various revenue acts subsequently passed. Southern Pacific Co. v. Lowe,**  
36           **247 U.S. 330, 335; Merchants' L. & T. Co. v. Smietanka, 255 U.S. 509, 219.** *After full consideration, this Court*  
37           *declared that income may be defined as gain derived from capital, from labor, or from both combined, including*  
38           *profit gained through sale or conversion of capital. Stratton's Independence v. Howbert, 231 U.S. 399, 415; Doyle*  
39           *v. Mitchell Brothers Co., 247 U.S. 179, 185; Eisner v. Macomber, 252 U.S. 189, 207. And that definition has been*  
40           *adhered to and applied repeatedly. See, e.g., Merchants' L. & T. Co. v. Smietanka, supra; 518; Goodrich v.*  
41           *Edwards, 255 U.S. 527, 535; United States v. Phellis, 257 U.S. 156, 169; Miles v. Safe Deposit Co., 259 U.S. 247,*

<sup>33</sup> Hoffman, Bruce "Inside Terrorism" [Columbia University Press](http://www.columbia.edu/~bph100/InsideTerrorism.pdf) 1998 ISBN 0-231-11468-0. p. 32. See review in The [New York Times Inside Terrorism](http://www.nytimes.com/2001/01/11/nyregion/11terror.html).

<sup>34</sup> Record, Jeffrey (December 2003). ["Bounding the Global War on Terrorism". Strategic Studies Institute \(SSI\). http://www.strategicstudiesinstitute.army.mil/pdffiles/pub207.pdf](http://www.strategicstudiesinstitute.army.mil/pdffiles/pub207.pdf). Retrieved 2009-11-11. "The views expressed in this report are those of the author and do not necessarily reflect the official policy or position of the Department of the Army, the Department of Defense, or the U.S. Government. This report is cleared for public release; distribution is unlimited."

<sup>35</sup> Schmid, Alex, and Jongman, Albert. Political Terrorism: A new guide to actors, authors, concepts, data bases, theories and literature. Amsterdam ; New York : North-Holland ; New Brunswick: Transaction Books, 1988.

<sup>36</sup> [a b c](http://www.sfgate.com/2001-10-28/opinion/17622543_1_terrorism-robespierre-la-terreur) Geoffrey Nunberg (October 28, 2001). "Head Games / It All Started with Robespierre / "Terrorism": The history of a very frightening word". San Francisco Chronicle. [http://www.sfgate.com/2001-10-28/opinion/17622543\\_1\\_terrorism-robespierre-la-terreur](http://www.sfgate.com/2001-10-28/opinion/17622543_1_terrorism-robespierre-la-terreur). Retrieved 2010-01-11. "For the next 150 years the word "terrorism" L.Ed. a double life – a justifiable political strategy to some an abomination to others"

<sup>37</sup> [a b c](http://www.sfgate.com/2001-10-28/opinion/17622543_1_terrorism-robespierre-la-terreur) Geoffrey Nunberg (October 28, 2001). "Head Games / It All Started with Robespierre / "Terrorism": The history of a very frightening word". San Francisco Chronicle. [http://www.sfgate.com/2001-10-28/opinion/17622543\\_1\\_terrorism-robespierre-la-terreur](http://www.sfgate.com/2001-10-28/opinion/17622543_1_terrorism-robespierre-la-terreur). Retrieved 2010-01-11. "For the next 150 years the word "terrorism" L.Ed. a double life – a justifiable political strategy to some an abomination to others"

<sup>38</sup> Elysa Gardner (2008-12-25). "Harold Pinter: Theater's singular voice falls silent". USA Today. [http://www.usatoday.com/life/theater/news/2008-12-25-pinter\\_N.htm](http://www.usatoday.com/life/theater/news/2008-12-25-pinter_N.htm). Retrieved 2010-01-11. "In 2004, he earned the prestigious Wilfred Owen prize for a series of poems opposing the war in Iraq. In his acceptance speech, Pinter described the war as "a bandit act, an act of blatant state terrorism, demonstrating absolute contempt for the concept of international law.""

1 252-253; *United States v. Supplee-Biddle Co.*, 265 U.S. 189, 194; *Irwin v. Gavit*, 268 U.S. 161, 167; *Edwards v.*  
2 *Cuba Railroad*, 268 U.S. 628, 633. In determining what constitutes income, substance rather than form is to be  
3 given controlling weight. *Eisner v. Macomber*, supra, 206. [271 U.S. 175]"  
4 [*Bowers v. Kerbaugh-Empire Co.*, [271 U.S. 170](#), 174, (1926)]

## 5 **12.5 Franchises are abused to UNLAWFULLY create statutory government “employees” or** 6 **“officers”**<sup>39</sup>

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

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

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

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

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

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

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

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

41 “A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the  
42 support of the government. The word has never thought to connote the expropriation of money from one group  
43 for the benefit of another.”

44 [*U.S. v. Butler, 297 U.S. 1 (1936)*]

45 Black’s Law Dictionary defines the word “public purpose” as follows:

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

<sup>39</sup> Adapted with permission from the *Great IRS Hoax*, Form #11.302, Section 5.2.5, ver. 4.38, found at:  
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

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

9 A related word defined in Black’s Law Dictionary is “public use”:

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

16 Public use, in constitutional provisions restricting the exercise of the right to take property in virtue of eminent  
17 domain, means a use concerning the whole community distinguished from particular individuals. But each and  
18 every member of society need not be equally interested in such use, or be personally and directly affected by it;  
19 if the object is to satisfy a great public want or exigency, that is sufficient. *Ringe Co. v. Los Angeles County*, 262  
20 U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186. The term may be said to mean public usefulness, utility, or advantage,  
21 or what is productive of general benefit. It may be limited to the inhabitants of a small or restricted locality, but  
22 must be in common, and not for a particular individual. The use must be a needful one for the public, which  
23 cannot be surrendered without obvious general loss and inconvenience. A “public use” for which land may be  
24 taken defies absolute definition for it changes with varying conditions of society, new appliances in the sciences,  
25 changing conceptions of scope and functions of government, and other differing circumstances brought about by  
26 an increase in population and new modes of communication and transportation. *Katz v. Brandon*, 156 Conn.  
27 521, 245 A.2d. 579, 586.

28 See also *Condemnation; Eminent domain.*  
29 [Black’s Law Dictionary, Sixth Edition, p. 1232]

30 Black’s Law Dictionary also defines the word “tax” as follows:

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

33 A pecuniary [relating to money] burden laid upon individuals or property to support the government, and is a  
34 payment exacted by legislative authority. *In re Mytinger, D.C.Tex. 31 F.Supp. 977,978,979.* **Essential**  
35 **characteristics of a tax are that it is NOT A VOLUNTARY**  
36 **PAYMENT OR DONATION, BUT AN ENFORCED**  
37 **CONTRIBUTION, EXACTED PURSUANT TO**  
38 **LEGISLATIVE AUTHORITY.** *Michigan Employment Sec. Commission v. Patt, 4*  
39 *Mich.App. 228, 144 N.W.2d. 663, 665. ...”*  
40 [Black’s Law Dictionary, Sixth Edition, p. 1457]

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

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

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

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

The U.S. Supreme Court has further characterized all efforts to abuse the tax system in order to accomplish “wealth transfer” as “political heresy” that is a denial of republican principles that form the foundation of our Constitution, when it issued the following strong words of rebuke. Incidentally, the case below also forms the backbone of reasons why the Internal Revenue Code can never be anything more than private law that only applies to those who volunteer into it:

*“The Legislature may enjoin, permit, forbid, and punish; they may declare new crimes; and establish rules of conduct for all its citizens in future cases; they may command what is right, and prohibit what is wrong; but **they [the government] cannot change innocence [a “nontaxpayer”] into guilt [a “taxpayer”]; or punish innocence as a crime [criminally prosecute a “nontaxpayer” for violation of the tax laws]; or violate the right of an antecedent lawful private contract; or the right of private property. To maintain that our Federal, or State, Legislature possesses such powers [of THEFT and FRAUD], if they had not been expressly restrained; would, \*389 in my opinion, be a political heresy, altogether inadmissible in our free republican governments.**”*  
[Calder v. Bull, 3 U.S. 386 (1798)]

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

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

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

48  
49



1 **Table 6: Two methods for taxation**

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

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

- 11 1. Subtitle A of the Internal Revenue Code. I.R.C. §§1, 32, and 162 all confer privileged financial benefits to the participant  
12 which constitute federal “employment” compensation.
- 13 2. Social Security.
- 14 3. Unemployment compensation.
- 15 4. Medicare.

16 An examination of the Privacy Act, [5 U.S.C. §552a\(a\)\(13\)](#), in fact, identifies all those who participate in the above programs  
17 as “federal personnel”, which means federal “employees”. To wit:

18 [TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552a](#)

1 [§552a. Records maintained on individuals](#)

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

3 (13) the term “Federal personnel” means officers and employees of the Government of the United States,  
4 members of the uniformed services (including members of the Reserve Components), **individuals entitled to**  
5 **receive immediate or deferred retirement benefits under any retirement program of the Government of the**  
6 **United States (including survivor benefits).**

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

8 [TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552a](#)  
9 [§552a. Records maintained on individuals](#)

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

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

13 The “citizen of the United States” they are talking about above is based on the statutory rather than constitutional definition of the  
14 “United States”, which means it refers to the federal zone and excludes states of the Union. Also, note that both of the two  
15 preceding definitions are found within Title 5 of the U.S. Code, which is entitled “Government Organization and Employees”.  
16 Therefore, it refers ONLY to government employees and excludes private employees. There is no definition of the term  
17 “individual” anywhere in Title 26 (I.R.C.) of the U.S. Code or any other title that refers to private human beings, because  
18 Congress cannot legislate for them. Notice the use of the phrase “private business” in the U.S. Supreme Court ruling below:

19 *“The individual may stand upon his constitutional rights as a citizen. **He is entitled to carry on his private***  
20 ***business in his own way [unregulated by the government]. His power to contract is unlimited. He owes no duty***  
21 ***to the State or to his neighbor to divulge his business, or to open his doors to an investigation, so far as it may***  
22 ***tend to criminate him. He owes no such duty to the State, since he receives nothing therefrom, beyond the***  
23 ***protection of his life and property.** His rights are such as existed by the law of the land long antecedent to the  
24 organization of the State, and can only be taken from him by due process of law, and in accordance with the  
25 Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property  
26 from arrest or seizure except under a warrant of the law. **He owes nothing to the public [including so-called***  
27 ***“taxes” under Subtitle A of the I.R.C.] so long as he does not trespass upon their rights.**”*  
28 [*Hale v. Henkel, 201 U.S. 43, 74 (1906)*]

29 The purpose of the Constitution and the Bill of Rights instead is to REMOVE authority of the Congress to legislate for private  
30 persons and thereby protect their sovereignty and dignity. That is why the U.S. Supreme Court ruled the following:

31 *“The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They*  
32 *recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a*  
33 *part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect*  
34 *Americans in their beliefs, their thoughts, their emotions and their sensations. **They conferred, as against the***  
35 ***Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized***  
36 ***men.**”*  
37 [*Olmstead v. United States, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting); see also Washington v. Harper,*  
38 *494 U.S. 210 (1990)*]

**QUESTIONS FOR DOUBTERS:** If you aren't a federal “employee” as a person participating in Social Security and the Internal Revenue Code, then why are all of the Social Security Regulations located in Title 20 of the Code of Federal Regulations under parts 400-499, entitled “Employee Benefits”? See for yourself:  
[http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=f073dcf7b1b49c3d353eaf290d735663&c=ecfr&tpl=/ecfrbrowse/Title20/20tab\\_02.tpl](http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=f073dcf7b1b49c3d353eaf290d735663&c=ecfr&tpl=/ecfrbrowse/Title20/20tab_02.tpl)

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

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

4 **Love does no harm to a neighbor; therefore love is the fulfillment of [the ONLY requirement of] the law [which**  
5 **is to avoid hurting your neighbor and thereby love him].**  
6 **[Romans 13:9-10, Bible, NKJV]**  
7

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

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

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

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

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

28 What the U.S. Supreme Court is saying above is that the government has no authority to tell you how to run your private life.  
29 This is contrary to the whole idea of the Internal Revenue Code, whose main purpose is to monitor and control every aspect  
30 of those who are subject to it. In fact, it has become the chief means for Congress to implement what we call "social  
31 engineering". Just by the deductions they offer, people are incentivized into all kinds of crazy behaviors in pursuit of  
32 reductions in a liability that they in fact do not even have. Therefore, the only reasonable thing to conclude is that Subtitle A  
33 of the Internal Revenue Code, which would "appear" to regulate the private conduct of all human beings in states of the  
34 Union, in fact:

- 35 1. Only applies to "public employees", "public offices", and federal instrumentalities in the official conduct of their  
36 duties on behalf of the municipal corporation located in the District of Columbia, which [4 U.S.C. §72](#) makes the "seat  
37 of government".
- 38 2. Does not CREATE any new public offices or instrumentalities within the national government, but only regulates the  
39 exercise of EXISTING public offices lawfully created through Title 5 of the U.S. Code. The IRS abuses its forms to  
40 unlawfully CREATE public offices within the federal government. In payroll terminology, this is called "creating  
41 fictitious employees", and it is not only quite common, but highly illegal and can get private workers FIRED on the  
42 spot if discovered.
- 43 3. Regulates PUBLIC and not PRIVATE conduct and therefore does not pertain to private human beings.
- 44 4. Constitutes a franchise and a "benefit" within the meaning of 5 U.S.C. §552a. Tax "refunds" and "deductions", in fact,  
45 are the "benefit", and 26 U.S.C. §162 says that all those who take deductions MUST, in fact, be engaged in a public  
46 office within the government, which is called a "trade or business":

47 [TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552a](#)  
48 [§ 552a. Records maintained on individuals](#)

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

50 (12) the term "**Federal benefit program**" means **any program administered or funded by the Federal**  
51 **Government, or by any agent or State on behalf of the Federal Government, providing cash or in-kind**  
52 **assistance in the form of payments, grants, loans, or loan guarantees to individuals;** . . .

1 5. Has the job of concealing all the above facts in thousands of pages and hundreds of thousands of words so that the  
2 average American is not aware of it. That is why they call it the “code” instead of simply “law”: Because it is private  
3 law you have to volunteer for and an “encryption” and concealment device for the truth. Now we know why former  
4 Treasury Secretary Paul O’Neil called the Internal Revenue Code “9500 pages of gibberish” before he quit his job in  
5 disgust and went on a campaign to criticize government.

6 The I.R.C. therefore essentially amounts to a part of the job responsibility and the “employment contract” of EXISTING  
7 “public employees”, “public officers”, and federal instrumentalities. This was also confirmed by the House of  
8 Representatives, who said that only those who take an oath of “public office” are subject to the requirements of the personal  
9 income tax. See:

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

11 The total lack of authority of the government to regulate or tax private conduct explains why, for instance:

- 12 1. The vehicle code in your state cannot be enforced on PRIVATE property. It only applies on PUBLIC roads owned by  
13 the government
- 14 2. The family court in your state cannot regulate the exercise of unlicensed and therefore PRIVATE CONTRACT  
15 marriage. Marriage licenses are a franchise that make those applying into public officers. Family court is a franchise  
16 court and the equivalent of binding arbitration that only applies to fellow statutory government “employees”.
- 17 3. City conduct ordinances such as those prohibiting drinking by underage minors only apply to institutions who are  
18 licensed, and therefore PUBLIC institutions acting as public officers of the government.

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

23 [26 U.S.C. Sec. 7701\(a\)\(26\)](#)

24 *“The term ‘trade or business’ includes the performance of the functions of a [public office](#).”*

25 Below is the definition of “public office”:

26 Public office

27 *“Essential characteristics of a ‘public office’ are:*

28 *(1) Authority conferred by law,*

29 *(2) Fixed tenure of office, and*

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

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

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

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

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

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

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

37 *(e) Position must have some permanency.”*

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

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

42 *“As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be  
43 exercised in behalf of the government or of all citizens who may need the intervention of the officer.”<sup>40</sup>*

44 **Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level  
45 of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under  
46 every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain**

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

1 from a discharge of their trusts. <sup>41</sup> That is, a public officer occupies a fiduciary relationship to the political  
2 entity on whose behalf he or she serves. <sup>42</sup> and owes a fiduciary duty to the public. <sup>43</sup> It has been said that the  
3 fiduciary responsibilities of a public officer cannot be less than those of a private individual. <sup>44</sup> Furthermore,  
4 it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence  
5 and undermine the sense of security for individual rights is against public policy.<sup>45</sup>  
6 [63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]

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

8 “Corporations are also of all grades, and made for varied objects; all governments are corporations, created by  
9 usage and common consent, or grants and charters which create a body politic for prescribed purposes; but  
10 whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise of  
11 power, they are all governed by the same rules of law, as to the construction and the obligation of the  
12 instrument by which the incorporation is made. One universal rule of law protects persons and property. It is  
13 a fundamental principle of the common law of England, that the term freemen of the kingdom, includes 'all  
14 persons,' ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2 Inst.  
15 4), and is incorporated into our institutions. The persons of the members of corporations are on the same footing  
16 of protection as other persons, and their corporate property secured by the same laws which protect that of  
17 individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be disseised,' without due process of law, is a  
18 principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the federal  
19 government, by the amendments to the constitution.”  
20 [Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, 36 U.S. 420 (1837)]  
21

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

27 (15) “United States” means -

28 (A) a Federal corporation;

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

30 (C) an instrumentality of the United States.

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

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

<sup>41</sup> Georgia Dep't of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in public trust. Madlener v. Finley (1st Dist) 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

<sup>42</sup> Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

<sup>43</sup> United States v. Holzer (CA7 Ill), 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98 L.Ed. 2d 18, 108 S.Ct. 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L.Ed. 2d 608, 108 S.Ct. 2022 and (criticized on other grounds by United States v. Osser (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in United States v. Little (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in United States v. Boylan (CA1 Mass), 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223).

<sup>44</sup> Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

<sup>45</sup> Indiana State Ethics Comm'n v. Nelson (Ind App), 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).



1 **My son, do not walk in the way with them [do not ASSOCIATE with them and don't let the government**  
2 **FORCE you to associate with them either by forcing you to become a "taxpayer"/government whore or a**  
3 **"U.S. citizen"]**.  
4 *Keep your foot from their path;*  
5 *For their feet run to evil,*  
6 *And they make haste to shed blood.*  
7 *Surely, in vain the net is spread*  
8 *In the sight of any bird;*  
9 ***But they lie in wait for their own blood.***  
10 ***They lurk secretly for their own lives.***  
11 ***So are the ways of everyone who is greedy for gain [or unearned government benefits];***  
12 ***It takes away the life of its owners."***  
13 *[Proverbs 1:10-19, Bible, NKJV]*

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

17 *"Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;"*  
18 *and to 'secure,' not grant or create, these rights, governments are instituted. **That property [or income] which a***  
19 ***man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it***  
20 ***to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit; second, **that*****  
21 ***if he devotes it to a public use, he gives to the public a right to control that***  
22 ***USE; and third, that whenever the public needs require, the public may take it upon payment of due***  
23 ***compensation.***  
24 *[Budd v. People of State of New York, 143 U.S. 517 (1892)]*

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

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

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

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

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

- 36 1. SEDM Liberty University, Section 4: Avoiding Government Franchises and Licenses  
37 <http://sedm.org/LibertyU/LibertyU.htm>
- 38 2. Authorities on “franchise”  
39 <http://famguardian.org/TaxFreedom/CitesByTopic/franchise.htm>

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

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

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

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

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

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

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

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

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

18 *“THE” + “IRS” = “THEIRS”*

19 A federal “public officer” has no rights in relation to their master, the federal government:

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

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

38 *“In the general course of human nature, A POWER OVER A MAN’S SUBSISTENCE AMOUNTS TO A POWER  
39 OVER HIS WILL.”*  
40 *[Alexander Hamilton, [Federalist Paper No. 79](#)]*

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

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

51 1. Acting as an employment recruiter for the federal government.

- 1 2. Recruiting you into federal slavery in violation of the Thirteenth Amendment, and [42 U.S.C. §1994](#).
- 2 3. Involved in a conspiracy to commit grand theft by stealing money from you to pay for services and protection you don't
- 3 want and don't need.
- 4 4. Involved in racketeering and extortion in violation of [18 U.S.C. §1951](#).
- 5 5. Involved in money laundering for the federal government, by sending in money stolen from you to them, in violation of
- 6 [18 U.S.C. §1956](#).

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

14 *"As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so*  
15 ***righteousness towards men is a branch of true religion, for he is not a godly man that is not honest**, nor can he*  
16 *expect that his devotion should be accepted; for, 1. **Nothing is more offensive to God than deceit in commerce.***  
17 ***A false balance is here put for all manner of unjust and fraudulent practices [of our public dis-servants] in***  
18 ***dealing with any person [within the public], which are all an abomination to the Lord, and render those***  
19 ***abominable [hated] to him that allow themselves in the use of such accursed arts of thriving. It is an affront***  
20 ***to justice, which God is the patron of, as well as a wrong to our neighbour, whom God is the protector of. Men***  
21 ***[in the IRS and the Congress] make light of such frauds, and think there is no sin in that which there is money***  
22 ***to be got by, and, while it passes undiscovered, they cannot blame themselves for it; a blot is no blot till it is hit,***  
23 ***Hos. 12:7, 8. But they are not the less an abomination to God, who will be the avenger of those that are***  
24 ***defrauded by their brethren. 2. **Nothing is more pleasing to God than fair and honest dealing, nor more*****  
25 ***necessary to make U.S. and our devotions acceptable to him: A just weight is his delight.** He himself goes by a*  
26 *just weight, and holds the scale of judgment with an even hand, and therefore is pleased with those that are herein*  
27 *followers of him. A balance cheats, under pretence of doing right most exactly, and therefore is the greater*  
28 *abomination to God."*  
29 *[Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1]*

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

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

36 *MYSTERY, BABYLON THE GREAT, THE MOTHER OF HARLOTS AND OF THE ABOMINATIONS OF THE*  
37 *EARTH.*

38 *I saw the woman, drunk with the blood of the saints and with the blood of the martyrs of Jesus. And when I saw*  
39 *her, I marveled with great amazement."*  
40 *[Rev. 17:3-6, Bible, NKJV]*

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

42 *"Come, I will show you the judgment of the great harlot [Babylon the Great Harlot] who sits on many waters,*  
43 *with whom the kings of the earth [politicians and rulers] committed fornication, and the inhabitants of the earth*  
44 *were made drunk [indulged] with the wine of her fornication."*  
45 *[Rev. 17:1-2, Bible, NKJV]*

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

48 *"The waters which you saw, where the harlot sits, are peoples, multitudes, nations, and tongues."*  
49 *[Rev. 17:15, Bible, NKJV]*

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



(d) Public Officer's Title and Name.

A public officer who sues or is sued in an official capacity **may be** designated by official title rather than by name, but the court may order that the officer's name be added.

[SOURCE: [http://www.law.cornell.edu/rules/frcp/rule\\_17](http://www.law.cornell.edu/rules/frcp/rule_17)]

We call this public officer “fiction of law” the “straw man”. Here is the definition of “fiction of law” for your edification:

**“Fiction of law.** An assumption or supposition of law that something which is or may be false is true, or that a state of facts exists which has never really taken place. An assumption [PRESUMPTION], for purposes of justice, of a fact that does not or may not exist. A rule of law which assumes as true, and will not allow to be disproved, something which is false, but not impossible. Ryan v. Motor Credit Co., 30 N.J.Eq. 531, 23 A.2d. 607, 621. These assumptions are of an innocent or even beneficial character, and are made for the advancement of the ends of justice. They secure this end chiefly by the extension of procedure from cases to which it is applicable to other cases to which it is not strictly applicable, the ground of inapplicability being some difference of an immaterial character. See also Legal fiction.”  
[Black’s Law Dictionary, Sixth Edition, p. 623]

2. The “office”, which has specific duties and powers conferred by law and which are authorized to be exercised only in a specific place.
3. The “officer”, who is the human being who fills the office. This human being has voluntarily agreed, under contract, being the franchise agreement, to serve as surety for all the actions of the office, including those that are unlawful.
4. A specific period of performance in which the office is lawfully occupied and active with the specific officer who is authorized to occupy it.
5. Public property under the custody or control of the office. This is confirmed by the definition of “public officer”:

**“Public office.** The right, authority, and duty created and conferred by law, by which for a given period, either fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for such time as de- notes duration and continuance, with Independent power to control the property of the public, or with public functions to be exercised in the supposed interest of the people, the service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position so created is a public office.** State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.  
[Black’s Law Dictionary, Fourth Edition, p. 1235]

When the office is lawfully occupied, a fiduciary duty is established against the officer which is owed to the public at large:

**“As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be exercised in behalf of the government or of all citizens who may need the intervention of the officer. <sup>46</sup> Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain from a discharge of their trusts. <sup>47</sup> That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves. <sup>48</sup> and owes a fiduciary duty to the public. <sup>49</sup> It has been said that the**

<sup>46</sup> State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

<sup>47</sup> Georgia Dep’t of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in public trust. Madlener v. Finley (1st Dist) 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

<sup>48</sup> Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

<sup>49</sup> United States v. Holzer (CA7 Ill), 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98 L.Ed.2d. 18, 108 S.Ct. 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L.Ed.2d. 608, 108 S.Ct. 2022 and (criticized on other grounds by United States v. Osser (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in United States v. Little (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in United States v. Boylan (CA1 Mass), 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223).



*fiduciary responsibilities of a public officer cannot be less than those of a private individual.*<sup>50</sup> Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence and undermine the sense of security for individual rights is against public policy.<sup>51</sup>  
[63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]

Many people confuse the **office** with the **officer** and they are not the same. Some important points on this subject:

1. The “public office” is:

- 1.1. A “corporation sole” artificial person that is wholly owned by the federal government and incorporated under the laws of the United States\*\*.
- 1.2. A STATUTORY but not CONSTITUTIONAL “citizen” and “resident” of the United States\*\* since incorporated under the laws of the United State\*\*.

*“A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was created, and of that state or country only.”*  
[19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003)]

- 1.3. Domiciled in the District of Columbia pursuant to 4 U.S.C. §72 and Federal Rule of Civil Procedure 17(b).
- 1.4. The franchisee to whom has been granted special powers to exercise some portion of the sovereign functions of the government for the benefit of the public. Receipt of this power is what makes this corporation into a “public office” and a part of the government. This sovereign function power is referred to as “functions of a public office” in the I.R.C. under 26 U.S.C. §7701(a)(26).
- 1.5. The “taxpayer” under the I.R.C. as defined in 26 U.S.C. §7701(a)(14). The “public office” becomes the statutory “taxpayer” from its privileged activity of “the functions of a public office”.
- 1.6. The franchisee to whom other government franchises have been granted. Typically these would include: “Social Security”, “Driver”, “Voter”, etc.
- 1.7. A creation of the government and part of the government. That government is a corporation per 28 U.S.C. §3002(15)(A) and all corporations are statutory “citizens” and “residents” of the place they were incorporated and ONLY of that place:
- 1.8. An officer of the federal corporation called “United States” and defined in 28 U.S.C. §3002(15)(A). This officer is also described as a “person” in 26 U.S.C. §6671(b) and 7343:

[TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671](#)  
[§ 6671. Rules for application of assessable penalties](#)

(b) Person defined

*The term “person”, as used in this subchapter, includes an officer or employee of a [federal and not state] corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.*

[TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > § 7343](#)  
[§ 7343. Definition of term “person”](#)

*The term “person” as used in this chapter includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.*

- 1.9. A “public trust”. The public servant is the trustee, the Constitution is the trust document, the beneficiaries are our posterity, and the corpus of the trust is the public property under the management and control of the office.

*Executive Order 12731*  
*“Part 1 -- PRINCIPLES OF ETHICAL CONDUCT*

<sup>50</sup> Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

<sup>51</sup> Indiana State Ethics Comm’n v. Nelson (Ind App), 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1                   "Section 101. Principles of Ethical Conduct. To ensure that every citizen can have complete confidence in the  
2 integrity of the Federal Government, each Federal employee shall respect and adhere to the fundamental  
3 principles of ethical service as implemented in regulations promulgated under sections 201 and 301 of this order:

4                   "**(a) Public service is a public trust, requiring employees to place loyalty to the Constitution, the laws, and**  
5                   **ethical principles above private gain.**"

6  
7                   **TITLE 5--ADMINISTRATIVE PERSONNEL**  
8                   **CHAPTER XVI--OFFICE OF GOVERNMENT ETHICS**  
9                   **PART 2635--STANDARDS OF ETHICAL CONDUCT FOR EMPLOYEES OF THE EXECUTIVE**  
10                  **BRANCH--Table of Contents**  
11                  **Subpart A--General Provisions**  
12                  **Sec. 2635.101 Basic obligation of public service.**

13                  (a) *Public service is a public trust.*

14                  *Each employee has a responsibility to the United States Government and its citizens to place loyalty to the*  
15                  *Constitution, laws and ethical principles above private gain. To ensure that every citizen can have complete*  
16                  *confidence in the integrity of the Federal Government, each employee shall respect and adhere to the principles*  
17                  *of ethical conduct set forth in this section, as well as the implementing standards contained in this part and in*  
18                  *supplemental agency regulations.*

19                  2. The "officer" occupying the public office:

- 20                  2.1. Is a human being and a separate legal person from the office he or she occupies.  
21                  2.2. Is not the franchisee called "taxpayer".  
22                  2.3. Is voluntary surety for the actions of the "taxpayer"/"public office".  
23                  2.4. Is the proxy/agent through which the "public office" acts.  
24                  2.5. Provides consciousness and hence, "life" to the office. The "public office" dies when it losses consciousness.  
25                  2.6. Operates in a public capacity, subject to federal civil law, while on official duty, and in a private capacity, not  
26                  subject to federal civil law, while off official duty.  
27                  2.7. Is protected by official immunity so long as he/she/it stays within the bounds of his expressly delegated authority  
28                  as described by law.  
29                  2.8. Waives official immunity and becomes personally liable for a tort if he/she/it exceeds the bounds of his lawfully  
30                  delegated authority.

31                  Now let's apply the above concepts to the income tax, which is a franchise tax upon public offices served within the federal  
32                  government. The activity subject to indirect/excise/privilege tax is a "trade or business", which is defined as "the functions  
33                  of a public office" within 26 U.S.C. §7701(a)(26). IRS forms that address the citizenship and residence of the submitter  
34                  relate to the "public officer" and not the office he or she occupies. The office can have a different domicile or residence than  
35                  the officer.

36                  **EXAMPLE:** For instance, a Congressman who lives outside of the District of Columbia and commutes daily to work inside  
37                  the Beltway is a nonresident of the "United States" engaged in a public office. "United States" is defined at 26 U.S.C.  
38                  §7701(a)(9) and (a)(10) to include the District of Columbia and exclude states of the Union. Therefore, the states of Maryland  
39                  and Virginia that surround the District of Columbia would not be part of the "United States" described in the I.R.C. As such,  
40                  the Congressman is a "nonresident alien" (26 U.S.C. §7701(b)(1)(B)) but not an "individual" or "nonresident alien individual"  
41                  (26 C.F.R. §1.1441-1(c)(3) ) who has earnings from a "trade or business", which is a public office. 4 U.S.C. §72 says that  
42                  office can only lawfully be exercised by the public officer, which is himself, within the District of Columbia and NOT  
43                  elsewhere. Therefore, any earnings from the office originating from within the District of Columbia become taxable only at  
44                  the point when the Congressmen goes temporarily abroad under 26 U.S.C. §911 and avails himself of the benefits of a tax  
45                  treaty. In relation to the foreign country and the tax treaty, he is an alien and therefore an "individual" and therefore pays  
46                  income tax on earnings during the time he was abroad pursuant to 26 U.S.C. §871. He doesn't owe any tax on earnings while  
47                  not abroad under 26 U.S.C. §871, because he can't be either an "individual" or an "alien" under Title 26 while he is physically  
48                  located anywhere in America.

49                  The only thing the feds can tax is constitutionally foreign commerce, including imports and exports and earnings in foreign  
50                  countries. They can't tax domestic transactions within a state:

1           *"The States, after they formed the Union, continued to have the same range of taxing power which they had*  
2 *before, barring only duties affecting exports, imports, and on tonnage. 2 Congress, on the other hand, to lay*  
3 *taxes in order 'to pay the Debts and provide for the common Defence and general Welfare of the United States',*  
4 *Art. 1, Sec. 8, U.S.C.A.Const., can reach every person and every dollar in the land with due regard to*  
5 *Constitutional limitations as to the method of laying taxes."*  
6 *[Graves v. People of State of New York, 306 U.S. 466 (1939)]*

7  
8           *"The difficulties arising out of our dual form of government and the opportunities for differing opinions*  
9 *concerning the relative rights of state and national governments are many; **but for a very long time this court***  
10 ***has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their***  
11 ***political subdivisions.** The same basic reasoning which leads to that conclusion, we think, requires like limitation*  
12 *upon the power which springs from the bankruptcy clause. United States v. Butler, supra."*  
13 *[Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513; 56 S.Ct. 892 (1936)]*

14  
15           *"Thus, Congress having power to regulate commerce with foreign nations, and among [but not WITHIN] the*  
16 *several States, and with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to*  
17 *pilots, licenses to trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great*  
18 *and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of*  
19 *which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

20           *But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this*  
21 *commerce and trade Congress has **no power of regulation nor any direct control.** This power belongs **exclusively***  
22 *to the States. **No interference by Congress with the business of citizens transacted within a State is warranted***  
23 ***by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the***  
24 ***legislature.** The power to authorize a business within a State is plainly repugnant to the exclusive power of the*  
25 *State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in*  
26 *the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must*  
27 *impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and*  
28 *thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects.*  
29 ***Congress cannot authorize a trade or business [including public offices] within a State in order to tax it."***  
30 *[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866) ]*

## 31   **12.5.2   Deliberately confusing who the "taxpayer" is to facilitate MISREPRESENTING the nature of the tax**

32   There is a lot of confusion even among seasoned tax professionals about WHO exactly is the "taxpayer" and how does one  
33 lawfully become a "taxpayer". This confusion is deliberate, because the activity or subject of the tax is carefully concealed  
34 and obfuscated to disguise the nature of the Internal Revenue Code, Subtitles A and C as an excise tax upon public offices  
35 within the government. The purpose of this confusion and obfuscation is to facilitate misrepresenting the income tax as a  
36 direct, unapportioned, unavoidable tax, even though it is not.

37   Pursuant to 26 U.S.C. §7701(a)(14), "taxpayer" is defined as:

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

39   The statutory "taxpayer" is the person who incurs the tax liability. The activity subject to excise taxation is engaging in a  
40 "trade or business", which is defined as "the functions of a public office". So the "taxpayer" must be whoever performs "the  
41 functions of a public office". The "public office" and not the "public officer" performs the privileged activity of "the functions  
42 of a public office". A "public office" may be a natural person or an artificial person. But for the case of the "taxpayer"  
43 public office, the office is an artificial corporate entity created by the government. A "public office", in the form of either a  
44 natural person or artificial person, is capable of action itself. But in the case of an artificial person, all actions of the office  
45 are performed through agents of the office on behalf of the office. An agent of the public office, while on official duty  
46 representing the office, does not act in his own-right but instead acts on behalf of the public office. Therefore all such actions  
47 of the public officer while on official duty representing the office are legally the actions of the office and not of the "public  
48 officer" himself as a private person. Only if a "public officer" acts outside of his authority does the "public officer" stop  
49 representing the "public office"/government and acts in his own-right. Therefore, the "public office" and not the "public  
50 officer" performs "the functions of a public office" and is the "taxpayer". Other reasons for the "public office" but not the  
51 "public officer" being the "taxpayer" include:

1. Since the power to tax is the power to destroy, the government can only tax those things which it creates, which are corporations and public offices. The Government did not create human beings and therefore cannot tax human beings.
2. Domicile more than anything else determines tax liability. The “public office” but not the “public officer” is the statutory “citizen” / “resident” with a domicile in the federal zone. In most cases, the “public officer” is a constitutional citizen of the United States\*\*\* domiciled in a state of the Union. Therefore it is the “public office” and not the “public officer” who incurs the tax liability.
3. The “public office” is the person to whom the power to perform “the functions of a public office” is granted. (see Form #05.030, section 9.2 “Who is the Franchisee?” for more details)

Key to understanding how the franchise contract or agreement works to usurp power from the private U.S.A. “nationals” domiciled in a state of the Union and to break down the separation of powers between the federal zone and the states of the Union is to understand the legal implications of the agency relationship that is formed between the “public office” and the “public officer”. All powers of the government, or of any other artificial person such as a corporation, are exercised by the government/corporate person only through the expressly authorized (by law) agents/contractors of the government/corporate person. Although the agent/contractor may physically perform the action, from a legal point of view, it is the government/corporate person who is acting. Likewise, in a legal proceeding, you can appear in court as “Pro se”, representing yourself as a franchisee called an attorney at law”, or you can appear as “Sui juris” of your own right; not under a legal disability or power of another. As “Pro se”, although you are physically appearing, the court legally recognizes only a franchisee/“public office” called “attorney at law” appearing on your behalf and representing you the private human being. To go one step further, if you appear “Pro se” AND provide a SSN, then although you are physically appearing, the court legally recognizes only a franchisee called “attorney at law” appearing on behalf and representing NOT you the private person, BUT the “public office”. This is how the courts can refer to the person appearing as the “taxpayer” and legally be correct in doing so. As “Sui juris”, you are physically there of your own right as the sovereign human being. Sovereign people act of their own right and not under the legal disability or power of another as a representative of the other person. Everything that a human being does of their own right is legally the action of that same human being. An SSA Form SS-5 submitter becomes a “public servant”/“employee” of the government and the “public officer” representing the “public office” ILLEGALLY created when the SSA Form SS-5 was submitted. The “public officer” has an agency type relationship with the “public office”. While on official duty, you, the “public officer”, are not acting of your own right as a sovereign human being but instead, are acting on behalf of the “public office”, representing the “public office”. All actions that you may physically perform while on official duty are legally the actions of the “public office that you represent as the “public officer”/agent of the office.

Below is a summary illustrating the agency relationship that exists between the “public office” and “public officers” as it pertains to income taxes. This illustration will hopefully help our readers to understand what really happens in implementing and enforcing the tax ILLEGALLY upon the WRONG parties, which includes ALL parties domiciled within constitutional states of the Union.

1. The government puts out false propaganda that is designed to trick most people into falsely thinking that the I.R.C. is positive and positive law that applies to everyone, that everyone is a “taxpayer” and that everyone must sign up for Social Security Insurance.
2. A human being that was born in and is domiciled in a state of the Union is bamboozled into unlawfully submitting a SSA form SS-5 application for a SSN. The SSA Form SS-5, Internal Revenue Code, Subtitle A of the U.S.C., and Title 42 of the U.S. Code form the franchise agreement that you just consented to. By consenting to the franchise agreement, the agreement becomes **private** law that pertains to you ONLY, making you subject to it.
3. The government unlawfully accepts your application for a SSN. It is unlawful because only those domiciled in the federal zone, where no rights exist, who already hold a public office in the federal government may apply for a SSN.
4. The government unlawfully creates a public office in the federal government as a corporation sole artificial entity wholly owned by the government, incorporated under the laws of the federal zone. Creation of the “public office” is unlawful because the I.R.C. regulates and adds benefits to existing “public offices” only; but no authority exists to create the new “public office” that they created for you to fill. All corporations are “citizens” and “residents” of the jurisdiction of the laws under which it was incorporated. Therefore, the de facto “public office”, as an incorporated person, is the “citizen” and “resident” of the federal zone since it is incorporated under the laws of the federal zone.
5. The franchise agreement contains a partnership agreement between you and the public office in which you agree to fill and represent the “public office” and you agree to be surety for all actions of the “public office”. The “public office” and “public officer”, as parties to the partnership agreement, are the legal “persons” in the franchise agreement. You, as a human being, now operate in two capacities: While on official duty representing the “public office as the “public officer” you are operating in a public capacity as a “public servant”, acting on behalf of the “public office” rather than

1 of your own right; While off official duty, you operate in a private capacity, acting of your own-right as a private  
2 person. You are on official duty whenever you are involved with an activity that is associated with a SSN. Although  
3 any actions of the “public officer” while on official duty are physically perform by the “public officer”, since the  
4 actions are performed on behalf of the “public office” they legally become the actions of the “public office” rather than  
5 the “public officer”.

- 6 6. The franchise agreement also contains a “trust indenture”, making the “public officer” also a trustee of the “public  
7 trust”
- 8 7. The government assigns a SSN to the “public office” and forwards the number to the “public office”, addressed to your  
9 home mailing address in your care as the representative of the “public office”. The SS card, and any other  
10 correspondence between the IRS or the SSA and the “public office”, is always addressed to the ALL CAP rendition of  
11 your Christian name and always includes the SSN. Whenever you receive any correspondence addressed to the ALL  
12 CAP rendition of your Christian name with the SSN, the addressee is always the “public office” and not you as a  
13 private human being. The SS card with the SSN on it is the first public property to come into your possession and  
14 under your management as the “public officer” representing the “public office” and/or the “trustee” of the “public  
15 trust”.
- 16 8. Private employers in the private sector are falsely told by the IRS that they must get a SSN from all of their workers.  
17 Therefore, their application form for employment with the company will always include an IRS Form W-4 for the  
18 applicant to provide a SSN to the company. Due to pressure from the IRS, private sector companies will usually  
19 pressure and intimidate all applicants, including those born and domiciled in a state of the Union who are not  
20 participating in the SS program, to provide a SSN.
- 21 9. If a job applicant provides a SSN to the company then the applicant is not the human being who submitted the  
22 application but instead is the “public office” acting through the human being, who is also the “public officer”  
23 representing and acting on behalf of the “public office”. Later, if the job is awarded to the applicant, the “public  
24 office” becomes the worker for the company, not you the human being, who works for and represents the “public  
25 office” as the “public officer”. Each day that you report to the private company to work, you are there not of your  
26 own-right but instead on behalf of the “public office”. The “public office” has contracted with the private company  
27 and you work for the “public office”. Therefore the earnings from the company are the earnings of the “public office”  
28 and not yours as the human being who physically does the work.
- 29 10. It is the duty of the public officer, like any other agent or trustee, although not declared by express statues, to faithfully  
30 account for and pay over to the proper authorities all moneys which may come into his hands upon the public account,  
31 and the performance of this duty may be enforced by proper action against the officer himself, or against those who  
32 have become sureties for the faithful discharge of his duties. See *A Treatise on the Law of Public Offices and Officers*,  
33 Floyd Russell Mechem, 1890, p. 609, §909.
- 34 11. As a “public officer” and surety for the “public office, you discharge your duty to account and pay to the proper  
35 authorities all earnings that are associated with the SSN by filing and an income tax form. In filing the income tax  
36 form you can claim the tax benefits of the “public office” such as a “tax exclusion”, “tax credits”, and “tax deductions”  
37 to reduce the amount of tax owed. Any outstanding tax due by the “public office” is paid from the earnings of the  
38 “public office”. Any remaining earnings of the “public office” is then given to the “public officer” as compensation  
39 for acting as the “public officer”.

### 40 **12.5.3 Legal Requirements for Occupying a “Public Office”**

41 The subject of exactly what constitutes a “public office” within the meaning described in 26 U.S.C. §7701(a)(26) is not  
42 defined in any IRS publication we could find. The reason is quite clear: the “trade or business” scam is the Achilles heel of  
43 the IRS fraud and both the IRS and the Courts are loath to even talk about it because there is nothing they can defend  
44 themselves with other than unsubstantiated presumption created by the abuse of the word “includes” and certain key “words  
45 of art”. In the face of such overwhelming evidence of their own illegal and criminal mis-enforcement of the tax codes, silence  
46 or omission in either admitting it or prosecuting it can only be characterized as FRAUD on a massive scale, in fact:

47 *“Silence can only be equated with fraud where there is a legal or moral duty to speak or where an inquiry left*  
48 *unanswered would be intentionally misleading.”*  
49 *[U.S. v. Prudden, 424 F.2d. 1021 (5<sup>th</sup> Cir. 1970)]*

51 *“Silence can be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left*  
52 *unanswered would be intentionally misleading. . . We cannot condone this shocking behavior by the IRS. Our*  
53 *revenue system is based on the good faith of the taxpayer and the taxpayers should be able to expect the same*  
54 *from the government in its enforcement and collection activities.”*  
55 *[U.S. v. Tweel, 550 F.2d. 297, 299 (5<sup>th</sup> Cir. 1977)]*



1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

“Silence is a species of conduct, and constitutes an implied representation of the existence of the state of facts in question, and the estoppel is accordingly a species of estoppel by misrepresentation. When silence is of such a character and under such circumstances that it would become a fraud upon the other party to permit the party who has kept silent to deny what his silence has induced the other to believe and act upon, it will operate as an estoppel.”  
[Carmine v. Bowen, 64 A. 932 (1906)]

8 The “duty” the courts are talking about above is the fiduciary duty of all those serving in public offices in the government, and that fiduciary duty was created by the oath of office they took before they entered the office. Therefore, those who want to know how they could lawfully be classified as a “public officer” will have to answer that question completely on their own, which is what we will attempt to do in this section.

12 We begin our search with a definition of “public office” from Black’s Dictionary:

13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

*Public office. The right, authority, and duty created and conferred by law, by which for a given period, either fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486. Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for such time as de- notes duration and continuance, with Independent power to control the property of the public, or with public functions to be exercised in the supposed interest of the people, the service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position so created is a public office. State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.  
[Black’s Law Dictionary, Fourth Edition, p. 1235]*

26 Black’s Law Dictionary Sixth Edition further clarifies the meaning of a “public office” below:

27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39

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

- (1) Authority conferred by law,*
- (2) Fixed tenure of office, and*
- (3) Power to exercise some of the sovereign functions of government.*

*Key element of such test is that “officer is carrying out a sovereign function. Spring v. Constantino, 168 Conn. 563, 362 A.2d. 871, 875. Essential elements to establish public position as ‘public office’ are:*

*Position must be created by Constitution, legislature, or through authority conferred by legislature.  
Portion of sovereign power of government must be delegated to position,  
Duties and powers must be defined, directly or implied, by legislature or through legislative authority.  
Duties must be performed independently without control of superior power other than law, and  
Position must have some permanency.”*

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

40 American Jurisprudence Legal Encyclopedia further clarifies what a “public office” is as follows:

41  
42  
43  
44  
45  
46  
47

*“As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be exercised in behalf of the government or of all citizens who may need the intervention of the officer.”<sup>52</sup> **Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain from a discharge of their trusts.**<sup>53</sup> **That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves.**<sup>54</sup> **and owes a fiduciary duty to the public.**<sup>55</sup> **It has been said that the***

<sup>52</sup> State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

<sup>53</sup> Georgia Dep’t of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in public trust. Madlener v. Finley (1st Dist) 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

<sup>54</sup> Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

<sup>55</sup> United States v. Holzer (CA7 Ill), 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98 L.Ed.2d. 18, 108 S.Ct. 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L.Ed.2d. 608, 108 S.Ct. 2022 and (criticized on other grounds by United States v. Osser (CA3 Pa) 864

*fiduciary responsibilities of a public officer cannot be less than those of a private individual.*<sup>56</sup> Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence and undermine the sense of security for individual rights is against public policy.<sup>57</sup> [63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]

Based on the foregoing, one cannot be a “public officer” if:

1. There is not a statute or constitutional authority that specifically creates the office. All “public offices” can only be created through legislative authority.
2. Their duties are not specifically and exactly enumerated in some Act of Congress.
3. They have a boss or immediate supervisor. All duties must be performed INDEPENDENTLY.
4. They have anyone but the law and the courts to immediately supervise their activities.
5. They are serving as a “public officer” in a location NOT specifically authorized by the law. The law must create the office and specify exactly where it is to be exercised. 4 U.S.C. §72 says ALL public offices of the federal and national government MUST be exercised ONLY in the District of Columbia and not elsewhere, except as expressly provided by law.
6. Their position does not carry with it some kind of fiduciary duty to the “public” which in turn is documented in and enforced by enacted law itself.
7. The beneficiary of their fiduciary duty is other than the “public”. Public service is a public trust, and the beneficiary of the trust is the public at large and not any one specific individual or group of individuals. See 5 C.F.R. §2635.101(b) and Executive Order 12731.

All public officers must take an oath. The oath, in fact, is what creates the fiduciary duty that attaches to the office. This is confirmed by the definition of "public official" in Black's Law Dictionary:

*A person who, upon being issued a commission, taking required oath, enters upon, for a fixed tenure, a position called an office where he or she exercises in his or her own right some of the attributes of sovereign he or she serves for benefit of public. Macy v. Heverin, 44 Md.App. 358, 408 A.2d. 1067, 1069. The holder of a public office though not all persons in public employment are public officials, because public official's position requires the exercise of some portion of the sovereign power, whether great or small. Town of Arlington v. Bds. of Conciliation and Arbitration, Mass., 352 N.E.2d. 914. [Black's Law Dictionary, Sixth Edition, p. 1230]*

The oath for United States federal and state officials was prescribed in the very first enactment of Congress on March 4, 1789 as follows:

*Statutes At Large, March 4, 1789  
1 Stat. 23-24*

*SEC. 1. Be it enacted by the Senate and [Home of] Representatives of the United States of America in Congress assembled, That the oath or affirmation required by the sixth article of the Constitution of the United States, shall be administered in the form following, to wit : " I, A, B. do solemnly swear or affirm (as the case may be) that I will support the Constitution of the United States." The said oath or affirmation shall be administered within three days after the passing of this act, by any one member of the Senate, to the President of the Senate, and by him to all the members and to the secretary; and by the Speaker of the House of Representatives, to all the members who have not taken a similar oath, by virtue of a particular resolution of the said House, and to the clerk: and in case of the absence of any member from the service of either House, at the time prescribed for taking the said oath or affirmation, the same shall be administered to such member, when he shall appear to take his seat.*

*SEC. 2. And he it further enacted, That at the first session of Congress after every general election of Representatives, the oath or affirmation aforesaid, shall be administered by any one member of the House of Representatives to the Speaker; and by him to all the members present, and to the clerk, previous to entering on any other business; and to the members who shall afterwards appear, previous to taking their seats. The President of the Senate for the time being, shall also administer the said oath or affirmation to each Senator who shall hereafter be elected, previous to his taking his seat: and in any future*

F.2d. 1056) and (superseded by statute on other grounds as stated in United States v. Little (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in United States v. Boylan (CA1 Mass), 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223).

<sup>56</sup> Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

<sup>57</sup> Indiana State Ethics Comm'n v. Nelson (Ind App), 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1 case of a **President of the Senate**, who shall not have taken the said oath or affirmation, the same shall be administered to  
2 him by any one of the members of the Senate.

3 SEC. 3. And be it further enacted. That the members of the several State legislatures, at the next sessions of the said  
4 legislatures, respectively, and all executive and judicial officers of the several States, who have been heretofore chosen or  
5 appointed, or who shall be chosen or appointed before the first day of August next, and who shall then be in office, shall,  
6 within one month thereafter, take the same oath or affirmation, except where they shall have taken it before; which may be  
7 administered by any person authorized by the law of the State, in which such office shall be holden, to administer oaths. And  
8 the members of the several State legislatures, and all executive and judicial officers of the several States, who shall be  
9 chosen or appointed after the said first day of August, shall, before they proceed to execute the duties of their respective  
10 offices, take the foregoing oath or affirmation, which shall be administered by the person or persons, who by the law of the  
11 State shall be authorized to administer the oath of office; and the person or persons so administering the oath hereby required  
12 to be taken, shall cause a re- cord or certificate thereof to be made, in the same manner, as, by the law of the State, he or  
13 they shall be directed to record or certify the oath of office.

14 SEC. 4. And he it further enacted, That all officers appointed, or hereafter to be appointed under the authority of the United  
15 States, shall, before they act in their respective offices, take the same oath or affirmation, which shall be administered by the  
16 person or persons who shall be authorized by law to administer to such officers their respective oaths of office; and such  
17 officers shall incur the same penalties in case of failure, as shall be imposed by law in case of failure in taking their respective  
18 oaths of office.

19 SEC. 5. And be it further enacted, That the secretary of the Senate, and the clerk of the House of Representatives for the  
20 time being, shall, at the time of taking the oath or affirmation aforesaid, each take an oath or affirmation in the words  
21 following, to wit : "I, A. B. secretary of the Senate, or clerk of the House of Representatives (as the case may be) of the  
22 United States of America, do solemnly swear or affirm, that I will truly and faithfully discharge the duties of my said office,  
23 to the best of my knowledge and abilities."

24 Based on the above, the following persons within the government are "public officers":

- 25 1. Federal Officers:
- 26 1.1. The President of the United States.
  - 27 1.2. Members of the House of Representatives.
  - 28 1.3. Members of the Senate.
  - 29 1.4. All appointed by the President of the United States.
  - 30 1.5. The secretary of the Senate.
  - 31 1.6. The clerk of the House of Representatives.
  - 32 1.7. All district, circuit, and supreme court justices.
- 33 2. State Officers:
- 34 2.1. The governor of the state.
  - 35 2.2. Members of the House of Representatives.
  - 36 2.3. Members of the Senate.
  - 37 2.4. All district, circuit, and supreme court justices of the state.

38 At the federal level, all those engaged in the above "public offices" are statutorily identified in 26 U.S.C. §2105. Consistent  
39 with this section, what most people would regard as ordinary common law employees are not included in the definition. Note  
40 the phrase "an officer AND an individual":

41 [TITLE 5 > PART III > Subpart A > CHAPTER 21 > § 2105](#)  
42 [§ 2105. Employee](#)

43 (a) For the purpose of this title, "employee", except as otherwise provided by this section or when specifically  
44 modified, means **an officer and an individual** who is—

45 (1) appointed in the civil service by one of the following acting in an official capacity—

- 46 (A) the President;
- 47 (B) a Member or Members of Congress, or the Congress;
- 48 (C) a member of a uniformed service;
- 49 (D) an individual who is an employee under this section;
- 50 (E) the head of a Government controlled corporation; or
- 51 (F) an adjutant general designated by the Secretary concerned under section 709 (c) of title 32;

1 (2) engaged in the performance of a Federal function under authority of law or an Executive act; and  
2 (3) subject to the supervision of an individual named by paragraph (1) of this subsection while engaged in the  
3 performance of the duties of his position.

4 Within the military, only commissioned officers are “public officers”. Enlisteds or NCOs (Non-Commissioned Officers) are  
5 not.

6 Those holding Federal or State public office, county or municipal office, under the Legislative, Executive or Judicial branch,  
7 including Court Officials, Judges, Prosecutors, Law Enforcement Department employees, Officers of the Court, and etc.,  
8 before entering into these public offices, are required by the U.S. Constitution and statutory law to comply with 5 U.S.C.  
9 §3331, “Oath of office.” State Officials are also required to meet this same obligation, according to State Constitutions and  
10 State statutory law.

11 All oaths of office come under 22 C.F.R., Foreign Relations, Sections §§92.12 - 92.30, and all who hold public office come  
12 under 8 U.S.C. §1481 “Loss of nationality by native-born or naturalized citizen; voluntary action; burden of proof;  
13 presumptions.”

14 Under Title 22 U.S.C., Foreign Relations and Intercourse, Section §611, a Public Official is considered a foreign agent. In  
15 order to hold public office, the candidate must file a true and complete registration statement with the State Attorney General  
16 as a foreign principle.

17 The Oath of Office requires the public officials in his/her foreign state capacity to uphold the constitutional form of  
18 government or face consequences, according to 10 U.S.C. §333, “Interference with State and Federal law”

19 *The President, by using the militia or the armed forces, or both, or by any other means, shall take such measures*  
20 *as he considers necessary to suppress, in a State, any insurrection, domestic violence, unlawful combination, or*  
21 *conspiracy, if it—*

22 *(1) so hinders the execution of the laws of that State, and of the United States within the State, that any part or*  
23 *class of its people is deprived of a right, privilege, immunity, or protection named in the Constitution and secured*  
24 *by law, and the constituted authorities of that State are unable, fail, or refuse to protect that right, privilege, or*  
25 *immunity, or to give that protection; or*

26 *(2) opposes or obstructs the execution of the laws of the United States or impedes the course of justice under*  
27 *those laws.*

28 *In any situation covered by clause (1), the State shall be considered to have denied the equal protection of the*  
29 *laws secured by the Constitution.*

30 Willful refusal action while serving in official capacity violates 18 U.S.C. §1918, “Disloyalty and asserting the right to strike  
31 against the Government”

32 *Whoever violates the provision of 7311 of title 5 that an individual may not accept or hold a position in the*  
33 *Government of the United States or the government of the District of Columbia if he—*

34 *(1) advocates the overthrow of our constitutional form of government;*

35 *(2) is a member of an organization that he knows advocates the overthrow of our constitutional form of*  
36 *government;*

37 *shall be fined under this title or imprisoned not more than one year and a day, or both.*

38 AND violates 18 U.S.C. §1346:

39 *TITLE 18 > PART 1 > CHAPTER 63 § 1346. Definition of “scheme or artifice to defraud*

40 *” For the purposes of this chapter, the term “scheme or artifice to defraud” includes a scheme or artifice to*  
41 *deprive another of the intangible right of honest services.*

42 The “public offices” described in 26 U.S.C. §7701(a)(26) within the definition of “trade or business” are ONLY public offices  
43 located in the District of Columbia and not elsewhere. To wit:

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

3 All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere,  
4 except as otherwise expressly provided by law.  
5 [SOURCE: <https://www.law.cornell.edu/uscode/text/4/72>]

6 The only provision of any act of Congress that we have been able to find which authorizes “public offices” outside the District  
7 of Columbia as expressly required by law above, is 48 U.S.C. §1612, which authorizes enforcement of the Internal Revenue  
8 Code within the U.S. Virgin Islands. To wit:

9 [TITLE 48 > CHAPTER 12 > SUBCHAPTER V > § 1612](#)  
10 [§ 1612. Jurisdiction of District Court](#)

11 (a) Jurisdiction

12 The District Court of the Virgin Islands shall have the jurisdiction of a District Court of the United States,  
13 including, but not limited to, the diversity jurisdiction provided for in section 1332 of title 28 and that of a  
14 bankruptcy court of the United States. **The District Court of the Virgin Islands shall have exclusive jurisdiction**  
15 **over all criminal and civil proceedings in the Virgin Islands with respect to the income tax laws applicable to**  
16 **the Virgin Islands, regardless of the degree of the offense or of the amount involved, except the ancillary laws**  
17 **relating to the income tax enacted by the legislature of the Virgin Islands.** Any act or failure to act with respect  
18 to the income tax laws applicable to the Virgin Islands which would constitute a criminal offense described in  
19 chapter 75 of subtitle F of title 26 shall constitute an offense against the government of the Virgin Islands and  
20 may be prosecuted in the name of the government of the Virgin Islands by the appropriate officers thereof in the  
21 District Court of the Virgin Islands without the request or the consent of the United States attorney for the Virgin  
22 Islands, notwithstanding the provisions of section 1617 of this title.

23 There is NO PROVISION OF LAW which would similarly extend public offices or jurisdiction to enforce any provision of  
24 the Internal Revenue Code to any place within the exclusive jurisdiction of any state of the Union, because Congress enjoys  
25 NO LEGISLATIVE JURISDICTION THERE.

26 “It is no longer open to question that **the general government, unlike the states,** *Hammer v. Dagenhart*, [247 U.S.](#)  
27 [251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, **possesses no inherent power in respect of the internal**  
28 **affairs of the states; and emphatically not with regard to legislation.**”  
29 [Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

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

36 By law then, no “public office” may therefore be exercised OUTSIDE the District of Columbia except as “expressly provided  
37 by law”, including privileged or licensed activities such as a “trade or business”. This was also confirmed by the U.S.  
38 Supreme Court in the License Tax Cases, when they said:

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

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



1 Congress cannot authorize a trade or business within a  
2 State in order to tax it."

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

4 Since Internal Revenue Code, Subtitle A is a tax on “public officers”, which is called a “trade or business”, then the tax can  
5 only apply to those domiciled within the statutory but not constitutional “United States\*\*” (federal territory), *wherever they*  
6 *are physically located* to include states of the Union, but only if they are serving under oath in their official capacity as “public  
7 officers”.

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

16 Another important point needs to be emphasized, which is that those working for the federal government, while on official  
17 duty, are representing a federal corporation called the “United States”, which is domiciled in the District of Columbia.

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

23 [Sec. 3002. Definitions](#)

24 (15) “United States” means -

25 (A) a Federal corporation;

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

27 (C) an instrumentality of the United States.  
28

29 Federal Rule of Civil Procedure 17(b) says that the capacity to sue and be sued civilly is based on one’s domicile:

30 [IV. PARTIES > Rule 17.](#)  
31 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

32 (b) Capacity to Sue or be Sued.

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

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

35 (2) for a corporation [the “United States”, in this case, or its officers on official duty representing the  
36 corporation], by the law under which it was organized [laws of the District of Columbia]; and

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

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

41 (B) 28 U.S.C. §§754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue  
42 or be sued in a United States court.

43 [SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

44 Government employees, including “public officers”, while on official duty representing the federal corporation called the  
45 “United States”, maintain the character of the entity they represent and therefore have a legal domicile in the statutory but  
46 not constitutional “United States\*\*” (federal territory) within the context of their official duties. The Internal Revenue Code  
47 also reflects this fact in 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d):

48 [TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)  
49 [§ 7701. Definitions](#)

50 (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent  
51 thereof—

1 (39) Persons residing outside United States

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

5 (A) jurisdiction of courts, or

6 (B) enforcement of summons

7  
8 [TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter A > § 7408](#)  
9 [§ 7408. Actions to enjoin specified conduct related to tax shelters and reportable transactions](#)

10 (d) Citizens and residents outside the United States

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

14 Kidnapping and transporting the legal identity of a person domiciled outside the District of Columbia in a foreign state, which  
15 includes states of the Union, is illegal pursuant to [18 U.S.C. §1201](#). Therefore, the only people who can be legally and  
16 involuntarily “kidnapped” by the courts based on the above two provisions of statutory law are those who individually consent  
17 through private contract to act as “public officials” in the execution of their official duties. The fiduciary duty of these “public  
18 officials” is further defined in the I.R.C. as follows, and it is only by an oath of “public office” that this fiduciary duty can  
19 lawfully be created:

20 [TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671](#)  
21 [§ 6671. Rules for application of assessable penalties](#)

22 (b) Person defined

23 The term “person”, as used in this subchapter, includes an officer or employee of a corporation, or a member or  
24 employee of a partnership, **who as such officer, employee, or member is under a duty to perform the act in**  
25 **respect of which the violation occurs.**

26  
27 [TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > § 7343](#)  
28 [§ 7343. Definition of term “person”](#)

29 The term “person” as used in this chapter includes an officer or employee of a corporation, or a member or  
30 employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect  
31 of which the violation occurs.

32 We remind our readers that there is no liability statute within Subtitle A of the I.R.C. that would create the duty documented  
33 above, and therefore the ONLY way it can be created is by the oath of office of the “public officers” who are the subject of  
34 the tax in question. This was thoroughly described in the following article:

[There’s No Statute Making Anyone Liable to Pay IRC Subtitle A Income Taxes](http://famguardian.org/Subjects/Taxes/Articles/NoStatuteLiable.htm), Family Guardian Fellowship  
<http://famguardian.org/Subjects/Taxes/Articles/NoStatuteLiable.htm>

35 The existence of fiduciary duty of “public officers” is therefore the ONLY lawful method by which anyone can be prosecuted  
36 for an “omission”, which is a thing they didn’t do that the law required them to do. It is otherwise illegal and unlawful to  
37 prosecute anyone under either common law or statutory law for a FAILURE to do something, such as a FAILURE TO FILE  
38 a tax return pursuant to [26 U.S.C. §7203](#). Below is an example of where the government gets its authority to prosecute  
39 “taxpayers” for failure to file a tax return, in fact:

40 “I. DUTY TO ACCOUNT FOR PUBLIC FUNDS  
41 § 909. In general.-

42 **It is the duty of the public officer, like any other agent or trustee, although not declared by express statute, to**  
43 **faithfully account for and pay over to the proper authorities all moneys which may come into his hands upon**

the public account, and the performance of this duty may be enforced by proper actions against the officer himself, or against those who have become sureties for the faithful discharge of his duties.”

[A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, p. 609, §909;

SOURCE: <http://books.google.com/books?id=g-J9AAAAIAAJ&printsec=titlepage>]

In addition to the above, every attorney admitted to practice law in any state or federal court is described as an “officer of the court”, and therefore ALSO is a “public officer”:

Attorney at law. An advocate, counsel, or official agent employed in preparing, managing, and trying cases in the courts. An officer in a court of justice, who is employed by a party in a cause to manage it for him. In re Bergeron, 220 Mass. 472, 107 N.E. 1007, 1008, Ann.Cas.1917A, 549.

In English law. A public officer belonging to the superior courts of common law at Westminster. who conducted legal proceedings on behalf of others. called his clients, by whom he was retained; he answered to the solicitor in the courts of chancery, and the proctor of the admiralty, ecclesiastical, probate, and divorce courts. An attorney was almost invariably also a solicitor. It is now provided by the judicature act. 1873, 8 87. that solicitors. Attorneys, or proctors of, or by law empowered to practice in, any court the jurisdiction of which is by that act transferred to the high court of justice or the court of appeal, shall be called “solicitors of the supreme court.” Wharton.

[Black’s Law Dictionary, Fourth Edition, p. 164]

ATTORNEY AND CLIENT, Corpus Juris Secundum Legal Encyclopedia Volume 7, Section 4

His [the attorney’s] first duty is to the courts and the public, not to the client, and wherever the duties to his client conflict with those he owes as an officer of the court in the administration of justice, the former must yield to the latter.

[7 Corpus Juris Secundum (C.J.S.), Attorney and Client, §4 (2003)]

Executive Order 12731 and 5 C.F.R. §2635.101(a) furthermore both indicate that “public service is a public trust”:

Executive Order 12731

“Part I -- PRINCIPLES OF ETHICAL CONDUCT

“Section 101. Principles of Ethical Conduct. To ensure that every citizen can have complete confidence in the integrity of the Federal Government, each Federal employee shall respect and adhere to the fundamental principles of ethical service as implemented in regulations promulgated under sections 201 and 301 of this order:

**“(a) Public service is a public trust, requiring employees to place loyalty to the Constitution, the laws, and ethical principles above private gain.**

TITLE 5--ADMINISTRATIVE PERSONNEL

CHAPTER XVI--OFFICE OF GOVERNMENT ETHICS

PART 2635--STANDARDS OF ETHICAL CONDUCT FOR EMPLOYEES OF THE EXECUTIVE BRANCH--Table of Contents

Subpart A--General Provisions

Sec. 2635.101 Basic obligation of public service.

(a) Public service is a public trust. Each employee has a responsibility to the United States Government and its citizens to place loyalty to the Constitution, laws and ethical principles above private gain. To ensure that every citizen can have complete confidence in the integrity of the Federal Government, each employee shall respect and adhere to the principles of ethical conduct set forth in this section, as well as the implementing standards contained in this part and in supplemental agency regulations.

The above provisions of law imply that everyone who works for the government is a “trustee” of “We the People”, who are the sovereigns they serve in the public. In law, EVERY “trustee” is a “fiduciary” of the Beneficiary of the trust within which he serves:

“TRUSTEE. The person appointed, or required by law, to execute a trust; one in whom an estate, interest, or power is vested, under an express or implied agreement [e.g. PRIVATE LAW or CONTRACT] to administer or exercise it for the benefit or to the use of another called the cestui que trust. Pioneer Mining Co. v. Tyberg, C.C.A.Alaska, 215 F. 501, 506, L.R.A.1915B, 442; Kaehn v. St. Paul Co-op. Ass’n, 156 Minn. 113, 194 N.W. 112; Catlett v. Hawthorne, 157 Va. 372, 161 S.E. 47, 48. Person who holds title to res and administers it for others’ benefit. Reinecke v. Smith, Ill., 53 S.Ct. 570, 289 U.S. 172, 77 L.Ed. 1109. In a strict sense, a “trustee” is one who holds the legal title to property for the benefit of another, while, in a broad sense, the term is sometimes applied to anyone standing in a fiduciary or confidential relation to another, such as agent, attorney, bailee, etc. State ex rel. Lee v. Sartorius, 344 Mo. 912, 130 S.W.2d. 547, 549, 550. “Trustee” is also used in a wide and

perhaps inaccurate sense, to denote that a person has the duty of carrying out a transaction, in which he and another person are interested, in such manner as will be most for the benefit of the latter, and not in such a way that he himself might be tempted, for the sake of his personal advantage, to neglect the interests of the other. In this sense, directors of companies are said to be "trustees for the shareholders." Sweet. [Black's Law Dictionary, Fourth Edition, p. 1684]

An example of someone who is NOT a "public officer" is a federal worker on duty and who is not required to take an oath. These people may think of themselves as employees in an ordinary and not statutory sense and even be called employees by their supervisor or employer, but in fact NOT be the statutory "employee" defined in 5 U.S.C. §2105(a). Remember that 5 U.S.C. §2105(a) defines a STATUTORY "employee" as "**an officer and an individual**" and you don't become an "officer" in a statutory sense unless and until you take a Constitutional oath. Almost invariably, such workers also have some kind of immediate supervisor who manages and oversees and evaluates his activities pursuant to the position description drafted for the position he fills. He may be a "trustee" and he may have a "fiduciary duty" to the public as a "public servant", but he isn't an "officer" or "public officer" unless and until he takes an oath of office prescribed by law. A federal worker, however, can become a "public office" by virtue of any one or more of the following purposes that we are aware of so far:

1. Being elected to political office.
2. Being appointed to political office by the President or the governor of a state of the Union.

A "public office" is not limited to a human being. It can also extend to an entire entity such as a corporation. An example of an entity that is a "public office" in its entirety is a federally chartered bank, such as the original Bank of the United States described in *Osborn v. United States*, in which the U.S. Supreme Court identified the original and first Bank of the United States, a federally chartered bank corporation created by Congress, as a "public office":

**All the powers of the government must be carried into operation by individual agency, either through the medium of public officers, or contracts made with individuals.** Can any public office be created, or does one exist, the performance of which may, with propriety, be assigned to this association [or trust], when incorporated? If such office exist, or can be created, then the company may be incorporated, that they may be appointed to execute such office. Is there any portion of the public business performed by individuals upon contracts, that this association could be employed to perform, with greater advantage and more safety to the public, than an individual contractor? If there be an employment of this nature, then may this company be incorporated to undertake it.

**There is an employment of this nature.** Nothing can be more essential to the fiscal concerns of the nation, than an agent of undoubted integrity and established credit, with whom the public moneys can, at all times, be safely deposited. Nothing can be of more importance to a government, than that there should be some capitalist in the country, who possesses the means of making advances of money to the government upon any exigency, and who is under a legal obligation to make such advances. For these purposes the association would be an agent peculiarly suitable and appropriate. [ . . . ]

The mere creation of a corporation, does not confer political power or political character. So this Court decided in *Dartmouth College v. Woodward*, already referred to. If I may be allowed to paraphrase the language of the Chief Justice, I would say, a bank incorporated, is no more a State instrument, than a natural person performing the same business would be. If, then, a natural person, engaged in the trade of banking, should contract with the government to receive the public money upon deposit, to transmit it from place to place, without charging for commission or difference of exchange, and to perform, when called upon, the duties of commissioner of loans, would not thereby become a public officer, how is it that this artificial being, created by law for the purpose of being employed by the government for the same purposes, should become a part of the civil government of the country? Is it because its existence, its capacities, its powers, are given by law? because the government has given it power to take and hold property in a particular form, and to employ that property for particular purposes, and in the disposition of it to use a particular name? because the government has sold it a privilege [22 U.S. 738, 774] for a large sum of money, and has bargained with it to do certain things; is it, therefore, a part of the very government with which the contract is made?

**If the Bank be constituted a public office, by the connexion between it and the government, it cannot be the mere legal franchise in which the office is vested; the individual stockholders must be the officers.** Their character is not merged in the charter. This is the strong point of the *Mayor and Commonalty v. Wood*, upon which this Court ground their decision in the *Bank v. Deveaux*, and from which they say, that cause could not be distinguished. Thus, aliens may become public officers, and public duties are confided to those who owe no allegiance to the government, and who are even beyond its territorial limits.

**With the privileges and perquisites of office, all individuals holding offices, ought to be subject to the disabilities of office. But if the Bank be a public office, and the individual stockholders public officers, this principle does not have a fair and just operation.** The disabilities of office do not attach to the stockholders; for we find them every where holding public offices, even in the national Legislature, from which, if they be public officers, they are excluded by the constitution in express terms.

1 *If the Bank be a public institution of such character as to be justly assimilated to the mint and the post office,*  
2 *then its charter may be amended, altered, or even abolished, at the discretion of the National Legislature. All*  
3 *public offices are created [22 U.S. 738, 775] purely for public purposes, and may, at any time, be modified in*  
4 *such manner as the public interest may require. Public corporations partake of the same character. So it is*  
5 *distinctly adjudged in Dartmouth College v. Woodward. In this point, each Judge who delivered an opinion*  
6 *concurred. By one of the Judges it is said, that 'public corporations are generally esteemed such as exist for*  
7 *public political purposes only, such as towns, cities, parishes and counties; and in many respects they are so,*  
8 *although they involve some private interests; but, strictly speaking, public corporations are such only as are*  
9 *founded by the government for public purposes, where the whole interest belongs also to the government. If,*  
10 *therefore, the foundation be private, though under the charter of the government, the corporation is private,*  
11 *however extensive the uses may be to which it is devoted, either by the bounty of the founder, or the nature and*  
12 *objects of the institution. For instance, a bank, created by the government for its own uses, whose stock is*  
13 *exclusively owned by the government, is, in the strictest sense, a public corporation. So, a hospital created and*  
14 *endowed by the government for general charity. But a bank, whose stock is owned by private persons, is a*  
15 *private corporation, although it is erected by the government, and its objects and operations partake of a public*  
16 *nature. The same doctrine may be affirmed of insurance, canal, bridge, and turnpike companies. In all these*  
17 *cases, the uses may, in a certain sense, be called public, but the corporations are private; as much [22 U.S. 738,*  
18 *776] so, indeed, as if the franchises were vested in a single person.[. .]*

19 *In what sense is it an instrument of the government? and in what character is it employed as such? Do the*  
20 *government employ the faculty, the legal franchise, or do they employ the individuals upon whom it is conferred?*  
21 *and what is the nature of that employment? does it resemble the post office, or the mint, or the custom house, or*  
22 *the process of the federal Courts?*

23 *The post office is established by the general government. It is a public institution. The persons who perform its*  
24 *duties are public officers. No individual has, or can acquire, any property in it. For all the services performed, a*  
25 *compensation is paid out of the national treasury; and all the money received upon account of its operations, is*  
26 *public property. Surely there is no similitude between this institution, and an association who trade upon their*  
27 *own capital, for their own profit, and who have paid the government a million and a half of dollars for a legal*  
28 *character and name, in which to conduct their trade.*

29 *Again: the business conducted through the agency of the post office, is not in its nature a private business. It is*  
30 *of a public character, and the [22 U.S. 738, 786] charge of it is expressly conferred upon Congress by the*  
31 *constitution. The business is created by law, and is annihilated when the law is repealed. But the trade of banking*  
32 *is strictly a private concern. It exists and can be carried on without the aid of the national Legislature. Nay, it is*  
33 *only under very special circumstances, that the national Legislature can so far interfere with it, as to facilitate its*  
34 *operations.*

35 *The post office executes the various duties assigned to it, by means of subordinate agents. The mails are opened*  
36 *and closed by persons invested with the character of public officers. But they are transported by individuals*  
37 *employed for that purpose, in their individual character, which employment is created by and founded in contract.*  
38 *To such contractors no official character is attached. These contractors supply horses, carriages, and whatever*  
39 *else is necessary for the transportation of the mails, upon their own account. The whole is engaged in the public*  
40 *service. The contractor, his horses, his carriage, his driver, are all in public employ. But this does not change*  
41 *their character. All that was private property before the contract was made, and before they were engaged in*  
42 *public employ, remain private property still. The horses and the carriages are liable to be taxed as other property,*  
43 *for every purpose for which property of the same character is taxed in the place where they are employed. The*  
44 *reason is plain: the contractor is employing his own means to promote his own private profit, and the tax collected*  
45 *is from the individual, though assessed upon the [22 U.S. 738, 787] means he uses to perform the public service.*  
46 *To tax the transportation of the mails, as such, would be taxing the operations of the government, which could*  
47 *not be allowed. But to tax the means by which this transportation is effected, so far as those means are private*  
48 *property, is allowable; because it abstracts nothing from the government; and because, the fact that an individual*  
49 *employs his private means in the service of the government, attaches to them no immunity whatever."*  
50 *[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]*

51 The record of the House of Representatives after the enactment of the first income tax during the Civil War in 1862, confirmed  
52 that the income tax was upon a "public office" and that even IRS agents, who are not "public officers" and who are not  
53 required to take an oath, are therefore exempt from the requirements of the revenue acts in place at the time. Read the amazing  
54 truth for yourself:

House of Representatives, Ex. Doc. 99, 1867  
<http://famguardian.org/Subjects/Taxes/Evidence/PublicOrPrivate-Tax-Return.pdf>

55 Below is an excerpt from that report proving our point. The Secretary of the Treasury at the time is comparing the federal  
56 tax liabilities of postal clerks to those of internal revenue clerks. At that time, the IRS was called the Bureau of Internal  
57 Revenue (B.I.R.). The office of Commissioner of Internal Revenue was established in 1862 as an emergency measure to



1 fund the Civil War, which ended shortly thereafter, but the illegal enforcement of the revenue laws continued and expanded  
2 into the states over succeeding years:

3 House of Representatives, Ex. Doc. 99, 1867, pp. 1-2  
4 39<sup>th</sup> Congress, 2d Session

5 Salary Tax Upon Clerks to Postmasters

6 Letter from the Secretary of the Treasury in answer to A resolution of the House of the 12<sup>th</sup> of February,  
7 relative to salary tax upon clerks to postmasters, with the regulations of the department

8 Postmasters' clerks are appointed by postmasters, and take the oaths of office prescribed in the 2d section of  
9 the act of July 2, 1862, and in the 2d section of the act of March 3, 1863.

10 *Their salaries are not fixed in amount bylaw, but from time to time the Post master General fixes the amount',*  
11 *allotted to each postmaster for clerk hire, under the authority conferred upon him by tile ninth section of the act*  
12 *of June 5, 1836, and then the postmaster, as an agent for and in behalf of the United States, determines the salary*  
13 *to be paid to each of his clerks. These salaries are paid by the postmasters, acting as disbursing agents, from*  
14 *United States moneys advanced to them for this purpose, either directly from the Post Office Department in*  
15 *pursuance of appropriations made by law, or from the accruing revenues of their offices, under the instructions*  
16 *of the Postmaster General. The receipt of such clerks constitute vouchers in the accounts of the postmasters*  
17 *acting as disbursing agents in the settlements made with them by the Sixth Auditor. In the foregoing transactions*  
18 *the postmaster acts not as a principal, but as an agent of the United States, and the clerks are not in his private*  
19 *employment, but in the public employment of the United States. Such being the facts, these clerks are subjected*  
20 *to and required to account for and pay the salary tax, imposed by the one hundred and twenty-third section of*  
21 *the internal revenue act of June 30, 1864, as amended by the ninth section of the internal revenue act of July 13,*  
22 *1866, upon payments for services to persons in the civil employment or service of the United States.*

23 *Copies of the regulations under which such salary taxes are withheld and paid into the treasury to the credit of*  
24 *internal revenue collection account are herewith transmitted, marked A, b, and C. Clerks to assessors of internal*  
25 *revenue [IRS agents] are appointed by the assessors. Neither law nor regulations require them to take an oath*  
26 *of office, because, as the law at present stands, they are not in the public service of the United States, through*  
27 *the agency of the assessor, but are in the private service of the assessor, as a principal, who employs them.*

28 *The salaries of such clerks are neither fixed in amount by law, nor are they regulated by any officer of the Treasury*  
29 *Department over the clerk hire of assessors is to prescribe a necessary and reasonable amount which shall not*  
30 *be exceeded in reimbursing the assessors for this item of their expenses.*

31 *No money is advanced by the United States for the payment of such salaries, nor do the assessors perform the*  
32 *duties of disbursing agents of the United States in paying their clerks. The entire amount allowed is paid directly*  
33 *to the assessor, and he is not accountable to the United States for its payment to his clerks, for the reason that he*  
34 *has paid them in advance, out of his own funds, and this is a reimbursement to him of such amount as the*  
35 *department decides to be reasonable. No salary tax is therefore collected, or required by the Treasury*  
36 *Department to be accounted for, or paid, on account of payments to the assessors' clerks, as the United States*  
37 *pays no such clerks nor has them in its employ or service, and they do not come within the provisions of existing*  
38 *laws imposing such a tax.*

39 *Perhaps no better illustration of the difference between the status of postmasters' clerks and that of assessors'*  
40 *clerks can be given than the following: A postmaster became a defaulter, without paying his clerks,; his successor*  
41 *received from the Postmaster General a new remittance for paying them; and if at any time, the clerks in a post*  
42 *office do not receive their salaries, by reason of the death, resignation or removal of a postmaster, the new*  
43 *appointee is authorized by the regulations of the Post Office Department to pay them out of the proceeds of the*  
44 *office; and should there be no funds in his hands belonging to the department, a draft is issued to place money in*  
45 *his hands for that purpose.*

46 *If an assessor had not paid his clerks, they would have no legal claim upon the treasury for their salaries. A*  
47 *discrimination is made between postmasters' clerks and assessor's clerks to the extent and for the reasons*  
48 *hereinbefore set forth.*

49 *I have the honor to be, very respectfully, your obedient servant.*

50 *H. McCulloch, Secretary of the Treasury*  
51 *[House of Representatives, Ex. Doc. 99, 1867, pp. 1-2]*

52 Notice based on the above that revenue officers don't take an oath, so they don't have to pay the tax, while postal clerks take  
53 an oath, so they do. Therefore, the oath that creates the "public office" is the method by which the government manufactures  
54 "public officers", "taxpayers", and "sponsors" for its wasteful use or abuse of public monies. If you would like a whole

1 BOOK full of reasons why the only “taxpayers” under the Internal Revenue Code, Subtitle A are “public offices”, please see  
2 the following exhaustive analysis:

*Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes*, Form #05.008  
<http://sedm.org/Forms/FormIndex.htm>

### 3 **12.5.4 De Facto Public Officers**

4 Based on the previous section, we are now thoroughly familiar with all the legal requirements for:

- 5 1. How public offices are lawfully created.
- 6 2. The only places where they can lawfully be exercised.
- 7 3. The duties that attach to the public office.
- 8 4. The type of agency exercised by the public officer.
- 9 5. The relationship between the public office and the public officer.

10 What we didn’t cover in the previous section is what are all the legal consequences when someone performs the duties of a  
11 public office without satisfying all the legal requirements for lawfully occupying the office? In law, such a person is called a  
12 “de facto officer” and books have been written about the subject of the “de facto officer doctrine”. Below is what the U.S.  
13 Supreme Court held on the subject of “de facto officers”:

14 *None of the cases cited militates against the doctrine that, **for the existence of a de facto officer, there must be***  
15 ***an office de jure**, although there may be loose expressions in some of the opinions, not called for by the facts,*  
16 *seemingly against this view. **Where no office legally exists, the pretended officer is merely a usurper, to whose***  
17 ***acts no validity can be attached; and such, in our judgment**, was the position of the commissioners of Shelby*  
18 *county, who undertook to act as the county court, which could be constitutionally held only by justices of the*  
19 *peace. Their right to discharge the duties of justices of the peace was never recognized by the justices, but from*  
20 *the outset was resisted by legal proceedings, which terminated in an adjudication that they were usurpers, clothed*  
21 *with no authority or official function.*  
22 *[Norton v. Shelby Co State of Tennessee, 118 U.S. 425, 6 S.Ct. 1121, 30 L.Ed. 178 (1886)]*

23 As we have already established, all statutory “taxpayers” are public offices in the U.S. and not state government. This is  
24 exhaustively proven with evidence in:

*Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes*, Form #05.008  
<http://sedm.org/Forms/FormIndex.htm>

25 A person who fulfills the DUTIES of a statutory “taxpayer” under 26 U.S.C. §7701(a)(14) without lawfully occupying a  
26 public office in the U.S. government BEFORE becoming surety for the “taxpayer” public office would be a good example of  
27 a de facto public officer. Those who exercise the duties of a public officer without meeting all the requirements, from a legal  
28 perspective, are in fact committing the crime of impersonating a public officer.

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

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

35 What are some examples where a person would be impersonating a public officer unlawfully? Here are a few:

- 36 1. You elect or appoint yourself into public office by filling out a tax form without being occupying said office BEFORE  
37 becoming surety for the statutory “taxpayer” office.
- 38 2. You serve in the office in a geographic place NOT expressly authorized by law. For instance, 4 U.S.C. §72 requires  
39 that ALL federal public offices MUST be exercised ONLY in the District of Columbia and NOT ELSEWHERE,  
40 unless expressly authorized by law.
- 41 3. A third party unilaterally ELECTS you into a public office by submitting an information return linking you to such a  
42 BOGUS office under the alleged but not actual authority of 26 U.S.C. §6041(a).

1 4. You occupy the public office without either expressly consenting to it IN WRITING or without even knowing you  
2 occupy such an office.

3 If a so-called "GOVERNMENT" is established in which:

- 4 1. The only kind of "citizens" or "residents" allowed are STATUTORY citizens and residents. CONSTITUTIONAL  
5 citizens are residents are either not recognized or allowed. . . .OR  
6 2. All "citizens" and "residents" are compelled under duress to accept the duties of a public office or ANY kind of duties  
7 imposed by the government upon them. Remember, the Thirteenth Amendment forbids "involuntary servitude", so if  
8 the government imposes any kind of duty or requires you to surrender private property of any kind by law, then they  
9 can only do so through the medium of a public office. . .OR  
10 3. Everyone is compelled to obey government statutory law. Remember, nearly all laws passed by government can and  
11 do regulate ONLY the government and not private people. See:

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

12 . . .then you end up not only with a LOT of public officers, but a **de facto GOVERNMENT** as well. That government is  
13 thoroughly described in:

*De Facto Government Scam*, Form #05.043  
<http://sedm.org/Forms/FormIndex.htm>

14 Even at the state level, it is a crime in every state of the Union to pretend to be a public officer of the state government who  
15 does not satisfy ALL of the legal requirements for occupying the public office. Below is an itemized list by jurisdiction of  
16 constitutional and statutory requirements that are violated by those who either impersonate a state public officer OR who  
17 serve simultaneously serve in BOTH a FEDERAL public office and a STATE public office AT THE SAME TIME. That's  
18 right: When you either impersonate a state public officer OR serve in BOTH a FEDERAL public office and STATE public  
19 office AT THE SAME TIME, then you are committing a crime and have a financial conflict of interest and conflict of  
20 allegiance that can and should disqualify you from exercising or accepting the duties of the office:  
21

1 **Table 7: Statutory remedies for those compelled to act as public officers and straw man**

<i>Jurisdiction</i>	<i>Legal Cite Type</i>	<i>Title</i>	<i>Legal Cite</i>
Alabama	Constitution	Dual Office Prohibition	Article III, Section 25; Article IV, Sect. 22; Art. V, Sect. 10; Article VI, Section 12
Alabama	Statute	Crime: Impersonating Public Officer	C.O.A. §13A-10-10
Alabama	Statute	Crime: Identity Theft	C.O.A. Title 13A, Article 10
Alaska	Constitution	Dual Office Prohibition	Const. Sections 2.5, 3.6, 4.8
Alaska	Statute	Crime: Identity Theft	A.S. §11.46.160
Alaska	Statute	Crime: Impersonating Public Officer	A.S. §11.56.830
Arizona	Constitution	Dual Office Prohibition	Const. Article 4, Part 2, Section 4; Const. Article 6, Section 28
Arizona	Statute	Crime: Identity Theft	A.R.S. §13-2006
Arizona	Statute	Crime: Impersonating Public Officer	A.R.S. §13-2406
Arkansas	Constitution	Dual Office Prohibition	Const. Article 3, Section 10; Const. Article 5, Section 7; Article 5, Section 10; Art. 80, Sect. 14
Arkansas	Statute	Crime: Impersonating Public Officer	A.S.C. §5-37-208
California	Constitution	Dual Office Prohibition	Const. Article 5, Section 2 (governor); Const. Article 5, Section 14; Article 7, Section 7
California	Statute	Crime: Identity Theft	Penal Code §484.1
Colorado	Constitution	Dual Office Prohibition	Const. Article V, Section 8 (internal)
Connecticut	Constitution	Dual Office Prohibition	Const. Article 1, Section 11 (internal)
Connecticut	Statute	Crime: Identity Theft	C.G.S.A. § 53a-129a to 53a-129c
Delaware	Constitution	Dual Office Prohibition	Const. Article 1, Section 19
Delaware	Statute	Crime: Identity Theft	D.C. Title 11, Section 854
Delaware	Statute	Crime: Impersonating Public Officer	D.C. Title 11, Section 907(3)
District of Columbia	Constitution	Dual Office Prohibition	Const. of D.C., Article IV, Sect. 4(B) (judges); Art. III, Sect, 4(D) (governor)
District of Columbia	Statute	Crime: Impersonating Public Officer	D.C. Code §22-1404
Florida	Constitution	Dual Office Prohibition	Const. Article II, Section 5
Florida	Statute	Crime: Impersonating Public Officer	F.S. Title XLVI, Section 817.02
Georgia	Constitution	Dual Office Prohibition	Const. Article I, Section II, Para. III; Const. Article III, Section II, Para. IV(b)
Georgia	Statute	Crime: Impersonating Public Officer	O.C.G.A. §16-10-23
Hawaii	Constitution	Dual Office Prohibition	Const. Article III, Section 8 (internal)
Hawaii	Statute	Crime: Impersonating Public Officer	H.R.S. §710-1016
Idaho	Constitution	Dual Office Prohibition	Const. Article V, Section 7 (judges)

<b>Jurisdiction</b>	<b>Legal Cite Type</b>	<b>Title</b>	<b>Legal Cite</b>
Idaho	Statute	Crime: Impersonating Public Officer	I.S. §18-3001
Illinois	Constitution	Dual Office Prohibition	Const. Article IV, Section 2(e) (legislative)
Illinois	Statute	Crime: Impersonating Public Officer	720 I.L.C.S. 5/17-2
Indiana	Constitution	Dual Office Prohibition	Const. Article 2, Section 9; Const. Article 4, Section 30 (legislative)
Indiana	Statute	Crime: Impersonating Public Officer	I.C. §25-30-1-18
Iowa	Constitution	Dual Office Prohibition	Const. Article III, Section 22 (legislature); Const. Article IV, Section 14 (governor)
Iowa	Statute	Crime: Impersonating Public Officer	I.C. Title XVI, Section 718.2
Kansas	Constitution	Dual Office Prohibition	Const. Article 3, Section 13 (judges)
Kansas	Statute	Crime: Impersonating Public Officer	K.R.S. §21-3825
Kentucky	Statute	Crime: Impersonating Public Officer	K.R.S. §434.570
Kentucky	Statute	Crime: Identity Theft	K.R.S. §514.60; K.R.S. §532.034
Kentucky	Statute	Dual Office Prohibition	K.R.S. §61.080
Louisiana	Constitution	Dual Office Prohibition	Const. Article II, Section 2 (internal); Const. Article IV, Section 2 (executive)
Louisiana	Statute	Crime: Impersonating Public Officer	R.S. §14:112
Maine	Constitution	Dual Office Prohibition	Const. Article III, Section 2 (internal)
Maine	Statute	Crime: Impersonating Public Officer	17-A M.R.S. Section 457
Maryland	Constitution	Dual Office Prohibition	Const. Declaration of Rights, Article 33 (judges); Const. Const. Declaration of Rights, Article 35 (officers)
Maryland	Statute	Crime: Impersonating Public Officer	Statutes §8-301
Massachusetts	Constitution	Dual Office Prohibition	Const. Chapter VI, Article 2
Massachusetts	Statute	Crime: Impersonating Public Officer	G.L.M. Chapter 268, Section 33
Michigan	Constitution	Dual Office Prohibition	Const. Article IV, Section 8
Michigan	Statute	Crime: Impersonating Public Officer	Mich. Penal Code, Chapter XXXV, Section 750.217c
Minnesota	Constitution	Dual Office Prohibition	Const. Article IV, Section 5
Minnesota	Statute	Crime: Impersonating Public Officer	M.S. §609.475
Mississippi	Statute	Crime: Impersonating Public Officer	M.C. §97-7-43
Missouri	Constitution	Dual Office Prohibition	Const. Article VII, Section 9
Missouri	Statute	Crime: Impersonating Public Officer	M.R.S. §570.223
Missouri	Statute	Crime: Identity Theft	M.R.S. §570.223



<b>Jurisdiction</b>	<b>Legal Cite Type</b>	<b>Title</b>	<b>Legal Cite</b>
Montana	Constitution	Dual Office Prohibition	Const. Article III, Section 1; Const. Article V, Section 9 (office);Article VII, Section 9 (judges)
Montana	Statute	Crime: Impersonating Public Officer	M.C.A. §45-7-209
Nebraska	Constitution	Dual Office Prohibition	Const. Article III-9
Nebraska	Statute	Crime: Impersonating Public Officer	N.R.S. §28-636
Nebraska	Statute	Crime: Identity Theft	N.R.S. §28-639
Nevada	Constitution	Dual Office Prohibition	Const. Article 4, Section 9 (officers)
Nevada	Statute	Crime: Impersonating Public Officer	N.R.S. §197.120
New Hampshire	Constitution	Dual Office Prohibition	Const. Art. 94-95
New Hampshire	Statute	Crime: Identity Theft	N.H.R.S. §359-I:2
New Jersey	Constitution	Dual Office Prohibition	Const. Article III, Section 1; Const. Article IV, Section V, Sections 3-4; Const. Article V, Section I, Section 3
New Jersey	Statute	Crime: Impersonating Public Officer	N.J.S.A. §2C:28-8
New Mexico	Constitution	Dual Office Prohibition	Const. Article IV, Section 3 (senators);Const. Article VI, Section 19 (judge)
New Mexico	Statute	Crime: Identity Theft	N.M.S.A. §30-16-21.1
New York	Constitution	Dual Office Prohibition	Const. Article III, Section 7 (legislature); Const. Article VI, Section 20(b)(1)
New York	Statute	Crime: Identity Theft	General Business Law 380- S;Penal Law §190.78
New York	Statute	Crime: Impersonating Public Officer	Penal Law §190.23
North Carolina	Constitution	Dual Office Prohibition	Const. Article VI, Section 9
North Carolina	Statute	Crime: Impersonating Public Officer	N.C.G.S. §14-277
North Dakota	Statute	Crime: Impersonating Public Officer	N.D.C.C. §12.1-13-04
Ohio	Constitution	Dual Office Prohibition	Const. Article 2, Section 04 (legislature); Const. Article 4, Section 06, Para. (B)
Ohio	Statute	Crime: Impersonating Public Officer	
Oklahoma	Constitution	Dual Office Prohibition	Const. Article II, Section 12;Const. Article V, Section 18 (legislature)
Oklahoma	Statute	Crime: Impersonating Public Officer	O.S. Title 21, Section 1533
Oklahoma	Statute	Crime: Identity Theft	O.S. Title 21, Section 1533.1
Oregon	Constitution	Dual Office Prohibition	Const. Article II, Section 10
Oregon	Statute	Crime: Impersonating Public Officer	O.R.S. §162.365
Oregon	Statute	Crime: Identity Theft	O.R.S. §165.803
Pennsylvania	Constitution	Dual Office Prohibition	Const. Article V, Section 17 (judges)

<b>Jurisdiction</b>	<b>Legal Cite Type</b>	<b>Title</b>	<b>Legal Cite</b>
Pennsylvania	Statute	Crime: Identity Theft	18 Pa.C.A. §4120
Rhode Island	Constitution	Dual Office Prohibition	Const. Article III, Section 6
Rhode Island	Statute	Crime: Impersonating Public Officer	G.L.R.I. §11-14-1
South Carolina	Constitution	Dual Office Prohibition	Const. Article 1, Section 8(internal);Const. Article VI, Section 3 (officers)
South Carolina	Statute	Crime: Impersonating Public Officer	S.C.C.O.L. § 16-13-290
South Dakota	Constitution	Dual Office Prohibition	Const. Article 3, Section 3
South Dakota	Statute	Crime: Impersonating Public Officer	S.D.C.L. §22-40-16
South Dakota	Statute	Crime: Identity Theft	S.D.C.L. §22-40-8
Tennessee	Constitution	Dual Office Prohibition	Const. Article II, Section 2 (internal);Const. Article II, Section 26 (officers)
Tennessee	Statute	Crime: Impersonating Public Officer	T.C. §39-16-301
Texas	Constitution	Dual Office Prohibition	Const. Article 2, Section 1 (internal);Const. Article 3, Section 18 (legislature); Const. Article 4, Section 6 (executive)
Texas	Statute	Crime: Impersonating Public Officer	Penal Code, Section 37.11
Texas	Statute	Crime: Identity Theft	T.S. §32.51
United States	Statute	Crime: Impersonating Public Officer	18 U.S.C. §912
Utah	Constitution	Dual Office Prohibition	Const. Article V, Section 1 (internal);Const. Article VIII, Section 10 (judges)
Utah	Statute	Crime: Impersonating Public Officer	U.C. §76-8-512
Vermont	Constitution	Dual Office Prohibition	Const. Chapter II, Section 54
Vermont	Statute	Crime: Impersonating Public Officer	13 V.S.A. §3002
Virginia	Constitution	Dual Office Prohibition	Const. Article IV, Section 4 (legislature); Const. Article V, Section 4 (governor)
Virginia	Statute	Crime: Identity Theft	C.O.V. §18.2-186.3
Washington	Constitution	Dual Office Prohibition	Const. Article II, Section 14 (legislature); Const. Article IV, Section 15 (judges)
Washington	Statute	Crime: Impersonating Public Officer	R.C.W. §18.71.190
West Virginia	Constitution	Dual Office Prohibition	Const. Article 6, Section 16 (senators); Const. Article 7, Section 4 (executive); Const. Article 8, Section 7 (judges)
West Virginia	Statute	Crime: Impersonating Public Officer	W.V.C. §61-5-27a(e)
Wisconsin	Constitution	Dual Office Prohibition	Const. Article IV, Section 13
Wisconsin	Statute	Crime: Identity Theft	W.S. §943.201
Wyoming	Constitution	Dual Office Prohibition	Const. Section 97-3-008 (legislature);Const. Section 97-5-027 (judges)

<i>Jurisdiction</i>	<i>Legal Cite Type</i>	<i>Title</i>	<i>Legal Cite</i>
Wyoming	Statute	Crime: Identity Theft	W.S. §6-3-901
Wyoming	Statute	Crime: Impersonating Public Officer	W.S. §6-5-307

1 If you would like to research further the laws and remedies available in the specific jurisdiction you are in, we highly  
2 recommend the following free tools on our website:

- 3 1. *SEDM Jurisdictions Database*, Litigation Tool #09.003  
4 <http://sedm.org/Litigation/LitIndex.htm>
- 5 2. *SEDM Jurisdictions Database Online*, Litigation Tool #09.004  
6 <http://sedm.org/Litigation/LitIndex.htm>

7 The above tool is also available at the top row under the menu on our Litigation Tools Page at the link below:

8 <http://sedm.org/Litigation/LitIndex.htm>

## 9 **12.6 The Government Protection Racket: Privilege Induced Slavery**<sup>58</sup>

10 *"In the matter of taxation, every privilege is an injustice."*  
11 *[Voltaire]*

12 *"The more you want, the more the world can hurt you."*  
13 *[Confucius]*

14 *"If you think of yourselves as helpless and ineffectual, it is certain that you will create a despotic government to  
15 be your master. The wise despot, therefore, maintains among his subjects a popular sense that they are helpless  
16 and ineffectual."*  
17 *[Frank Herbert, The Dosadi Experiment]*

18 A **protection racket** is an extortion scheme whereby a criminal group or individual coerces other less powerful entities to  
19 pay money, allegedly for protection services against external threats (usually violence or property damage). Many racketeers  
20 will coerce potential clients into buying protection through property damage or other harassment. In most cases, the  
21 "protection" they want you to pay for is really from themselves and not third parties and therefore, what they offer is little  
22 more than extortion.

23 Governments often become "protection rackets" just as readily as Italian mobs. The main difference is who the "organizers"  
24 of the mob are. In the private sector, the organizer is a violent and ruthless gangster leader. In the government:

- 25 1. The "organizer" is usually a corrupt franchise court judge with a financial conflict of interest and no scruples.
  - 26 1.1. He is much more "civilized" and far more educated than most gangsters, but he serves the same role.
  - 27 1.2. He serves in the Executive Branch rather than the Judicial Branch, because all franchise courts are in that branch.
- 28 2. The IRS and licensed attorneys act as his/her "hit men". Both make "useful idiots" for the protection racket, because  
29 neither ever really reads or follows what the law says or applies the strict rules of statutory construction, but rather  
30 operate on "policy" disguised to "look" like law but which in fact, rarely has the "force of law". In effect, they are  
31 agents of the corrupt gangster judge instead of what the law actually says.
- 32 3. Instead of machine guns, they use administrative enforcement that is usually criminal and illegal against  
33 "nontaxpayers" who are outside their territorial or legislative jurisdiction. This unlawful and criminal administrative  
34 enforcement threatens property and hence, the only way to remove the threat is to pay the extortion.
- 35 4. Courts serve the same purpose as smoky rooms in the basement where people get "worked over" and terrorized:
  - 36 4.1. Everything that happens in these rooms is censored.
  - 37 4.2. No recording is allowed in the room. The guards at the door often search for recording devices and will  
38 confiscate them if you bring them in. The purpose of this is to protect the judge from the consequences of his  
39 criminal conspiracy against your constitutional rights and to keep the public from learning just how corrupt the  
40 courts really are.
  - 41 4.3. Judges tamper with the court record by telling court reporters fulfilling transcript requests to censor the record.

<sup>58</sup> Adapted from Great IRS Hoax, Form #11.302, Section 4.3.12 with permission.

- 1 4.4. Judges whisper to counsel out of hearing of the jury. Thus, they engage in a conspiracy to obstruct justice and  
2 keep the WHOLE truth out of hearing of the fact finders.
- 3 4.5. More than 95% of all cases never even get in front of a real jury. Hence, they are routinely decided by corrupt  
4 judges with a criminal conflict of interest based on policy and not what the law actually says.
- 5 4.6. In tax trials, both litigants and jurists are forbidden to talk about or even read the law in the courtroom, thus  
6 allowing the judge to substitute his corrupt will for what the law actually says.
- 7 4.7. In many courthouses that have law libraries, jurists are forbidden to enter and read the law, because it would  
8 clearly prove that the judge is using the ignorance of the law of the jury and the vacuum of law in the courtroom  
9 to substitute his will for what the law says.
- 10 4.8. If the evidence against the government protection racket is especially unfavorable, the transcript and court record  
11 is sealed or unpublished by order of the gangster judge.
- 12 5. Tax collection notices sent by the extortionists serve as “threats” to compel people at the equivalent of gunpoint to:  
13 5.1. Volunteer into a public office in the U.S. government and solicit bribes for the “privilege” of occupying said  
14 office. This violates 18 U.S.C. §912.
- 15 5.2. Fill out government forms that contain information about themselves that is usually FALSE. This is perjury in  
16 violation of 18 U.S.C. §1001, because all tax forms are required by 26 U.S.C. §6065 to be filled out under penalty  
17 of perjury and therefore constitute “testimony of a witness”. For instance, they describe themselves as a statutory  
18 “U.S. person”, “U.S. citizen”, or “U.S. resident”, or even a “taxpayer”, which is usually FALSE. Or they use an  
19 identifying number that the franchise contract itself says can only lawfully be used by those occupying a public  
20 office in the U.S. government. See:

*Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”*, Form #04.205  
<http://sedm.org/Forms/FormIndex.htm>

- 21 5.3. Send bribery money called a “tax” that so that the criminals sending the letter will unlawfully and criminally treat  
22 those who are not in fact “public officers” AS public officers, in criminal violation of 18 U.S.C. §912, 210, and  
23 211.
- 24 6. Tax collection enforcement notices sent by the IRS constitute criminal witness tampering in violation of 18 U.S.C.  
25 §1512, because the tax forms that must be submitted in response to them are required to be signed under penalty of  
26 perjury per 26 U.S.C. §6065 and therefore constitute “testimony of a witness”. Gangster judges know this, but look the  
27 other way because they have a criminal financial conflict of interest in violation of 18 U.S.C. §208 and will unlawfully  
28 enlarge their own pay and importance by doing so. This is called “selective enforcement” and it is always motivated  
29 by the lust for money and power.
- 30 7. The entire activities of these gangsters also qualifies as an act of international terrorism, because it is instituted against  
31 nonresident parties outside the territorial or legislative jurisdiction of the tax collection agency in a legislatively  
32 “foreign state”. The U.S. Supreme Court has held more than once that states of the Union are “nations” in nearly every  
33 particular and therefore, illegal enforcement of tax laws that only apply to territory and domiciliaries of the national  
34 government qualifies as “international terrorism”. Where is the Department of Homeland Security when you need  
35 them?
- 36 8. The Internal Revenue Code serves as a ruse to deceive nonresident people into believing that they must pay the  
37 extortion money, when in fact, it clearly it is a voluntary franchise that does not even apply to the average American  
38 and can lawfully be enforced ONLY against public officers within the government itself. See:

*Great IRS Hoax*, Form #11.302  
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

39 It is precisely because of the above types of criminal activity and conflict of interest by judges that the common law and  
40 common law courts was designed to prevent and avoid, because it leaves the outcome entirely to completely disinterested  
41 third parties who the corrupt judge and prosecutor have no influence over. Private rights, after all, should always be protected  
42 mainly by private people, who are the only true sovereign in the American republican form of government.

43 Now do you know why the Bible says the following?:

***“Shall the throne of iniquity, which devises evil by law, have fellowship with You? They gather together against the life of the righteous, and condemn innocent blood. But the Lord has been my defense, and my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them off in their own wickedness; the Lord our God shall cut them off.”***  
47 [Psalm 94:20-23, Bible, NKJV]

1 The following subsections will explore how this criminal government mafia enterprise functions, how it behaves in every  
2 particular as an organized crime protection racket subject to the RICO laws found in Title 18 of the U.S. Code, Chapter 95,  
3 and why Christians are not allowed by God to subsidize or participate in it.

4 **12.6.1 The Social Compact or “protection contract”**

5 Anyone who has been married instinctively knows what “privilege-induced slavery” is. They understand that you have to  
6 give up some of your “rights” for the benefits and “privileges” associated with being married. For instance, one of the rights  
7 that the government forces you to give up using the instrument it created called the “marriage license”, especially if you are  
8 a man, is sovereignty over your property and your labor. If you get married with a state marriage license, then control over  
9 your property and labor is surrendered ultimately to the government, because if your spouse becomes dissatisfied, the marriage  
10 license gives the government absolute authority to hijack all your property and your labor for the imputed “public good”, but  
11 as you will find out, the chief result of this hijacking is actually injustice . The marriage license authorizes a family law judge  
12 to abuse your property and your labor without your voluntary consent to create a welfare state for women intent on rebelling  
13 against their husbands and using marriage as a means of economic equalization and administrative control. We explain in  
14 our book entitled Sovereign Christian Marriage, Form #06.009 that this very characteristic of marriage licenses issued by the  
15 state accomplishes the following unjust results:

- 16 1. Usurps and rebels against the sovereignty of God by interfering with His plan for marriage and family clearly spelled  
17 out in the Bible.
- 18 2. Encourages spouses to get divorced, because at least one of them will be financially rewarded with the property and  
19 labor of the other for doing so.
- 20 3. Makes marriage into legalized prostitution, where the sex comes during the marriage and the money comes after  
21 marriage and the state and family court judge becomes the pimp and the family law attorneys become collectors for  
22 the pimp.

23 The above defects in the institution of marriage caused by the government “privilege” called state-issued marriage licenses,  
24 of course, are the natural result of violating God’s/Natural law on marriage found in the Bible, where Eph. 5:22-24 makes the  
25 man, and not the government or the woman, the sovereign in the context of families. This is what happens whenever mankind  
26 rebels against God’s authority by trying to improve on God’s design for the family: massive injustice. Remember, that God  
27 created man first, and out of man’s rib was created woman, which makes man the sovereign, and this conclusion is completely  
28 consistent with the concept of Natural Order was discussed in section 4.1 of the Great IRS Hoax, Form #11.302.

29 *“For a man indeed ought not to cover his head, since he is made in the image and glory of God; but woman is  
30 the glory of man. For man is not from woman, but woman from man. Nor was man created for the woman, but  
31 woman for the man.”*  
32 *[1 Cor. 11:7-9, Bible, NKJV]*

33 If you are going to arrogantly call this attitude chauvinistic, politically incorrect, or bigoted then you’re slapping God in the  
34 face and committing blasphemy because this is the way GOD designed the system and who are YOU to question that?

35 *“But indeed, O man, who are you to reply against God? Will the thing formed say to him who formed it, ‘Why  
36 have you made me like this?’ Does not the potter have power over the clay, from the same lump to make one  
37 vessel for honor and another for dishonor?”*  
38 *[Romans 9:20-21, Bible, NKJV]*

39 If you would like to learn more about this subject, we refer you to the following book posted on our website at:

<p>40 <u><i>Sovereign Christian Marriage</i></u>, Form #06.009 41 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
---

42 The de facto government uses this very same concept of privilege-induced slavery in the “constructive contract” you in effect  
43 consent to by becoming a statutory “citizen” or availing yourself of a government “benefit.” The writers of the Law of  
44 Nations upon which the constitution was written called this contract the “social compact”:

43 *The Law of Nations, Book I: Of Nations Considered in Themselves*

44 § 223. *Cases in which a citizen has a right to quit his country.*



1 There are cases in which a citizen has an absolute right to renounce his country, and abandon it entirely — a  
2 right founded on reasons derived from the very nature of the **social compact**.

3 *1. If the citizen cannot procure subsistence in his own country, it is undoubtedly lawful for him to seek it elsewhere.  
4 For, political or civil society being entered into only with a view of facilitating to each of its members the means  
5 of supporting himself, and of living in happiness and safety, it would be absurd to pretend that a member, whom  
6 it cannot furnish with such things as are most necessary, has not a right to leave it.*

7 *2. If the body of the society, or he who represents it, absolutely fail to discharge their obligations [of protection]  
8 towards a citizen, the latter may withdraw himself. For, if one of the contracting parties does not observe his  
9 engagements, the other is no longer bound to fulfil his; as the contract is reciprocal between the society and its  
10 members. It is on the same principle, also, that the society may expel a member who violates its laws.*

11 *3. If the major part of the nation, or the sovereign who represents it, attempt to enact laws relative to matters  
12 in which the social compact cannot oblige every citizen to submission, those who are averse to these laws have  
13 a right to quit the society, and go settle elsewhere. For instance, if the sovereign, or the greater part of the nation,  
14 will allow but one religion in the state, those who believe and profess another religion have a right to withdraw,  
15 and take with them their families and effects. For, they cannot be supposed to have subjected themselves to the  
16 authority of men, in affairs of conscience;<sup>3</sup> and if the society suffers and is weakened by their departure, the blame  
17 must be imputed to the intolerant party; for it is they who fail in their observance of the social compact — it is  
18 they who violate it, and force the others to a separation. We have elsewhere touched upon some other instances  
19 of this third case, — that of a popular state wishing to have a sovereign (§ 33), and that of an independent nation  
20 taking the resolution to submit to a foreign power (§ 195).*

21 *[The Law of Nations, Book 1, Section 223, Vattel; SOURCE:  
22 [http://famguardian.org/Publications/LawOfNations/vattel\\_01.htm#%20224.%20Emigrants](http://famguardian.org/Publications/LawOfNations/vattel_01.htm#%20224.%20Emigrants)]*

23 Here is the phrase that one of our astute readers uses to describe the social compact in his book *Social Security: Mark of the*  
24 *Beast*, Form #11.407, which is posted on our website for your reading pleasure:

25 *“Protection draws subjection.”  
26 [Steven Miller]*

27 *“Protectio trahit subjectionem, subjectio projectionem.  
28 Protection draws to it subjection, subjection, protection. Co. Litt. 65.”  
29 [Bouvier’s Maxims of Law, 1856;  
30 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*

31 In a sense, when you become a “citizen”, you “marry” the state in order to have its protection. Consenting to the contract  
32 makes you into a “government contractor” and therefore “public officer” of sorts. The terms of this constructive “marriage  
33 contract” are described in section 4.11 of the *Great IRS Hoax*, Form #11.302. Below is a summary:

- 34 1. When you become a “citizen” by either being naturalized or by choosing a domicile within the jurisdiction of the  
35 government, you must profess allegiance.  
36 1.1. “Domicile” carries with it the concept of “allegiance”.

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

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

- 53 1.2. Naturalization requires an oath of “allegiance”. See 8 U.S.C. §1448.

- 1 2. You marry the state by promising it “allegiance”. Spouses who marry each other take a similar oath to “love, honor, and  
2 obey” each other, and thereby protect each other.  
3 3. Your passport is proof you are “married” to the state. See 22 U.S.C. §212:

4 *"No passport shall be granted or issued to or verified for any other persons than those owing allegiance, whether  
5 citizens or not, to the United States."  
6 [\[22 U.S.C. §212\]](#)*

- 7 4. After you have “married” the state, you assume a citizenship status as a “national”, which is simply someone who has  
8 allegiance to the “state”:

9 [TITLE 8 > CHAPTER 12 > SUBCHAPTER I > § 1101](#)  
10 [§ 1101. Definitions](#)

11 (a) As used in this chapter—

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

13 All forms of allegiance require the taking of oaths, and God says you can’t take oaths and that the reason is because you are  
14 married to Him and not some pagan ruler or government. Those who take oaths to anything other than God become “friends  
15 of the world” and enemies of God:

16 *"Do not fear, for you will not be ashamed; neither be disgraced, for you will not be put to shame; for you will  
17 forget the shame of your youth, and will not remember the reproach of your widowhood anymore. **For your**  
18 **Maker is your husband, the Lord of hosts is His name; and your Redeemer is the Holy One of Israel: He is**  
19 **called the God of the whole earth**, for the Lord has called you like a woman forsaken and grieved in spirit, like  
20 a youthful wife when you were refused," says your God. "For a mere moment I have forsaken you, but with great  
21 mercies I will gather you. With a little wrath I hid My face from you for a moment; but with everlasting kindness  
22 I will have mercy on you," says the Lord, your Redeemer."  
23 [\[Isaiah 54:4-8, Bible, NKJV\]](#)  
24*

25 *"Again you have heard that it was said to those of old, 'You shall not swear falsely, but shall perform your oaths  
26 to the Lord.'*

27 *"But I say to you, **do not swear at all: neither by heaven, for it is God's throne; 35 nor by the earth, for it is His**  
28 **footstool; nor by Jerusalem, for it is the city of the great King.***

29 *"Nor shall you swear by your head, because you cannot make one hair white or black.*

30 *"But let your 'Yes' be 'Yes,' and your 'No,' 'No.' For whatever is more than these is from the evil one.  
31 [\[Matt. 5:33-37, Bible, NKJV\]](#)  
32*

33 *"**Adulterers and adulteresses! Do you not know that friendship [allegiance toward] with the world [or the**  
34 **governments of the world] is enmity with God?** Whoever therefore wants to be a friend ["citizen", "resident",  
35 "taxpayer"] of the world [or the governments of the world] makes himself an enemy of God."  
36 [\[James 4:4, Bible, NKJV\]](#)*

37 There is an article on the website below that actually describes in detail the terms of the citizenship marriage contract below:

[The Citizenship Contract](http://famguardian.org/PublishedAuthors/Indiv/MercierGeorge/InvContrcts--TheCitizenshipContract.htm), George Mercier  
<http://famguardian.org/PublishedAuthors/Indiv/MercierGeorge/InvContrcts--TheCitizenshipContract.htm>

38 Here is the way the U.S. Supreme Court describes this marriage contract:

39 *"There cannot be a nation without a people. The very idea of a political community, such as a nation is, implies  
40 an [88 U.S. 162, 166] association of persons for the promotion of their general welfare. Each one of the persons  
41 associated becomes a member of the nation formed by the association. He owes it allegiance and is entitled to its  
42 protection. **Allegiance and protection are, in this connection, reciprocal obligations. The one is a compensation**  
43 **for the other; allegiance for protection and protection for allegiance.**"  
44 [\[Minor v. Happersett, 88 U.S. \(21 Wall.\) 162, 166-168 \(1874\)\]](#)*

1 Like marriage licenses, consenting to the “citizenship contract” means you give up some of your rights, and as a matter of  
2 fact, the government wants you to believe that you give up the same rights by becoming a citizen as you do by getting a  
3 marriage license.

4 In a de facto government, the “social compact” is a franchise that obligates the citizens and residents and makes them servants  
5 of the rulers. In a de jure government, the social compact only obligates the public servants and leaves the citizens and  
6 residents completely free and sovereign.

7 When you marry the de facto U.S. government by becoming a statutory “U.S. citizen”, you in effect are assimilated into the  
8 federal corporation called the “United States” defined in 28 U.S.C. §3002(15)(A) and are classified by the franchise courts  
9 as an officer of that corporation in receipt of taxable privileges. You also then become completely subject to the jurisdiction  
10 of that corporation as the equivalent of a public officer.

11 This is NOT how de jure governments are supposed to work, but it is how de facto governments that are corporations work.  
12 All they want to do is recruit more cheap “employees” or officers and they do it through deceit, words of art and statutory  
13 franchises called “codes” that don’t acquire the “force of law” until you consent to them. In a de jure government, becoming  
14 a citizen is done through nationality and NOT statutory “U.S. citizen” status. Those who join retain all their rights and do  
15 not become a government officer or employee by joining. This is the de jure government we used to have but which was  
16 replaced in 1933 when real money disappeared and rights were replaced with franchises.

## 17 **12.6.2 God forbids participation in the government “protection racket”/franchise**

18 If you are a child of God, at the point when you married the state as a citizen, you united God with an idolatrous, mammon  
19 state and sold yourself into legal slavery voluntarily, in direct violation of the Bible:

20 *“No one can serve two masters: for either he will hate the one, and love the other; or else he will hold to the one,  
21 and despise the other. Ye cannot serve God and mammon.”*  
22 *[Matt. 6:24, Bible, NKJV]*

23 *“Do not be unequally yoked together with unbelievers. For what fellowship has righteousness with lawlessness?  
24 And what communion has light with darkness?”*  
25 *[2 Cor. 6:14, Bible, NKJV]*

26 As expected, God’s law once again says that we should not become citizens of this world, and especially if it is dominated  
27 by unbelievers:

28 *“For our citizenship is in heaven, from which we also eagerly wait for the Savior, the Lord Jesus Christ”*  
29 *[Philippians 3:20]*

30 *“These all died in faith, not having received the promises, but having seen them afar off were assured of them,  
31 embraced them and confessed that they were strangers and pilgrims on the earth.”*  
32 *[Hebrews 11:13]*

33 *“Beloved, I beg you as sojourners and pilgrims, abstain from fleshly lusts which war against the soul...”*  
34 *[1 Peter 2:1]*

35 *“Do you not know that friendship with the world is enmity with God? Whoever therefore wants to be a friend of  
36 the world makes himself an enemy of God. ”*  
37 *[James 4:4, Bible, NKJV]*

38 One of the reasons God doesn’t want us to become citizens of this world is because when we do, we have violated the first  
39 commandment and committed idolatry, by replacing God with an artificial god called government, who then provides  
40 protection for us that we for one reason or another can’t or won’t trust or have faith in God to provide. This lack of faith then  
41 becomes our downfall. The words of the Apostle Paul resolve why this is:

42 *“But he who doubts is condemned if he eats, because he does not eat from faith; for whatever is not from faith  
43 in God is sin.”*  
44 *[Rom. 14:23, Bible, NKJV]*

1 **12.6.3 How corrupt governments abuse privileges and franchises to destroy rights that they were created to**  
2 **protect**

3 Corrupt governments function as “protection rackets” and do so by abusing franchises. All privileges and franchises destroy  
4 and undermine rights and equal protection that are the foundation of the formation of all lawful governments. Is it moral or  
5 ethical for the government to try to manipulate our rights out of existence by replacing them with taxable and regulatable  
6 “privileges” by procuring our consent and agreement? Here is what the U.S. Supreme Court says on this subject:

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

18 So the bottom line is that it is not permissible for a state to try to undermine your Constitutional rights by making privileges  
19 they offer contingent on surrendering Constitutional rights, but they do it anyway because we let them get away with it, and  
20 because they are very indirect about how they do it.

21 In a very real sense, the government has simply learned how to use propaganda to create fear and insecurity in the people,  
22 and then they invent vehicles to turn eliminating your fear into a profit center that requires you to become citizens and pay  
23 taxes to support. For instance, they use the Federal Reserve to create the Great Depression by contracting the money supply,  
24 and then they get these abused people worried and feeling insecure about retirement and security in the early 1930’s, and then  
25 invent a new program called Social(ist) Security to help eliminate their fear and restore your sense of security. But remember,  
26 in the process of procuring the “privilege” to be free of anxiety about old age, you have surrendered sovereignty over your  
27 person and labor to the government, and they then have the moral authority to tax your wages and make you into a serf and  
28 a peon to pay off the federal debt accumulated to run that program.

29 *“The righteousness[and contentment] of the upright will deliver them, but the unfaithful will be caught by their*  
30 *lust [for security or government benefits].”*  
31 *[Prov. 11:6, Bible, NKJV]*

32 Another favorite trick of governments is to make something illegal and then turn it into a “privilege” that is taxed. This is  
33 how governments maximize their revenues. They often call the tax a “license fee”, as if to imply that you never had the right  
34 to do that activity without a license. You will never hear a government official admit to it, but the government reasoning is  
35 that the tax amounts to a “bribe” or “tribute” to the government to get them to honor or respect the exercise of some right that  
36 is cleverly disguised as a taxable “privilege” and to enforce payment of the bribe to a corrupt officer in a court of law. Unless  
37 you know what your rights are, it will be very difficult to recognize this subtle form of usury. Here is what the courts have  
38 to say about this kind of despicable behavior by the government:

39 *“A right common in every citizen such as the right to own property or to engage in business of a character not*  
40 *requiring regulation CANNOT, however, be taxed as a special franchise by first prohibiting its exercise and*  
41 *then permitting its enjoyment upon the payment of a certain sum of money.”*  
42 *[Stevens v. State, 2 Ark. 291; 35 Am. Dec. 72, Spring Val. Water Works v. Barber, 99 Cal. 36, 33 Pac. 735, 21*  
43 *L.R.A. 416. Note 57 L.R.A. 416]*

44 Clear thinking about our freedom and liberty demands that when faced with situations like this, we ask ourselves, where does  
45 the government derive its authority and “privileges”(?). The answer is:

46 **...from the PEOPLE!**

47 The Declaration of Independence says so!:

48 *“We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator*  
49 *with certain unalienable rights, that among these are life, liberty and the pursuit of happiness. That to secure*

1 *these rights, governments are instituted among men, deriving their just powers from the consent of the*  
2 *governed.*  
3 *[Declaration of Independence]*

4 Instead, we ought to charge government employees a tax for the “privilege” of having the authority and the “privilege” from  
5 the people to serve (not “govern”, but SERVE) them, and the tax that government servants pay us for that privilege should  
6 be equal to whatever *they* charge us for the privileges they delegate back to us using the authority we gave them! We need  
7 to think clearly about this because it’s very easy to get trapped in bad logic by deceitful lawyers and politicians who want to  
8 get into your bank account and enslave you with their unjust laws and extortion cleverly disguised as legitimate taxes. We  
9 should always remember who the public servants are and who the public is. *We are the public and government employees*  
10 *are the servants!* Start acting like the boss for once and tell the government what you expect out of them. The only reason  
11 the government continues to listen to us is because:

- 12 1. We vote our officials into office.
- 13 2. If we don’t like the laws they pass, we can nullify them every time we sit down on a jury or a grand jury.
- 14 3. If the above two approaches don’t keep their abuse of power in check, we can buy guns to protect ourselves from  
15 government abuse.

16 For instance, the government started issuing marriage licenses in about 1923 and charged people for the “privilege”. But  
17 then we have to ask ourselves what a license is. A license is permission from the state to perform an act which, without a  
18 license, would be illegal. Is it illegal to get married *without* the blessing of the state? Did Adam and Eve have a marriage  
19 license from God? Absolutely **NOT**. Marriage licenses, driver’s licenses, and professional licenses are a scam designed to  
20 increase control of the state over your life and turn you into a financial slave and serf to the government!

#### 21 **12.6.4 Example: IRS privilege induced slavery**

22 The IRS uses privilege-induced slavery to its advantage as well. For instance, it:

- 23 1. Sets the rate of withholding for a given income slightly higher than it needs to be so that Americans who paid tax will  
24 have to file to get their money back. In the process of filing, these unwitting citizens:
  - 25 1.1. Have to incriminate themselves on their tax returns.
  - 26 1.2. Forfeit most of the Constitutional rights, including the First (right to NOT communicate with your government),  
27 Fourth (seizure), and Fifth Amendment (self-incrimination) protections.
  - 28 1.3. Tell the IRS who their employer is, which later allows the IRS to serve the private employer illegally with a “Notice  
29 of Levy” and steal assets in violation of due process protections in the Constitution in the Fifth Amendment.
- 30 2. On the W-4 form, makes it a privilege just to hold onto your income. The regulations written by the Treasury illegally  
31 (and unconstitutionally) say that if a person does not submit a W-4 or submits an incorrect W-4, the employer (who really  
32 isn’t an “employer” because it isn’t a federal employer who has “employees” as defined in 26 C.F.R. § 31.3401(c )) must  
33 withhold at the single zero rate. Thus, it becomes a “privilege” to just receive the money you earned *without* tax deducted!  
34 The only way you can preserve the “privilege” is to incriminate yourself by filling out the W-4, in violation of the Fifth  
35 Amendment.
- 36 3. The federal judiciary and the IRS will wickedly tell you that because of the Anti-Injunction Act found at 26 U.S.C.  
37 §7421, if you dispute the amount of tax you owe or you assert non-liability, you must pay the tax FIRST before you are  
38 permitted to file a lawsuit and subject your case to judicial review. In effect, *what Congress has done by legislation is*  
39 *forced you to bribe the government in order to have the privilege to sue them!* If you assert that you are a “nontaxpayer”  
40 and a person not liable for tax, the IRS will try to get your case dismissed because corrupt judges will assert “sovereign  
41 immunity”. See section 1.4.2 of the *Sovereignty Forms and Instructions Manual*, Form #10.005 for further details on  
42 this scam. For those of you who are Christians, this scam quite clearly violates the bible, which declares:

43 *“And you shall take no bribe, for a bribe blinds the discerning and perverts the words of the righteous.”*  
44 *[Exodus 23:8 ]*

- 45 4. Your state government will tell you that you MUST give them a valid Social Security Number in order for you to get a  
46 state driver’s license. They will do this in spite of the fact that traveling is a right and not a government privilege. In the  
47 words of the U.S. Supreme Court and lower courts:

48 *“The right to travel is part of the ‘liberty’ that a citizen cannot be deprived without due process of law.”*  
49 *[Kent v. Dulles, 357 U.S. 116 (1958); U.S. v. Laub, 385 U.S. 475 (1967)]*



1                   *"The use of the highways for the purpose of travel and transportation is not a mere privilege, but a common and*  
2 *fundamental Right of which the public and the individual cannot be rightfully deprived."*  
3 *[Chicago Motor Coach v. Chicago, 169 N.E. 22; Ligare v. Chicago, 28 N.E. 934; Boon v. Clark, 214 S.S.W. 607;*  
4 *25 American Jurisprudence (1st), Highways Sect.163]*

### 5   **12.6.5   Example: Privilege induced slavery using licenses to practice law**

6   To give you just one more example of how privilege-induced slavery leads to government abuse, let's look at licenses to  
7 practice law. The only rational basis for having any kind of professional license is consumer protection, but the legal  
8 profession has totally distorted and twisted this concept to benefit them, which amounts to a massive conflict of interest. For  
9 instance:

- 10 1. Only licensed attorneys can defend others in court. This prevents family members or friends or paralegals from providing  
11 low-cost legal assistance in court, and creates a greater marketplace and monopoly for legal services by attorneys. This  
12 also means that a lot more people go without legal representation, because they can't afford to hire a lawyer to represent  
13 them. Is that justice, or is that simply the spread of oppression and injustice in the name of profit for the legal profession?
- 14 2. Even if the attorney is licensed to practice law from the socialist state, the court can revoke their right to defend anyone  
15 in a court of law. For instance:
  - 16 2.1. Look at what the court did to attorney Jeffrey Dickstein in *United States v. Collins, 920 F.2d. 619 (10th Cir.*  
17 *11/27/1990)*, which was described in section 6.6.4.5 of the Great IRS Hoax, Form #11.302. If you look at the ruling  
18 for this case, you will find that the court withdrew defendant Collins right to be represented by Attorney Dickstein,  
19 because they called attorney Dickstein a "vexatious litigant". He was therefore deprived of his choice of competent  
20 legal counsel, because the court viewed his counsel as "politically incorrect".
  - 21 2.2. Refer also to what the court did to attorney Oscar Stilley in section 6.8.1 of the Great IRS Hoax, Form #11.302, as  
22 he defended Dr. Phil Roberts on tax charges. The court said, and we quote:

23                   *"The practice of law, sir, is a privilege, especially in Federal Court. You're close to losing that privilege in this*  
24 *court, Mr. Stilley."*

- 25 3. Clients with attorneys are given favoritism by the court in the award of attorney fees against the other side. This leads  
26 attorneys to inflate their fees if they expect sanctions, in order to coerce the opposing side to settle. In most courts, pro  
27 per or pro S.E. litigants are either not allowed or seldom are awarded attorney fees against the opposing side. Only  
28 litigants who have counsel can get attorney fee awards by the court. In effect, the courts treat the time and expense of  
29 pro per litigants in defending themselves as irrelevant and completely without value! That's right.. if you as a pro per  
30 litigant keep track of your time diligently and bill for it at a rate less than an attorney in your motion for sanctions against  
31 the other side, the judge (who incidentally used to be a lawyer and probably still has lawyer golf buddies he wants to  
32 bring business to) will laugh you out of the courtroom! This has the effect of incentivizing people to have expensive  
33 legal counsel and incentivizes the lawyers to prolong the litigation and maximize their hourly rate to maximize their  
34 income. If you then ask a judge why they don't award attorney fee sanctions to pro per litigants, he might get defensive  
35 and say: "*Pro per litigants are high maintenance, and make extra work for the court because they don't know what they*  
36 *are doing.*" And yet these same courts and judges are the ones who earlier, as attorneys practicing law, intimidated and  
37 perpetuated the very ignorance on the part of their clients that made these people ignorant litigants as pro pers! All this  
38 rhetoric is just a smokescreen for the real agenda, which is maximizing business for and profits of those who practice  
39 law, and restricting the supply of qualified talent in order to keep the prices and the income of attorneys artificially high.

40 If we avail ourselves of a "privilege" granted by the state through operation of any statute that does not involve the exercise  
41 of a fundamental right, then we cannot have a constitutional grounds for redress of grievances against the statute:

42                   *"The Government urges that the Power Company is estopped to question the validity of the Act creating the*  
43 *Tennessee Valley Authority, and hence that the stockholders, suing in the right of the corporation, cannot [297*  
44 *U.S. 323] maintain this suit. .... The principle is invoked that one who accepts the benefit of a statute cannot*  
45 *be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581;*  
46 *Wall v. Parrot Silver & Copper Co., 244 U.S. 407; St. Louis Casting Co. v. Prendergast Construction Co., 260*  
47 *U.S. 469."*  
48 *[Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)]*

49 But if we are simply trying to exist, by working and receiving a paycheck, voting, serving on jury duty, and fulfilling our  
50 various civic and family duties, we cannot be taxed for the mere privilege of existing:

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

5                   *“Legislature...**cannot name something to be a taxable privilege unless it is first a privilege.**” [Taxation West*  
6 *Key 43]...**“The Right to receive income or earnings is a right belonging to every person and realization and***  
7 *receipt of income is therefore not a ‘privilege’, that can be taxed.”*  
8 *[Taxation West Key 933]-[Jack Cole Co. v. MacFarland, 337 S.E.2d. 453, Tenn.]*

## 9   **12.7 Inequities between government and private franchises which lead to abuse and oppression**

10   At its heart, a franchise can be thought of simply as a way to deliver a service demanded by the consumer and to collect the  
11   revenues needed to pay for that service and nothing more. There is nothing wrong with that approach in the private sector.  
12   Businesses do it all the time, in fact. An example is the McDonald’s franchise, in which if you want to open one of their  
13   stores you sign the franchise contract and they get you on your feet, design the store, train you, and even supply you.

14   The trouble with the way that governments implement franchises are the following things they do that private businesses  
15   aren’t allowed by law to do, and which inevitably lead to inequality, abuse, privilege, oppression, crime, and injustice:

- 16   1. Governments either don’t have competition or don’t allow competition in delivering the protection sought. This leads  
17   to a monopoly that causes the price to artificially inflate. For instance:
  - 18   1.1. The federal government insists on a monopoly in the postal service and have repeatedly put private competitors  
19   out of business. Lysander Spooner, the founder of the modern libertarian movement, tried to compete with the  
20   post office and was forced out of business.
  - 21   1.2. The government won’t allow people to fund and create their own retirement and divert social security taxes to  
22   fund their own savings. Then the governments squander all the money so that it isn’t available when it is needed.  
23   Social Security will be bankrupt when it is needed most.
- 24   2. Governments prosecute those who refuse to consent to the franchise. For instance:
  - 25   2.1. They arrest people for driving without a license.
  - 26   2.2. They confiscate vehicles that are unregistered.
  - 27   2.3. They prosecute nonresident aliens for tax crimes who don’t consent to the “trade or business” franchise and earn  
28   no “income”.

29   In other words, they make it a crime NOT to be a “customer” for their service. No business can do that or would be  
30   allowed to do that. Yet, that is what a government is: A corporation and a business that delivers a service called  
31   “protection” and which EVERYONE should have the right to hire anyone they want for. What is wrong with having  
32   private police or private fire departments that rather than funding them using property taxes that are unavoidable?
- 33   3. Governments refuse to recognize what they are doing as essentially PRIVATE businesses activity that places them on  
34   the same level as every other business. Instead, corrupt governments protect and expand the franchise illegally by  
35   abusing sovereign immunity when they are sued in court to dismiss or limit the effect of the civil suit against them.  
36   This gives them unfair advantage over private companies doing similar business.
- 37   4. Governments give those who sign up for the franchise a name such as statutory “citizen”, statutory “resident”,  
38   “taxpayer”, “spouse”, etc. which implies that they are a public officer subject to the franchise, and they then unjustly  
39   insist on treating the participant with the status of “public officer” for EVERYTHING! Franchises are supposed to  
40   focus only on a specific activity and the status one has under the franchise is supposed to be limited ONLY to that  
41   activity, but the government wants you to:
  - 42   4.1. Have that inferior relation of a public officer for EVERYTHING YOU DO.
  - 43   4.2. Be subject to EVERY ACT of legislation they pass as a public officer, because you are part of the government.
  - 44   4.3. Bend over for them, instead of them bending over for you. They want to replace a “citizen” with an “employee”  
45   or “public officer” so they can be in charge instead of you.
- 46   5. When you sign up for one of their franchises, the franchise agreement usually hooks you up indirectly to all the other  
47   franchises without your express consent and sometimes without even your knowledge. For instance:
  - 48   5.1. When you get a driver’s license, they presume you are a “resident” and a “domiciliary” even if you don’t want to  
49   be, and then the vehicle code allows the state department of motor vehicles to:
    - 50   5.1.1. Share the information with the department of revenue and thus connect you with implicit consent to  
51   participate in the income tax “trade or business” franchise.
    - 52   5.1.2. Share the information with the courts and place you on the jury summons list, which is also a franchise  
53   arising from domicile within the vicinage.

- 1 5.2. When you register a vehicle, they put in the registration franchise agreement that the owner essentially consents  
2 to have the vehicle confiscated if it is driven by an unlicensed driver.
- 3 6. Private businesses make the revenues from the individual franchise support ALL the costs of the franchise and  
4 NOTHING more. This is the only way they can be competitive in the marketplace and stay in business. Governments,  
5 on the other hand:
- 6 6.1. Charge you whatever they want for the service because they have a monopoly with no competition. Would you  
7 hire a private company that insisted on you handing them a blank check and then putting you in jail because you  
8 don't want to be a customer called a "taxpayer"? As a bare minimum there needs to be a constitutional limit of  
9 no more than 15% on the total amount of taxes that a person pays, STATE AND FEDERAL, in order to prevent  
10 this problem.
- 11 6.2. Do not limit the revenues collected to payment for ONLY that specific franchise, but rather subsidize other  
12 completely unrelated activities with it. This allows them to charge virtually anything they want and do anything  
13 they want with the money.
- 14 7. They implement the franchise with civil law rather than private contract law, so that in order to participate, you must  
15 agree to be subject to ALL civil law enacted by the government, rather than only the terms of the separate franchise  
16 contract ONLY. Signing up for a government franchise therefore acts as a blank check to be subject to ALL the laws  
17 passed by the grantor of the franchise.
- 18 8. When you don't pay your fees, they administratively levy your assets. No private business can do that. They have to  
19 take you to court instead unless you consent to some other arrangement IN WRITING.
- 20 9. Private businesses respect your right to NOT contract with them. Governments, on the other hand, HIDE all the  
21 methods to withdraw consent by omitting the following two options in the "Status" block describing yourself:
- 22 9.1. None of the above.
- 23 9.2. Not subject but not statutorily "exempt".

24 The combined effect of all the above abusive tactics by corrupted governments is that they are illegally and unconstitutionally  
25 employing franchises to completely eliminate all private rights, private property, and equality and convert a de jure  
26 government into a totalitarian de facto government. All of the above abuses must be eliminated before there can ever be any  
27 realistic hope of returning to a de jure constitutional and lawful government. Governments should be required in the  
28 constitution to compete on an equal playing field with private businesses and be subject to competition in virtually  
29 EVERYTHING they do as a way to prevent all of the above types of abuses.

30 The inequities indicated above are clearly unjust and oppressive. When you want to sue a government in court, they will  
31 make you produce an express waiver of sovereign immunity for the specific issue being litigated and if you can't, the case is  
32 dismissed and you have no standing. In other words, the government must EXPRESSLY CONSENT to every separate civil  
33 liability you claim against them. That consent can only be expressed in writing in the form of a statute.

34 Under the constitution, all "persons", including government "persons" are equal. Therefore, all de jure governments must  
35 both allow and protect your equal right of freedom to choose ONLY the specific things you expressly consent in writing to  
36 receive and pay for, rather than simply EVERYTHING or NOTHING the government offers. For instance, you should be  
37 able to be a "resident" for the purposes of the vehicle code but a NONRESIDENT for every other code if you want be. When  
38 you sign up to be a "citizen" or "resident", they should hand you a list of specific services you want and are willing to pay  
39 for, and they should deliver and charge for ONLY those services, just like any business. If you don't want public schools,  
40 you should be able to deduct the cost from your property tax bill. If fire protection costs too much, you should be able to  
41 cancel your coverage and hire a more competitive private service. If you don't pay for the service, they ought to have to take  
42 you to court just like any business does, rather than administratively levying your assets without a court order. No business  
43 can do that.

44 De facto governments also stealthily pretend like you are a "customer" and that you are in charge in order to perpetuate the  
45 smoke screen that hides the THEFT and LIES they are engaging in. In fact, you cannot BE a "customer" as long as.

- 46 1. They can charge whatever they want for their services.
- 47 2. They can decide what services you will receive.
- 48 3. They can put you in jail for not being a "customer" called a "taxpayer".
- 49 4. They play by different or better rules than you do.
- 50 5. They don't protect your absolute right to NOT consent, pay for, or subsidize things you either don't want or think are  
51 harmful.

## 12.8 Biblical Explanation of How Judges and Prosecutors and Government Use Franchises to Plunder and Enslave You

We're sure you have heard the old saying:

*"A fool and his money are soon parted."*

This section will describe how government granted franchises such as Social Security, the income tax, Medicare, federal employment or office, etc are the main method of choice used and abused by clever judges and government prosecutors in THEIR privileged "franchise courts" for parting a fool of ALL of his or her money and rights. More particularly, franchises are the main method:

1. That God uses to punish a wicked and rebellious people. See Nehemiah 8-9.
2. That rulers and governments use to plunder and enslave those they are supposed to be serving and protecting.
3. By which the wicked are uprooted from the land and kidnapped legally from the protections of God to occupy a foreign land. Prov. 2:21-22.

The Bible says that the Heavens and the Earth belong to the Lord and NOT Caesar.

*"The heavens are Yours [God's], the earth also is Yours;  
The world and all its fullness, You have founded them.  
The north and the south, You have created them;  
Tabor and Hermon rejoice in Your name.  
You have a mighty arm;  
Strong is Your hand, and high is Your right hand."  
[Psalm 89:11-13, Bible, NKJV]*

*"I have made the earth,  
And created man on it.  
I—My hands—stretched out the heavens,  
And all their host I have commanded."  
[Isaiah 45:12, Bible, NKJV]*

*"Indeed heaven and the highest heavens belong to the Lord your God, also the earth with all that is in it."  
[Deuteronomy 10:14, Bible, NKJV]*

**Since God owns everything and Caesar owns nothing, then what we are to render to Caesar is NOTHING according to Romans 13. Caesar is therefore God's temporary trustee and steward over what ultimately belongs exclusively and permanently and ONLY to God.** The delegation of authority from God to Caesar is the Bible itself, which is a trust indenture that describes itself as a covenant or promise, and which makes God the beneficiary of all of Caesar's and our choices as God's steward. The terms of that delegation of authority order and trust indenture are exhaustively described below:

[Delegation of Authority Order from God to Christians](http://sedm.org/Forms/FormIndex.htm), Form #13.007  
<http://sedm.org/Forms/FormIndex.htm>

The Bible says that God is the source of all authority.

*"...there is no authority except from God."  
[Romans 13:1, Bible, NKJV]*

*"...you are complete in Him [Christ], **who is the head of all principality and power.**"  
[Colossians 2:10, Bible, NKJV]*

Consequently, the term "governing authorities" as used in Romans 13 can only mean God and not Caesar. When Caesar is acting consistent with the Bible trust indenture and delegation of authority to Caesar, then and only then can he therefore be called a "governing authority". These facts are the basis for why 1 Peter 2 says the following, and note the phrase "for the Lord's sake":

1                   *“Therefore submit yourselves to every ordinance of man **for the Lord’s sake**, whether to the king as supreme, or*  
2 *to governors, as to those who are sent by him for the punishment of evildoers and for the praise of those who do*  
3 *good. For this is the will of God, that by doing good you may put to silence the ignorance of foolish men— as*  
4 *free, yet not using liberty as a cloak for vice, but as bondservants of God. Honor all people. Love the brotherhood.*  
5 *Fear God. Honor the king.”*  
6 *[1 Peter 2:13-17, Bible, NKJV]*

7 That government which is NOT “for the Lord’s sake” and instead is for Satan’s sake we are not only NOT to submit to as  
8 Christians, but are required to rebel against and literally “hate” it’s bad deeds but not the people who affect them. The hate  
9 is directed at evil behavior, not evil people. It is a fact that most kings and governors are NOT sent by God, but by Satan,  
10 and most of them rebel against rather than obey God or His moral laws. These rulers, in fact, are the ones who ultimately  
11 will engage in the final conflict against God:

12                   *“And I saw **the beast, the kings of the earth, and their armies, gathered together to make war against Him***  
13 ***[Jesus] who sat on the horse and against His army.**”*  
14 *[Rev. 19:19, Bible, NKJV]*

15 God would never and has never commanded us to do evil nor to obey rulers who are evil. In fact, most of the evil in our  
16 society originates from abuses by rulers who refuse to either recognize or obey God’s moral laws in the Bible. The essence  
17 of loving the Lord, for instance, is to “fear God”.

18                   ***You shall fear the LORD your God and serve [ONLY] Him**, and shall take oaths in His name. You shall not go*  
19 *after other gods, the gods of the peoples who are all around you (for the LORD your God is a jealous God among*  
20 *you), lest the anger of the LORD your God be aroused against you and destroy you from the face of the earth.*

21                   [. . .]

22                   *And the LORD commanded us to observe all these statutes, to fear the LORD our God, for our good always, that*  
23 *He might preserve us alive, as it is this day.*  
24 *[Deut. 6:13, 24, Bible, NKJV]*

25 \_\_\_\_\_  
26                   *“**You shall fear the LORD your God; you shall serve [ONLY] Him**, and to Him you shall hold fast, and take*  
27 *oaths in His name.”*  
28 *[Deut. 10:20, Bible, NKJV]*

29 The Bible then defines “fearing the Lord” as “hating evil”. You can’t “hate evil” by effecting it or by obeying or subsidizing  
30 rulers who effect it in our name as our representatives. No one who wars against God’s commandments or obeys rulers who  
31 war against God’s commandments can claim to be “fearing the Lord”. We argue that one cannot simultaneously love God,  
32 and not hate His opposite, which is evil.

33                   *“**The fear of the LORD is to hate evil:***  
34 *Pride and arrogance and the evil way*  
35 *And the perverse mouth I hate.”*  
36 *[Prov. 8:13, Bible, NKJV]*

37 Therefore, so long as we as Christians continually recognize God’s exclusive ownership and control over the Earth and the  
38 fact that Caesar doesn’t own any part of it, the only type of allegiance we can have that attaches to any geographical territory  
39 is allegiance to God and not Caesar. That allegiance manifests itself in choosing a legal domicile that is not within the  
40 jurisdiction of any man-made government and instead is within God’s Kingdom on Earth exclusively. This exclusive  
41 allegiance we have to God then determines who we nominate as our protector and where the civil laws are derived which  
42 protect us.

43                   *“**domicile**. A person's legal home. That place where a man has his true, fixed, and **permanent home** and*  
44 *principal establishment, and to which whenever he is absent he has **the intention of** returning. Smith v. Smith,*  
45 *206 Pa.Super. 310, 213 A.2d. 94. Generally, physical presence within a state and **the intention** to make it one's*  
46 *home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place*  
47 *to which he **intends to** return even though he may actually reside elsewhere. A person may have more than one*  
48 *residence but only one domicile. **The legal domicile of a person is important since it, rather than the actual***  
49 ***residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise***  
50 ***the privilege of voting and other legal rights and privileges.**”*  
51 *[Black’s Law Dictionary, Sixth Edition, p. 485]*



1 **"The citizen cannot complain [about the laws or the tax system], because he has voluntarily submitted himself**  
2 **to such a form of government.** He owes allegiance to the two departments, so to speak, and within their respective  
3 spheres must pay the penalties which each exacts for disobedience to its laws. In return, he can demand protection  
4 from each within its own jurisdiction."  
5 [United States v. Cruikshank, [92 U.S. 542](#) (1875) [emphasis added]]

6 **"Allegiance and protection [by the government from harm] are, in this connection, reciprocal obligations. The**  
7 **one is a compensation for the other; allegiance for protection and protection for allegiance."**  
8 [Minor v. Happersett, [88 U.S. \(21 Wall.\) 162](#), 166-168 (1874)]

9 We can't have allegiance to Caesar because the Bible says we can't serve two masters or, by implication, have two masters:

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

13 God is our ONLY Lawgiver, Judge, and Protector:

14 **"For God is the King of all the earth; Sing praises with understanding."**  
15 [Psalm 47:7, Bible, NKJV]

16 "For the LORD is our Judge, the LORD is our Lawgiver, the LORD is our King; He will save [and protect] us."  
17 [Isaiah 33:22, Bible, NKJV]

18 Those who do not have a domicile within Caesar's jurisdiction are called by any of the following names in Caesar's courts:

19 1. "transient foreigners"

20 **"Transient foreigner.** One who visits the country, without the intention of remaining."  
21 [Black's Law Dictionary, Sixth Edition, p. 1498]

22 2. "stateless persons"

23 **Social Security Program Operations Manual System (P.O.M.S.)**  
24 **RS 02640.040 Stateless Persons**

25 A. DEFINITIONS

26 [ . . . ]

27 **DE FACTO**—Persons who have left the country of which they were nationals and no longer enjoy its protection  
28 and assistance. They are usually political refugees. They are legally citizens of a country because its laws do not  
29 permit denaturalization or only permit it with the country's approval.

30 [ . . . ]

31 2. De Facto Status

32 Assume an individual is de facto stateless if he/she:

33 a. says he/she is stateless but cannot establish he/she is de jure stateless; and

34 b. establishes that:

35 1. he/she has taken up residence [chosen a **legal domicile**] outside the country of his/her nationality;

36 2. there has been an event which is hostile to him/her, such as a sudden or radical change in the government, in the country of  
37 nationality; and

38 **NOTE: In determining whether an event was hostile to the individual, it is sufficient to show the**  
39 **individual had reason to believe it would be hostile to him/her.**

1 3. *he/she renounces, in a sworn statement, the protection and assistance of the government of the country of which he/she is a national*  
2 *and declares he/she is stateless. The statement must be sworn to before an individual legally authorized to administer oaths and*  
3 *the original statement must be submitted to SSA.*

4 *De facto [stateless] status stays in effect only as long as the conditions in b. continue to exist. If, for example, the*  
5 *individual returns [changes their **domicile** back] to his/her country of nationality, de facto statelessness ends.*  
6 *[SOURCE: Social Security Program Operations Manual System (P.O.M.S.), Section RS 02640.040 entitled*  
7 *"Stateless Persons"*  
8 <https://s044a90.ssa.gov/apps10/poms.nsf/lnx/0302640040>]

9 3. "nonresidents"

10 Man's law says that if we exercise our right of political association or DISASSOCIATION protected by the First Amendment  
11 by choosing a domicile in God's kingdom rather than Caesar's kingdom, that the law which then applies is the law from our  
12 domicile, which means God's Holy laws.

13 [IV. PARTIES > Rule 17.](#)  
14 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

15 (b) Capacity to Sue or be Sued.

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

17 **(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;**  
18 **(2) for a corporation, by the law under which it was organized; and**  
19 **(3) for all other parties, by the law of the state where the court is located, except that:**  
20 (A) a partnership or other unincorporated association with no such capacity under that state's law may sue  
21 or be sued in its common name to enforce a substantive right existing under the United States Constitution  
22 or laws; and  
23 (B) [28 U.S.C. §§754](#) and [959\(a\)](#) govern the capacity of a receiver appointed by a United States court to sue  
24 or be sued in a United States court.  
25 [SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

26 Notice that in addition to "domicile" above, three other sources or "choice of law" are provided, which is:

- 27 1. Acting in a representative capacity on behalf of another. This can only happen by holding an "office", such as a "public  
28 office" in the government.  
29 2. Operating as a corporation, which is a franchise.  
30 3. The state court where suit is brought. This court ordinarily has civil jurisdiction only if the party bringing suit or the  
31 respondent has a domicile in that forum.

32 Therefore, there are only two methods to switch the civil choice of law away from the protections of a person's domicile,  
33 which are:

- 34 1. Acting in a representative capacity on behalf of another as an officer or public officer or trustee.  
35 2. Operating as a corporation, which is a franchise.

36 Note that both of the above conditions of a person result from the voluntary exercise of your right to contract, because  
37 contracting is the only way you can enter into such relationships. Note also that both conditions are franchises of one kind  
38 or another. You can't become a "public officer" of the government, for instance, without signing an employment agreement,  
39 which is a franchise. That franchise, by the way, implies a surrender of your constitutional rights, according to the U.S.  
40 Supreme Court:

41 *"The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the*  
42 *regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity*  
43 *as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees.*  
44 *Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. [Kelley v. Johnson, 425](#)*  
45 *[U.S. 238, 247](#) (1976). Private citizens cannot have their property searched without probable cause, but in many*  
46 *circumstances government employees can. [O'Connor v. Ortega, 480 U.S. 709, 723](#) (1987) (plurality opinion);*  
47 *id., at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the*  
48 *government information that may incriminate them, but government employees can be dismissed when the*  
49 *incriminating information that they refuse to provide relates to the performance of their job. [Gardner v.](#)*  
50 *[Broderick, \[497 U.S. 62, 95\] 392 U.S. 273, 277 -278](#) (1968) . With regard to freedom of speech in particular:*

1 Private citizens cannot be punished for speech of merely private concern, but government employees can be fired  
2 for that reason. *Connick v. Myers*, [461 U.S. 138, 147](#) (1983). Private citizens cannot be punished for partisan  
3 political activity, but federal and state employees can be dismissed and otherwise punished for that reason. *Public*  
4 *Workers v. Mitchell*, [330 U.S. 75, 101](#) (1947); *Civil Service Comm'n v. Letter Carriers*, [413 U.S. 548, 556](#) (1973);  
5 *Broadrick v. Oklahoma*, [413 U.S. 601, 616-617](#) (1973)."  
6 [*Rutan v. Republican Party of Illinois*, [497 U.S. 62](#) (1990) ]

7 God's laws say that a wicked or unfaithful people will be "cut off from the earth" meaning divorced from the protections of  
8 God's laws and of their legal domicile. By "wicked", we believe He means "ignorant, lazy, presumptuous, or covetous".  
9 The above two mechanisms are the means for doing this:

10 "For the upright will dwell in the land,  
11 And the blameless will remain in it;  
12 **But the wicked will be cut off from the earth,**  
13 **And the unfaithful will be uprooted from it.**"  
14 [Prov. 2:21-22, Bible, NKJV]

15 How do the upright "dwell in the land"? By having a legal domicile there! How are they "uprooted from it"? By engaging  
16 in franchises or acting in a representative capacity. We hope that by now, you understand that:

- 17 1. Those who engage in government franchises act as "public officers" or agents of the government.
- 18 2. Engaging in a franchise and operating in a representative capacity are therefore synonymous.

19 Consequently, God's laws recognize that franchises are the main method to uproot a wicked people from His protection, the  
20 protection of His laws, and their legal domicile in order that they may be legally kidnapped and moved to another jurisdiction.  
21 The mechanisms for effecting that kidnapping are recognized by Federal Rule of Civil Procedure 17(b) above.

22 The U.S. Supreme Court described how this kidnapping occurs against those who accept privileges when it held the following.  
23 The phrase "exempted from the rigor of the common law" is synonymous with exempted from the protections of the bill of  
24 rights and equity jurisdiction in relation to the grantor of the franchise:

25 The words "privileges" and "immunities," like the greater part of the legal phraseology of this country, have been  
26 carried over from the law of Great Britain, and recur constantly either as such or in equivalent expressions from  
27 the time of Magna Charta. **For all practical purposes they are synonymous in meaning, and originally signified**  
28 **a peculiar right or private law conceded to particular persons or places whereby a certain individual or class**  
29 **of individuals was exempted from the rigor of the common law.** Privilege or immunity is conferred upon any  
30 person when he is invested with a legal claim to the exercise of special or peculiar rights, authorizing him to  
31 enjoy some particular advantage or exemption. See *Magill v. Browne*, Fed.Cas. No. 8952, 16 Fed.Cas. 408; 6  
32 Words and Phrases, 5583, 5584; A J. Lien, "Privileges and Immunities of Citizens of the United States," in  
33 Columbia University Studies in History, Economics, and Public Law, vol. 54, p. 31.  
34 [*Paul v. Virginia*, 8 Wall. 168, 19 L.Ed. 357]

35 Whenever a judge or ruler wants to tempt a wicked person and use their weaknesses to bring them into servitude and  
36 "voluntary compliance", they will try to bribe them with franchises, such as Social Security, Medicare, Unemployment  
37 compensation. They do this to entice the ignorant, the lazy, covetous, and those who want "something for nothing" to give  
38 up their rights.

39 "The hand of the diligent will rule, but the lazy man will be put to **forced labor** [slavery!]."  
40 [Prov. 12:24, Bible, NKJV]

41  
42 **"My son, if sinners [socialists, in this case] entice you,**  
43 **Do not consent**  
44 **If they say, "Come with us,**  
45 **Let us lie in wait to shed blood;**  
46 **Let us lurk secretly for the innocent without cause;**  
47 **Let us swallow them alive like Sheol,**  
48 **And whole, like those who go down to the Pit:**  
49 **We shall fill our houses with spoil [plunder];**  
50 **Cast in your lot among us,**  
51 **Let us all have one purse"--**  
52 **My son, do not walk in the way with them,**  
53 **Keep your foot from their path;**  
54 **For their feet run to evil,**  
55 **And they make haste to shed blood.**

1 Surely, in vain the net is spread  
2 In the sight of any bird;  
3 **But they lie in wait for their own blood.**  
4 **They lurk secretly for their own lives.**  
5 **So are the ways of everyone who is greedy for gain;**  
6 **It takes away the life of its owners.”**  
7 [Proverbs 1:10-19, Bible, NKJV]

8 The “one purse” they are referring to above is the government’s purse! They want to hire you on as a recipient of stolen  
9 goods, which are goods stolen from others who are compelled to participate in their franchises and would not participate if  
10 offered a fully informed, un-coerced choice not to participate. Once your tyrant rulers and public servants get you eating out  
11 of their hand, then you are roped into ALL their other franchises and become their servant and slave, literally. Every one of  
12 their franchises inevitably ropes you into other franchises. For instance, the drivers licensing franchise forces you to have a  
13 domicile on federal territory and to participate in the federal and state income tax system.

14 “The more you want, the more the world can hurt you.”  
15 [Confucius]

16 “But those who desire to be rich fall into temptation and a snare, and into many foolish and harmful lusts [for  
17 “free” government “benefits”] which drown men in destruction and perdition. For the love of money [for  
18 unearned “benefits”] is a root of all kinds of evil, for which some have strayed from the faith in their greediness,  
19 and pierced themselves through with many sorrows.”  
20 [1 Tim. 6:9-10, Bible, NKJV]

21 **“For the turning away of the simple will slay them. And the complacency of fools will destroy them; but**  
22 **whoever listens to me [God and the wisdom that comes ONLY from God] will dwell safely, and will be secure**  
23 **[within the protections of God’s laws and their place of domicile], without fear of evil.”**  
24 [Prov. 1:20-33, Bible, NKJV]

25 When we abuse our power of choice to consent to government franchises we therefore are FIRING God as our Lawgiver,  
26 Judge, and Protector and replacing Him and His Laws with a vain man or ruler. For that, God says ultimately, we are severely  
27 punished, plundered, and enslaved:

28 “The Lord is well pleased for His righteousness’ sake; **He will exalt the law [HIS law, not man’s law] and make**  
29 **it honorable. But this is a people robbed and plundered!** [by tyrants in government] **All of them are snared in**  
30 **[legal] holes [by the sophistry of greedy lawyers], and they are hidden in prison houses; they are for prey, and**  
31 **no one delivers; for plunder, and no one says, “Restore!”**.”

32 **Who among you will give ear to this? Who will listen and hear for the time to come? Who gave Jacob for**  
33 **plunder, and Israel to the robbers? [IRS] Was it not the Lord, He against whom we have sinned? For they**  
34 **would not walk in His ways, nor were they obedient to His law [they divorced themselves from their domicile**  
35 **using their right to contract], therefore He has poured on him the fury of His anger and the strength of battle; it**  
36 **has set him on fire all around, yet he did not know; and it burned him, yet he did not take it to heart. [he became**  
37 **an unwitting victim of his own IGNORANCE OF THE LAW]”**  
38 [Isaiah 42:21-25, Bible, NKJV]

40 **“Woe to the rebellious children,” says the Lord, “Who take counsel, but not of Me, and who devise plans [e.g.**  
41 **“social insurance”], but not of My Spirit, that they may add sin to sin; who walk to go down to Egypt [Babylon**  
42 **or the District of Criminals, Washington, D.C.] and have not asked My advice, to strengthen themselves in the**  
43 **strength of Pharaoh, and to trust in the shadow of Egypt! Therefore the strength of Pharaoh shall be your**  
44 **shame, and trust in the shadow of Egypt shall be your humiliation ...**

45 Now go, write it before them on a tablet, and note it on a scroll, that it may be for time to come, forever and ever:  
46 that this is a rebellious people, **lying children, children who will not hear the law of the Lord**; who say to the  
47 seers, “Do not see,” and to the prophets [economic prognosticators], “Do not prophesy to us right things’ **Speak**  
48 **to us smooth [politically correct] things**, prophecy deceits. Get out of the way, turn aside from the path, cause  
49 the Holy One of Israel to cease from before us [take the ten commandments out of the Supreme Court Building].”

50 Therefore thus says the Holy One of Israel:

51 **“Because you despise this word [God’s word/law], and trust in [government] oppression and perversity, and**  
52 **rely on them, therefore this iniquity shall be to you like a breach ready to fall, a bulge in a high wall, whose**  
53 **breaking comes suddenly, in an instant. And He shall break it like the breaking of the potter’s vessel, which**  
54 **is broken in pieces; He shall not spare. So there shall not be found among its fragments a shard to take fire**  
55 **from the hearth, or to take water from the cistern.”**

1 [Isaiah 30:1-3, 8-14, Bible, NKJV]

2 Thus, franchises act as an insidious snare that destroys freedom, people, lives, and families. Both the Bible and our Founding  
3 Fathers forcefully say we must wisely exercise our discretion and our power of choice to systematically avoid such snares  
4 and the franchises and contracts which implement them:

5 Take heed to yourself, lest you make a covenant [contract or franchise] with the inhabitants of the land where  
6 you are going, lest it be a snare in your midst. But you shall destroy their altars, break their sacred pillars, and  
7 cut down their wooden images (for you shall worship no other god, for the LORD, whose name is Jealous, is  
8 a jealous God), lest you make a covenant [engage in a franchise, contract, or agreement] with the inhabitants  
9 of the land, and they play the harlot with their gods [pagan government judges and rulers] and make sacrifice  
10 [YOU and your RIGHTS!] to their gods, and one of them invites you and you eat of his sacrifice, and you take  
11 of his daughters for your sons, and his daughters play the harlot with their gods and make your sons play the  
12 harlot with their gods.

13 [Exodus 34:10-16, Bible, NKJV]

14 "My ardent desire is, and my aim has been...to comply strictly with all our engagements foreign and domestic;  
15 but to keep the United States free from political connections with every other Country. To see that they may be  
16 independent of all, and under the influence of none. In a word, I want an American character, that the powers  
17 of Europe may be convinced we act for ourselves and not for others [as contractors, franchisees, or "public  
18 officers"]; this, in my judgment, is the only way to be respected abroad and happy at home."

19 [George Washington, (letter to Patrick Henry, 9 October 1775);

20 Reference: The Writings of George Washington, Fitzpatrick, ed., vol. 34 (335)]

21 "About to enter, fellow citizens, on the exercise of duties which comprehend everything dear and valuable to you,  
22 it is proper that you should understand what I deem the essential principles of our government, and consequently  
23 those which ought to shape its administration. I will compress them within the narrowest compass they will bear,  
24 stating the general principle, but not all its limitations. Equal and exact justice to all men, of whatever state or  
25 persuasion, religious or political; peace, commerce, and honest friendship with all nations – entangling  
26 alliances [contracts, treaties, franchises] with none;"

27 [Thomas Jefferson, First Inaugural Address, March 4, 1801]

28 The Bible forbids Christians to allow anyone but the true and living God to be their king or ruler. Franchises replace God as  
29 our ruler, replace him with a man or a government, and destroy equal protection of the law. Your right to contract is the most  
30 dangerous right you have, folks! The abuse of that right to sign up for government franchises leaves you entirely without  
31 remedy and entirely without any protection for any of your God given rights. Governments are created to protect the exercise  
32 of your right to contract and if you abuse that right, you are TOAST folks, because they can't undo the damage for you and  
33 you lose your right to even go into court to invoke the government's protection!

34 "These general rules are well settled: (1) That the United States, when it creates [STATUTORY FRANCHISE]  
35 rights in individuals against itself [a "public right", which is a euphemism for a "franchise" to help the court  
36 disguise the nature of the transaction], is under no obligation to provide a remedy through the courts, United  
37 States ex rel. Dunlap v. Black, 128 U.S. 40, 9 Sup.Ct. 12, 32 L.Ed. 354; Ex parte Atocha, 17 Wall. 439, 21 L.Ed.  
38 696; Gordon v. United States, 7 Wall. 188, 195, 19 L.Ed. 35; De Groot v. United States, 5 Wall. 419, 431, 433,  
39 18 L.Ed. 700; Comegys v. Vasse, 1 Pet. 193, 212, 7 L.Ed. 108. (2) That where a statute creates a right and  
40 provides a special remedy, that remedy is exclusive. Wilder Manufacturing Co. v. Corn Products Co., 236 U.S.  
41 165, 174, 175, 35 Sup.Ct. 398, 59 L.Ed. 520, Ann.Cas. 1916A, 118; Arnson v. Murphy, 109 U.S. 238, 3 Sup.Ct.  
42 184, 27 L.Ed. 920; Barnett v. National Bank, 98 U.S. 555, 558, 25 L.Ed. 212; Farmers' & Mechanics' National  
43 Bank v. Dearing, 91 U.S. 29, 35, 23 L.Ed. 196. Still the fact that the right and the remedy are thus intertwined  
44 might not, if the provision stood alone, require us to hold that the remedy expressly given excludes a right of  
45 review by the Court of Claims, where the decision of the special tribunal involved no disputed question of fact  
46 and the denial of compensation was rested wholly upon the construction of the act. See Medbury v. United States,  
47 173 U.S. 492, 198, 19 Sup.Ct. 503, 43 L.Ed. 779; Parish v. MacVeagh, 214 U.S. 124, 29 Sup.Ct. 556, 53 L.Ed.  
48 936; McLean v. United States, 226 U.S. 374, 33 Sup.Ct. 122, 57 L.Ed. 260; United States v. Laughlin (No. 200),  
49 249 U.S. 440, 39 Sup.Ct. 340, 63 L.Ed. 696, decided April 14, 1919.:

50 [U.S. v. Babcock, 250 U.S. 328, 39 S.Ct. 464 (1919) ]

51 Under God's law, all persons are equal and any attempt to make them unequal is an attempt at idolatry. In God's eyes, when  
52 we show partiality in judgment of others based on the "privileges" or "franchises" they are in receipt of or other forms of  
53 "social status", then we are condemned as Christians:

54 "You shall not show partiality in judgment; you shall hear the small as well as the great; you shall not be afraid  
55 in any man's presence, for the judgment is God's. The case that is too hard for you, bring to me, and I will hear  
56 it."

57 [Deut. 1:17, Bible, NKJV]



1 **"You shall not pervert justice; you shall not show partiality, nor take a bribe [a franchise or "benefit"**  
2 **payment], for a bribe blinds the eyes of the wise and twists the words of the righteous."**  
3 [Deut. 16:19, Bible, NKJV]

4 **"For the LORD your God is God of gods and Lord of lords, the great God, mighty and awesome, who shows no**  
5 **partiality nor takes a bribe [a franchise is a type of government bribe]."**  
6 [Deut. 10:17, Bible, NKJV]

7 **"He [God] will surely rebuke you If you secretly show partiality [against a accused who refuses to participate**  
8 **in franchises as taxpayer and therefore refuses to subsidize your lifestyle as a "benefit" recipient]."**  
9 [Job 13:10, Bible, NKJV]

10 **"The rich and the poor have this in common, the LORD is the maker of them all."**  
11 [Prov. 22:2, Bible, NKJV]

12 **"But you, do not be called 'Rabbi'; for One is your Teacher, the Christ, and you are all brethren. Do not call**  
13 **anyone on earth your father; for One is your Father, He who is in heaven. And do not be called teachers; for One**  
14 **is your Teacher, the Christ. But he who is greatest among you shall be your servant. And whoever exalts**  
15 **himself will be humbled, and he who humbles himself will be exalted".**  
16 [Jesus in Matt. 23:8-12, Bible, NKJV]

17 **But Jesus called them to Himself and said to them, "You know that those who are considered rulers over the**  
18 **Gentiles lord it over them, and their great ones exercise authority over them. Yet it shall not be so among you;**  
19 **but whoever desires to become great among you shall be your servant. And whoever of you desires to be first**  
20 **shall be slave of all. For even the Son of Man did not come to be served, but to serve, and to give His life a**  
21 **ransom for many."**  
22 [Mark 10:42-45, Bible, NKJV. See also Matt. 20:25-28]

23 **"There is neither Jew nor Greek, there is neither slave nor free, there is neither male nor female; for you are all**  
24 **one in Christ Jesus."**  
25 [Gal. 3:28, Bible, NKJV]

26 **Is it fitting to say to a king, "You are worthless,"**  
27 **And to nobles, "You are wicked"?**  
28 **Yet He [God] is not partial to princes [for FRANCHISEES],**  
29 **Nor does He regard the rich more than the poor;**  
30 **For they are all the work of His hands.**  
31 [Job. 34:18-19, Bible, NKJV]

32 **"The poor man is hated even by his own neighbor,**  
33 **But the rich has many friends.**  
34 **He who despises his neighbor sins;**  
35 **But he who has mercy on the poor, happy is he."**  
36 [Prov. 14:20-21]

37 **"You shall not show partiality to a poor man in his dispute."**  
38 [Exodus 23:3, Bible, NKJV]

39 **"The rich shall not give more and the poor shall not give less than half a shekel, when you give an offering to**  
40 **the LORD, to make atonement for yourselves."**  
41 [Exodus 30:15, Bible, NKJV]

42 **"Better is the poor who walks in his integrity Than one perverse in his ways, though he be rich."**  
43 [Prov. 28:6, Bible, NKJV]

44 **"And again I say to you, it is easier for a camel to go through the eye of a needle than for a rich man to enter**  
45 **the kingdom of God."**  
46 [Matt. 19:24, Bible, NKJV]

47 **"For there is no distinction between Jew and Greek, for the same Lord over all is rich to all who call upon**  
48 **Him."**  
49 [Rom. 10:12, Bible, NKJV]

50 **"Command those who are rich in this present age not to be haughty, nor to trust in uncertain riches but in the**  
51 **living God, who gives us richly all things to enjoy."**  
52 [1 Tim. 6:17, Bible, NKJV]

1 Therefore, accepting any kind of government “privilege” or franchise for a Christian encourages unlawful partiality and  
2 constitutes idolatry. The “privilege” described by God in the passage below is the “privilege” of having a King (man) to  
3 protect, care for, and “govern” the people as a substitute for God’s protection. It is a “protection franchise”. The price  
4 exchanged for receipt of the “protection franchise” privilege is becoming “subjects” and paying usurious “tribute” in many  
5 forms to the king using their labor, property, and life.

6 *Then all the elders of Israel gathered together and came to Samuel at Ramah, and said to him, "Look, you are  
7 old, and your sons do not walk in your ways. Now make us a king to judge us like all the nations [and be OVER  
8 them]"*.

9 *But the thing displeased Samuel when they said, "Give us a king to judge us." So Samuel prayed to the Lord. And  
10 the Lord said to Samuel, "Heed the voice of the people in all that they say to you; for they have rejected Me  
11 [God], that I should not reign over them. According to all the works which they have done since the day that I  
12 brought them up out of Egypt, even to this day—with which they have forsaken Me and served other gods [Kings,  
13 in this case]—so they are doing to you also [government becoming idolatry]. Now therefore, heed their voice.  
14 However, you shall solemnly forewarn them, and show them the behavior of the king who will reign over  
15 them."*

16 *So Samuel told all the words of the LORD to the people who asked him for a king. And he said, "This will be the  
17 behavior of the king who will reign over you: He will take [STEAL] your sons and appoint them for his own  
18 chariots and to be his horsemen, and some will run before his chariots. He will appoint captains over his  
19 thousands and captains over his fifties, will set some to plow his ground and reap his harvest, and some to  
20 make his weapons of war and equipment for his chariots. He will take [STEAL] your daughters to be  
21 perfumers, cooks, and bakers. And he will take [STEAL] the best of your fields, your vineyards, and your olive  
22 groves, and give them to his servants. He will take [STEAL] a tenth of your grain and your vintage, and give  
23 it to his officers and servants. And he will take [STEAL] your male servants, your female servants, your finest  
24 young men, and your donkeys, and put them to his work [as SLAVES]. He will take [STEAL] a tenth of your  
25 sheep. And you will be his servants. And you will cry out in that day because of your king whom you have  
26 chosen for yourselves, and the LORD will not hear you in that day."*

27 *Nevertheless the people refused to obey the voice of Samuel; and they said, "No, but we will have a king over us,  
28 that we also may be like all the nations, and that our king may judge us and go out before us and fight our battles."  
29 [1 Sam. 8:4-20, Bible, NKJV]*

30 The right to be protected by the King above is earned by giving him exclusive allegiance, and thereby withdrawing allegiance  
31 from God as your personal sovereign:

32 *"And the men of Israel were distressed that day, for Saul [their new king] had placed the people under oath [of  
33 allegiance and thereby FIRED God as their protector]"  
34 [1 Sam. 14:24, Bible, NKJV]*

35 The method described above of taking an oath of allegiance is voluntarily choosing your domicile and nominating a king or  
36 ruler to protect you, who you then owe allegiance, support, and tribute to, which today we call “taxes”:

37 *"**TRIBUTE.** Tribute in the sense of an impost paid by one state to another, as a mark of subjugation, is a common  
38 feature of international relationships in the biblical world. The tributary could be either a hostile state or an ally.  
39 Like deportation, its purpose was to weaken a hostile state, Deportation aimed at depleting the man-power. The  
40 aim of tribute was probably twofold: to impoverish the subjugated state and at the same time to increase the  
41 conqueror's own revenues and to acquire commodities in short supply in his own country. As an instrument of  
42 administration it was one of the simplest ever devised: the subjugated country could be made responsible for the  
43 payment of a yearly tribute. Its non-arrival would be taken as a sign of rebellion, and an expedition would then  
44 be sent to deal with the recalcitrant. This was probably the reason for the attack recorded in Gn. 14.  
45 [New Bible Dictionary, Third Edition. Wood, D. R. W., Wood, D. R. W., & Marshall, I. H. 1996, c1982, c1962;  
46 InterVarsity Press: Downers Grove]*

47 The abuse of “benefits” to tempt, debase, and destroy people is the heart of traitor Franklin Delano Roosevelt’s “New Deal”,  
48 which we call the “Raw Deal”. It’s a raw deal because:

- 49 1. What they tempt you with has no economic value because the government’s half of the bargain is unenforceable. Note  
50 the word “scheme” in the second ruling. Quite telling:

51 *"... railroad benefits, like social security benefits, are not contractual and may be altered or even eliminated at  
52 any time."  
53 [United States Railroad Retirement Board v. Fritz, 449 U.S. 166 (1980)]*

1                   *"We must conclude that **a person covered by the Act has not such a right in benefit payments**... This is not to*  
2 *say, however, that Congress may exercise its power to modify the statutory scheme free of all constitutional*  
3 *restraint."*  
4 *[Flemming v. Nestor, [363 U.S. 603](#) (1960)]*

5 2. The money used to pay you the "benefit" is counterfeited or stolen or both and isn't lawful money anyway. See:

*The Money Scam*, Form #05.041  
<http://sedm.org/Forms/FormIndex.htm>

6 The above may explain why the Bible says:

7                   *For thus says the LORD: " You have sold yourselves for nothing, And you shall be redeemed without money."*  
8 *[Isaiah 52:3, Bible, NKJV]*

9 If you would like to learn more about the FRAUD of government "benefits" and all the mechanisms by which they are abused  
10 to destroy, entrap, and enslave people in a criminal tax prosecution, see:

*The Government "Benefits" Scam*, Form #05.040  
<http://sedm.org/Forms/FormIndex.htm>

## 11 **12.9 Franchises implemented as trusts are the vehicle used to compel you to become the "straw** 12 **man"**

13 Every straw man we have identified:

- 14 1. Is a "public officer" within the government.
- 15 2. Is in receipt, custody, or control of public property.
- 16 3. Has a fiduciary duty to the government as a "trustee" over public property.
- 17 4. Consented at some point to act as a "trustee" by filling out a government form such as a license or application for  
18 "benefits". See:

*The Government "Benefits" Scam*, Form #05.040  
<http://sedm.org/Forms/FormIndex.htm>

19 Why did the government use the mechanism of trusts to implement the straw man? Because once you sign up to become the  
20 trustee, you can't resign without the express permission of the beneficiary under the terms of the trust indenture or contract  
21 itself. You know the government isn't EVER gonna give you permission to quit your job as trustee and their free WHORE.

### 22 **VIII. Devestment of Office.**

23 *A trustee is discharged:*

- 24 (1) *by extinction of the trust,*
- 25 (2) *by completion of his duties,*
- 26 (3) *by such means as the instrument contemplates,*
- 27 (4) *by consent of the beneficiaries,*
- 28 (5) *by judgment of a competent court.* <sup>59</sup>

29 [. . .]

30 *The trustee cannot abandon his trust, and even if he conveys away the property he will still remain liable as*  
31 *trustee;*<sup>60</sup> *but he may resign.* <sup>61</sup>

<sup>59</sup> Rev. Civ. Code So. Dak. (1903), §1651; Rev. Code N. Dak (1895), 4298; Civ. Code Cal. (1903), §2282.

<sup>60</sup> Webster v. Vandeventer, 6 Gray. 428.

<sup>61</sup> Mass. Rev. Laws (1902). ch. 147, 12.

1                   *Resignation. The resignation in most jurisdictions may be at pleasure,<sup>62</sup> and in any jurisdiction for good reason.*  
2                   <sup>63</sup>

3                   *To be effective, the resignation must be made either according to an express provision of the trust instrument,<sup>64</sup>*  
4                   *or with the assent of all the beneficiaries or the court.<sup>65</sup>*

5                   *The assent of the beneficiaries must be unanimous; hence, if some are under age, unascertained, unborn, or*  
6                   *incompetent, a valid assent cannot be given by the beneficiaries, and resort must be had to the court.*

7                   *The mere resignation and acceptance thereof will not convey the title to the property, but the trustee should then*  
8                   *divest himself of the property by suitable conveyances, and complete his duties, and until he does so he will*  
9                   *remain liable as trustee.<sup>66</sup>*

10                  *Even where all persons in interest assent, it has been suggested that the resignation is not complete without the*  
11                  *action of the court,<sup>67</sup> but it is, to say the least, doubtful ; and especially as all persons who are likely to raise the*  
12                  *question are concluded by their assent.*

13                  *The resignation need not be in writing, and where a trustee has conveyed the trust property to a successor*  
14                  *appointed by the court, there being no evidence of any direct resignation, one would be presumed.<sup>68</sup>*

15                  *Ordinarily courts of probate have jurisdiction in these matters; but where it is not specially given to them, a court*  
16                  *of equity will have the power to accept a resignation among its ordinary powers, and generally has concurrent*  
17                  *jurisdiction where the Probate Court has the power.<sup>69</sup>*

18                  *The court will not accept a resignation until the retiring trustee has settled his account,<sup>70</sup> and returned any benefit*  
19                  *connected with the office,<sup>71</sup> and in some jurisdictions they will require a successor to be provided for.<sup>72</sup>*

20                  *Where there is more than one trust in the same instrument, the rule for resignation is the same as for acceptance;*  
21                  *namely, unless the trusts are divisible, all or neither must be resigned.<sup>73</sup>*  
22                  *[A Trustees Handbook, Third Edition, August Peabody Loring, 1907, Little, Brown, and Company, pp. 19-22;*  
23                  *SOURCE: <http://www.archive.org/details/trusteeshandbook00loriiala>]*

24                  Because you can't quit as trustee without their permission, government franchises and "benefits" behave as "adhesion  
25                  contracts":

26                  ***"Adhesion contract. Standardized contract form offered to consumers of [government] goods and services on***  
27                  ***essentially "take it or leave it" basis without affording consumer realistic opportunity to bargain and under such***  
28                  ***conditions that consumer cannot obtain desired product or services except by acquiescing in form contract.***  
29                  ***Distinctive features of adhesion contract is that weaker party has no realistic choice as to its terms. Cubic Corp.***  
30                  ***v. Marty, 4 Dist., 185 C.A.3d. 438, 229 Cal.Rptr. 828, 833; Standard Oil Co. of Calif. v. Perkins, C.A.Or., 347***  
31                  ***F.2d. 379, 383. Recognizing that these contracts are not the result of traditionally "bargained" contracts, the***  
32                  ***trend is to relieve parties from onerous conditions imposed by such contracts. However, not every such contract***  
33                  ***is unconscionable. Lechmere Tire and Sales Co. v. Burwick, 360 Mass. 718, 720, 721, 277 N.E.2d. 503."***  
34                  ***[Black's Law Dictionary, Sixth Edition, p. 40]***

---

<sup>62</sup> Bogle v. Bogle, 3 Allen, 158; Ellis v. Boston, H. & E. Railroad, 107 Mass. 1 ; statutes passim.

<sup>63</sup> Craig v. Craig, 3 Barb. Ch. 76 ; Dean v. Lanford, 9 Rich. Eq. (S. C.) 423.

<sup>64</sup> Stearns v. Fraleigh, 39 Fla. 603.

<sup>65</sup> Cruger v. Halliday, 11 Paige, 314.

<sup>66</sup> Ibid.

<sup>67</sup> Matter of Miller, 15 Abb. Pr. 277.

<sup>68</sup> Thomas v. Higham, 1 Bail.Eq. 222.

<sup>69</sup> Bowditch v. Banuelos, 1 Gray, 220.

<sup>70</sup> Statutes passim. In re Olmstead, 24 App.Div. (N. Y.) 190.

<sup>71</sup> Statutes passim. In re Olmstead, 24 App.Div. (N. Y.) 190.

<sup>72</sup> Civ. Code Cal. (1903), 2260; Rev. Civ. Code So. Dak. (1903), §1638.

<sup>73</sup> Carruth v. Carruth, 118 Mass. 431.

1 We allege that the nature of Social Security as a trust and your role as a “trustee” explains why:

- 2 1. They can tell you that you aren’t allowed to quit. The trust indenture doesn’t permit the trustees to quit.
- 3 2. They will fraudulently call you the “beneficiary” even though technically you AREN’T the beneficiary, but the “trustee”.
- 4 They want to fool you into believing that you are “benefitted” by being their cheap whore so you won’t rattle your legal
- 5 chains and try to resign as trustee or complain about the burdens of your uncompensated position. The BIG secret they
- 6 can’t clue you into is that you didn’t get any “consideration” in exchange for your duties so the contract is not legally
- 7 enforceable. The Courts have ruled that you have no legally enforceable right to collect anything.

8 *“... railroad benefits, like social security benefits, are not contractual and may be altered or even eliminated at*  
9 *any time.”*  
10 *[United States Railroad Retirement Board v. Fritz, 449 U.S. 166 (1980)]*

11 *“We must conclude that **a person covered by the Act has not such a right in benefit payments**... This is not to*  
12 *say, however, that Congress may exercise its power to modify the statutory scheme free of all constitutional*  
13 *restraint.”*  
14 *[Flemming v. Nestor, 363 U.S. 603 (1960)]*

- 15 3. They will accept anyone as an applicant, and especially those who do not meet the legal requirements. All it takes to
- 16 become a trustee is your consent, and they don’t care where you live, including outside of federal territory. Technically,
- 17 20 C.F.R. §422.104 says that only statutory “citizens” and “permanent residents”, both of whom are statutory “U.S.
- 18 persons” (per 26 U.S.C. §7701(a)(30)) with a domicile on federal territory, can lawfully participate. However, in
- 19 practice, if you go to the Department of Motor Vehicles to obtain a license and tell them you don’t qualify for Social
- 20 Security, they will demand a rejection letter from the Social Security Administration (S.S.A.) indicating that you don’t
- 21 qualify. Social Security then will say that you do qualify even if you aren’t a “U.S. citizen” or “permanent resident”
- 22 because their main job is to recruit more “taxpayers”, not to follow the law.

23 The above may explain why the Bible says the following on the subject of government franchises, licenses, and “benefits”:

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

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

47  
48 *For thus says the LORD: “ You have sold yourselves for nothing, And you shall be redeemed without money.”*  
49 *[Isaiah 52:3, Bible, NKJV]*

50 The Social Security scam above is further documented in Form #05.030, section 29.2. This whole mess started in 1939, and  
51 it happened during Traitor Franklin Delano Roosevelt’s presidency. In that year:

- 52 1. The Trust Indenture Act of 1939 was enacted that codified the above rules. See:

---

***De Facto Government Scam***

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>  
Form 05.043, Rev. 3-11-2016



Trust Indenture Act of 1939, 15 U.S.C., Chapter 2A  
<https://www.law.cornell.edu/uscode/text/15/chapter-2A>

2. The Public Salary Tax Act of 1939 was passed, authorizing taxes on the salaries of “public officers”. This tax is STILL the basis for the modern Internal Revenue Code. See:

Public Salary Tax Act of 1939  
<http://famguardian.org/PublishedAuthors/Govt/HistoricalActs/HistFedIncTaxActs.htm>

3. The Internal Revenue Code was enacted into law for the first time. See:

Internal Revenue Code or 1939  
<http://famguardian.org/PublishedAuthors/Govt/HistoricalActs/HistFedIncTaxActs.htm>

Only one year after all the above happened, the Buck Act of 1940 was enacted authorizing states to impose income taxes upon “public officers” of the United States government, thus completing the transformation of our tax system into a franchise based tax upon public offices that was common between both the states of the Union and the Federal government. The Buck Act can be found at 4 U.S.C. §105-113.

Most government franchises are implemented as trusts. When you complete and sign an application for a franchise such as Social Security, the following mechanisms occur:

1. A “public office” is created.
2. You become surety for the public office and thereby enter into a partnership with the office your consent created. That partnership, in fact, is the one referenced in the definition of “person” found in 26 U.S.C. §6671(b) . You are in partnership with Uncle Sam, in fact, because the office is owned by Uncle:

[TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671](#)  
[§ 6671. Rules for application of assessable penalties](#)

(b) Person defined

*The term “person”, as used in this subchapter, includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.*

3. You become a trustee and fiduciary in relation to the beneficiary, which is the government and not you.
4. You forfeit all rights affected by the franchise itself.

*“The Government urges that the Power Company is estopped to question the validity of the Act creating the Tennessee Valley Authority, and hence that the stockholders, suing in the right of the corporation, cannot [297 U.S. 323] maintain this suit. .... The principle is invoked that one who accepts the benefit of a statute cannot be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581; Wall v. Parrot Silver & Copper Co., 244 U.S. 407; St. Louis Casting Co. v. Prendergast Construction Co., 260 U.S. 469.”*  
*[Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)]*

*“...when a State willingly accepts a substantial benefit from the Federal Government, it waives its immunity under the Eleventh Amendment and consents to suit by the intended beneficiaries of that federal assistance.”*  
*[Papasan v. Allain, 478 U.S. 265 (1986)]*

The reason the courts keep the subject of the “trade or business” franchise and the public offices that attach to it secret, is because they don’t want to inform the public of how they are TRAPPED into becoming uncompensated “employees” and “officers” of the government. It’s a legalized peonage and slavery scheme that no one would consent to if they were given all the facts about the effects of it BEFORE they signed that government application for a license or a benefit. Your consent instead is procured through constructive fraud and out of your own legal ignorance. They dumb you down about law in the public fool academy and then harvest your property using the stupidity they manufactured. Welcome to “The Matrix”, Neo.

*“SUB SILENTIO. Under silence; without any notice being taken. Passing a thing sub silentio may be evidence of consent”*  
*[Black’s Law Dictionary, Fourth Edition, p. 1593]*

*Qui tacet consentire videtur.*  
*He who is silent appears to consent. Jenk. Cent. 32.*

The weak point of the abuse of franchises and trusts to enslave you are the following:

1. There is no legally enforceable "consideration" so the franchise contract is unenforceable.
2. Your consent was procured before you became an adult. Contracts as a minor are unenforceable.
3. Your consent was not fully informed.
4. The contract was not signed by BOTH parties to it. There is no government signature, so it can't be binding.
5. The concept of equal protection and equal treatment that is the foundation of the Constitution allows you employ the same techniques to protect yourself using franchises that they use to enslave you. In other words, you can make your own "anti-franchise franchise". See:

Requirement for Equal Protection and Equal Treatment, Form #05.033  
<http://sedm.org/Forms/FormIndex.htm>

If you would like to know more about all the devious and harmful effects that both trusts and franchises have upon your rights, see:

1. Government Instituted Slavery Using Franchises, Form #05.030  
<http://sedm.org/Forms/FormIndex.htm>
2. Trusts: Invisible Snares (Anti Shyster News Magazine, Vol. 12, No. 1)  
<http://famguardian.org/PublishedAuthors/Media/Antishyster/V12N1-Trusts.pdf>
3. A Trustees Handbook, Third Edition, August Peabody Loring, 1907, Little, Brown, and Company, pp. 19-22  
<http://www.archive.org/details/trusteeshandbook00loriala>
4. The Truth About Trusts (Anti Shyster News Magazine, Vol. 7, No. 1)  
<http://famguardian.org/PublishedAuthors/Media/Antishyster/V07N1-TheTruthAboutTrusts.pdf>
5. Trust Fever (Anti Shyster News Magazine, Vol. 7, No. 1)  
<http://famguardian.org/Subjects/Taxes/Articles/trust%20fever.pdf>
6. Trust Fever II: Divide and Conquer (Anti Shyster News Magazine, Vol. 7, No. 4)  
<http://famguardian.org/PublishedAuthors/Media/Antishyster/V07N4-DivideAndConquer.pdf>

## **12.10 Compelled participation in franchises and licensed activities**

This section will prove why your consent to participate in franchises is mandatory, all of the effects upon the status of your property associated with compelled participation, and how the government abuses the voluntary system we have to compel your participation.

The most important things we want you to remember about compelled participation in franchises is that:

1. All franchises are contracts.

*As a rule, franchises spring from contracts between the sovereign power and private citizens, made upon valuable considerations, for purposes of individual advantage as well as public benefit,<sup>74</sup> and thus a franchise partakes of a double nature and character. So far as it affects or concerns the public, it is publici juris and is subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in exercising it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But when granted, it becomes the property of the grantee, and is a private right, subject only to the governmental control growing out of its other nature as publici juris.<sup>75</sup>*  
[American Jurisprudence 2d, Franchises, §4: Generally (1999)]

2. One of the main purposes of establishing government is to protect your right to both contract and NOT contract with anyone, including the government.

<sup>74</sup> Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 N.W. 691.

<sup>75</sup> Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 N.W. 691.

3. A so-called government that not only doesn't protect your right to NOT contract with anyone including them, but forces you to contract with them is not a government, but a usurper and an organized crime ring. In law, all rights are property and contracts convey rights. Anyone who compels you to contract with them is taking your property and is a THIEF and an extortioner, not a protector.
4. Anyone who compels you to participate in franchises offered by the government is violating the Constitution by:
  - 4.1. Compelling you to contract with the government.
  - 4.2. Interfering with and impairing the exercise of your right to NOT contract with the government protected by Article 1, Section 10.
  - 4.3. Engaging in involuntary servitude in violation of the Thirteenth Amendment if you do not consent to participate or do not want to participate.
5. No franchise offered by government can be called "voluntary" that:
  - 5.1. Does not recognize the existence of those who have a right to not participate. For instance, the IRS refuses to recognize the existence of, file the paperwork of, or help those who are "nontaxpayers" not subject to the Internal Revenue Code even though even the U.S. Supreme Court recognized their existence in *South Carolina v. Regan*, 465 U.S. 367 (1984). See:
 

*"Taxpayer" v. "Nontaxpayer": Which One are You?*, Family Guardian Fellowship  
<http://famguardian.org/Subjects/Taxes/Remedies/TaxpayerVNontaxpayer.htm>
  - 5.2. Penalizes those who choose not to participate. For instance, the IRS penalizes some people who claim to be "nontaxpayers".
  - 5.3. Does not provide or make publicly and conspicuously available all legal provisions, forms, and procedures needed to quit and surrender the right to receive the "benefits" of the franchise.
  - 5.4. Does not routinely criminally prosecute those who compel participation.
  - 5.5. Hides the forms, procedures, statutes, or regulations that allow participation. The Social Security Administration (S.S.A.) hides the SSA Form 521 and the procedures to quit on their website and only describes them in their Social Security Program Operations Manual System (P.O.M.S.) (POMS) that is only for internal use.
  - 5.6. Tells people they cannot quit the franchise. The Social Security Administration (S.S.A.) FALSELY tells Americans all the time that they cannot quit the program.
  - 5.7. Signs people up as infants before they even have the legal capacity or standing to provide fully informed consent. This is what happens with the enumeration of infants.

### 28 **12.10.1 Consent to participate is mandatory**

29 There is an unspoken presumption within law that those who consent to a thing do so for their own benefit and that they  
 30 cannot and will not be harmed by anything they consent to:

31 *Voluntati non fit injuria.*  
 32 *He who consents cannot receive an injury. 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.*

33 *Consensus tollit errorem.*  
 34 *Consent removes or obviates a mistake. Co. Litt. 126.*

35 *Invito beneficium non datur.*  
 36 *No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be*  
 37 *considered as assenting. Vide Assent.*

38 *Melius est omnia mala pati quam malo consentire.*  
 39 *It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.*

40 *Nemo videtur fraudare eos qui sciunt, et consentiunt.*  
 41 *One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145.*

42 *Non videtur consensum retinuisse si quis ex praescripto minantis aliquid immutavit.*  
 43 *He does not appear to have retained his consent, if he have changed anything through the means of a party*  
 44 *threatening. Bacon's Max. Reg. 33.*  
 45 *[Bouvier's Maxims of Law, 1856;*  
 46 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]*

47 All franchises are contracts between the grantor and the grantee that result in a voluntary surrender of rights by both parties.  
 48 This surrender of rights constitutes the mutual consideration exchanged between the parties.

1 As a rule, franchises spring from contracts between the sovereign power and private citizens, made upon  
2 valuable considerations, for purposes of individual advantage as well as public benefit,<sup>76</sup> and thus a franchise  
3 partakes of a double nature and character. So far as it affects or concerns the public, it is publici juris and is  
4 subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be  
5 granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in  
6 exercising it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But  
7 when granted, it becomes the property of the grantee, and is a private right, subject only to the governmental  
8 control growing out of its other nature as publici juris.<sup>77</sup>  
9 [American Jurisprudence 2d, Franchises, §4: Generally (1999)]

10 An example of one type of franchise that is a contract between the government grantor and the private grantees is corporations.  
11 The U.S. Supreme Court has repeatedly held that an act of incorporation constitutes a contract between the government and  
12 the stock holders. That's right: If you own stock in a corporation, then you are a government contractor and you probably  
13 didn't even know it!

14 *The court held that the first company's charter was a contract between it and the state, within the protection of*  
15 *the constitution of the United States, and that the charter to the last company was therefore null and void., Mr.*  
16 *Justice DAVIS, delivering the opinion of the court, said that, if anything was settled by an unbroken chain of*  
17 *decisions in the federal courts, it was that an act of incorporation was a contract between the state and the*  
18 *stockholders, 'a departure from which now would involve dangers to society that cannot be foreseen, would*  
19 *shock the sense of justice of the country, unhinge its business interests, and weaken, if not destroy, that respect*  
20 *which has always been felt for the judicial department of the government.'*  
21 [New Orleans Gas Co. v. Louisiana Light Co., 115 U.S. 650 (1885) ]

22 The above case is the reason why the U.S. Supreme Court held in the famous case of Brushaber v. Union Pacific Railroad  
23 Co., 240 U.S. 1 (1916), that those who own stock in federal corporations cannot complain about the corporation voluntarily  
24 paying federal income tax. The Union Pacific Railroad was a federal corporation and Frank Brushaber, a nonresident alien,  
25 was a stock holder who argued that the corporation was stealing from him by volunteering to participate in the fraudulent  
26 federal income tax and thereby reducing the corporate dividends he received. The court held that it could not force the  
27 corporation to not participate in the income tax excise taxable franchise.

28 The main purpose for the establishment of all governments is the protection and preservation of these rights by preventing  
29 and punishing their INVOLUNTARY surrender. All contracts and agreements, including franchise agreements, require  
30 voluntary consent completely absent any kind of duress. Furthermore, the Constitution forbids interference by a state  
31 government with your right to contract.

32 U.S. Constitution  
33 Article 1, Section 10.

34 No State shall enter into any Treaty, Alliance, or Confederation; grant Letters of Marque and Reprisal; coin  
35 Money; emit Bills of Credit; make any Thing but gold and silver Coin a Tender in Payment of Debts; pass any  
36 Bill of Attainder, ex post facto Law, Law impairing the Obligation of Contracts, or grant any Title of Nobility.

37 The U.S. Supreme Court has also held that the federal government was established to protect your right to either contract or  
38 NOT contract and that no government, including either the state or federal governments, may lawfully interfere with your  
39 right to contract.

40 "Independent of these views, there are many considerations which lead to the conclusion that the power to  
41 impair contracts [either the Constitution or the Holy Bible], by direct action to that end, does not exist with the  
42 general [federal] government. In the first place, one of the objects of the Constitution, expressed in its  
43 preamble, was the establishment of justice, and what that meant in its relations to contracts is not left, as was  
44 justly said by the late Chief Justice, in Hepburn v. Griswold, to inference or conjecture. As he observes, at the  
45 time the Constitution was undergoing discussion in the convention, the Congress of the Confederation was  
46 engaged in framing the ordinance for the government of the Northwestern Territory, in which certain articles of  
47 compact were established between the people of the original States and the people of the Territory, for the  
48 purpose, as expressed in the instrument, of extending the fundamental principles of civil and religious liberty,  
49 upon which the States, their laws and constitutions, were erected. By that ordinance it was declared, that, in the  
50 just preservation of rights and property, 'no law ought ever to be made, or have force in the said Territory, that  
51 shall, in any manner, interfere with or affect private contracts or engagements bona fide and without fraud

<sup>76</sup> Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 N.W. 691.

<sup>77</sup> Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 N.W. 691.

1 previously formed. The same provision, adds the Chief Justice, found more condensed expression in the  
2 prohibition upon the States [in Article 1, Section 10 of the Constitution] against impairing the obligation of  
3 contracts, which has ever been recognized as an efficient safeguard against injustice; and though the prohibition  
4 is not applied in terms to the government of the United States, he expressed the opinion, speaking for himself and  
5 the majority of the court at the time, that it was clear 'that those who framed and those who adopted the  
6 Constitution intended that the spirit of this prohibition should pervade the entire body of legislation, and that  
7 the justice which the Constitution was ordained to establish was not thought by them to be compatible with  
8 legislation for judicial precedent] of an opposite tendency. 8 Wall. 623. [99 U.S. 700, 765] Similar views are  
9 found expressed in the opinions of other judges of this court."  
10 [[Sinking Fund Cases, 99 U.S. 700 \(1878\)](#) ]

11 It is therefore self-evident that no government may lawfully either compel you to contract, to not contract, or to prescribe the  
12 terms and conditions under which you must contract. Since all franchises are contracts, the implication is that no government  
13 may lawfully compel you to:

- 14 1. Sign or consent to a franchise agreement.
- 15 2. Consent without being fully informed of all the rights that are surrendered:

16 *Non videntur qui errant consentire.*  
17 *He who errs is not considered as consenting. Dig. 50, 17, 116.*  
18 [[Bouvier's Maxims of Law, 1856;](#)  
19 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

20 "*Waivers of Constitutional rights not only must be voluntary, but must be knowing, intelligent acts done with*  
21 *sufficient awareness of the relevant circumstances and likely consequences.*"  
22 [[Brady v. U.S., 397 U.S. 742 \(1970\)](#)]

- 23 3. Apply for a license of any kind, which is the equivalent of consenting to a franchise.

24 "*A state cannot impose restrictions on the acceptance of a license that will deprive the licensee of his*  
25 *constitutional rights*".  
26 [[Ruckenbrod v. Mullins, 102 Utah 548, 133 P.2d. 325, 144 A.L.R. 839](#)]

- 27 4. Lie on the franchise agreement or application for benefits by penalizing or threatening to penalize you for truthfully  
28 disclosing that you were under duress in signing it.

29 *Non videtur consensus retinuisse si quis ex praescripto minantis aliquid immutavit.*  
30 *He does not appear to have retained his consent, if he have changed anything through the means of a party*  
31 *threatening. Bacon's Max. Reg. 33.*  
32 [[Bouvier's Maxims of Law, 1856;](#)  
33 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

- 34 5. Accept any benefit or obligation arising out of a franchise against your will. This would constitute involuntary servitude  
35 in violation of the Thirteenth Amendment, [42 U.S.C. §1994](#), and [18 U.S.C. §1589](#).

36 *Quod meum est sine me auferri non potest.*  
37 *What is mine [constitutional rights] cannot be taken away without my consent. Jenk. Cent. 251. Sed vide Eminent*  
38 *Domain.*  
39 [[Bouvier's Maxims of Law, 1856;](#)  
40 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

41 *Invito beneficium non datur.*  
42 *No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be*  
43 *considered as assenting. Vide Assent.*  
44 [[Bouvier's Maxims of Law, 1856;](#)  
45 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

- 46 6. Deprive you of the right to require that your consent MUST be procured ONLY in writing and that all rights surrendered  
47 must appear on the contract itself. If the U.S. Government can be delegated authority to pass a law requiring that all  
48 contracts with the government MUST be reduced to writing, then the people must ALSO have that authority, because all  
49 the government's authority is delegated from we the people.

50 "*Every man is supposed to know the law. A party who makes a contract with an officer without having it reduced*  
51 *to writing is knowingly accessory to a violation of duty on his part. Such a party aids in the violation of the law.*"



[[Clark v. United States, 95 U.S. 539 \(1877\)](#)]

7. Interfere with your right to reserve all your rights pursuant to U.C.C. §1-308 when signing said franchise agreements. The method for doing that is to write the following below to your signature.

"All rights reserved without prejudice, U.C.C. §1-308 and its successor, U.C.C. §1-207."

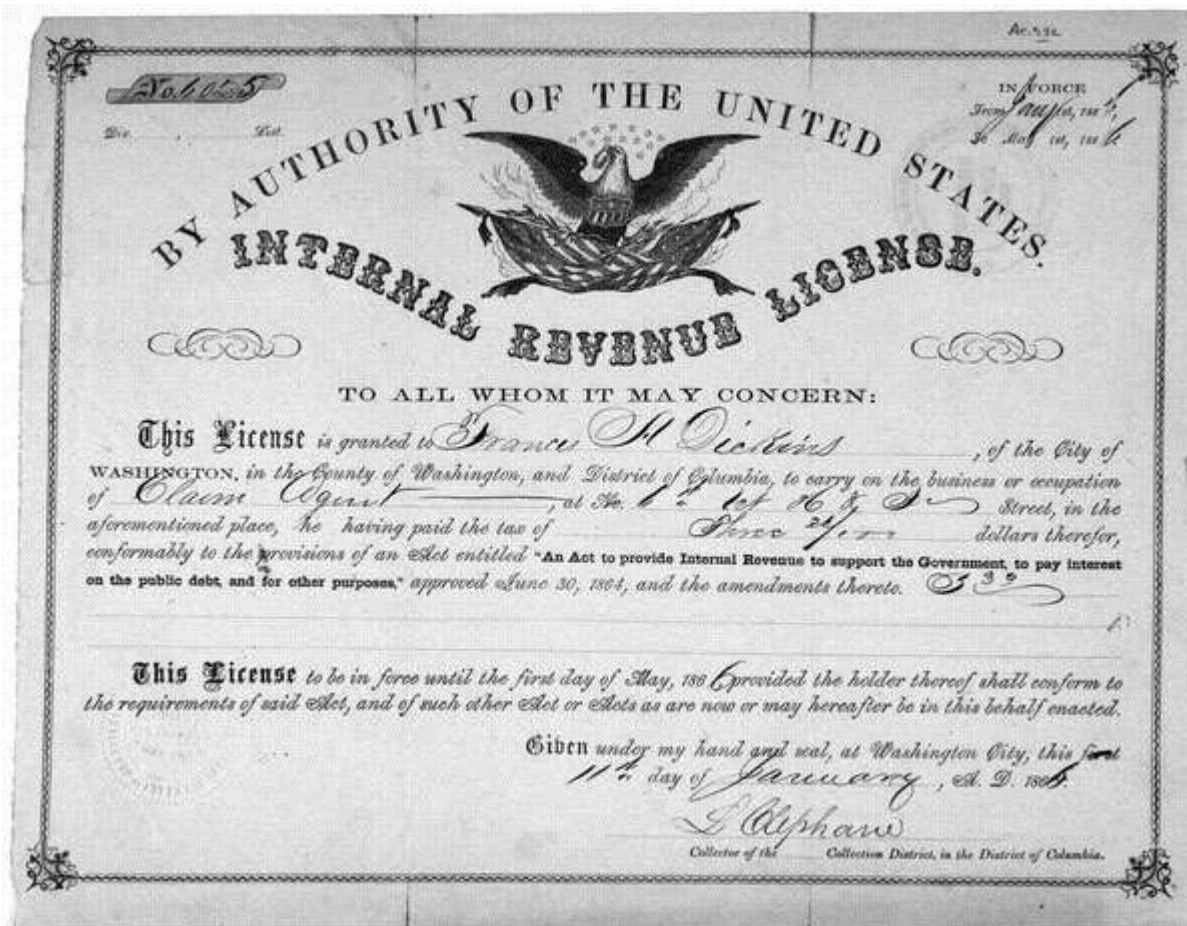
8. Prescribe the terms under which your signature or penalty of perjury statement on the signature are provided, and especially if the standard perjury statement would cause perjury because it places the person on federal territory. This is true of all IRS Forms, which invoke [28 U.S.C. §1746\(2\)](#) and therefore mandate PERJURY under penalty of perjury if not modified. For details, see:

[Tax Form Attachment, Form #04.201](#)  
<http://sedm.org/Forms/FormIndex.htm>

In earlier times, the national government was honest and required that all those who participated in franchises that could impair their rights had to voluntarily consent in writing to the franchise by applying for a license. Licenses were a good way to do this, because the license served as notice to those affected of the rights they were surrendering and informed them of the statutes they were then subject to which regulated the franchise.

The first income tax was passed during the Civil War in 1862, and this act also created the Bureau of Internal Revenue (B.I.R.). After the Revenue Act of 1862, the new Bureau of Internal Revenue (B.I.R.) began issuing licenses to "taxpayers" under that revenue act. Below is an example of such a license:

**Figure 4: Internal Revenue License**



1 However, many were compelled illegally to procure these licenses and to pay the associated internal revenue tax, culminating  
2 in the License Tax Cases being heard by the U.S. Supreme Court in 1872. In that case, the U.S. Supreme Court held that the  
3 federal government could not license anything within a state in order to tax it.

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

9 **But very different considerations apply to the internal commerce or domestic trade of the States. Over this**  
10 **commerce and trade Congress has no power of regulation nor any direct control. This power belongs**  
11 **exclusively to the States. No interference by Congress with the business of citizens transacted within a State is**  
12 **warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to**  
13 **the legislature.** *The power to authorize a business within a State is plainly repugnant to the exclusive power of*  
14 *the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given*  
15 *in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must*  
16 *impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and*  
17 *thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects.*  
18 **Congress cannot authorize a trade or business within a State in order to tax it.”**  
19 [*License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)*]

20 Following the above holding, the Bureau of Internal Revenue (B.I.R.) suspended issuing the license indicated above.  
21 Furthermore, the first income tax in 1862 was repealed by Congress in 1871, so the need for the licenses was suspended. See  
22 17 Stat. 401 and Great IRS Hoax, Form #11.302, Section 6.5.20.

23 During World War II, the need for federal revenues to fund war returned. At that point, The Social Security Number became  
24 a “de facto license”. This is evident in instructions published by the IRS for its various forms, which indicate that an SSN or  
25 TIN are only required for those engaged in a “trade or business”, which means a “public office” in the U.S. government.

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

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

---

28

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

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

- 31 2. Any recipient whose income is effectively connected with the conduct of a trade or business in the United States.

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

33 Remember: A “license” constitutes permission from the state to do that which is otherwise illegal.

- 34
- 35 • 18 U.S.C. §912 makes it illegal to impersonate a “public officer” in the government. The SSN  
36 constitutes the de facto “license” to engage in this otherwise illegal activity.
  - 37 • 18 U.S.C. §654 makes it a crime for an employee of the government to convert private property  
38 to a public use without compensation. However, use of the SSN functions as a de facto “license”  
to allow this otherwise illegal activity.

39 Therefore, if the IRS receives information about you that is attached to a government identifying number, they assume that:

- 40 1. You consented to participate in the franchise. It is otherwise illegal to compel use or disclosure of Social Security  
41 Numbers. 42 U.S.C. §408.
- 42 2. The Social Security Number is a de facto license number for those participating in the “trade or business”/“public office”  
43 franchise.
- 44 3. You are a “public officer” engaged in a “trade or business” in the context of the transaction reported. 20 C.F.R.  
45 §422.103(d) and the Social Security Card itself both say the Social Security Number and card are the property of the  
46 Social Security Administration (S.S.A.) and must be returned upon request. It is ILLEGAL to use such public property

1 for a private use. That is called embezzlement. The IRS therefore gives you the benefit of the doubt by ASSUMING  
2 that you are not a criminal and that whatever transaction is associated with the de facto license number is private property  
3 donated to a public use to procure the benefits of a franchise.

- 4 4. You consented to donate all private property associated with the number to a “public use”, a “public purpose”, and a  
5 “public office” in order to procure the compensation associated with a federal franchise that you were lawfully eligible  
6 for. You waive your right to claim that criminal conversion of your assets occurred under 18 U.S.C. §654 in this process,  
7 because you consented to it.
- 8 5. You are “federal personnel” pursuant to 5 U.S.C. §552a(a)(13) because eligible for Social Security.

9 [TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552a](#)  
10 [§552a. Records maintained on individuals](#)

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

12 (13) the term “Federal personnel” means officers and employees of the Government of the United States,  
13 members of the uniformed services (including members of the Reserve Components), individuals entitled to  
14 receive immediate or deferred retirement benefits under any retirement program of the Government of the  
15 United States (including survivor benefits).

## 16 **12.10.2 Effect of compelled participation in franchises**

17 As we said in section Government Instituted Slavery Using Franchises, Form #05.030, Section 5:

- 18 1. All franchises make those who engage in them into “public officers”, trustees, and fiduciaries of the government and the  
19 “public trust”.
- 20 2. Property and rights managed by the franchisee within the confines of his/her official duties become private property  
21 donated to a public use to procure the “benefits” of the franchise.

22 All such offices and employments must be consensual and voluntary because if they are not:

- 23 1. The Thirteenth Amendment prohibition against involuntary servitude is violated.
- 24 2. The crime of peonage has been attempted in violation of 42 U.S.C. §1994 and 18 U.S.C. §1583. Peonage is a crime both  
25 on federal territory and within states of the Union.

26 *“That it does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude,*  
27 *except as a punishment for crime, is too clear for argument. Slavery implies involuntary servitude—a state of*  
28 *bondage; the ownership of mankind as a chattel, or at least the control of the labor and services of one man for*  
29 *the benefit of another, and the absence of a legal right to the disposal of his own person, property, and services*  
30 *[in their entirety]. This amendment was said in the Slaughter House Cases, 16 Wall, 36, to have been intended*  
31 *primarily to abolish slavery, as it had been previously known in this country, and that it equally forbade Mexican*  
32 *peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of*  
33 *the word ‘servitude’ was intended to prohibit the use of all forms of involuntary slavery, of whatever class or*  
34 *name.”*

35 [*Plessy v. Ferguson, 163 U.S. 537, 542 (1896)*]

36 *“The constitutionality and scope of sections 1990 and 5526 present the first questions for our consideration.*  
37 *They prohibit peonage. What is peonage? It may be defined as a state or condition of compulsory service,*  
38 *based upon the indebtedness of the peon to the master. The basal fact is indebtedness. As said by Judge*  
39 *Benedict, delivering the opinion in Jaremillo v. Romero, 1 N.Mex. 190, 194: ‘One fact existed universally; all*  
40 *were indebted to their masters. This was the cord by which they seemed bound to their masters’ service.’ Upon*  
41 *this is based a condition of compulsory service. Peonage is sometimes classified as voluntary or involuntary,*  
42 *but this implies simply a difference in the mode of origin, but not in the character of the servitude. The one*  
43 *exists where the debtor voluntarily contracts to enter the service of his creditor. The other is forced upon the*  
44 *debtor by some provision of law. But peonage, however created, is compulsory service, involuntary servitude.*  
45 *The peon can release himself therefrom, it is true, by the payment of the debt, but otherwise the service is*  
46 *enforced. A clear distinction exists between peonage and the voluntary performance of labor or rendering of*  
47 *services in payment of a debt. In the latter case the debtor, though contracting to pay his indebtedness by labor*  
48 *or service, and subject like any other contractor to an action for damages for breach of that contract, can elect*  
49 *at any time to break it, and no law or force compels performance or continuance of the service.”*

50 [*Clyatt v. U.S., 197 U.S. 207 (1905)*]

- 51 3. If the source of the duress is an officer or agent of the government, then that actor is interfering with your right to contract  
52 by compelling you to contract with the government. Since all franchises are contracts, then compelled participation is

1 equivalent to compelled contracting. The foundation of the Constitution is equal protection and the absolute duty of the  
2 government to protect your right to contract. Protecting your right to contract implies:

3 3.1. Enforcing the contract upon those who are parties and who violate it using the authority of the courts.

4 3.2. Protecting your right to NOT contract with those you do not wish to contract with, including anyone in the  
5 government.

6 Another very important effect and implication of participating in franchises is that all property connected with the franchise  
7 transitions its status from private property to public property subject to government regulation. The process of converting  
8 private property into a public use against the wishes of the property owner is called “eminent domain”:

9 *Eminent domain* /emanant dambyn/. The power to take private property for public use by the state,  
10 municipalities, and private persons or corporations authorized to exercise functions of public character. Housing  
11 Authority of Cherokee National of Oklahoma v. Langley, Okl., 555 P.2d. 1025, 1028. Fifth Amendment, U.S.  
12 Constitution.

13 *In the United States, the power of eminent domain is founded in both the federal (Fifth Amend.) and state*  
14 *constitutions. **However, the Constitution limits the power to taking for a public purpose and prohibits the***  
15 ***exercise of the power of eminent domain without just compensation to the owners of the property which is***  
16 ***taken. The process of exercising the power of eminent domain is commonly referred to as "condemnation"***  
17 ***or, "expropriation".***

18 *The right of eminent domain is the right of the state, through its regular organization, to reassert, either*  
19 *temporarily or permanently, its dominion over any portion of the soil of the state on account of public exigency*  
20 *and for the public good. Thus, in time of war or insurrection, the proper authorities may possess and hold any*  
21 *part of the territory of the state for the common safety; and in time of peace the legislature may authorize the*  
22 *appropriation of the same to public purposes, such as the opening of roads, construction of defenses, or providing*  
23 *channels for trade or travel. Eminent domain is the highest and most exact idea of property remaining in the*  
24 *government, or in the aggregate body of the people in their sovereign capacity. It gives a right to resume the*  
25 *possession of the property in the manner directed by the constitution and the laws of the state, whenever the public*  
26 *interest requires it.*

27 *See also Adequate compensation; Condemnation; Constructive taking; Damages; Expropriation; Fair market*  
28 *value; Just compensation; Larger parcel; Public use; Take.*  
29 *[Black's Law Dictionary, Fifth Edition, p. 470]*

30 The U.S. Supreme Court has held that the national government possesses NO RIGHT of eminent domain within a state of  
31 the Union:

32 ***"The United States have no constitutional capacity to exercise municipal jurisdiction, sovereignty, or eminent***  
33 ***domain, within the limits of a State or elsewhere, except in cases where it is delegated, and the court***  
34 ***denies the faculty of the Federal Government to add to its powers by treaty***  
35 ***or compact."***

36 *[Dred Scott v. Sandford, 60 U.S. 393, 508-509 (1856)]*

37 The U.S. Supreme Court has also summarized the circumstances under which private property may be taken and converted  
38 into a public use when it said:

39 *"Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;"*  
40 *and to 'secure,' not grant or create, these rights, governments are instituted. **That property [or income] which a***  
41 ***man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it***  
42 ***to his neighbor's injury, and that does not mean that he must use it for his***  
43 ***neighbor's benefit [e.g. SOCIAL SECURITY, Medicare, and every other***  
44 ***public "benefit"]***  
45 ***; second, that if he devotes it to a public use, he gives to the public a right to control***  
46 ***that use; and third, that whenever the public needs require, the public may take it upon payment of due***  
47 ***compensation."***

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



1 The rules for converting private property to a public use indicated above are then summarized below:

2 **Table 8: Rules for converting private property to a public use or a public office**

#	Description	Requires consent of owner to be taken from owner?
1	The owner of property justly acquired enjoys full and exclusive use and control over the property. This right includes <u>the right to exclude government uses</u> or ownership of said property.	Yes
2	He may not use the property to injure the equal rights of his neighbor. For instance, when you murder someone, the government can take your liberty and labor from you by putting you in jail or your life from you by instituting the death penalty against you. Both your life and your labor are “property”. Therefore, the basis for the “taking” was violation of the equal rights of a fellow sovereign “neighbor”.	No
3	He cannot be compelled or required to use it to “benefit” his neighbor. That means he cannot be compelled to donate the property to any franchise that would “benefit” his neighbor such as Social Security, Medicare, etc.	Yes
4	If he donates it to a public use, he gives the public the right to control that use.	Yes
5	Whenever the public needs require, the public may take it without his consent upon payment of due compensation. E.g. “eminent domain”.	No

3 If you look at all the above criteria, there is one and only one circumstance in which the private property can become public  
4 property or become associated with a “public office” or “public use” without the just compensation, and without hurting  
5 someone with it. That would be Case Number 4 in which the owner voluntarily donates it to a public use to procure the  
6 benefits of a franchise. That case, incidentally, is the ONLY basis for the federal income tax and it requires his or her consent  
7 and may or may not be accompanied by “consideration”. When it is not accompanied by consideration, then the government  
8 similarly cannot acquire any reciprocal consideration, right, or benefit. To deny this would be to deny equal protection to  
9 both parties. Once private property has been connected to the “public office” or “public use”, those who donated it also  
10 implicitly agree to give the public the right to control said use as public property:

11 *“ . . . if he devotes it to a public use, he gives to the public a right to control that use. . . ”*  
12 [*Budd v. People of State of New York, 143 U.S. 517 (1892)*]

13 The right to control the use of private property donated to a public use to procure the benefits of a franchise is enforced  
14 through the Internal Revenue Code, which is the equivalent of the employment agreement for franchisees called “taxpayers”.

15 18 U.S.C. §654 further makes it a crime for officers or employees of the national government, including the IRS, to convert  
16 private property into a “public use” without the consent of the owner and especially without consideration:

17 [TITLE 18 > PART 1 > CHAPTER 31 > § 654](#)  
18 [§ 654. Officer or employee of United States converting property of another](#)

19 *Whoever, being an officer or employee of the United States or of any department or agency thereof, embezzles or*  
20 *wrongfully converts to his own use the money or property of another which comes into his possession or under*  
21 *his control in the execution of such office or employment, or under color or claim of authority as such officer or*  
22 *employee, shall be fined under this title or not more than the value of the money and property thus embezzled or*  
23 *converted, whichever is greater, or imprisoned not more than ten years, or both; but if the sum embezzled is*  
24 *\$1,000 or less, he shall be fined under this title or imprisoned not more than one year, or both.*

25 The above statute explains why:

26 1. IRS cannot do an assessment or Substitute For Return (SFR) without your consent. See:

*Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent,*  
Form #05.011  
<http://sedm.org/Forms/FormIndex.htm>

27 2. You cannot be subject to either employment tax withholding or employment tax reporting without voluntarily signing  
28 an IRS Form W-4.



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

(a) In general.

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

(b) Form and duration of agreement

(2) An agreement under section 3402 (p) shall be effective for such period as the employer and employee mutually agree upon. **However, either the employer or the employee may terminate the agreement prior to the end of such period by furnishing a signed written notice to the other.** Unless the employer and employee agree to an earlier termination date, the notice shall be effective with respect to the first payment of an amount in respect of which the agreement is in effect which is made on or after the first "status determination date" (January 1, May 1, July 1, and October 1 of each year) that occurs at least 30 days after the date on which the notice is furnished. If the employee executes a new Form W-4, the request upon which an agreement under section 3402 (p) is based shall be attached to, and constitute a part of, such new Form W-4.

---

26 C.F.R. §31.3401(a)-3 Amounts deemed wages under voluntary withholding agreements

(a) In general.

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

(b) Remuneration for services.

(1) Except as provided in subparagraph (2) of this paragraph, **the amounts referred to in paragraph (a) of this section include any remuneration for services performed by an employee for an employer which, without regard to this section, does not constitute wages under section 3401(a).** For example, remuneration for services performed by an agricultural worker or a domestic worker in a private home (amounts which are specifically excluded from the definition of wages by section 3401(a) (2) and (3), respectively) are amounts with respect to which a voluntary withholding agreement may be entered into under section 3402(p). See §§31.3401(c)-1 and 31.3401(d)-1 for the definitions of "employee" and "employer".

3. The courts have no authority under the Declaratory Judgments Act, 28 U.S.C. §2201(a) to declare you a franchisee called a "taxpayer". You own yourself.

Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. §7701(a)(14)." (See Compl. at 2.) **This Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the instant action. See 28 U.S.C. § 2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991) (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED. [Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]**

4. The revenue laws may not be cited or enforced against a person who is not a "taxpayer":

**"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..."**

1 [Long v. Rasmussen, 281 F. 236 (1922) ]

2 "Revenue Laws relate to taxpayers [officers, employees, instrumentalities, and elected officials of the Federal  
3 Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive  
4 jurisdiction of the Federal Government and who did not volunteer to participate in the federal "trade or business"  
5 franchise]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt  
6 is made to annul any of their Rights or Remedies in due course of law."  
7 [Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]

8 "And by statutory definition, 'taxpayer' includes any person, trust or estate subject to a tax imposed by the revenue  
9 act. ...Since the statutory definition of 'taxpayer' is exclusive, the federal courts do not have the power to create  
10 nonstatutory taxpayers for the purpose of applying the provisions of the Revenue Acts..."  
11 [C.I.R. v. Trustees of L. Inv. Ass'n, 100 F.2d. 18 (1939)]

12 All of the above requirements have in common that violating them would result in the equivalent of exercising eminent  
13 domain over the private property of the private person without their consent and without just compensation, which the U.S.  
14 Supreme Court said violates the Fifth Amendment takings clause:

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

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

22 Coulter, J., in Northern Liberties v. St. John's Church, 13 Pa. St., 104 says, very forcibly, 'I think the common  
23 mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the  
24 government for the purposes of carrying on the government in all its machinery and operations—that they are  
25 imposed for a public purpose.' See, also Pray v. Northern Liberties, 31 Pa.St., 69; Matter of Mayor of N.Y., 11  
26 Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47; Whiting v.  
27 Fond du Lac, supra."  
28 [Loan Association v. Topeka, 20 Wall. 655 (1874)]

29 As a consequence of the above considerations, any government officer or employee who does any of the following is  
30 unlawfully converting private property to a public use without the consent of the owner and without consideration:

- 31 1. Assuming or "presuming" you are a "taxpayer" without producing evidence that you consented to become one. In our  
32 system of jurisprudence, a person must be presumed innocent until proven guilty with court admissible evidence.  
33 Presumptions are NOT evidence. That means they must be presumed to be a "nontaxpayer" until they are proven with  
34 admissible evidence to be a "taxpayer". See:

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

- 35 2. Performing a tax assessment or re-assessment if you haven't first voluntarily assessed yourself by filing a tax return.  
36 See:

Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent,  
Form #05.011  
<http://sedm.org/Forms/FormIndex.htm>

- 37 3. Citing provisions of the franchise agreement against those who never consented to participate. This is an abuse of law  
38 for political purposes and an attempt to exploit the innocent and the ignorant. The legislature cannot delegate authority  
39 to another branch to convert innocent persons called "nontaxpayers" into franchisees called "taxpayers" without  
40 producing evidence of LAWFUL consent to become "taxpayers".

41 "In Calder v. Bull, which was here in 1798, Mr. Justice Chase said, that there were acts which the Federal and  
42 State legislatures could not do without exceeding their authority, and among them he mentioned a law which  
43 punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor] contracts [and  
44 labor compensation, e.g. earnings from employment through compelled W-4 withholding] of citizens; a law that  
45 made a man judge in his own case; and a law that took the property from A [the worker], and gave it to B [the  
46 government or another citizen, such as through social welfare programs]. 'It is against all reason and justice,'  
47 he added, 'for a people to intrust a legislature with such powers, and therefore it cannot be presumed that they  
48 have done it. They may command what is right and prohibit what is wrong; but they cannot change innocence  
49 into guilt, or punish innocence as a crime, or violate the right of an antecedent lawful private [employment]  
50 contract [by compelling W-4 withholding, for instance], or the right of private property. To maintain that a

1 Federal or State legislature possesses such powers [of THEFT!] if they had not been expressly restrained,  
2 would, in my opinion, be a political heresy altogether inadmissible in all free republican governments.' 3 Dall.  
3 388."  
4 [[Sinking Fund Cases, 99 U.S. 700 \(1878\)](#)]

- 5 4. Relying on third party information returns that are unsigned as evidence supporting the conclusion that you are a  
6 "taxpayer". These forms include IRS Forms W-2, 1042-S, 1098, and 1099 and they are NOT signed and are inadmissible  
7 as evidence under Federal Rule of Evidence 802 because not signed under penalty of perjury. Furthermore, the submitters  
8 of these forms seldom have personal knowledge that you are in fact and in deed engaged in a "trade or business" as  
9 required by 26 U.S.C. §6041(a) . Most people don't know, for instance, that a "trade or business" includes ONLY "the  
10 functions of a public office".

### 11 **12.10.3 How government hides the requirement for consent**

12 What governments do to circumvent the above limitations upon their authority is to try to avoid or hide the requirement for  
13 explicit or implicit consent by devious and deceptive means:

- 14 1. Refusing to acknowledge that the thing being enforced is a franchise. Remember, all franchises are contracts and  
15 therefore they don't need a liability statute. The Internal Revenue Code, Subtitle A has NO liability statute because it is  
16 a franchise, and yet when this fact is pointed out in court and the government's jurisdiction is challenged by demanding,  
17 pursuant to a quo warranto action, that they produce either evidence of liability or evidence of consent, they refuse to  
18 satisfy either requirement. This amounts to treason, because they cannot compel you into indentured economic servitude  
19 by making presumptions about your consent or your liability.

20 *"In another, not unrelated context, Chief Justice Marshall's exposition in Cohens v. Virginia, 6 Wheat. 264*  
21 *(1821), could well have been the explanation of the Rule of Necessity; he wrote that a court "must take jurisdiction*  
22 *if it should. The judiciary cannot, as the legislature may, avoid a measure because it approaches the confines of*  
23 *the constitution. We cannot pass it by, because it is doubtful. With whatever doubts, with whatever difficulties, a*  
24 *case may be attended, we must decide it, if it be brought before us. We have no more right to decline the exercise*  
25 *of jurisdiction which is given, than to usurp that which is not given. The one or the other would be treason to*  
26 *the constitution. Questions may occur which we would gladly avoid; but we cannot avoid them." Id., at 404*  
27 *(emphasis added)*  
28 [[U.S. v. Will, 449 U.S. 200 \(1980\)](#)]

- 29 2. Judges refusing to require that evidence of consent must appear on the record of the litigation when the government's  
30 jurisdiction to enforce the terms of the franchise is challenged in a court of law. This approach violates the presumption  
31 of innocence until proven guilty that is the foundation of American jurisprudence. If a person is presumed innocent until  
32 proven guilty, then he must also be presumed to be EXEMPT from all government franchises and OTHER than a  
33 "franchisee" until the government produces admissible evidence of consent to the franchise on the record of the judicial  
34 proceeding.
- 35 3. They write the franchise agreement so that that explicit written consent is *not* required and within the franchise  
36 agreement, create unconstitutional and prejudicial "statutory presumptions" which *imply* consent based on partaking of  
37 the benefits of the franchise. One's conduct in partaking of the benefits of the franchise then provides evidence of  
38 "implied consent".

39 CALIFORNIA CIVIL CODE  
40 DIVISION 3. OBLIGATIONS  
41 PART 2. CONTRACTS  
42 CHAPTER 3. CONSENT  
43 [Section 1589](#)

44 *1589. A voluntary acceptance of the benefit of a [government benefit] transaction is equivalent to a consent to*  
45 *all the obligations [and legal liabilities] arising from it, so far as the facts are known, or ought to be known, to*  
46 *the person accepting.*

- 47
- 48 4. They unlawfully apply penalties authorized under the franchise agreement against those who clearly are not party to the  
49 franchise agreement. For instance, they penalize "nontaxpayers" for refusing to act like "taxpayers". This is one of the  
50 main methods by which they recruit more "taxpayers" and franchisees, in fact, and it is highly illegal because it  
51 constitutes an unlawful "bill of attainder", which is a penalty against other than a franchisee without a court trial.

52 ***Bill of attainder.** Legislative acts, no matter what their form, that apply either to named individuals or to easily*  
53 *ascertainable members of a group in such a way as to inflict punishment on them without a judicial trial. United*

1 *States v. Brown*, 381 U.S. 437, 448-49, 85 S.Ct. 1707, 1715, 14 L.Ed. 484, 492; *United States v. Lovett*, 328 U.S.  
2 303, 315, 66 S.Ct. 1073, 1079, 90 L.Ed. 1252. An act is a "bill of attainder" when the punishment is death and  
3 a "bill of pains and penalties" when the punishment is less severe; both kinds of punishment fall within the  
4 scope of the constitutional prohibition. U.S.Const. Art. I, Sect 9, Cl. 3 (as to Congress); Art. I, Sec. 10 (as to  
5 state legislatures).  
6 [Black's Law Dictionary, Sixth Edition, p. 165]

7 5. They make those who administer the franchise exempt from liability for false or fraudulent statements or acts, which  
8 constitutes a license to LIE to the public. This license to lie to the public is then used to:

9 5.1. Deceive the public into believing that EVERYONE is a party to the franchise by calling EVERYONE a "taxpayer".  
10 The term "taxpayer" is defined in [26 U.S.C. §7701\(a\)\(14\)](#) as a person subject to the IRC. Only those who consent  
11 to represent the public office called "taxpayer" can be subject, and so by calling everyone a "taxpayer", they are  
12 making a presumption that EVERYONE consents to be a party to the franchise agreement. These tactics are  
13 exhaustively exposed in the following free pamphlet:

*Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?*, Form #05.013  
<http://sedm.org/Forms/FormIndex.htm>

14 5.2. Falsely describe the franchise agreement as "public law" that applies equally to everyone, rather than "private law"  
15 which applies only to those who explicitly or implicitly consent.

16 5.3. Falsely state that EVERYONE has an affirmative legal duty to regularly submit evidence to the government which  
17 connects their neighbors, employees, and friends to participation in the franchise. For instance, the IRS encourages  
18 EVERYONE to file information returns for all payments to anyone, including those that are NOT connected to the  
19 "trade or business" franchise. This FRAUD is exhaustively described in the following pamphlet on our website:

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

20 For further details on how they license public servants to LIE, see the following amazing article:

*Federal Courts and the IRS' Own IRM Say the IRS is NOT RESPONSIBLE for Its Actions or Its Words or For*  
*Following Its Own Written Procedures!*, Family Guardian Fellowship  
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

21 6. By refusing to provide remedies to the public to correct evidence submitted by third parties which might connect them  
22 to the franchise. For instance, refusing to provide a form or procedure to the public which would correct erroneous IRS  
23 Form W-2's submitted by ignorant private employers WITHOUT submitting a tax return to the government that  
24 FURTHER violates the right to privacy. [26 U.S.C. §6041\(a\)](#) says that the IRS Form W-2 is the method for connecting  
25 workers to the "trade or business" franchise, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public  
26 office". The only form provided by the IRS for remedying false W-2's that the falsely accused worker can submit is IRS  
27 Form 4852, and this form can ONLY be submitted attached to a fully completed tax return. There is no method provided  
28 to correct these false W-2 reports WITHOUT submitting a tax return.

29 7. They silently "presume" that you consented. This makes the process of consent effectively "invisible" and then becomes  
30 a vehicle to falsely claim to the public that "participation is mandatory". All such presumptions which might injure a  
31 constitutionally guaranteed right are unconstitutional and a violation of due process of law. See:

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

32 8. They issue an identifying number in association with signing up for the franchise which is public property and then  
33 silently presume that use of this public property constitutes constructive consent to the terms of the franchise agreement.  
34 This is how Social Security and the federal and state income taxes work. See:

*About SSNs and TINs on Government Forms and Correspondence*, Form #05.012  
<http://sedm.org/Forms/FormIndex.htm>

35 If you would like to know more about the above kinds of games in fraudulently procuring your consent, we refer you to the  
36 following detailed treatment on our website:

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

37 Those who value their freedom should be on the lookout for all of the above types of usurpations and take extraordinary steps  
38 to ensure that they are not victimized by them. You can find forms and tools for doing this both in the *Government Instituted*  
39 *Slavery Using Franchises*, Form #05.030, Sections 23.15 and 29.

## 12.11 The Government “Benefits” Scam

The foundation of the Franklin Delano Roosevelt “New Deal” is to abuse the government’s taxing and spending power to offer insurance or welfare “benefits” to the people, such as Social Security, Medicare, unemployment insurance, etc. This “scheme” is based on LIES and FRAUD, which include the following:

1. All “benefits” are paid under the authority of a franchise agreement of some kind which requires the consent of those who participate in order to be enforceable.
2. The franchise agreements do not provide fully or unambiguously disclosure of the obligations of both parties to the franchise.
3. The franchise agreements typically either:
  - 3.1. Lack a provision to quit...or
  - 3.2. The government refuses to execute the provisions to quit so that those who join become lifelong prisoners.
4. The franchises are both offered and enforced unlawfully outside of the federal territory they are limited to.
5. Nonresident participants who don’t qualify and who it is illegal to offer benefits to are allowed to join by rigging the forms and words on the forms to deceive those who don’t qualify that they are eligible. This is done in order to manufacture more franchisees and “taxpayers”.
6. The franchise creates an UNEQUAL relationship between the parties that destroys the very foundation of the government, which is equal protection and equal rights.
  - 6.1. Those who participate must surrender nearly all of the rights and sovereignty and ultimately become government serfs, officers, and employees.
  - 6.2. The grantor, which is the government, is the only party to the franchise who can unilaterally rewrite the franchise agreement without consent or notice of the participants, causing all participants to be shafted.
  - 6.3. Courts refuse to hold the government grantor of the franchise accountable to deliver on the “benefits” that are promised. This ultimately means that the government once again gets something for nothing because they don’t have to deliver anything in exchange for the right to enforce the agreement against you.
7. The “benefits” are paid for with money that is:
  - 7.1. Counterfeited (printed) by the Federal Reserve, which is yet another franchise. It is a “counterfeiting franchise”, to be precise. See:

*The Money Scam*, Form #05.041  
<http://sedm.org/Forms/FormIndex.htm>
  - 7.2. STOLEN from people who don’t consent to participate in the franchise and who therefore are compelled under threat of not being hired or being fired if they don’t.
8. Disputes arising under the franchise agreement are enforced in particularized administrative courts in the Executive Branch of the government where there is no jury and no justice. The non-judge commissioners who sit on these pseudo-courts, which are in fact the equivalent of “binding arbitration boards” sanctioned by the franchise itself, have a conflict of interest and are in the government’s pocket. For instance, their “benefits” or salary are paid by revenues from the franchise, and therefore, they have a direct, pecuniary conflict of interest in criminal violation of 18 U.S.C. §208. The citizen always loses in these courts and is unjustly stripped of rights and property. See:

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

The government “benefits” scam is the heart of socialism and ultimately destroys a republic. Below is how Baron Charles de Montesquieu, in his seminal treatise entitled Spirit of Laws, described how our republic would be corrupted. This document was used by the Founders in writing the Constitution and was quoted more often than any other document in the constitution itself. The whole model of division of powers came from this document:

***“The principle of democracy is corrupted not only when the spirit of equality is extinct [BECAUSE OF FRANCHISES!], but likewise when they fall into a spirit of extreme equality, and when each citizen would fain be upon a level with those whom he has chosen to command him. Then the people, incapable of bearing the very power they have delegated, want to manage everything themselves, to debate for the senate, to execute for the magistrate, and to decide for the judges.***

***When this is the case, virtue can no longer subsist in the republic. The people are desirous of exercising the functions of the magistrates, who cease to be revered. The deliberations of the senate are slighted; all respect is then laid aside for the senators, and consequently for old age. If there is no more respect for old age, there will be none presently for parents; deference to husbands will be likewise thrown off, and submission to masters. This license will soon become general, and the trouble of command be as fatiguing as that of obedience. Wives, children, slaves will shake off all subjection. No longer will there be any such thing as manners, order, or virtue.***



1 We find in Xenophon's Banquet a very lively description of a republic in which the people abused their equality.  
2 Each guest gives in his turn the reason why he is satisfied. "Content I am," says Chamides, "because of my poverty.  
3 When I was rich, I was obliged to pay my court to informers, knowing I was more liable to be hurt by them than  
4 capable of doing them harm. The republic constantly demanded some new tax of me; and I could not decline  
5 paying. Since I have grown poor, I have acquired authority; nobody threatens me; I rather threaten others. I  
6 can go or stay where I please. The rich already rise from their seats and give me the way. I am a king, I was  
7 before a slave: I paid taxes to the republic, now it maintains [PAYS "BENEFITS" TO] me: I am no longer  
8 afraid of losing; but I hope to acquire."

9 The people fall into this misfortune when those in whom they confide, desirous of concealing their own corruption,  
10 endeavour to corrupt them. To disguise their own ambition, they speak to them only of the grandeur of the state;  
11 to conceal their own avarice, they incessantly flatter theirs.

12 The corruption will increase among the corruptors, and likewise among those who are already corrupted. The  
13 people will divide the public money among themselves [to pay "BENEFITS"], and, having added the  
14 administration of affairs to their indolence, will be for blending their poverty with the amusements of luxury.  
15 But with their indolence and luxury, nothing but the public treasure ["BENEFITS"] will be able to satisfy their  
16 demands.

17 We must not be surprised to see their suffrages [VOTES at the ballot box] given for money [GOVERNMENT  
18 "BENEFITS"]. It is impossible to make great largesses to the people without great extortion: and to compass  
19 this, the state must be subverted. The greater the advantages they seem to derive from their liberty, the nearer  
20 they approach towards the critical moment of losing it. Petty tyrants arise who have all the vices of a single  
21 tyrant. The small remains of liberty soon become insupportable; a single tyrant starts up, and the people are  
22 stripped of everything, even of the profits of their corruption.'

23 [*The Spirit of Laws*, Charles de Montesquieu, 1758,

24 SOURCE: [http://famguardian.org/Publications/SpiritOfLaws/sol\\_08.htm#002](http://famguardian.org/Publications/SpiritOfLaws/sol_08.htm#002)]

25 Ayn Rand, who came hundreds of years after Montesquieu, and who fled Soviet communism and its attendant corruption to  
26 come to this country, stated the same thing as Montesquieu slightly differently, but much more passionately:

27 "But money demands of you the highest virtues, if you wish to make it or to keep it. Men who have no courage,  
28 pride, or self-esteem, men who have no moral sense of their right to their money and are not willing to defend  
29 it as they defend their life, men who apologize for being rich--will not remain rich for long. They are the  
30 natural bait for the swarms of looters [who gravitate like magnets to places of power in a corrupted  
31 government] that stay under rocks for centuries, but come crawling out at the first smell of a man who begs to  
32 be forgiven for the guilt of owning wealth. They will hasten to relieve him of the guilt--and of his life, as he  
33 deserves.

34 "Then you will see the rise of the double standard--the men who live by force [the de facto government and  
35 corrupted legal profession], yet count on those who live by trade to create the value of their looted money--the  
36 men who are the hitchhikers of virtue. In a moral society, these are the criminals, and the statutes are written  
37 to protect you against them. But when a society establishes criminals-by-right and looters-by-law--men who use  
38 force to seize the wealth of DISARMED victims--then money becomes its creators' avenger. Such looters [de facto  
39 government thieves] believe it safe to rob defenseless [made ignorant of the law by sneaky lawyers and politicians  
40 who run the public education system, in this case] men, once they've passed a law to disarm them. But their loot  
41 becomes the magnet for other looters, who get it from them as they got it. Then the race goes, not to the ablest at  
42 production, but to those most ruthless at brutality. When force is the standard, the murderer wins over the  
43 pickpocket. And then that society vanishes, in a spread of ruins and slaughter.

44 [*Atlas Shrugged*, Ayn Rand;

45 SOURCE: <http://famguardian.org/Subjects/MoneyBanking/Money/AynRandOnMoney.htm>]

46 The memorandum of law below explains the "benefits" scam in detail. It is intended to be used in your defense in a criminal  
47 tax trial. The following subsections were extracted from that document to summarize how the scam operates:

The Government "Benefits" Scam, Form #05.040

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

### 48 **12.11.1 It is unlawful to use the government's taxing power to transfer wealth or subsidize "benefits" to private** 49 **persons**

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

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

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

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

16 Coulter, J., in Northern Liberties v. St. John's Church, 13 Pa. St., 104 says, very forcibly, 'I think the common  
17 mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the  
18 government for the purposes of carrying on the government in all its machinery and operations—that they are  
19 imposed for a public purpose.' See, also Pray v. Northern Liberties, 31 Pa.St., 69; Matter of Mayor of N.Y., 11  
20 Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47; Whiting v.  
21 Fond du Lac, supra."  
22 [Loan Association v. Topeka, 20 Wall. 655 (1874)]

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

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

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

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

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

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

52 Public use, in constitutional provisions restricting the exercise of the right to take property in virtue of eminent  
53 domain, means a use concerning the whole community distinguished from particular individuals. But each and  
54 every member of society need not be equally interested in such use, or be personally and directly affected by it;  
55 if the object is to satisfy a great public want or exigency, that is sufficient. Ringe Co. v. Los Angeles County, 262  
56 U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186. The term may be said to mean public usefulness, utility, or advantage,  
57 or what is productive of general benefit. It may be limited to the inhabitants of a small or restricted locality, but  
58 must be in common, and not for a particular individual. The use must be a needful one for the public, which

1 cannot be surrendered without obvious general loss and inconvenience. A "public use" for which land may be  
2 taken defies absolute definition for it changes with varying conditions of society, new appliances in the sciences,  
3 changing conceptions of scope and functions of government, and other differing circumstances brought about by  
4 an increase in population and new modes of communication and transportation. *Katz v. Brandon*, 156 Conn.  
5 521, 245 A.2d. 579, 586.

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

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

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

11 A pecuniary [relating to money] burden laid upon individuals or property to support the government, and is a  
12 payment exacted by legislative authority. *In re Mytinger*, D.C.Tex. 31 F.Supp. 977,978,979. **Essential**  
13 **characteristics of a tax are that it is NOT A VOLUNTARY**  
14 **PAYMENT OR DONATION, BUT AN ENFORCED**  
15 **CONTRIBUTION, EXACTED PURSUANT TO**  
16 **LEGISLATIVE AUTHORITY.** *Michigan Employment Sec. Commission v. Patt*, 4  
17 Mich.App. 228, 144 N.W.2d. 663, 665. ..."  
18 [Black's Law Dictionary, Sixth Edition, p. 1457]

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

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

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

- 30 1. Theft and robbery by the government in the guise of "taxation"
- 31 2. Government by decree rather than by law
- 32 3. Extortion under the color of law in violation [18 U.S.C. §872](#).
- 33 4. Tyranny
- 34 5. Socialism
- 35 6. Mob rule and a tyranny by the "have-nots" against the "haves"
- 36 7. [18 U.S.C. §241](#): Conspiracy against rights. The IRS shares tax return information with states of the union, so that both  
37 of them can conspire to deprive you of your property.
- 38 8. [18 U.S.C. §242](#): Deprivation of rights under the color of law. The Fifth Amendment says that people in states of the  
39 Union cannot be deprived of their property without due process of law or a court hearing. Yet, the IRS tries to make it  
40 appear like they have the authority to just STEAL these people's property for a fabricated tax debt that they aren't even  
41 legally liable for.
- 42 9. [18 U.S.C. §247](#): Damage to religious property; obstruction of persons in the free exercise of religious beliefs
- 43 10. [18 U.S.C. §872](#): Extortion by officers or employees of the United States.
- 44 11. [18 U.S.C. §876](#): Mailing threatening communications. This includes all the threatening notices regarding levies, liens,  
45 and idiotic IRS letters that refuse to justify why government thinks we are "liable".
- 46 12. [18 U.S.C. §880](#): Receiving the proceeds of extortion. Any money collected from Americans through illegal enforcement  
47 actions and for which the contributors are not "liable" under the law is extorted money, and the IRS is in receipt of the  
48 proceeds of illegal extortion.

- 1 13. [18 U.S.C. §1581](#): Peonage, obstructing enforcement. IRS is obstructing the proper administration of the Internal  
2 Revenue Code and the Constitution, which require that they respect those who choose NOT to volunteer to participate  
3 in the federal donation program identified under subtitle A of the I.R.C.  
4 14. [18 U.S.C. §1583](#): Enticement into slavery. IRS tries to enlist “nontaxpayers” to rejoin the ranks of other peons who pay  
5 taxes they aren’t demonstrably liable for, which amount to slavery.  
6 15. [18 U.S.C. §1589](#): Forced labor. Being forced to expend one’s personal time responding to frivolous IRS notices and  
7 pay taxes on my labor that I am not liable for.

8 The U.S. Supreme Court has further characterized all efforts to abuse the tax system in order to accomplish “wealth transfer”  
9 as “political heresy” that is a denial of republican principles that form the foundation of our Constitution, when it issued the  
10 following strong words of rebuke. Incidentally, the case below also forms the backbone of reasons why the Internal Revenue  
11 Code can never be anything more than private law that only applies to those who volunteer into it:

12 *“The Legislature may enjoin, permit, forbid, and punish; they may declare new crimes; and establish rules of*  
13 *conduct for all its citizens in future cases; they may command what is right, and prohibit what is wrong; but they*  
14 *[the government] cannot change innocence [a “nontaxpayer”] into guilt [a “taxpayer”]; or punish innocence*  
15 *as a crime [criminally prosecute a “nontaxpayer” for violation of the tax laws]; or violate the right of an*  
16 *antecedent lawful private contract; or the right of private property. To maintain that our Federal, or State,*  
17 *Legislature possesses such powers [of THEFT and FRAUD], if they had not been expressly restrained; would,*  
18 *\*389 in my opinion, be a political heresy, altogether inadmissible in our free republican governments.”*  
19 *[Calder v. Bull, 3 U.S. 386 (1798)]*

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

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

27 Based on the foregoing analysis, we are then forced to divide the monies collected by the government through its taxing  
28 powers into only two distinct classes. We also emphasize that every tax collected and every expenditure originating from the  
29 tax paid MUST fit into one of the two categories below:  
30

**Table 9: Two methods for taxation**

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

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

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

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



- 1 1. Subtitle A of the Internal Revenue Code. Internal Revenue Code, Sections 1, 32, and 162 all confer privileged financial
- 2 benefits to the participant which constitute federal “employment” compensation.
- 3 2. Social Security.
- 4 3. Unemployment compensation.
- 5 4. Medicare.

6 **12.11.2 Why the only persons who can legitimately participate in government “benefits” are government officers**

7 **and employees**

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

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

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

11 [§552a. Records maintained on individuals](#)

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

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

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

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

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

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

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

19 [§ 552a. Records maintained on individuals](#)

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

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

22 residence;

23 The “citizen of the United States” they are talking about above is based on the STATUTORY rather than CONSTITUTIONAL

24 definition of the “United States”, which means it refers to “national and citizen of the United States\*\* at birth” under 8 U.S.C.

25 §1401 rather than a CONSTITUTIONAL or Fourteenth Amendment “Citizen” or “citizen of the United States respectively

26 born in and domiciled in states of the Union. We cover this in:

[Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen](#), Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>

27 Also, note that both of the two preceding definitions are found within Title 5 of the U.S. Code, which is entitled “Government

28 Organization and Employees”. Therefore, it refers ONLY to government “employees” and excludes private employees.

29 There is no definition of the term “individual” anywhere in Title 26 (I.R.C.) of the U.S. Code or any other title that refers to

30 private natural humans, because Congress cannot legislate for them. Notice the use of the phrase “private business” in the

31 U.S. Supreme Court ruling below:

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

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

34 ***to the State or to his neighbor to divulge his business, or to open his doors to an investigation, so far as it may***

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

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

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

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

39 *from arrest or seizure except under a warrant of the law. **He owes nothing to the public [including so-called***

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

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

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

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

1 "The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They  
2 recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a  
3 part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect  
4 Americans in their beliefs, their thoughts, their emotions and their sensations. **They conferred, as against the**  
5 **Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized**  
6 **men.**"

7 [*Olmstead v. United States*, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting); see also *Washington v. Harper*,  
8 494 U.S. 210 (1990)]

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

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

9 Another very important point to make here is that the purpose of nearly all federal law is to regulate "public conduct" rather  
10 than "private conduct". Congress must write laws to regulate and control every aspect of the behavior of its employees so  
11 that they do not adversely affect the rights of private individuals like you, who they exist exclusively to serve and protect.  
12 Most federal statutes, in fact, are exclusively for use by those working in government and simply do not apply to private  
13 citizens in the conduct of their private lives. This fact is exhaustively proven with evidence in:

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

14 Franchises of the National (not federal but national) government cannot apply to the private public at large because the  
15 Thirteenth Amendment says that involuntary servitude has been abolished. If involuntary servitude is abolished, then they  
16 can't use, or in this case "abuse" the authority of law to impose ANY kind of duty against anyone in the private public except  
17 possibly the responsibility to avoid hurting their neighbor and thereby depriving him of the equal rights he enjoys.

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

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

24  
25 *"Do not strive with a man without cause, **if he has done you no harm.**"*  
26 [*Prov. 3:30, Bible, NKJV*]

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

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

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

37 *"The power to "legislate generally upon" life, liberty, and property, as opposed to the "power to provide modes*  
38 *of redress" against offensive state action, was "repugnant" to the Constitution. Id., at 15. See also *United States*  
39 *v. Reese*, 92 U.S. 214, 218 (1876); *United States v. Harris*, 106 U.S. 629, 639 (1883); *James v. Bowman*, 190 U.S.*  
40 *127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified, see,*  
41 *e.g., Heart of Atlanta Motel, Inc. v. United States*, 379 U.S. 241 (1964); *United States v. Guest*, 383 U.S. 745  
42 *(1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been*  
43 *questioned."*  
44 [*City of Boerne v. Flores, Archbishop of San Antonio*, 521 U.S. 507 (1997)]

1 What the U.S. Supreme Court is saying above is that the government has no authority to tell you how to run your *private life*.  
2 This is contrary to the whole idea of the Internal Revenue Code, whose main purpose is to monitor and control *every aspect*  
3 of those who are subject to it. In fact, it has become the chief means for Congress to implement what we call “social  
4 engineering”. Just by the deductions they offer, people are incentivized into all kinds of crazy behaviors in pursuit of  
5 reductions in a liability that they in fact do not even have. Therefore, the only reasonable thing to conclude is that Internal  
6 Revenue Code, Subtitle A which would “appear” to regulate the private conduct of *all* human beings in states of the Union,  
7 in fact:

- 8 1. Only applies to “public employees”, “public offices”, and federal instrumentalities in the official conduct of their  
9 duties on behalf of the municipal corporation located in the District of Columbia, which [4 U.S.C. §72](#) makes the “seat  
10 of government”.
- 11 2. Does not CREATE any new public offices or instrumentalities within the national government, but only regulates the  
12 exercise of EXISTING public offices lawfully created through Title 5 of the U.S. Code. The IRS abuses its forms to  
13 unlawfully CREATE public offices within the federal government. In payroll terminology, this is called “creating  
14 fictitious employees”, and it is not only quite common, but highly illegal and can get private workers FIRED on the  
15 spot if discovered.
- 16 3. Regulates PUBLIC and not PRIVATE conduct and therefore does not pertain to private human beings.
- 17 4. Constitutes a franchise and a “benefit” within the meaning of 5 U.S.C. §552a. Tax “refunds” and “deductions”, in fact,  
18 are the “benefit”, and 26 U.S.C. §162 says that all those who take deductions MUST, in fact, be engaged in a public  
19 office within the government, which is called a “trade or business”:

20 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)  
21 [§ 552a. Records maintained on individuals](#)

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

23 (12) the term “Federal benefit program” means any program administered or funded by the Federal  
24 Government, or by any agent or State on behalf of the Federal Government, providing cash or in-kind  
25 assistance in the form of payments, grants, loans, or loan guarantees to individuals: . . .

- 26 5. Has the job of concealing all the above facts in thousands of pages and hundreds of thousands of words so that the  
27 average American is not aware of it. That is why they call it the “code” instead of simply “law”: Because it is private  
28 law you have to volunteer for and an “encryption” and concealment device for the truth. Now we know why former  
29 Treasury Secretary Paul O’Neil called the Internal Revenue Code “9500 pages of gibberish” before he quit his job in  
30 disgust and went on a campaign to criticize government.

31 The I.R.C. therefore essentially amounts to a part of the job responsibility and the “employment contract” of EXISTING  
32 “public employees”, “public officers”, and federal instrumentalities. This was also confirmed by the House of  
33 Representatives, who said that only those who take an oath of “public office” are subject to the requirements of the personal  
34 income tax. See:

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

36 The total lack of authority of the government to regulate or tax private conduct explains why, for instance:

- 37 1. The vehicle code in your state cannot be enforced on PRIVATE property. It only applies on PUBLIC roads owned by  
38 the government
- 39 2. The family court in your state cannot regulate the exercise of unlicensed and therefore PRIVATE CONTRACT  
40 marriage. Marriage licenses are a franchise that make those applying into public officers. Family court is a franchise  
41 court and the equivalent of binding arbitration that only applies to fellow statutory government “employees”.
- 42 3. City conduct ordinances such as those prohibiting drinking by underage minors only apply to institutions who are  
43 licensed, and therefore PUBLIC institutions acting as public officers of the government.

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

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

3 Below is the definition of "public office":

4 Public office

5 "Essential characteristics of a 'public office' are:

- 6 (1) Authority conferred by law,  
7 (2) Fixed tenure of office, and  
8 (3) Power to exercise some of the sovereign functions of government.  
9 (4) Key element of such test is that "officer is carrying out a sovereign function".  
10 (5) Essential elements to establish public position as 'public office' are:  
11 (a) Position must be created by Constitution, legislature, or through authority conferred by legislature.  
12 (b) Portion of sovereign power of government must be delegated to position,  
13 (c) Duties and powers must be defined, directly or implied, by legislature or through legislative authority.  
14 (d) Duties must be performed independently without control of superior power other than law, and  
15 (e) Position must have some permanency."

16 [Black's Law Dictionary, Sixth Edition, p. 1230]

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

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.<sup>78</sup>  
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 under  
24 every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain  
25 from a discharge of their trusts.<sup>79</sup> That is, a public officer occupies a fiduciary relationship to the political  
26 entity on whose behalf he or she serves.<sup>80</sup> and owes a fiduciary duty to the public.<sup>81</sup> It has been said that the  
27 fiduciary responsibilities of a public officer cannot be less than those of a private individual.<sup>82</sup> Furthermore,  
28 it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence  
29 and undermine the sense of security for individual rights is against public policy.<sup>83</sup>"  
30 [63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]

31 "U.S. Inc." is a federal corporation, as defined below:

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

<sup>78</sup> State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

<sup>79</sup> Georgia Dep't of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in public trust. Madlener v. Finley (1st Dist) 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

<sup>80</sup> Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

<sup>81</sup> United States v. Holzer (CA7 Ill), 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98 L.Ed. 2d 18, 108 S.Ct. 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L.Ed. 2d 608, 108 S.Ct. 2022 and (criticized on other grounds by United States v. Osser (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in United States v. Little (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in United States v. Boylan (CA1 Mass), 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223).

<sup>82</sup> Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

<sup>83</sup> Indiana State Ethics Comm'n v. Nelson (Ind App), 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1 principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the federal  
2 government, by the amendments to the constitution."  
3 [*Proprietors of Charles River Bridge v. Proprietors of Warren Bridge*, 36 U.S. 420 (1837)]  
4

5 TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE  
6 PART VI - PARTICULAR PROCEEDINGS  
7 CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE  
8 SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS  
9 Sec. 3002. Definitions

10 (15) "United States" means -  
11 (A) a Federal corporation;  
12 (B) an agency, department, commission, board, or other entity of the United States; or  
13 (C) an instrumentality of the United States.

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

17 "My son, if sinners [socialists, in this case] entice you,  
18 **Do not consent [do not abuse your power of choice]**  
19 If they say, "Come with us,  
20 Let us lie in wait to shed blood [of innocent "nontaxpayers"];  
21 Let us lurk secretly for the innocent without cause;  
22 Let us swallow them alive like Sheol,  
23 And whole, like those who go down to the Pit:  
24 We shall fill our houses with spoil [plunder];  
25 Cast in your lot among us,  
26 Let us all have one purse [share the stolen LOOT]"--

27 My son, do not walk in the way with them [do not ASSOCIATE with them and don't let the government  
28 FORCE you to associate with them either by forcing you to become a "taxpayer"/government whore or a  
29 "U.S. citizen"].  
30 Keep your foot from their path;  
31 For their feet run to evil,  
32 And they make haste to shed blood.  
33 Surely, in vain the net is spread  
34 In the sight of any bird;  
35 **But they lie in wait for their own blood.**  
36 **They lurk secretly for their own lives.**  
37 **So are the ways of everyone who is greedy for gain [or unearned government benefits];**  
38 **It takes away the life of its owners."**  
39 [*Proverbs 1:10-19*, Bible, NKJV]

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

43 "Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;"  
44 and to 'secure,' not grant or create, these rights, governments are instituted. That property [or income] which a  
45 man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it  
46 to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit; second, that  
47 if he devotes it to a public use, he gives to the public a right to control that  
48 USE; and third, that whenever the public needs require, the public may take it upon payment of due  
49 compensation.  
50 [*Budd v. People of State of New York*, 143 U.S. 517 (1892)]

51 The reason governments are created, according to the Declaration of Independence, is exclusively to protect PRIVATE rights.  
52 The only thing MENTIONED in the Declaration, in fact, as the object of protection is HUMANS, not GOVERNMENTS.  
53 Government did not CREATE these PRIVATE, UNALIENABLE rights and therefore, they do not OWN them. They can  
54 only tax or regulate that which the CREATE, and the place they do the creating is in the definition section of franchise  
55 agreements. See:



*Hierarchy of Sovereignty: The Power to Create is the Power to Tax*, Family Guardian Fellowship  
<http://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>

1 The VERY first step in protecting PRIVATE rights held exclusively by HUMANS is to prevent them from being converted  
2 to PUBLIC rights or franchises without the EXPRESS written VOLUNTARY consent of those who have the legal capacity  
3 to consent. Governments should not be using word games, equivocation, or other forms of legal treachery to compel the  
4 conversion from PRIVATE to PUBLIC. If you would like to know the legal boundaries for this separation between PRIVATE  
5 and PUBLIC and how it is illegally circumvented by covetous public servants, see:

*Separation Between Public and Private*, Form #12.025  
<http://sedm.org/Forms/FormIndex.htm>

6 Now some rules for how PUBLIC and PRIVATE must be kept separated or else the government has violated its fiduciary  
7 duty to protect PRIVATE property. These rules derive from the above document:

- 8 1. The PRIVATE constitutional rights of human beings are UNALIENABLE according to the Declaration of  
9 Independence.
  - 10 1.1. Hence, you aren't even allowed to give them away, even WITH your consent.
  - 11 1.2. The only place that consent can lawfully be given is on federal territory where private or constitutional or  
12 unalienable rights DO NOT exist in the first place.
  - 13 1.3. The rights created by the consent can be enforced on federal territory not within a state of the Union. All law is  
14 prima facie territorial. That is why all public offices are REQUIRED by 4 U.S.C. §72 to be exercised IN the  
15 "District of Columbia" and "NOT elsewhere".
- 16 2. Statutory "persons" are PUBLIC fictions of law, agents, and/or offices created in civil statutes by government as a civil  
17 franchise. All civil franchises are contracts between the government grantor and the participant. Hence PRIVATE  
18 human beings whose rights are unalienable are UNABLE to consent to a franchise contract if standing on land  
19 protected by the Constitution and must do so on federal territory AT THE TIME consent is given.
- 20 3. A civil or statutory or legal "person", whether it be a natural person, a corporation, or a trust, may ADD to its duties or  
21 join specific franchises through consent. HOWEVER:
  - 22 3.1. Licensing and franchises may not be used to CREATE new public offices.
  - 23 3.2. If licensing or franchises are abused to create NEW public offices, then those who engage in said offices outside  
24 the place "expressly authorized" to do so by Congress are criminally impersonating a public officer in violation of  
25 18 U.S.C. §912.
  - 26 3.3. A subset of those engaging in a "public office" are federal "employees", but the term "public office" or "trade or  
27 business" encompass more than just government "employees". Corporations, for instance, are public offices and  
28 instrumentalities of the government grantor.
- 29 4. In law, when a human being volunteers to accept the legal duties of a "public office", it therefore becomes a "trustee",  
30 an agent, and fiduciary (as defined in 26 U.S.C. §6903) acting on behalf of the federal government by the operation of  
31 private contract/franchise law. It becomes essentially a "franchisee" of the federal government carrying out the  
32 provisions of the franchise agreement, which is found in:
  - 33 4.1. Internal Revenue Code, Subtitle A , in the case of the federal income tax.
  - 34 4.2. The Social Security Act , which is found in Title 42 of the U.S. Code.

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

*The "Trade or Business" Scam*, Form #05.001  
<http://sedm.org/Forms/FormIndex.htm>

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

- 38 1. *Government Instituted Slavery Using Franchises*, Form #05.030  
39 <http://sedm.org/Forms/FormIndex.htm>
- 40 2. SEDM Liberty University, Section 4: Avoiding Government Franchises and Licenses:  
41 <http://sedm.org/LibertyU/LibertyU.htm>

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

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

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

5 3. Any recipient whose income is effectively connected with the conduct of a trade or business in the United States.

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

7 Engaging in a “trade or business” therefore implies a “public office”. All those who USE “Taxpayer Identification Numbers”  
8 are therefore treated, USUALLY ILLEGALLY IF THEY ARE OTHERWISE PRIVATE, as public officers in the national  
9 government. All property associated with the number then is treated effectively as “private property donated to a public use  
10 to procure the benefits of a government franchise”. At that point, the person in control of said property is treated as a de facto  
11 manager and trustee over public property created by that donation process. That public property includes his/her formerly  
12 private time and services. The “employment agreement” for managing this newly, and in most cases ILLEGALLY created  
13 public property is the Internal Revenue Code, Subtitle A and the Social Security Act found in Title 42 of the U.S. Code.

14 The Social Security Number is therefore the equivalent of a “de facto license number” to act as a “public officer” for the  
15 federal government, who is a fiduciary or trustee subject to the plenary legislative jurisdiction of the federal government  
16 pursuant to [26 U.S.C. §7701\(a\)\(39\)](#), [26 U.S.C. §7408\(c\)](#), and [Federal Rule of Civil Procedure Rule 17\(b\)](#), regardless of where  
17 he might be found geographically, including within a state of the Union. The franchise agreement governs “choice of law”  
18 and where it’s terms may be litigated, which is the District of Columbia, based on the agreement itself.

19 The invisible process of essentially consenting to become a public officer of the national and not state government is a  
20 FRAUD because:

- 21 1. They don’t protect your right to NOT volunteer.
- 22 2. They refuse to prosecute the fraud once discovered and respond with silence to criminal complaints directed at  
23 stopping it. Remember: It is a maximum of law that such gross negligence is in essence and substance, FRAUD itself.
- 24 3. They don’t recognize even the EXISTENCE of a “non-resident non-person”, who is someone who DID NOT  
25 volunteer. To do so would mean a surrender of their “plausible deniability” in front of a legally ignorant jury.
- 26 4. They call those who insist that the withholdings and/or reportings associated with the fraudulently created public office  
27 “frivolous”, and yet refuse to address the content of this section or to address specifically how your property was  
28 LAWFULLY converted from PRIVATE to PUBLIC WITHOUT your consent. Even the taxation process requires, as  
29 a bare minimum, CONSENT to become a public officer.

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

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

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

38 *“THE” + “IRS” = “THEIRS”*

39 A federal “public officer” has no rights in relation to their master, the federal government:

40 *“The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the  
41 regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity  
42 as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees.  
43 Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. [Kelley v. Johnson, 425](#)  
44 [U.S. 238, 247](#) (1976). Private citizens cannot have their property searched without probable cause, but in many  
45 circumstances government employees can. [O’Connor v. Ortega, 480 U.S. 709, 723](#) (1987) (plurality opinion);  
46 *id.*, at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the*

1 government information that may incriminate them, but government employees can be dismissed when the  
2 incriminating information that they refuse to provide relates to the performance of their job. Gardner v.  
3 Broderick, [497 U.S. 62, 95] [392 U.S. 273, 277-278](#) (1968). With regard to freedom of speech in particular:  
4 Private citizens cannot be punished for speech of merely private concern, but government employees can be fired  
5 for that reason. Connick v. Myers, [461 U.S. 138, 147](#) (1983). Private citizens cannot be punished for partisan  
6 political activity, but federal and state employees can be dismissed and otherwise punished for that reason. Public  
7 Workers v. Mitchell, [330 U.S. 75, 101](#) (1947); Civil Service Comm'n v. Letter Carriers, [413 U.S. 548, 556](#) (1973)  
8 ; Broadrick v. Oklahoma, [413 U.S. 601, 616-617](#) (1973)."  
9 [Rutan v. Republican Party of Illinois, [497 U.S. 62](#) (1990) ]

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

12 "In the general course of human nature, A POWER OVER A MAN'S SUBSISTENCE AMOUNTS TO A POWER  
13 OVER HIS WILL."  
14 [Alexander Hamilton, [Federalist Paper No. 79](#)]

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

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

26 1. Engaging in criminal identity theft. See:

[Government Identity Theft](#), Form #05.046  
<http://sedm.org/Forms/FormIndex.htm>

- 27 2. Acting as an employment recruiter for the federal government.  
28 3. Recruiting you into federal slavery in violation of the [Thirteenth Amendment](#), and [42 U.S.C. §1994](#).  
29 4. Involved in a conspiracy to commit grand theft by stealing money from you to pay for services and protection you don't  
30 want and don't need.  
31 5. Involved in racketeering and extortion in violation of [18 U.S.C. §1951](#).  
32 6. Involved in money laundering for the federal government, by sending in money stolen from you to them, in violation of  
33 [18 U.S.C. §1956](#).

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

41 "As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so  
42 **righteousness towards men is a branch of true religion, for he is not a godly man that is not honest**, nor can he  
43 expect that his devotion should be accepted; for, 1. **Nothing is more offensive to God than deceit in commerce.**  
44 **A false balance is here put for all manner of unjust and fraudulent practices [of our public dis-servants] in**  
45 **dealing with any person [within the public], which are all an abomination to the Lord, and render those**  
46 **abominable [hated] to him that allow themselves in the use of such accursed arts of thriving. It is an affront**  
47 **to justice, which God is the patron of, as well as a wrong to our neighbour, whom God is the protector of. Men**  
48 **[in the IRS and the Congress] make light of such frauds, and think there is no sin in that which there is money**  
49 **to be got by, and, while it passes undiscovered, they cannot blame themselves for it; a blot is no blot till it is hit,**  
50 **Hos. 12:7, 8. But they are not the less an abomination to God, who will be the avenger of those that are**  
51 **defrauded by their brethren. 2. Nothing is more pleasing to God than fair and honest dealing, nor more**  
52 **necessary to make us and our devotions acceptable to him: A just weight is his delight. He himself goes by a**  
53 **just weight, and holds the scale of judgment with an even hand, and therefore is pleased with those that are herein**

1 followers of him. A balance cheats, under pretence of doing right most exactly, and therefore is the greater  
2 abomination to God."  
3 [Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1]

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

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

10 MYSTERY, BABYLON THE GREAT, THE MOTHER OF HARLOTS AND OF THE ABOMINATIONS OF THE  
11 EARTH.

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

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

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

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

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

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

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

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

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

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

37 And I heard another voice from heaven saying, "Come out of her, my people, lest you share in her sins, and lest  
38 you receive of her plagues. For her sins have reached to heaven, and God has remembered her iniquities. Render  
39 to her just as she rendered to you, and repay her double according to her works; in the cup which she has mixed,  
40 mix double for her. In the measure that she glorified herself and lived luxuriously, in the same measure give her  
41 torment and sorrow; for she says in her heart, 'I sit as queen, and am no widow, and will not see sorrow.'  
42 Therefore her plagues will come in one day—death and mourning and famine. And she will be utterly burned  
43 with fire, for strong is the Lord God who judges her.  
44 [[Rev. 18:4-8](#), Bible, NKJV]

45 If you would like to know more about why Subtitle A of the Internal Revenue Code only applies to federal instrumentalities  
46 and payments to or from the federal government, we refer you to the free memorandum of law below:

**12.11.3 All government "benefits" amount to private business activity that is beyond the core purposes of government**

Based on the content of the preceding sections, all government programs which implement "benefits" of any kind amount to private law or special law:

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

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

Government benefits are private law and special law because they activate with your consent to a contract or agreement. That consent can take many forms, such as:

1. Signing a federal job application.
2. Completing and submitting a SSA Form SS-5 to participate in Social Security as a government employee. It is ILLEGAL for the government to offer social security to private persons and those who sign up implicitly become "federal personnel":

[TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)  
[§552a. Records maintained on individuals](#)

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

(13) the term "Federal personnel" means officers and employees of the Government of the United States, members of the uniformed services (including members of the Reserve Components), individuals entitled to receive immediate or deferred retirement benefits under any retirement program of the Government of the United States (including survivor benefits).

3. Applying for a professional license.
4. Applying for a driver's license.
5. Applying for a marriage license.

Because they are an exercise in private law and special law, all government "benefits" amount to private business activity between the government as a business and the private individuals who decide to work for it as "officers" or "employees". The statutes that implement these so-called "benefits" essentially form the body of what most private companies would describe as an "employment agreement". The government, like any other private employer, has always had the right to regulate the conduct of their employees in the context of their official duties

*"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);*



1 *id.*, at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the  
2 government information that may incriminate them, but government employees can be dismissed when the  
3 incriminating information that they refuse to provide relates to the performance of their job. *Gardner v.*  
4 *Broderick*, [497 U.S. 62, 95] [392 U.S. 273, 277-278](#) (1968). With regard to freedom of speech in particular:  
5 Private citizens cannot be punished for speech of merely private concern, but government employees can be fired  
6 for that reason. *Connick v. Myers*, [461 U.S. 138, 147](#) (1983). Private citizens cannot be punished for partisan  
7 political activity, but federal and state employees can be dismissed and otherwise punished for that reason. *Public*  
8 *Workers v. Mitchell*, [330 U.S. 75, 101](#) (1947); *Civil Service Comm'n v. Letter Carriers*, [413 U.S. 548, 556](#) (1973);  
9 *Broadrick v. Oklahoma*, [413 U.S. 601, 616-617](#) (1973)."  
10 [*Rutan v. Republican Party of Illinois*, [497 U.S. 62](#) (1990) ]

11 When the government is acting as an “employer” rather than a government, and paying workplace “benefits” to its “public  
12 employees”, it is engaging essentially in private business concerns and in that capacity, it:

- 13 1. Implicitly surrenders sovereign immunity and agrees to be subject to the same laws and regulations as everyone else.  
14 This is the foundation of the notion of “equal protection”, whereby all men, and all creations of men called “government”,  
15 are entitled to equal protection and equal treatment.

16 “No language is more worthy of frequent and thoughtful consideration than these words of Mr. Justice Matthews,  
17 speaking for this court, in *Yick Wo v. Hopkins*, [118 U.S. 356, 369](#), 6 S.Sup.Ct. 1064, 1071: ‘When we consider  
18 the nature and the theory of our institutions of government, the principles upon which they are supposed to rest,  
19 and review the history of their development, we are constrained to conclude that they do not mean to leave room  
20 for the play and action of purely personal and arbitrary power.’ The first official action of this nation declared  
21 the foundation of government in these words: ‘We hold these truths to be self-evident, [165 U.S. 150, 160] that  
22 all men are created equal, that they are endowed by their Creator with certain unalienable rights, that among  
23 these are life, liberty, and the pursuit of happiness.’ **While such declaration of principles may not have the force**  
24 **of organic law, or be made the basis of judicial decision as to the limits of right and duty, and while in all cases**  
25 **referenced must be had to the organic law of the nation for such limits, yet the latter is but the body and the**  
26 **letter of which the former is the thought and the spirit, and it is always safe to read the letter of the constitution**  
27 **in the spirit of the Declaration of Independence. No duty rests more imperatively upon the courts than the**  
28 **enforcement of those constitutional provisions intended to secure that equality of rights which is the foundation**  
29 **of free government.”**  
30 [*Gulf, C. & S. F. R. Co. v. Ellis*, [165 U.S. 150](#) (1897)]

- 31 2. Comes down to the status of any other private business and not a government:

32 Moreover, if the dissent were correct that the sovereign acts doctrine permits the Government to abrogate its  
33 contractual commitments in “regulatory” cases even where it simply sought to avoid contracts it had come to  
34 regret, then the Government’s sovereign contracting power would be of very little use in this broad sphere of  
35 public activity. We rejected a virtually identical argument in *Perry v. United States*, 294 U.S. 330 (1935), in which  
36 Congress had passed a resolution regulating the payment of obligations in gold. **We held that the law could not**  
37 **be applied to the Government’s own obligations, noting that “the right to make binding obligations is a**  
38 **competence attaching to sovereignty.”** *Id.* at 353.

39 See also *Clearfield Trust Co. v. United States*, 318 U.S. 363, 369 (1943) (“**The United States does business on**  
40 **business terms**”) (quoting *United States v. National Exchange Bank of Baltimore*, 270 U.S. 527, 534 (1926));  
41 *Perry v. United States*, *supra* at 352 (1935) (“**When the United States, with constitutional authority, makes**  
42 **contracts, it has rights and incurs responsibilities similar to those of individuals who are parties to such**  
43 **instruments. There is no difference . . . except that the United States cannot be sued without its consent**”)  
44 (citation omitted); *United States v. Bostwick*, 94 U.S. 53, 66 (1877) (“**The United States, when they contract with**  
45 **their citizens, are controlled by the same laws that govern the citizen in that behalf**”); *Cooke v. United States*,  
46 91 U.S. 389, 398 (1875) (**explaining that when the United States “comes down from its position of sovereignty,**  
47 **and enters the domain of commerce, it submits itself to the same laws that govern individuals there**”).

48 See *Jones*, 1 Cl.Ct. at 85 (“**Wherever the public and private acts of the government seem to commingle, a citizen**  
49 **or corporate body must by supposition be substituted in its place, and then the question be determined whether**  
50 **the action will lie against the supposed defendant**”); *O’Neill v. United States*, 231 Ct.Cl. 823, 826 (1982)  
51 (sovereign acts doctrine applies where, “[w]ere [the] contracts exclusively between private parties, the party hurt  
52 by such governing action could not claim compensation from the other party for the governing action”). The  
53 dissent ignores these statements (including the statement from *Jones*, from which case *Horowitz* drew its  
54 reasoning literally verbatim), when it says, post at 931, that the sovereign acts cases do not emphasize the need  
55 to treat the government-as-contractor the same as a private party.

56 Our Contract Clause cases have demonstrated a similar concern with governmental self-interest by recognizing  
57 that “complete deference to a legislative assessment of reasonableness and necessity is not appropriate because  
58 the State’s self-interest is at stake.” *United States Trust Co. of N.Y. v. New Jersey*, 431 U.S. 1, 26 (1977); see also  
59 *Energy Reserves Group, Inc. v. Kansas Power & Light Co.*, 459 U.S. 400, 412-413, and n. 14 (1983) (noting that  
60 a stricter level of scrutiny applies under the Contract Clause when a State alters its own contractual obligations);

1 cf. *Perry*, supra at 350-351 (drawing a "clear distinction" between Congress' power over private contracts and  
2 "the power of the Congress to alter or repudiate the substance of its own engagements").

3 The generality requirement will almost always be met where, as in *Deming*, the governmental action "bears upon  
4 [the government's contract] as it bears upon all similar contracts between citizens." *Deming v. United States*, 1  
5 Ct.Cl. 190, 191 (1865). *Deming* is less helpful, however, in cases where, as here, the public contracts at issue  
6 have no obvious private analogs.  
7 [*United States v. Winstar Corp.* 518 U.S. 839 (1996)]

8 3. When it borrows money, does so on the same terms as any other private business:

9 "What, then, is meant by the doctrine that contracts are made with reference to the taxing power resident in the  
10 State, and in subordination to it? Is it meant that when a person lends money to a State, or to a municipal division  
11 of the State having the power of taxation, there is in the contract a tacit reservation of a right in the debtor to  
12 raise contributions out of the money promised to be paid before payment? **That cannot be, because if it could,**  
13 **the contract (in the language of Alexander Hamilton) would 'involve two contradictory things: an obligation**  
14 **to do, and a right not to do; an obligation to pay a certain sum, and a right to retain it in the shape of a tax. It**  
15 **is against the rules, both of law and of reason, to admit by implication in the construction of a contract a**  
16 **principle which goes in destruction of it.' The truth is, States and cities, when they borrow money and contract**  
17 **to repay it with interest, are not acting as sovereignties. They come down to the level of ordinary individuals.**  
18 **Their contracts have the same meaning as that of similar contracts between private persons.** Hence, instead of  
19 there being in the undertaking of a State or city to pay, a reservation of a sovereign right to withhold payment,  
20 the contract should be regarded as an assurance that such a right will not be exercised. A promise to pay, with  
21 a reserved right to deny or change the effect of the promise, is an absurdity."  
22 [*Murray v. City of Charleston*, 96 U.S. 432 (1877)]

23 Because all government "benefits" are a product of private law and your right to contract, then they are subject to the same  
24 limitations as every other private individual. Namely:

- 25 1. Government may not compel persons to do business with it or to participate in government benefits or franchises. Thus,  
26 it may not compel participation in any of the following franchises:  
27 1.1. Domicile.  
28 1.2. Residence.  
29 1.3. Social Security.  
30 1.4. Medicare.  
31 1.5. Unemployment insurance.  
32 1.6. Federal income tax.  
33 1.7. State income tax.  
34 2. Government may not call funds collected to support the program a "tax" if the benefits are paid to private individuals.  
35 Rather, they must call it "insurance" or "social insurance" and must emphasize that participation is voluntary and can be  
36 terminated at any time. This is the same requirement that private employers must abide by in offering employment  
37 benefits to their employees.  
38 3. Government may not criminalize non-payment for the service or benefit. Like every other kind of commercial offering,  
39 payment can only lawfully be enforced in a civil and not criminal proceeding.  
40 4. Government, like any other business, may not have a monopoly on any of the "benefits" it offers or outlaw competition  
41 from private industry in offering such a benefit. Monopolies, including government monopolies, are illegal under the  
42 Sherman Anti-Trust Act codified in [15 U.S.C. Chapter 1](#).

43 **12.11.4 "Benefits" defined**

44 The term "benefit" is defined in the following statute.

45 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)  
46 [§ 552a. Records maintained on individuals](#)

47 *Definitions.— For purposes of this section—*

48 (12) the term "**Federal benefit program**" means any program administered or funded by the Federal  
49 Government, or by any agent or State on behalf of the Federal Government, providing cash or in-kind  
50 assistance in the form of payments, grants, loans, or loan guarantees to individuals; . . .

51 The two criteria to receive a "benefit" are:

1. The recipient must be an “Individual”, who is defined in 5 U.S.C. §552a(a)(2) as a “citizen or resident of the United States” domiciled on federal territory and not within any state of the Union.
2. The recipient must receive cash or in-kind assistance in the form of payments, grants, loans, or loan guarantees.

The above definition excludes Federal Reserve Notes as “cash, grants, Loans, or loan guarantees”, which are not lawful money, as we prove below:

The Money Scam, Form #05.041  
<http://sedm.org/Forms/FormIndex.htm>

Below is yet another definition from Black’s Law Dictionary:

**Benefit.** Advantage; profit; fruit; privilege; gain; interest. **The receiving** as the exchange for promise some performance or forbearance which promisor was not previously entitled to receive. *Graphic Arts Finishers, Inc. v. Boston Redevelopment Authority*, 357 Mass. 49, 255 N.E.2d. 793, 795. Benefits are something to advantage of, or profit to, recipient. *Cheltenham Tp. v. Cheltenham Tp. Police Dept.*, 11 Pa.Cmwlth. 348, 312 A.2d. 835, 838.

*Financial assistance received in time of sickness, disability, unemployment, etc. either from insurance or public programs such as social security.*

**Contracts.** When it is said that a valuable consideration for a promise may consist of a benefit to the promisor, “benefit” means that the promisor has, in return for his promise, acquired some legal right to which he would not otherwise have been entitled. *Woolum v. Sizemore*, 267 Ky. 384, 102 S.W.2d. 323, 324. “Benefits” of contract are advantages which result to either party from performance by other. *DeCarlo v. Geryco, Inc.* 46 N.C.App. 15, 264 S.E.2d. 370, 375.

**Eminent domain.** It is a rule that, in assessing damages for private property taken or injured for public use, “special benefits” may be set off against the amount of damage found, but not “general benefits.” Within the meaning of this rule, general benefits are such as accrue to the community at large, to the vicinage, or to all property similarly situated with reference to the work or improvement in question; while special benefits are such as accrue directly and solely to the owner of the land in question and not to others.

*As respects eminent domain law, “general benefits” are those which arise from the fulfillment of the public object which justified the taking, while “special benefits” are those which arise from the particular relation of the land in question to the public improvement. Morehead v. State Dept. of Roads*, 195 Neb. 31, 236 N.W.2d. 623, 627. [Black’s Law Dictionary, Sixth Edition, p. 158]

The above meaning of the word “benefit” is vague and depends on which of the two parties to a franchise or prospective franchise is permitted to define it. There are many reasons why legislators might purposefully leave words undefined. Some of these reasons include the fact that they might want:

1. The definition to be subjective so as to replace a “society of law” with a “society of men”.
2. The jury and the judge, who are usually “benefit” recipients, to be subjectively in charge of defining it and to have the ability to COMPEL others to PRESUME that what is offered is in fact a “benefit”. This, however, causes a criminal violation of:
  - 2.1. 18 U.S.C. §208 on the part of the judge.
  - 2.2. 18 U.S.C. §201 in the case of the jurists, who are public officials.
3. To delegate to federal judges the authority to reach beyond the government’s constitutionally delegated power. Typically this is done by giving undue and excessive “policy” discretion to federal judges in order to convert a society of law into a society of men.
4. To politicize and compel the court to engage in public policy questions rather than legal questions and therefore violate the separation of powers doctrine. See:

Political Jurisdiction, Form #05.004  
<http://sedm.org/Forms/FormIndex.htm>

Any attempt to delegate arbitrary power to a judge represents slavery itself, according to the U.S. Supreme Court:

*“When we consider the nature and the theory of our institutions of government, the principles upon which they are supposed<sup>370</sup> to rest, and review the history of their development, we are constrained to conclude that they do not mean to leave room for the play and action of purely personal and arbitrary power. Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are*

1 delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all  
2 government exists and acts. And the law is the definition and limitation of power. It is, indeed, quite true that  
3 there must always be lodged somewhere, and in some person or body, the authority of final decision; and in many  
4 cases of mere administration, the responsibility is purely political, no appeal lying except to the ultimate tribunal  
5 of the public judgment, exercised either in the pressure of opinion, or by means of the suffrage. But the  
6 fundamental rights to life, liberty, and the pursuit of happiness, considered as individual possessions, are  
7 secured by those maxims of constitutional law which are the monuments showing the victorious progress of  
8 the race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in the  
9 famous language of the Massachusetts bill of rights, the government of the commonwealth 'may be a  
10 government of laws and not of men.' For the very idea that one man may be compelled to hold his life, or the  
11 means of living, or any material right essential to the enjoyment of life, at the mere will of another, seems to  
12 be intolerable in any country where freedom prevails, as being the essence of slavery itself."  
13 [Yick Wo v. Hopkins, 118 U.S. 356, 6 S.Ct. 1064 (U.S. 1886)]

14 If the word "benefit" is not defined within the context of the specific franchise you are accused of violating, then the word is  
15 what the legal profession calls "void for vagueness", thus rendering it a violation of due process of law and a tort to prosecute  
16 anyone for a crime involving receipt of "benefits":

17 *That the terms of a penal statute creating a new offense must be sufficiently explicit to inform those who are*  
18 *subject to it what conduct on their part will render them liable to its penalties is a well- recognized requirement,*  
19 *consonant alike with ordinary notions of fair play and the settled rules of law; and a statute which either forbids*  
20 *or requires the doing of an act in terms so vague that men of common intelligence must necessarily guess at its*  
21 *meaning and differ as to its application violates the first essential of due process of law. International Harvester*  
22 *Co. v. Kentucky, 234 U.S. 216, 221, 34 S.Ct. 853; Collins v. Kentucky, 234 U.S. 634, 638, 34 S.Ct. 924*

23 ...  
24 ... *The dividing line between what is lawful and unlawful cannot be left to conjecture. The citizen cannot be held*  
25 *to answer charges based upon penal statutes whose mandates are so uncertain that they will reasonably admit*  
26 *of different constructions. A criminal statute cannot rest upon an uncertain foundation. The crime, and the*  
27 *elements constituting it, must be so clearly expressed that the ordinary person can intelligently choose, in*  
28 *advance, what course it is lawful for him to pursue. Penal statutes prohibiting the doing of certain things, and*  
29 *providing a punishment for their violation, should not admit of such a double meaning that the citizen may act*  
30 *upon the one conception of its requirements and the courts upon another.'*  
31 [Connally vs. General Construction Co., 269 U.S. 385 (1926)]

32 How can we prove that a statute is vague in court? That's easy: Conduct a poll and ask people who don't receive the benefit  
33 on the jury and who therefore do not have a criminal conflict of interest what a "benefit" is and whether they regard the  
34 benefit at issue in the case as a "consideration" based on the content of this section. If there is any variation among the  
35 persons polled and if their answers are not entirely consistent, then the law is void for vagueness.

36 Absent a clear, unambiguous, objective definition of the word "benefit", any crime or prosecution based on its definition is  
37 required to give the defendant the benefit of the doubt under a practice called the "rule of lenity":

38 *This expansive construction of § 666(b) is, at the very least, inconsistent with the rule of lenity -- which the*  
39 *Court does not discuss. This principle requires that, to the extent that there is any ambiguity in the term*  
40 *"benefits," we should resolve that ambiguity in favor of the defendant. See United States v. Bass, 404 U.S. 336,*  
41 *347 (1971) ("In various ways over the years, we have stated that, when choice has to be made between two*  
42 *readings of what conduct Congress has made a crime, it is appropriate, before we choose the harsher*  
43 *alternative, to require that Congress should have spoken in language that is clear and definite" (internal*  
44 *quotation marks omitted)).*  
45 [Fischer v. United States, 529 U.S. 667 (2000)]

46 *"When Congress leaves to the Judiciary the task of imputing to Congress an undeclared will, the ambiguity*  
47 *should be resolved in favor of lenity. And this not out of any sentimental consideration, or for want of sympathy*  
48 *with the purpose of Congress in proscribing evil or antisocial conduct. It may fairly be said to be a*  
49 *presupposition of our law to resolve doubts . . . against the imposition of a harsher punishment."*  
50 [Bell v. United States, 349 U.S. 81, 83 (1955)]

51 If the defendant in a criminal trial involving "benefits" is a Christian, it is also important to point out that the Bible forbids  
52 us to regard anything that is offered by the government as a "benefit". Anyone who compels you to regard what the  
53 government offers as a benefit is therefore compelling you to violate your religious beliefs and violate the First Amendment:

54 *"Behold, the nations [and governments and politicians of the nations] are as a drop in the bucket, and are*  
55 *counted as the small dust on the scales."*  
56 [Isaiah 40:15, Bible, NKJV]

1 *"All the inhabitants of the earth are reputed as nothing; He does according to His will in the army of heaven*  
2 *And among the inhabitants of the earth. No one can restrain His hand Or say to Him, 'What have You done?'"*  
3 *[Daniel 4:35, Bible, NKJV]*

4 *"All nations [and governments] before Him [God] are as nothing, and they are counted by Him less than*  
5 *nothing and worthless."*  
6 *[Isaiah 40:17, Bible, NKJV]*

7 *"He [God] brings the princes [and Kings and Presidents] to nothing; He makes the judges of the earth useless."*  
8 *[Isaiah 40:23, Bible, NKJV]*

9 *"Indeed they [the governments and the men who make them up in relation to God] are all worthless; their*  
10 *works are nothing; their molded images [and their bureaus and agencies and usurious "codes" that are not*  
11 *law] are wind [and vanity] and confusion."*  
12 *[Isaiah 41:29, Bible, NKJV]*

13 Understanding the meaning of the word "benefit", however, is hugely important because:

- 14 1. The definition of the term becomes the metric for whether sufficient "consideration" was rendered by both parties to the  
15 contract or franchise so as to make the contract or agreement binding on both of them.
- 16 2. Receipt of "benefit" is the basis for criminally prosecuting those participating in federal franchises who don't "pay their  
17 fair share".
- 18 3. The person granted authority to define the word in any legal contest will always win, which will end up being the judge  
19 if you don't define it on the government form that administers the franchise you are either involved in or accused of  
20 being involved in.

21 Since the word can and often is very deliberately and purposefully not legislatively defined, it is therefore our job whenever  
22 we submit a government form to identify that we are the only ones who can define it and then to define it unambiguously so  
23 that silver tongued judges, government prosecutors, and other vermin cannot later invent a unilateral definition that we  
24 disagree with and which ultimately will advantage and benefit them at your expense. This approach, in fact, was taken into  
25 account in the following form on our website which we religiously attach to all government tax forms we are compelled to  
26 submit:

[Tax Form Attachment](http://sedm.org/Forms/FormIndex.htm), Form #04.201  
<http://sedm.org/Forms/FormIndex.htm>

27 The definition of the word "benefit" that provides the most protection for your rights is the following:

28 *"Benefit: Advantage; profit; fruit; gain; interest associated with a specific transaction which conveys a right or*  
29 *property interest which:*

- 30 1. *Is not dispensed by an administrative agency of any state or federal government, but by a private individual.*
- 31 2. *Does not require the recipient to be an officer, agent, employee, or "personnel" within any government.*
- 32 3. *Is not called a "tax" or collected by the Internal Revenue Service, but is clearly identified as "private business activity beyond the*  
33 *core purposes of government".*
- 34 4. *Does not confer upon the grantor any form of sovereign, official, or judicial immunity.*
- 35 5. *Is legally enforceable in OTHER than a franchise court or administrative agency. That is, may be heard in equity within a true,*  
36 *Article III constitutional court and NOT a legislative franchise court.*
- 37 6. *True constitutional courts are provided in which to litigate disputes arising under the benefit and those with said disputes are not*  
38 *required to exhaust administrative remedies with an executive branch agency BEFORE they may litigate. These constitutional*  
39 *courts are required to produce evidence that they are constitutional courts with OTHER than strictly legislative franchise powers*  
40 *when challenged by the recipients of said benefits.*
- 41 7. *The specific value of the consideration can be quantified at any time.*
- 42 8. *Monies paid in by the recipient to subsidize the program are entirely refundable if the benefits they pay for have not been received*  
43 *or employed either partially or in full.*
- 44 9. *A person who dies and never collects a benefit is refunded ALL of the monies they paid in.*
- 45 10. *Participation in the program is not also attached to any other government program. For instance, being a recipient of "social*  
46 *insurance" does not also make the recipient liable for unrelated or other federal taxes.*
- 47 11. *The term "benefit" must be defined in the franchise agreement that dispenses it, and its definition may not be left to the subjective*  
48 *whims of any judge or jury.*
- 49 12. *If the "benefit" is financial, then it is paid in lawful money rather than Federal Reserve Notes, which are non interest bearing*  
50 *promissory notes that are not lawful money and are backed by nothing.*
- 51 13. *The franchise must expressly state that participation is voluntary and that no one can be prosecuted or punished for failure to*  
52 *participate.*



- 1 14. The identifying numbers, if any, that administer the program may not be used for identification and may not be shared with or  
2 used by any nongovernmental entity other than the recipient him or her self.  
3 15. May not be heard by any judge, jurist, or prosecutor who is a recipient or beneficiary of the same benefit, because this would  
4 cause a conflict of interest in violation of 18 U.S.C. §208, 28 U.S.C. §144, and 28 U.S.C. §455.  
5 16. During any litigation that involving the "benefit", both the grantor and the grantee share equal obligation to prove that equally  
6 valuable consideration was provided to the other party. Note that Federal Reserve Notes do not constitute lawful money or  
7 therefore consideration.

8 Anything offered by the government that does not meet ALL of the above criteria is herein defined as an INJURY  
9 and a TORT. Compelled participation is stipulated by both parties as being slavery in criminal violation of 18  
10 U.S.C. §1583, 42 U.S.C. §1994, and the Thirteenth Amendment.

11 Receipt of the attached government application constitutes consent by the recipient of the application to use the  
12 above definition of "benefit" in any disputes that might arise over this transaction. Government recipient and its  
13 agents, employees, and assigns forfeit their right as private individuals acting in any government office to define  
14 the term "benefit" and agree to use ONLY the above definition.  
15

16 The above definition is intended to prevent the creation of a state sponsored religion or fantasy in which people may be fooled  
17 into believing that they receive anything of value from the government:

18 "BELIEF. A conviction of the truth of a proposition, existing subjectively in the mind, and induced by  
19 argument, persuasion [GOVERNMENT LIES, PROPAGANDA], or proof addressed to the judgment. Keller  
20 v. State, 102 Ga. 506, 31 S.E. 92. Latrobe v. J. H. Cross Co., D.C.Pa., 29 F.2d. 210, 212. A conclusion arrived at  
21 from external sources after weighing probability. Ex parte State ex rel. Attorney General, 100 So. 312, 313, 211  
22 Ala. 1.

23 Conviction of the mind, arising not from actual perception or knowledge, but by way of inference, or from  
24 evidence received or information derived from others.

25 A conviction of the truth of a given proposition or an alleged fact resting upon grounds insufficient to constitute  
26 positive knowledge. Boone v. Merchants' & Farmers' Bank, D.C.N.C.. 285 F. 183. 191.

27 With regard to things which make not a very deep impression on the memory, it may be called "belief."  
28 "Knowledge" is nothing more than a man's firm belief. The difference is ordinarily merely in the degree; to be  
29 judged of by the court, when addressed to the court; by the jury, when addressed to the jury. Hatch v. Carpenter,  
30 9 Gray (Mass.) 274.

31 Knowledge is an assurance of a fact or proposition founded on perception by the senses, or intuition; while  
32 "belief" is an assurance gained by evidence, and from other persons. Brooks v. Sessoms, 47 Ga.App. 554, 171  
33 S.E. 222, 224. "Suspicion" is weaker than "belief," since suspicion requires no real foundation for its existence.  
34 while "belief" is necessarily based on at least assumed facts. Pen. Code. Ci 836, subd. 3. Cook v. Singer Sewing  
35 Mach. Co., 32 P.2d. 430, 431. 138 Cal.App. 418."  
36 [Black's Law Dictionary, Fourth Edition, p. 197]

37 If you submit a government form with the above Tax Form Attachment, Form #04.201 and the application is rejected, this is  
38 a great way to prove to anyone who was trying to force you to participate that you weren't eligible! Hurt me! It is a maxim  
39 of law that any act which is compelled is not YOUR act, and that the law cannot require an impossibility, which means that  
40 no one can require you to obtain or punish you for failure to obtain that which the government won't issue you or which you  
41 can prove you aren't even legally qualified to obtain. For an example of this phenomenon, see:

- 42 1. Why You Aren't Eligible for Social Security, Form #06.001  
43 <http://sedm.org/Forms/FormIndex.htm>  
44 2. Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number", Form #04.205  
45 <http://sedm.org/Forms/FormIndex.htm>

## 46 **12.12 How franchises are used to destroy equal protection that is the foundation of the** 47 **Constitution and all free government**

48 The foundation of all free governments is equal protection. We have published an entire memorandum of law on the subject  
49 of equal protection on our website below, because it is such an important subject:

Requirement for Equal Protection and Equal Treatment, Form #05.033  
<http://sedm.org/Forms/FormIndex.htm>

1 The U.S. Supreme Court agreed with the above assertion and emphasized that preserving equal protection is the most  
2 important priority of the courts when it said:

3 *"The equal protection demanded by the fourteenth amendment forbids this. No language is more worthy of*  
4 *frequent and thoughtful consideration than these words of Mr. Justice Matthews, speaking for this court, in Yick*  
5 *Wo v. Hopkins, 118 U.S. 356, 369. 6 S.Sup.Ct. 1064, 1071: 'When we consider the nature and the theory of our*  
6 *institutions of government, the principles upon which they are supposed to rest, and review the history of their*  
7 *development, we are constrained to conclude that they do not mean to leave room for the play and action of purely*  
8 *personal and arbitrary power.' The first official action of this nation declared the foundation of government in*  
9 *these words: 'We hold these truths to be self-evident, [165 U.S. 150, 160] that all men are created equal, that*  
10 *they are endowed by their Creator with certain unalienable rights, that among these are life, liberty, and the*  
11 *pursuit of happiness.' While such declaration of principles may not have the force of organic law, or be made*  
12 *the basis of judicial decision as to the limits of right and duty, and while in all cases reference must be had to the*  
13 *organic law of the nation for such limits, yet the latter is but the body and the letter of which the former is the*  
14 *thought and the spirit, and it is always safe to read the letter of the constitution in the spirit of the Declaration of*  
15 *Independence. No duty rests more imperatively upon the courts than the enforcement of those constitutional*  
16 *provisions intended to secure that equality of rights which is the foundation of free government.'*  
17 *[Gulf, C. & S. F. R. Co. v. Ellis, 165 U.S. 150 (1897) ]*

18 Therefore, any attempt to destroy equal protection is a direct assault on our rights and our freedom as persons protected by  
19 the Constitution and the Bill of Rights. Ironically, the very purpose of franchises is to replace equal protection with privileges,  
20 partiality, favoritism, and hypocrisy, and to make the entity granting the franchise *unequal* in relation to those it offers the  
21 franchise to. All government franchises inevitably result in making the government into a "parens patriae", king, or "parent"  
22 and cause those who partake of the benefits of the franchise to become "persons under legal disability".<sup>84</sup> To wit:

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

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

31 *In this country a franchise is a privilege or immunity of a public nature, which cannot be legally exercised*  
32 *without legislative grant. To be a corporation is a franchise. The various powers conferred on corporations are*  
33 *franchises. The execution of a policy of insurance by an insurance company [e.g. Social Insurance/Socialist*  
34 *Security], and the issuing a bank note by an incorporated bank [such as a Federal Reserve NOTE], are*  
35 *franchises. People v. Utica Ins. Co., 15 Johns. (N.Y.) 387, 8 Am.Dec. 243. But it does not embrace the property*  
36 *acquired by the exercise of the franchise. Bridgeport v. New York & N.H.R. Co., 36 Conn. 255, 4 Am.Rep. 63.*  
37 *Nor involve interest in land acquired by grantee. Whitbeck v. Funk, 140 Or. 70, 12 P.2d. 1019, 1020. In a*  
38 *popular sense, the political rights of subjects and citizens are franchises, such as the right of suffrage, etc.*  
39 *Pierce v. Emery, 32 N.H. 484; State v. Black Diamond Co., 97 Ohio.St. 24, 119 N.E. 195, 199, L.R.A.1918E,*  
40 *352.*  
41 *[Black's Law Dictionary, Fourth Edition, pp. 786-787]*

42 Note based on the definition above the following language, which implies that those who participate are UNEQUAL in  
43 relation to common citizens:

44 *"A special privilege conferred by government on individual or corporation, and which does not belong to*  
45 *citizens of country generally of common right. Elliott v. City of Eugene, 135 Or. 108, 294 P. 358, 360. "*

46 [ . . . ]

<sup>84</sup> For instance, Am.Jur.2d Legal Encyclopedia says of those participating in the "public office" franchise the following:

*"Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level*  
*of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under*  
*every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain*  
*from a discharge of their trusts. That is, a public officer occupies a fiduciary relationship to the political entity*  
*on whose behalf he or she serves. and owes a fiduciary duty to the public. It has been said that the fiduciary*  
*responsibilities of a public officer cannot be less than those of a private individual. Furthermore, it has been*  
*stated that any enterprise undertaken by the public official which tends to weaken public confidence and*  
*undermine the sense of security for individual rights is against public policy."*  
*[63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]*

1                   “today we understand a franchise to be some special privilege conferred by government on an individual, natural  
2 or artificial, which is not enjoyed by its citizens in general. *State v. Fernandez*, 106 Fla. 779, 143 So. 638, 639,  
3 86 A.L.R. 240.”  
4 [*Black’s Law Dictionary, Fourth Edition, pp. 786-787*]

5 Participating in franchises is therefore the way that we become a “subject” and nominate a “king” or “*parens patriae*” to be  
6 above us:

7                   “A “franchise,” as used by Blackstone in defining *quo warranto*, (3 Com. 262 [4th Am. Ed.] 322), had reference  
8 to a royal privilege or branch of the king’s prerogative subsisting in the hands of the subject, and must arise  
9 from the king’s grant, or be held by prescription,”  
10 [*Black’s Law Dictionary, Fourth Edition, pp. 786-787*]

11 Franchises are therefore the vehicle of choice that governments use to maliciously destroy and undermine the legal obligation  
12 they would otherwise have to deliver equal protection and equal treatment to all. In that sense, equal protection on the one  
13 hand and franchises on the other are opposites, cannot coexist, and undermine each other. There can be no equal protection  
14 where there are franchises or privileges granted to only a select few, and there can be no franchises where pure equality reigns  
15 among all. This subject is covered in detail in *Government Instituted Slavery Using Franchises*, Form #05.030, Section 18.

16 The Constitutional requirement for equal protection found in the Section 1 of the Fourteenth Amendment and Article 4,  
17 Section 2, Clause 1 is heart of the United States Constitution. The requirement for equal protection is the reason why, for  
18 instance:

- 19 1. Persons domiciled within states of the Union are considered “nonresident aliens” as defined in 26 U.S.C. §7701(b)(1)(B).  
20 Everything that happens on federal territory is a franchise and a privilege, and there is no equal protection there.  
21 Consequently, persons domiciled in states of the Union would be denied equal protection to even be subject to federal  
22 statutory law.
- 23 2. There is no federal common law within states of the Union. Everything that happens on federal territory is a franchise  
24 and a privilege and there is no equal protection there. It would be unjust to impose the edicts of this totalitarian socialist  
25 democracy against persons who have rights and are protected by the Federal Constitution.

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

- 30 3. Persons domiciled in states of the Union pay a flat 30% tax rate as mandated by Article 1, Section 8, Clause 1 and 26  
31 U.S.C. §871(a) instead of the graduated, discriminatory tax found in 26 U.S.C. §1. Making everyone domiciled in states  
32 of the Union pay the same percentage excise tax is the only way for persons protected by the Constitution to not be  
33 subject to a discriminatory, unequal taxing measure or penalty imposed based on their degree of wealth.

34                   *United States Constitution*  
35                   *Article 1, Section 8, Clause 1*

36                   *The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and*  
37 *provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises*  
38 *shall be uniform throughout the United States;*

39 Given all the above, any public servant who offers franchises to persons domiciled in states of the Union who are protected  
40 by the Constitution or the Bill of Rights is therefore engaged in a criminal conspiracy to destroy equal protection and deprive  
41 you of Constitutional rights by the following means:

- 42 1. Attempting to destroy equal protection that is the foundation of the Declaration of Independence and the United States  
43 Constitution. They are replacing “equal protection” with unequal privilege.
- 44 2. Attempting to make you into a “subject” instead of a sovereign and cause you to waive sovereign immunity pursuant to  
45 28 U.S.C. §1605(a).
- 46 3. Trying to assimilate you into the federal corporation called “government” as a “public officer”, an officer of a federal  
47 corporation, and a fellow coworker. See section 12.1 earlier.
- 48 4. Trying to bribe you with moneys that were stolen from others who also did not want to participate in government  
49 franchises and wouldn’t sign up if offered an informed choice.

- 1 5. Conspiring to undermine, waive, and destroy your constitutional rights that they as a public servant took an oath to  
2 protect and defend.  
3 6. Seeking to impose upon you the legal disabilities associated with participating in the franchise:

4 "The Government urges that **the Power Company is estopped to question the validity of the Act creating the**  
5 **Tennessee Valley Authority**, and hence that the stockholders, suing in the right of the corporation, cannot [297  
6 U.S. 323] maintain this suit. .... **The principle is invoked that one who accepts the benefit of a statute cannot**  
7 **be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581;**  
8 **Wall v. Parrot Silver & Copper Co., 244 U.S. 407; St. Louis Casting Co. v. Prendergast Construction Co., 260**  
9 **U.S. 469.**"  
10 [Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)]

- 11 7. Seeking to deprive you of a remedy to seek redress of grievances or protection of your constitutional rights in other than  
12 a "franchise court".

13 "These general rules are well settled: (1) That the United States, when it creates rights in individuals against  
14 itself [a "public right", which is a euphemism for a "franchise" to help the court disguise the nature of the  
15 transaction], is under no obligation to provide a remedy through the courts. United States ex rel. Dunlap v.  
16 Black, 128 U.S. 40, 9 Sup.Ct. 12, 32 L.Ed. 354; Ex parte Atocha, 17 Wall. 439, 21 L.Ed. 696; Gordon v. United  
17 States, 7 Wall. 188, 195, 19 L.Ed. 35; De Groot v. United States, 5 Wall. 419, 431, 433, 18 L.Ed. 700; Comegys  
18 v. Vasse, 1 Pet. 193, 212, 7 L.Ed. 108. That where a statute creates a right and provides a special remedy, that  
19 remedy is exclusive. Wilder Manufacturing Co. v. Corn Products Co., 236 U.S. 165, 174, 175, 35 Sup.Ct. 398, 59  
20 L.Ed. 520, Ann.Cas. 1916A, 118; Arnsen v. Murphy, 109 U.S. 238, 3 Sup.Ct. 184, 27 L.Ed. 920; Barnet v.  
21 National Bank, 98 U.S. 555, 558, 25 L.Ed. 212; Farmers' & Mechanics' National Bank v. Dearing, 91 U.S. 29,  
22 35, 23 L.Ed. 196. Still the fact that the right and the remedy are thus intertwined might not, if the provision stood  
23 alone, require U.S. to hold that the remedy expressly given excludes a right of review by the Court of Claims,  
24 where the decision of the special tribunal involved no disputed question of fact and the denial of compensation  
25 was rested wholly upon the construction of the act. See Medbury v. United States, 173 U.S. 492, 198, 19 Sup.Ct.  
26 503, 43 L.Ed. 779; Parish v. MacVeagh, 214 U.S. 124, 29 Sup.Ct. 556, 53 L.Ed. 936; McLean v. United States,  
27 226 U.S. 374, 33 Sup.Ct. 122, 57 L.Ed. 260; United States v. Laughlin (No. 200), 249 U.S. 440, 39 Sup.Ct. 340,  
28 63 L.Ed. 696, decided April 14, 1919.  
29 [U.S. v. Babcock, 250 U.S. 328, 39 S.Ct. 464 (1919)]

30  
31 The appellant poses the following questions: (1) Does the superior court have jurisdiction to review an  
32 administrative decision of the Department of Public Welfare? (2) Are extraordinary writs available to review  
33 such administrative decisions? (3) Is A.R.S. s 12-902, subsec. A unconstitutional?

34 A.R.S. s 12-901 et seq., provide for judicial review of 'a final decision of an administrative agency.' However,  
35 decisions of the State Department of Public Welfare are specifically excepted therefrom. A.R.S. s 12-902, subsec.  
36 A. **Judicial review of administrative decisions is not a matter of right except when authorized by law. Roer v.**  
37 **Superior Court, 4 Ariz.App. 46, 417 P.2d. 559 (1966) and cases cited therein. In view of the exception of the**  
38 **State Department of Public Welfare from the Judicial Review Act, the appellant had no Right of review**  
39 **thereunder. Bennett v. Arizona State Board of Public Welfare, 95 Ariz. 170, 172, 388 P.2d. 166 (1963). Nor does**  
40 **the Act creating that administrative agency or any other Act provide for judicial review of its decisions. There**  
41 **being \*338 \*\*242 no 'positive enactment of law', Roen, supra, the appellant had no Right to judicial review of**  
42 **the welfare agency's denial of Old Age Assistance. The trial court apparently concluded, and correctly so, that**  
43 **judicial review was foreclosed.**

44 [. . .]

45 The State has no common law or constitutional duty to support its poor [e.g. Social Security], Division of Aid  
46 for the Aged, etc., v. Hogan, 143 Ohio.St. 186, 54 N.E.2d. 781 (1944); Beck v. Buena Park Hotel Corp., 30 Ill.2d.  
47 343, 196 N.E.2d. 686 (1964). Aid to needy persons is solely a matter of statutory enactment. In re O'Donnell's  
48 Estate, 253 Iowa 607, 113 N.W.2d. 246 (1962); Williams v. Shapiro, 4 Conn.Cir. 449, 234 A.2d. 376 (1967).

49 Pension and relief programs not involving contributions to specific funds by the actual or prospective  
50 beneficiaries provide only a voluntary bounty. Senior Citizens League v. Dept. of Social Security, 38 Wash.2d.  
51 142, 228 P.2d. 478 (1951). Recipients or applicants have no inherent or vested right in the public assistance  
52 they are receiving or desire to receive. 16 C.J.S. Constitutional Law s 245; Senior Citizens League v. Dept. of  
53 Social Security, supra; Smith v. King, 277 F.Supp. 31 (M.D.Ala.1967), probable jurisdiction noted, 390 U.S.  
54 903, 88 S.Ct. 821, 19 L.Ed.2d. 869; see also, Flemming v. Nestor, 363 U.S. 603, 80 S.Ct. 1367, 4 L.Ed.2d. 1435  
55 (1960). The term 'property' as used in the due process clause refers to vested rights. It has no reference to mere

concessions or privileges which a State may control and bestow or withhold at will. Senior Citizens League v. Dept. of Social Security, supra; 16A C.J.S. Constitutional Law s 599 c.<sup>85</sup>

Appellant appears to take the position that a Right of appeal is essential to due process of law. Due process is not necessarily judicial process, Reetz v. People of State of Michigan, 188 U.S. 505, 23 S.Ct. 390, 47 L.Ed. 563 (1903), and a Right of appeal is not essential to due process of law. Inland Navigation Co. v. Chambers, 202 Or. 339, 274 P.2d. 104 (1954); Board of Education, etc. v. County Board of School Trustees, 28 Ill.2d. 15, 191 N.E.2d. 65 (1963); In re Durant Community School District, 252 Iowa 237, 106 N.W.2d. 670 (1960); Commonwealth, Dept. of Highways v. Fister, 376 S.W.2d. 543 (Ky. 1964); Weiner v. State Dept. of Roads, 179 Neb. 297, 137 N.W.2d. 852 (1965); Real Estate Commission v. McLemore, 202 Tenn. 540, 306 S.W.2d. 683 (1957); Beck v. Missouri Valley Drainage District of Holt County, 46 F.2d. 632, 84 A.L.R. 1089 (8th Cir. 1931); Reetz v. People of State of Michigan, supra.

Appellant argues that, notwithstanding welfare benefits are more gratuities, access to the courts via a Right of appeal is a constitutional requisite. We do not agree. Welfare benefits are grants by the legislature which has delegated to the Department of Public Welfare the power to determine the recipients of such grants. Under such circumstances, i.e., when the state creates rights in individuals against itself, it is not bound to provide a remedy in the courts and may withhold all remedy or it may provide an administrative remedy and make it exclusive, however mistaken its exercise. Dismuke v. United States, 297 U.S. 167, 56 S.Ct. 400, 80 L.Ed. 561 (1936); United States v. Babcock, 250 U.S. 328, 39 S.Ct. 464, 63 L.Ed. 1011 (1919); Blanc v. United States, 140 F.Supp. 481 (E.D.N.Y.1956).

We are cognizant of the recent decisions which require that a state, having undertaken to provide a statutory program of assistance, must do so in conformity with constitutional mandates. See, \*340 \*\*244 Thompson v. Shapiro, 270 F.Supp. 331 (Conn.1967); Green v. Dept. of Public Welfare of the State of Delaware, 270 F.Supp. 173 (Del.1967); Smith v. Reynolds, 277 F.Supp. 65 (E.D.Pa.1967), probable jurisdiction noted, 390 U.S. 940, 88 S.Ct. 1054, 19 L.Ed.2d. 1129; Smith v. King, supra; Harrell v. Tobriner, 279 F.Supp. 22 (D.C.1967), probable jurisdiction noted, 390 U.S. 940, 88 S.Ct. 1053, 19 L.Ed.2d. 1129. However, in each of these cases, a constitutional infirmity was found to exist because the statutory scheme for determining eligibility for benefits was predicated upon an arbitrary classification. These decisions are therefore inapposite here where no attack is directed to the constitutionality of the statutory program of assistance. [Allen v. Graham, 446 P.2d. 240, 243. (Ct. App. Ariz. 1968)]

8. Appoint himself or herself as a king or “parens patriae” to administratively supervise your activities and your private life as a “franchisee”.

“The proposition is that the United States, as the grantor of the franchises of the company, the author of its charter, and the donor of lands, rights, and privileges of immense value, and as parens patriae, is a trustee, invested with power to enforce the proper use of the property and franchises granted for the benefit of the public.”  
[U.S. v. Union Pac. R. Co., 98 U.S. 569 (1878)]

PARENS PATRIAE. Father of his country; parent of the country. In England, the king. In the United States, the state, as a sovereign—referring to the sovereign power of guardianship over persons under disability; In re Turner, 94 Kan. 115, 145 P. 871, 872, Ann.Cas.1916E, 1022; such as minors, and insane and incompetent persons; McIntosh v. Dill, 86 Okl. 1, 205 P. 917, 925.  
[Black’s Law Dictionary, Sixth Edition, p. 1269]

9. Entering the private market for goods and services and lowering themselves to the level of ordinary private persons who are contracting with other private persons such as yourself. In that capacity, they implicitly surrender sovereign immunity and must compete on equal terms with every other private corporation that offers or could offer the same service:
- 9.1. Clearfield Trust Co. v. United States, 318 U.S. 363, 369 (1943) (“The United States does business on business terms”) (quoting United States v. National Exchange Bank of Baltimore, 270 U.S. 527, 534 (1926))
  - 9.2. Perry v. United States, supra at 352 (1935) (“When the United States, with constitutional authority, makes contracts, it has rights and incurs responsibilities similar to those of individuals who are parties to such instruments. There is no difference . . . except that the United States cannot be sued without its consent”) (citation omitted);
  - 9.3. United States v. Bostwick, 94 U.S. 53, 66 (1877) (“The United States, when they contract with their citizens, are controlled by the same laws that govern the citizen in that behalf”);

<sup>85</sup> FN3. In the case of Flemming v. Nestor, 363 U.S. 603, 80 S.Ct. 1367 (1960), the Supreme Court of the United States declined to engraft upon the Social Security system a concept of ‘accrued property rights’. A person covered by the Social Security Act was not considered to have such a ‘right’ in benefit payments as would make every defeasance of ‘accrued’ interest violative of the due process clause of the Fifth Amendment.



- 1 9.4. Cooke v. United States, 91 U.S. 389, 398 (1875) (explaining that when the United States "comes down from its  
 2 position of sovereignty, and enters the domain of commerce, it submits itself to the same laws that govern  
 3 individuals there").
- 4 9.5. Jones, 1 Cl.Ct. at 85 ("Wherever the public and private acts of the government seem to commingle, a citizen or  
 5 corporate body must by supposition be substituted in its place, and then the question be determined whether the  
 6 action will lie against the supposed defendant");
- 7 9.6. O'Neill v. United States, 231 Ct.Cl. 823, 826 (1982) (sovereign acts doctrine applies where, "[w]ere [the] contracts  
 8 exclusively between private parties, the party hurt by such governing action could not claim compensation from  
 9 the other party for the governing action").
- 10 10. Attempting to destroy the separation of powers between the states and the federal government. The federal government  
 11 is not supposed to be invading states of the Union and entering the private marketplace of goods and "social insurance  
 12 services" in order to enslave all the persons domiciled therein. Worst yet, they are not empowered to deceive the  
 13 American public by calling the fees for these services "taxes". Rather, they are simply private insurance premiums and  
 14 their payment cannot be criminalized like nonpayment of "taxes" can.
- 15 11. Violating the Constitutional requirement to protect and defend the sovereign states of the Union and the sovereign people  
 16 in them from invasion or subjugation:

17 *United States Constitution*  
 18 *Article IV, Section 4*

19 *The United States shall guarantee to every State in this Union a Republican Form of Government, and shall*  
 20 *protect each of them against Invasion; and on Application of the Legislature, or of the Executive (when the*  
 21 *Legislature cannot be convened) against domestic Violence.*

22 We as Americans must be vigilant in defending our God given rights by avoiding franchises and continually reminding  
 23 ourselves of why they are used, and the criminal purposes that they usually are put to by our public servants as described  
 24 above.

25 **12.13 Hiding Methods to Terminate Participation in the Franchise**

26 As long as a franchisee is in the position of being able to receive "benefits" under the terms of the franchise agreement, he is  
 27 subject to its provisions, even if he or she in fact does not receive any benefits or consideration. This was alluded to by the  
 28 U.S. Supreme Court when it said:

29 *"The Government urges that the Power Company is estopped to question the validity of the Act creating the*  
 30 *Tennessee Valley Authority, and hence that the stockholders, suing in the right of the corporation, cannot [297*  
 31 *U.S. 323] maintain this suit. .... The principle is invoked that one who accepts the benefit of a statute cannot*  
 32 *be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581;*  
 33 *Wall v. Parrot Silver & Copper Co., 244 U.S. 407; St. Louis Casting Co. v. Prendergast Construction Co., 260*  
 34 *U.S. 469."*  
 35 *[Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)]*

36 Governments, being keenly aware of the above, will go out of their way to eliminate or hide all methods of terminating  
 37 participation in franchises in an attempt to perpetuate their ability to enforce the terms of the franchise agreement against  
 38 those who do not wish to participate. This is clearly a criminal abuse of the voluntary nature of participation in franchises  
 39 and indirectly results in the equivalent of criminal slavery against those who do not wish to participate and who refuse to  
 40 receive any benefits, in violation of the Thirteenth Amendment, 42 U.S.C. §1994, and 18 U.S.C. §1583. The end result of  
 41 this slavery is "peonage", which is surety as a slave to pay off an endless public debt:

42 *"The constitutionality and scope of sections 1990 and 5526 present the first questions for our consideration.*  
 43 *They prohibit peonage. What is peonage? It may be defined as a state or condition of compulsory service,*  
 44 *based upon the indebtedness of the peon to the master. The basal fact is indebtedness. As said by Judge*  
 45 *Benedict, delivering the opinion in Jaramillo v. Romero, 1 N.Mex. 190, 194: 'One fact existed universally; all*  
 46 *were indebted to their masters. This was the cord by which they seemed bound to their masters' service.' Upon*  
 47 *this is based a condition of compulsory service. Peonage is sometimes classified as voluntary or involuntary,*  
 48 *but this implies simply a difference in the mode of origin, but not in the character of the servitude. The one*  
 49 *exists where the debtor voluntarily contracts to enter the service of his creditor. The other is forced upon the*  
 50 *debtor by some provision of law. But peonage, however created, is compulsory service, involuntary servitude.*  
 51 *The peon can release himself therefrom, it is true, by the payment of the debt, but otherwise the service is enforced*  
 52 *[by the I.R.C.]. A clear distinction exists between peonage and the voluntary performance of labor or rendering*  
 53 *of services in payment of a debt. In the latter case the debtor, though contracting to pay his indebtedness by labor*

1 or service, and subject like any other contractor to an action for damages for breach of that contract, can elect  
2 at any time to break it, and **no law or force compels performance or continuance of the service.**  
3 [Clyatt v. U.S., 197 U.S. 207 (1905)]

4 Let's give you an example of the most prevalent franchise, which is Social Security, to show how the Social Security  
5 Administration (S.S.A.) and its twin sister, the Internal Revenue Service, maliciously interfere with the ability to terminate  
6 participation in Social Security and to discontinue using the de facto license numbers associated with participation:

- 7 1. If you visit your local Social Security Administration (S.S.A.) office and request instructions on how to terminate  
8 participation, they will LIE to you by telling you that you can't. Not only will they lie to you, but in our case, they had  
9 us escorted out of the office in front of a long line of other people there and told us we could not come back into the  
10 office.
- 11 2. If you call the Social Security 800 number and ask them how to terminate participation, they will LIE to you by telling  
12 you that you can't.
- 13 3. When you submit the proper forms to terminate Social Security Participation, the Social Security Administration (S.S.A.)  
14 will try to deceive you and say that is not the correct procedure and refuse to provide the correct procedure. You  
15 practically have to show them the procedure in their own Social Security Program Operations Manual System (P.O.M.S.)  
16 in order for them to quit arguing with you.
- 17 4. The Social Security Website does not contain consumer instructions on how to specifically terminate participation in  
18 Social Security.
  - 19 4.1. They have a generic SSA Form SSA-521 called "Request for Withdrawal of Application". See:  
20 [http://sedm.org/Forms/06-AvoidingFranch/ssa\\_521.pdf](http://sedm.org/Forms/06-AvoidingFranch/ssa_521.pdf)
  - 21 4.2. The SSA Form SSA-521 does not mention Social Security or any other franchise offered by SSA.
  - 22 4.3. Unlike all the other forms offered by SSA on their website, there are no published consumer instructions.
  - 23 4.4. The Social Security Program Operations Manual System (P.O.M.S.) provides deliberately vague instructions on  
24 how to process the form but no instructions on how to fill it out or how to terminate Social Security participation  
25 with it. See:  
26 <https://s044a90.ssa.gov/apps10/poms.nsf/lnx/0200206000!opendocument>
- 27 5. When employers submit IRS Forms W-2 and W-3 to the IRS without Taxpayer Identification Numbers, the IRS rejects  
28 ALL forms submitted in the batch, including those that have valid numbers. They do this as a punishment against those  
29 who allow people to work for private employers that do not have federal identifying numbers and do not want to be  
30 compelled to get them. After your IRS Forms W-2 and W-3 are rejected and you call them to explain that Social Security  
31 Numbers are NOT "Taxpayer Identification Numbers" and read to them 26 C.F.R. §301.6109-1(d)(3) to prove that they  
32 aren't, and demand that they not penalize you because they are violating the law, they will LIE to you and say you MUST  
33 provide a Social Security Number on the IRS Forms W-2 and W-3 and refuse to provide the statute and regulation that  
34 makes a Social Security Number equivalent to a "Taxpayer Identification Number". Since they know they are violating  
35 the law, they will also refuse to provide their full legal name in order to protect themselves from legal liability for the  
36 lie. See:

[Notice of Pseudonym Use and Unreliable Tax Records, Form #04.206  
http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

37 A justly administered franchise, on the other hand will:

- 38 1. Provide clear instructions on how to terminate participation that directly mention:
  - 39 1.1. Each franchise by name.
  - 40 1.2. Exact procedures for terminating participation.
  - 41 1.3. Statutes and regulations authorizing termination of participation.
- 42 2. Provide clear forms for use in terminating participation in each franchise offered.
- 43 3. Provide forms and procedures for dealing with the government in the context of all government services OTHER than  
44 the franchise which do not require one to participate in any franchises.
- 45 4. Not require the use of license numbers associated with franchises when submitting every government form. This includes  
46 Social Security Numbers and Taxpayer Identification Numbers.

47 If you want forms and instructions on how to lawfully and permanently quit Social Security, see *Government Instituted*  
48 *Slavery Using Franchises*, Form #05.030, Section 29.3. It took the authors of the document provided there several years to  
49 discover how to terminate participation in Social Security because the procedures is so carefully hidden from the public.

1 **12.14 How the Courts attempt to illegally compel “nontaxpayers” into “franchise courts” and**  
2 **deprive them of due process**

3 **12.14.1 Congress Cannot Pass a law to Compel those who are not Franchisees to Litigate in a Franchise Court**

4 It is very important to realize that no one can force a “nontaxpayer” into a legislative Court, such as an Article I or Article IV  
5 court, to adjudicate a matter relating to taxes. Filing a case in these courts is entirely consensual in the case of a “nontaxpayer”  
6 but not in the case of a “taxpayer”.

7 *“The distinction between public rights and private rights has not been definitively explained in our precedents.<sup>86</sup>*  
8 *Nor is it necessary to do so in the present cases, for it suffices to observe that a matter of public rights must at a*  
9 *minimum arise “between the government and others.”* *Ex parte Bakelite Corp., supra, at 451, 49 S.Ct., at 413.<sup>87</sup>*  
10 *In contrast, “the liability of one individual to another under the law as defined,”* *Crowell v. Benson, supra, at 51,*  
11 *52 S.Ct., at 292, is a matter of private rights. Our precedents clearly establish that only controversies in the*  
12 *former category may be removed from Art. III courts and delegated to legislative courts or administrative*  
13 *agencies for their determination. See Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n,*  
14 *430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977); Crowell v. Benson, supra, 285 U.S.,*  
15 *at 50-51, 52 S.Ct., at 292. See also Katz, Federal Legislative Courts, 43 Harv.L.Rev. 894, 917-918 (1930).FN24*  
16 *Private-rights disputes, on the other hand, lie at the core of the historically recognized judicial power.”*

17 [ . . . ]

18 *Although Crowell and Raddatz do not explicitly distinguish between rights created by Congress and other rights,*  
19 *such a distinction underlies in part Crowell's and Raddatz' recognition of a critical difference between rights*  
20 *created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to us*  
21 *to be necessary in light of the delicate accommodations required by the principle of separation of powers reflected*  
22 *in Art. III. The constitutional system of checks and balances is designed to guard against “encroachment or*  
23 *aggrandizement” by Congress at the expense of the other branches of government. Buckley v. Valeo, 424 U.S., at*  
24 *122, 96 S.Ct., at 683. But when Congress creates a statutory right [a “privilege” in this case, such as a “trade*  
25 *or business”], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of*  
26 *proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before*  
27 *particularized tribunals created to perform the specialized adjudicative tasks related to that right.FN35 Such*  
28 *provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to*  
29 *define the right that it has created. No comparable justification exists, however, when the right being adjudicated*  
30 *is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally*  
31 *been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress' power to*  
32 *define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial*  
33 *power of the United States, which our Constitution reserves for Art. III courts.*  
34 *[Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983)]*

35 The above considerations explain many important unlawful activities of the District Courts and U.S. attorneys who litigate  
36 in these courts on tax matters:

- 37 1. They frequently try to evade or disguise the nature of Internal Revenue Code, Subtitles A and C as an excise taxes upon  
38 the “trade or business” franchise. See:  
39 

<i>The “Trade or Business” Scam, Form #05.001</i> <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
--

  
40 2. They will refuse to acknowledge: that the ALL CAPS rendition of your name or the federal identifying number associated  
41 with it are all of the following:  
2.1. Is not the entity identified on your birth certificate.

<sup>86</sup> *Crowell v. Benson, 285 U.S. 22, 52 S.Ct. 285, 76 L.Ed. 598 (1932)*, attempted to catalog some of the matters that fall within the public-rights doctrine:

“Familiar illustrations of administrative agencies created for the determination of such matters are found in connection with the exercise of the congressional power as to interstate and foreign commerce, taxation, immigration, the public lands, public health, the facilities of the post office, pensions and payments to veterans.” *Id.*, at 51, 52 S.Ct., at 292 (footnote omitted).

<sup>87</sup> Congress cannot “withdraw from [Art. III] judicial cognizance any matter which, from its nature, is the subject of a suit at the common law, or in equity, or admiralty.” *Murray's Lessee v. Hoboken Land & Improvement Co., 18 How. 272, 284 (1856)* (emphasis added). It is thus clear that the presence of the United States as a proper party to the proceeding is a necessary but not sufficient means of distinguishing “private rights” from “public rights.” And it is also clear that even with respect to matters that arguably fall within the scope of the “public rights” doctrine, the presumption is in favor of Art. III courts. See *Glidden Co. v. Zdanok, 370 U.S., at 548-549, and n. 21, 82 S.Ct., at 1471-1472, and n. 21* (opinion of Harlan, J.). See also Currie, *The Federal Courts and the American Law Institute*, Part 1, 36 U.Chi.L.Rev. 1, 13-14, n. 67 (1968). Moreover, when Congress assigns these matters to administrative agencies, or to legislative courts, it has generally provided, and we have suggested that it may be required to provide, for Art. III judicial review. See *Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S., at 455, n. 13, 97 S.Ct., at 1269, n. 13*.

2.2. Is the “res” or legal person against whom they are proceeding.

***“Res.”** Lat. **The subject matter of a trust or will [or legislation].** In the civil law, a thing; an object. As a term of the law, this word has a very wide and extensive signification, including not only things which are objects of property, but also such as are not capable of individual ownership. And in old English law it is said to have a general import, comprehending both corporeal and incorporeal things of whatever kind, nature, or species. By “res,” according to the modern civilians, is meant everything that may form an object of rights, in opposition to “persona,” which is regarded as a subject of rights. “Res,” therefore, in its general meaning, comprises actions [or CONSEQUENCES of choices and CONTRACTS/AGREEMENTS you make by procuring BENEFITS] of all kinds; while in its restricted sense it comprehends every object of right, except actions. This has reference to the fundamental division of the Institutes that all law relates either to persons, to things, or to actions.*

***Res is everything that may form an object of rights and includes an object, subject-matter or status.** In re Riggle's Will, 11 A.D.2d. 51 205 N.Y.S.2d. 19, 21, 22. **The term is particularly applied to an object, subject-matter, or status, considered as the defendant [hence, the ALL CAPS NAME] in an action, or as an object against which, directly, proceedings are taken.** Thus, in a prize case, the captured vessel is “the res”; and proceedings of this character are said to be in rem. (See In personam; In Rem.) “Res” may also denote the action or proceeding, as when a cause, which is not between adversary parties, is entitled “In re \_\_\_\_\_”. [Black’s Law Dictionary, Sixth Edition, pp. 1304-1306]*

2.3. Is the “public office”, “taxpayer”, “trust”, and “individual” against whom they are enforcing.

In practice, you must petition the court in what is called an “identity hearing” in order to force them to acknowledge that the person they are enforcing against is not you, but your “straw man”. When you finally get to the point where they admit it, it becomes a matter of choice whether you choose to represent this entity. To the extent that you do is the extent to which all obligations associated with the franchise are “voluntary”.

3. When judges in District Courts are challenged to produce the statute from the Statutes At Large conferring Article III jurisdiction upon their court and are told that case law doesn’t answer the question, they will respond in the following evasive and dilatory ways:

3.1. They are silent instead of just admitting that no such statute exists.

3.2. They will cite case law that doesn’t answer the question. NO case law ever has identified a statute and if the judge or U.S. attorney knew what it was, he would directly provide it but can’t.

3.3. The judge will fraudulently claim “I have Article III jurisdiction”. This is ridiculous, because:

3.3.1. Even if the Judge was appointed with Article III powers and is an Article III judge, he must ALSO preside in an Article III court.

3.3.2. We are a society of laws, not men or the policy of men. Marbury v. Madison, [5 U.S. 137](#); 1 Cranch 137, 2 L.Ed. 60 (1803). Consequently, the ONLY authority he can cite to answer the question is a statute.

3.3.3. Courts CANNOT lawfully confer Constitutional jurisdiction upon themselves and only Congress can:

*It is contended that Congress has reversed this current by permitting the Supreme Court to legislate upon it. **Congress could not confer, nor could the Supreme Court exercise the authority to ordain and establish ‘inferior federal courts’ and fix the jurisdiction thereof which power was given to Congress alone by the Constitution.** Suffice it to say Congress gave the Supreme Court ‘power to prescribe \* \* \* rules of pleading, practice, and procedure \* \* \* in criminal cases in district courts of the United States.’ 18 U.S.C.A. §687. Unless the transfer of jurisdiction from one court to another is governed by rules of pleading, practice and procedure, the statute was of no avail. [FN41](#) [U.S. v. Bink, 74 F.Supp. 603, D.C.Or. (1947)]*

*“This court has no authority to interpolate a limitation that is neither expressed nor implied. Our duty is to **execute** the law, **not to make it.**” [U.S. v. Wong Kim Ark, 169 U.S. 649 (1898)]*

4. When litigants submit affidavits to the court claiming under penalty of perjury that they are “nontaxpayers”, then these affidavits are ignored by the court, because addressing them would require an admission by the court that it may not hear the matter as a legislative “franchise court” only.

5. When the United States as Plaintiff cites I.R.C. provisions directly against a defendant and is challenged to produce evidence supporting one of the following two MANDATORY sources of jurisdiction, they are silent and cannot respond, because they would have to admit that they are making a prejudicial presumption that the defendant is a “public officer” working in the Executive Branch:

5.1. Implementing regulations published in the Federal Register authorizing enforcement actions against private parties who are “nontaxpayers” domiciled outside the “United States”

1 5.2. Proof that the defendant falls within one of the following three groups specifically exempted from the requirement  
2 for publication of enforcement regulations in the Federal Register:

3 5.2.1. A military or foreign affairs function of the United States. [5 U.S.C. §553](#)(a)(1).

4 5.2.2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or  
5 contracts. [5 U.S.C. §553](#)(a)(2).

6 5.2.3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505](#)(a)(1).

7 For further information on the above, see:

*Federal Enforcement Authority Within States of the Union*, Form #05.032

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

8 If a federal prosecutor tries to force a “nontaxpayer” into a “franchise court”, such as Tax Court, U.S. District Court, or the  
9 Court of Appeals, the defendant in such a case has standing to sue for:

- 10 1. Involuntary servitude in violation of the Thirteenth Amendment and [42 U.S.C. §1994](#).  
11 2. Deprivation of rights pursuant to [42 U.S.C. §1983](#).  
12 3. Theft of your time and labor without just compensation in violation of the Fifth Amendment takings clause and , and [18](#)  
13 [U.S.C. §1589](#)(3). Mandatory restitution is warranted pursuant to [18 U.S.C. §1593](#).

14 When the above happens, you can sue the federal actor civilly and personally as a constitutional tort action for damages  
15 indicated above. The following resources would be very helpful in the context of such a suit:

- 16 1. *Federal Enforcement Authority Within States of the Union*, Form #05.032  
17 <http://sedm.org/Forms/FormIndex.htm>  
18 2. *Silence as a Weapon and a Defense in Legal Discovery*, Form #05.021  
19 <http://sedm.org/Forms/FormIndex.htm>  
20 3. *Federal Jurisdiction*, Form #05.018  
21 <http://sedm.org/Forms/FormIndex.htm>  
22 4. *Jailhouse Lawyer's Handbook*, Litigation Tool #10.002. Describes how to prosecute a Constitutional Tort Action  
23 <http://sedm.org/Litigation/LitIndex.htm>  
24 5. 42 U.S.C.A. §1983 (42 Mbytes, large file!). All the case law on how to prosecute a Constitutional Tort.  
25 <http://famguardian.org/Subjects/Freedom/Sovereignty/42USCA1983-20070311.pdf>

## 26 **12.14.2 How Courts Unlawfully Compel Nontaxpayers into Franchise Courts**

27 The federal District and Circuit courts, being legislative franchise courts and not true Constitution Article III Courts, have  
28 adopted the following unlawful and unethical techniques to:

- 29 1. Reduce their workload.  
30 2. Force “nontaxpayers” into franchise courts.  
31 3. Manufacture more “taxpayers” out of innocent “nontaxpayers”.  
32 4. Limit exposure to IRS abuses to those serving on jury duty.  
33 5. Increase IRS collection “efficiency” and reduce collection costs.

34 The unlawful techniques are as follows:

- 35 1. The U.S. Supreme Court created the judicial doctrine known as the “Full Payment Rule”. This doctrine requires that  
36 “taxpayers” challenging an IRS assessment or collection action must pay the FULL amount owed BEFORE they may  
37 file suit in court. This doctrine was first appeared in explained in *Flora v. United States*, 362 U.S. 145, 80 S.Ct. 630, 647  
38 (1960). The Full Payment Rule, however, can only apply to “taxpayers” without violating the Constitution, but courts  
39 commonly attempt to apply it unlawfully to innocent “nontaxpayers” and in so doing, compel many into slavery by  
40 fulfilling the obligations of franchisees called “taxpayers” without being able to avail themselves of any of the “benefits”.  
41 2. The District and Circuit Courts frequently and unlawfully invoke the Anti-Injunction Act against “nontaxpayers” who  
42 are not subject to it. The act only applies to “taxpayers”, as the U.S. Supreme Court revealed in *South Carolina v. Regan*,  
43 465 U.S. 367 (1984).  
44 3. The District Courts frequently invoke the Declaratory Judgments Act, 28 U.S.C. §2201(a) when they are petitioned to  
45 declare rights or status of persons who are “nontaxpayers” so that the IRS will leave them alone.



(a) In a case of actual controversy within its jurisdiction, except with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986, a proceeding under section 505 or 1146 of title 11, or in any civil action involving an antidumping or countervailing duty proceeding regarding a class or kind of merchandise of a free trade area country (as defined in section 516A(f)(10) of the Tariff Act of 1930), as determined by the administering authority, any court of the United States, upon the filing of an appropriate pleading, may declare the rights and other legal relations of any interested party seeking such declaration, whether or not further relief is or could be sought. Any such declaration shall have the force and effect of a final judgment or decree and shall be reviewable as such.

All of the above techniques are unlawful and violative of the Constitution for the following reasons:

1. There are no Article III courts that “nontaxpayers” may avail themselves of and therefore no remedy. See: [What Happened to Justice?](http://sedm.org/Forms/FormIndex.htm), Form #06.012: Why there is no justice in federal court and what to do about it
2. They impose unlawful deprivations of rights and bills of attainder against those who never explicitly surrendered any of their rights by consenting to participate in any franchise.
3. The judges who issue these orders are, themselves, surety for a “taxpayer” office who are incapable of being impartial. Any judge with an economic interest in the outcome a tax trial and especially one who judges without the supervision of an impartial jury is in violation of the following:
  - 3.1. 28 U.S.C. §144
  - 3.2. 28 U.S.C. §455
  - 3.3. The Code of Conduct for United States Judges  
<http://www.uscourts.gov/guide/vol2/ch1.html>The U.S. Supreme Court even sanctioned this type of conflict of interest when a case concerning it was put before them. See O’Malley v. Woodrough, 307 U.S. 277 (1939) . Prior to that time, Congress had attempted to impose federal income taxes upon the judges and lost. See Evans v. Gore, 253 U.S. 245. The policy of the U.S. Supreme Court since O’Malley has consistently authorized federal judges to become subject to enforcement by the IRS, which has completely destroyed their partiality and caused the illegal enforcement of the Internal Revenue Code by the IRS to expand within states of the Union unchecked, even though it is not authorized by the Constitution.
4. The effect of being forced into an Article I franchise court such as U.S. Tax Court are that the accused is deprived of a right of trial by jury guaranteed by the Seventh Amendment.

## **13 Evidence of a de facto legislature**

*“No man’s property is safe while Congress is in session.”  
[Mark Twain]*

### **13.1 Undefined or ambiguous legal “terms” in acts of Congress delegate undue discretion to government employees and judges**

*“When words lose their meaning, people will lose their liberty.”  
[Confucius, 500 B.C.]*

*“[J]udicial verbicide is calculated to convert the Constitution into a worthless scrap of paper and to replace our government of laws with a judicial oligarchy.”  
[Senator Sam Ervin, of Watergate hearing fame]*

*“It has been frequently remarked, with great propriety, that a voluminous code of laws is one of the inconveniences necessarily connected with the advantages of a free government. To avoid an arbitrary discretion in the courts, it is indispensable that they should be bound down by strict rules [of statutory construction and interpretation] and precedents, which serve to define and point out their duty in every particular case that comes before them; and it will readily be conceived from the variety of controversies which grow out of the folly and wickedness of mankind, that the records of those precedents must unavoidably swell to a very considerable bulk, and must demand long and laborious study to acquire a competent knowledge of them.”  
[Federalist Paper No. 78, Alexander Hamilton]*

1 A statute enacted by the legislative branch which is deliberately vague and impermissibly delegates undue discretion in its  
2 interpretation by another branch of government is the method of choice by which the legislative branch “winks” at another  
3 branch, encourages, and sanctions abuses of discretion and violation of the principles of equal protection by the other branch.

4 In response to deliberately vague statutes and laws, a favorite tactic of judges and executive branch employees who wish to  
5 usurp authority and violate their oath is unlawfully enlarge the definition of words found in statutes to include things that the  
6 law does not expressly allow. It is a maxim of law that when a statutory definition is provided, that definition SUPERSEDES  
7 and REPLACES rather than ENLARGES the ordinary meaning of the word.

8 *“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one***  
9 ***thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,*  
10 *170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or***  
11 ***things are specified in a law, contract, or will, an intention to exclude all others from its operation may be***  
12 ***inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects*  
13 *of a certain provision, other exceptions or effects are excluded.”*  
14 *[Black’s Law Dictionary, Sixth Edition, p. 581]*

15 *“When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s*  
16 ***ordinary meaning.** Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition*  
17 *of the term excludes unstated meanings of that term”); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 (“As a*  
18 *rule, `a definition which declares what a term “means” . . . excludes any meaning that is not stated”); Western*  
19 *Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96*  
20 *(1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152,*  
21 *and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read “as a whole,” post at 998 [530 U.S.*  
22 *943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney*  
23 *General’s restriction -- “the child up to the head.” Its words, “substantial portion,” indicate the contrary.”*  
24 *[Stenberg v. Carhart, 530 U.S. 914 (2000)]*

25 What criminal and de facto state officers will do is violate the rules of statutory construction by abusing the word “includes”  
26 as a way to add ANYTHING they want to a definition. Below is an example of an invitation from the legislative branch to a  
27 franchise court in the Executive Branch to engage in this criminal activity. It is the equivalent of a “winking eye” of one  
28 branch authorizing the other branch to violate the private rights of people it is supposed to be protecting:

29 [TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)  
30 [§ 7701. Definitions](#)

31 (c) Includes and including

32 *The terms “includes” and “including” when used in a definition contained in this title **shall not be deemed to***  
33 ***exclude other things otherwise within the meaning of the term defined.***

34 This tactic of government verbiage is accomplished using the following techniques, descending order of frequency.

35 1. Violating the rules of statutory construction using the word “includes”. This is exhaustively covered in the following  
36 pamphlet:

[Legal Deception, Propaganda, and Fraud](#), Form #05.014  
<http://sedm.org/Forms/FormIndex.htm>

37 2. Refusing to address arguments of counsel surrounding the definitions of specific words. Instead, they remain silent and  
38 ignore such arguments. This can be turned into a default judgment against the court if done properly. See the following  
39 for details:

[Silence as a Weapon and a Defense in Legal Discovery](#), Form #05.021  
<http://sedm.org/Forms/FormIndex.htm>

40 3. Refusing to allow the code, statute, or law to be discussed in the courtroom. This is covered in section 6.8.1 of the *Great*  
41 *IRS Hoax*, Form #11.302, where a judge threatened an attorney with disbarment for discussing the law in the courtroom  
42 within hearing of a jury.

43 4. Refusing to discuss the rules of statutory construction and the rules for WHEN and WHY exceptions apply. It is a  
44 requirement that all the rules for interpreting statutes must be uniform THROUGHOUT all statutes and that people must  
45 receive “reasonable notice” in advance before they can be held accountable for a different interpretation of the statute.  
46 This is covered in:

[Requirement for Reasonable Notice](#), Form #05.022  
<http://sedm.org/Forms/FormIndex.htm>

1 If you are faced with litigation and the judge or government prosecutor is using any of the above tactics, you have been  
2 warned that you are dealing with a DE FACTO officer and that the purpose of such tactics is to involuntarily induct you into  
3 a public office, donate all your private property to a public use, public office, and public purpose, and STEAL it from you.  
4 They are THIEVES.

5 We provide extensive materials for combating government verbicide both administratively and during litigation with the  
6 following tools, which we encourage you to use throughout your interactions with the government:

- 7 1. Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006-Use this document during your litigation to  
8 prevent government verbicide  
9 <http://sedm.org/Litigation/LitIndex.htm>
- 10 2. Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017-whenver government  
11 officers make presumptions about what is in a definition that do not appear in the definition, they are establishing a  
12 religion and violating due process of law.  
13 <http://sedm.org/Forms/FormIndex.htm>
- 14 3. Legal Deception, Propaganda, and Fraud, Form #05.014-Use this document and information in this document to  
15 prove that due process of law is violated whenever things are included in definitions that do not expressly appear  
16 somewhere in the statutes.  
17 <http://sedm.org/Forms/FormIndex.htm>

18 Former State Supreme Court Justice of Alabama Roy Moore, alluded to this destruction of the separation of powers as and  
19 the rules of statutory construction in the following news article we downloaded from the internet:

20 **"THE PEOPLE'S IGNORANCE"**

21 *SPOKANE, Wash. -- At a press conference before an event sponsored by the Constitution Party of Washington*  
22 *June 26, Judge Roy Moore stated in three words exactly why Americans are experiencing judicial anarchy.*

23 *Former Alabama Supreme Court Justice Moore, who has gained a lot of notoriety in recent years for his refusal*  
24 *to remove the Ten Commandments from his courthouse, was at Shadle Park High School with Constitution Party*  
25 *presidential candidate Mike Peroutka. Judge Moore had been explaining how judges' common practice of*  
26 *changing the meaning of words in their courtrooms is legislating from the bench. He described how this flagrant*  
27 *violation of the separation of powers clause in the Constitution has been institutionalized in the courts of the*  
28 *nation and explains how judges are able to justify unjust rulings.*

29 *Idaho Observer editor Don Harkins asked, "What is the power behind all this?"*

30 *"The people's ignorance," said Judge Moore.*

31 *[SOURCE: Idaho Observer, July 2004: <http://www.proliberty.com/observer/20040724.htm>]*

32 **13.2 Manipulation and Oppression of the Judicial Branch**

33 Congress are the ones responsible for creating courts other than the U.S. Supreme Court. A Congress that wishes to  
34 consolidate all power into its own hands or that of the Executive Branch will:

- 35 1. Create only legislative courts.
- 36 2. Not invoke Article III of the Constitution in creating the courts so that the court ends up being a franchise court and a  
37 property court that cannot rule on issues of rights.
- 38 3. Gag the judges from ruling on constitutional violations relating to tax issues using the Declaratory Judgment Act.

39 *United States Code*  
40 *TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE*  
41 *PART VI - PARTICULAR PROCEEDINGS*  
42 *CHAPTER 151 - DECLARATORY JUDGMENTS*  
43 *Sec. 2201. Creation of remedy*

44 *(a) In a case of actual controversy within its jurisdiction, except with respect to Federal taxes other than*  
45 *actions brought under section 7428 of the Internal Revenue Code of 1986, a proceeding under section 505 or*  
46 *1146 of title 11, or in any civil action involving an antidumping or countervailing duty proceeding regarding a*  
47 *class or kind of merchandise of a free trade area country (as defined in section 516A(f)(10) of the Tariff Act of*

1930), as determined by the administering authority, any court of the United States, upon the filing of an appropriate pleading, may declare the rights and other legal relations of any interested party seeking such declaration, whether or not further relief is or could be sought. Any such declaration shall have the force and effect of a final judgment or decree and shall be reviewable as such.

4. Force judges to have a conflict of interest relating to tax issues by forcing them to be “taxpayers”. See section 14.4 later.
5. Using the IRS to terrorize judges who will not do what they want by using tax enforcement to destroy honest judges who rule righteously.
6. Force the judges in the court to be individually at their mercy for their pay, so that they can be individually controlled. For instance, instead of budgeting for the ENTIRE judicial department and letting the department pay the judges individually, the Executive pays each judge personally and individually. This puts them at the mercy of the Executive Branch.

“In the general course of human nature, A POWER OVER A MAN’S SUBSISTENCE [of the license or certificate that makes his subsistence possible] AMOUNTS TO A POWER OVER HIS WILL.”  
[Alexander Hamilton, *Federalist paper No. 79*]

### **13.3 No Constitutional courts and only franchise courts for settling disputes**

As we have repeatedly pointed out throughout this document, all franchises:

1. Are civil and not criminal law.
2. Are contracts between the government grantor and the (formerly) private human being. As contracts, they:
  - 2.1. Convey rights. All rights are property.
  - 2.2. Create agency on the part of BOTH parties in relation to the other party.
3. Require that all those who participate are public offices and public officers within the government.
4. Assume that the franchisee is a public officer who:
  - 4.1. Is surety for the actions of the office he occupies.
  - 4.2. Acting in a representative capacity over a government business trust under the authority of Federal Rule of Civil Procedure 17(b).
  - 4.3. Representing a federal corporation as such public officer, and hence is a statutory but not constitutional “U.S. citizen” pursuant to 8 U.S.C. §1401.
  - 4.4. May only serve in the District of Columbia as required by 4 U.S.C. §72, in the case of federal/national franchises.
5. Define the choice of law and the forum(s) governing all disputes under the franchise.
6. Can and often do relegate disputes under the franchise to a specialized administrative tribunal/body that is not a constitutional court and which is NOT in the judicial branch, but usually the executive branch of the government.

The above facts are significant, because they essentially make the government into little more than an employer in relation to all those who participate. The so-called “benefits” of the franchise constitute the requisite consideration which forms the basis for making the franchise/employment contract binding against both parties to it. The U.S. Supreme Court has held that the government is NOT bound by the constitution among its own “employees” and public officers and that it essentially can place any demand it wants upon its own officers without encroaching on their Constitutional rights:

“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) ]

Hence, franchise courts behave as the equivalent of administrative, binding arbitration boards for disputes internal to the government among government “employees” and public officers, but NOT ordinary common law employees or workers. We must remember that under the common law, anything you consent to, including binding arbitration under an “employment” agreement, cannot form the basis for an injury. No one, at least in theory can force you to occupy a public office in the government and thereby become a franchisee. Hence, you are presumed to have become a franchisee with your full knowledge and consent and participation, and once you become a franchisee, you can’t complain how they administer so-called “justice” within the meaning of the franchise under the franchise contract.

*Consensus facit legem.*  
*Consent makes the law. A contract is a law between the parties, which can acquire force only by consent.*  
 [Bouvier’s Maxims of Law, 1856;  
 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

*Volunt non fit injuria.*  
*He who consents cannot receive an injury. 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.*

*Consensus tollit errorem.*  
*Consent removes or obviates a mistake. Co. Litt. 126.*

*Melius est omnia mala pati quam malo concentire.*  
*It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.*

*Nemo videtur fraudare eos qui sciunt, et consentiunt.*  
*One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145.*  
 [Bouvier’s Maxims of Law, 1856;  
 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

There are significant differences between the way a Constitutional court and an administrative franchise court operate. Below is a tabular comparison of some of those differences:

**Table 10: Comparison of Franchise Court to Constitutional Court**

#	Characteristic	Franchise Court	Constitutional Court
1	Clause of federal Constitution under which authorized	Article I Article IV	Article III
2	Statutes establishing the court must expressly invoke the Constitutional provision authorizing their creation?	No	Yes
3	Type of right officiated over	Public right	Private right
4	Property that may form the basis of the dispute	Public property	Private property
5	How property became “public property” under the franchise agreement	Donating it to a public use, public purpose, and public office by voluntarily connecting it with a government identifying number (e.g. TIN, EIN, etc)	Not applicable
6	Authority for deciding dispute	Federal statutory franchise agreement such as I.R.C. Subtitles A or C	Constitution Common law
7	“Due process” defined by	The franchise agreement	The Constitution
8	Presumptions permitted during proceeding without violating “due process of law”? <sup>88</sup>	Yes	No
9	Term of “judges” in the court	Definite, fixed period	Life
10	Jury required?	No (depends on what franchise contract says)	Yes

<sup>88</sup> See: *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017; <http://sedm.org/Forms/FormIndex.htm>.



#	Characteristic	Franchise Court	Constitutional Court
11	Legal "person" who is party to the dispute	Public office Public officer who is surety for the office	Private human being
12	Jurors	All statutory "U.S. citizens" pursuant to 8 U.S.C. §1401 participating in government franchises as public officers	Private human beings who are Constitutional but not statutory "U.S. citizens" and who MAY NOT participate in said franchises because of criminal conflicts of interest. See 18 U.S.C. §§201, 208.

1 A court that is functioning as a franchise court or binding arbitration court is called a "assize" court in Black's Law Dictionary:

2 *Assize, or assise (obsolete). An ancient species of court, consisting of a certain number of man, usually twelve,*  
3 *who were summoned together to try a disputed cause, performing the functions of a jury, **except that they gave a***  
4 ***verdict from their own investigation and knowledge and not upon evidence adduced.** From the fact that they*  
5 *sat together (assideo), they were called the "assize". **A court composed of an assembly of knights and other***  
6 ***substantial men, with the baron or justice, in a certain place, at an appointed time.** The verdict or judgment of*  
7 *the jurors or recognitors of assize. 3 bl. Comm. 57, 59.*

8 *In later English law, the name "assizes" or "assises" was given to the court, time, or place where the judges of*  
9 *assize and nisi prius, who were **sent by special commission from the crown on circuits through the kingdom,***  
10 *proceeded to take indictments, and to try such disputed causes issuing out of the courts at Westminster as were*  
11 *then ready for trial, with the assistance of a jury from the particular county. These judges of assize were the*  
12 *successors of the ancient "justices in eyre." They sat by virtue of four separate authorities: (1) Commission of*  
13 *Oyer and Terminer, (2) of goal delivery, (3) of nisi prius, and (4) Commission of Peace. In 1971 the Crown Court*  
14 *was established which superseded the criminal jurisdiction of courts of assize and all the jurisdiction of quarter*  
15 *sessions. The assize courts were accordingly abolished.*

16 *Anything reduced to certainty in respect to time, number, quantity, weight, measure, etc.*

17 *A species of writ, or real action, said to have been invented by Glanville, chief justice to Henry II, and having for*  
18 *its object to determine the right of possession of lands, and to recover the possession. 3 Bl.Comm. 184, 185.*

19 *The whole proceedings in court upon a writ of assize. The verdict or finding of the jury upon such a writ. 3*  
20 *Bl.Comm. 57.*  
21 *[Black's Law Dictionary, Sixth Edition, pp. 120-121]*

22 Note the chief characteristics of an assize court, based on the above definition are:

- 23 1. The jurors are in a privileged, unequal status in relation to those being tried. This is the status of all those participating
- 24 in government franchises, which are the equivalent of "Titles of Nobility" prohibited by the Constitution on land
- 25 protected by the Constitution.
- 26 2. The decision is not based on "evidence", but upon presumption and discretion. Under the Constitution, all such
- 27 presumption is a violation of the Constitution in matters involving PRIVATE rather than PUBLIC property.
- 28 3. The jurors are sent by commission from the crown.
- 29 4. The "assize" functions as the equivalent of what has been called the "star chamber".
- 30 5. The judge of the assize filters evidence heard by the assize.
- 31 6. The proceeding omits the original writ required by the common law. Ergo, every assize court is not operating under
- 32 the rules of the common law.

33 Franchise courts function as "assize" courts by virtue of the fact that:

- 34 1. The judge is not domiciled on federal territory within the district as required by the Statutes At Large, and therefore
- 35 must travel into the place he works just like the "assize".

36 *Every district judge shall reside in the district or one of the districts for which he is appointed, and **for offending***  
37 ***against this provision shall be deemed guilty of a high misdemeanor.** (Mar. 3, 1911, ch. 231, §1, 36 Stat. 1087*

1 as amended July 30, 1914, ch. 216, 38 Stat. 580 and supplemented Mar. 3, 1915, ch. 100; § 1, 38 Stat. 961; Apr.  
2 11, 1916, ch. 64, § 1, 39 Stat. 48; Feb. 26, 1917, ch. 938, 39 Stat. 938; Feb. 26, 1919.-ch. 50, §§ 1, 2, 40 Stat.  
3 1183; Sept. 14, 1922, ch. 306, 42 Stat. 837, 838; Jan. 16, 1925, ch. 83, § 3, 43 Stat. 752; Feb. 16, 1925, ch. 233,  
4 §§ 2, 3, 43 Stat. 946; Mar. 2, 1925, ch. 397, §§ 1-3, 43 Stat. 1098; Mar. 3, 1927, ch. 297, 44 Stat. 1346; Mar. 3,  
5 1927, ch. 298, 44 Stat. 1347; Mar. 3, 1927, ch. 300, 44 Stat. 1348; Mar. 3, 1927, ch. 332, 44 Stat. 1370; Mar. 3,  
6 1927, ch. 336, §§ 1, 2, 44 Stat. 1372; Mar. 3, 1927, ch. 338, 44 Stat. 1374; Mar. 3, 1927, ch. 344, 44 Stat. 1380;  
7 Apr. 21, 1928, ch. 393, § 5, 45 Stat. 439; May 29, 1928, ch. 882, 45 Stat. 974; Jan. 17, 1929, ch. 72, 45 Stat.  
8 1081; Feb. 26, 1929, ch. 334, 45 Stat. 1317; Feb. 26, 1929, ch. 337, 45 Stat. 1319; Feb. 28, 1929, ch. 358, 45  
9 Stat. 1344; Feb. 28, 1929, ch. 380, 45 Stat. 1409; May 28, 1930, ch. 346, 46 Stat. 431; June 27, 1930, ch. 633,  
10 46 Stat. 819; June 27, 1930, ch. 635, 46 Stat. 820; July 3, 1930, ch. 852, 46 Stat. 1006; Feb. 20, 1931, ch. 244,  
11 46 Stat. 1196; Feb. 20, 1931, ch. 245, 46 Stat. 1197; Feb. 25, 1931, ch. 296, 46 Stat. 1417; May 20, 1932, ch.  
12 196, 47 Stat. 161; Aug. 2, 1935, ch. 425, §§ 1, 2, 3, 49 Stat. 508; Aug. 19, 1935, ch. 558, §§ 1, 2, 49 Stat. 659;  
13 Aug. 28, 1935, ch. 793, 49 Stat. 945; June 5, 1936, ch. 515, §§ 1-3, 49 Stat. 1476, 1477; June 15, 1936, ch. 544,  
14 49 Stat. 1491; June 16, 1936, ch. 585, § 1, 49 Stat. 1523; June 22, 1936, ch. 693, 49 Stat. 1804; June 22, 1936,  
15 ch. 694, 49 Stat. 1804; June 22, 1936, ch. 696, 49 Stat. 1806; Aug. 25, 1937, ch. 771, § 1, 50 Stat. 805; Mar. 18,  
16 1938, ch. 47, 52 Stat. 110; May 31, 1938, ch. 290, §§ 4, 6, 52 Stat. 585; June 20, 1938, ch. 528, 52 Stat. 780; Jan.  
17 20, 1940, ch. 11, 54 Stat. 16; May 24, 1940, Ch. 209, § 2 (C), 54 Stat. 220; June 8, 1940, ch. 282, 54 Stat. 253;  
18 Nov. 27, 1940, ch. 920, § 1, 54 Stat. 1216.)  
19 [Judicial Code of 1940, Section 1, pp. 2453-2454, Exhibit 3]

- 20 2. The judge himself/herself is also in possession of royal/privileged status by virtue of:
- 21 2.1. His participation in the franchises at issue before the court.
- 22 2.2. His status as a statutory “U.S. citizen” pursuant to 8 U.S.C. §1401 rather than a constitutional citizen.
- 23 This privileged status makes the judge have a criminal conflict of interest in violation of 18 U.S.C. §§201, 208 and 28
- 24 U.S.C. §§144 and 455.
- 25 3. The jurors do not maintain a domicile in the place where they serve and therefore “travel” into the place they serve, just
- 26 like the “assize” described above. For instance, all federal trials require the jurors to reside on federal territory without
- 27 the outer limits of the district per 28 U.S.C. §1865(b). 18 U.S.C. §1865(b)(1) says that jurors must be statutory “U.S.
- 28 citizens” pursuant to 8 U.S.C. §1401 and you can’t be such a “citizen” without a domicile on federal territory that is
- 29 NO PART of any state of the Union.
- 30 3.1. Very few juries in fact satisfy this criteria and therefore MUST be recused for cause. In practice, the franchise
- 31 judges unlawfully dismiss challenges to jury qualifications based on this requirement and in effect appoints those
- 32 domiciled in a foreign jurisdiction by “special privilege” to serve in federal trials in violation of 28 U.S.C. §1865.
- 33 3.2. In this context, the judge represents “the crown” or “parens patriae” government who then establishes the “assize”
- 34 from people outside his territorial jurisdiction, and all those who are appointed are carefully chosen to be
- 35 privileged participants in federal franchises and therefore in receipt of a “title of nobility”.
- 36 In the above circumstance, jurors no longer represent the “State” which is defined as the Sovereign People whom the
- 37 government serves. Instead, these privileged jurors function mainly to protect the commercial privilege they are in
- 38 receipt of and maintain the flow of plunder into their checking accounts in criminal violation of 18 U.S.C. §201 and
- 39 208.
- 40 4. Judges in franchise courts routinely and maliciously exclude evidence presented by the accused, leaving nothing but
- 41 opinion, presumption, bias, and personal belief as the only deciding factors. In many if not the majority of cases, they
- 42 prejudicially exclude ALL evidence of the accused in violation of due process and thus producing a void judgment.
- 43 5. Only licensed attorneys, meaning those in receipt of privileges and therefore possessing an unconstitutional “title of
- 44 nobility”, are allowed by the franchise judge to “practice law” in the context of the proceeding.
- 45 6. The franchise judge PRESUMES, usually falsely, that you consented to his jurisdiction by making an “appearance”.

46 **appearance.** A coming into court as a party to a suit, either in person or by attorney, whether as plaintiff or

47 defendant. The formal proceeding by which a defendant submits himself to the jurisdiction of the court. The

48 **voluntary submission** to a court's jurisdiction.

49 *In civil actions the parties do not normally actually appear in person, but rather through their attorneys (who*

50 *enter their appearance by filing written pleadings, or a formal written entry of appearance). Also, at many stages*

51 *of criminal proceedings, particularly involving minor offenses, the defendant's attorney appears on his behalf.*

52 *See e.g., Fed.R.Crim.P. 43.*

53 **An appearance may be either general or special; the former is a simple and unqualified or unrestricted**

54 **submission to the jurisdiction of the court, the latter is a submission to the jurisdiction for some specific purpose**

55 **only, not for all the purposes of the suit. A special appearance is for the purpose of testing or objecting to the**

56 **sufficiency of service or the jurisdiction of the court over defendant without submitting to such jurisdiction; a**

57 **general appearance is made where the defendant waives defects of service and submits to the jurisdiction of court.**

58 **Insurance Co. of North America v. Kunin, 175 Neb. 260, 121 N.W.2d. 372, 375, 376.**

59 [Black's Law Dictionary, Sixth Edition, p. 97]

1 There is nothing inherently wrong or immoral about franchise courts so long as the following limits are strictly imposed upon  
2 their operation and all government participants:

- 3 1. Their rulings or precedents are not invoked, cited, or used against any of the following because this would be an abuse  
4 of legal process for political and propaganda purposes:
  - 5 1.1. PRIVATE HUMAN BEINGS.
  - 6 1.2. Those not lawfully engaged in federal franchises.
  - 7 1.3. Those domiciled/resident outside of federal territory and therefore NOT statutory “U.S. citizens” (8 U.S.C.  
8 §1401), “U.S. residents” (26 U.S.C. §7701(b)(4)), or “U.S. persons” (26 U.S.C. §7701(a)(30)).
  - 9 1.4. Those protected by the Constitution.
- 10 2. They do not rely on false reports that connect people with government franchises. For instance, they do NOT rely on  
11 false information returns (e.g. IRS Forms W-2, 1042-S, 1098, and 1099) as a justification for why they have  
12 jurisdiction to entertain the dispute.
- 13 3. They do not interfere with correcting false reports connecting innocent private parties to franchises and do not interfere  
14 with the introduction of evidence that such reports are false.
- 15 4. They immediately dismiss all cases before them involving false reports or false evidence connecting the participants  
16 with federal franchises.
- 17 5. They do not pretend that they are a REAL court and do not call those who properly identify them as a franchise court  
18 “frivolous” or try to penalize them.
- 19 6. They do not operate outside of their territorial jurisdiction. For instance, all federal franchises must be executed ONLY  
20 in the District of Columbia pursuant to 4 U.S.C. §72 and the U.S. Tax Court, which is an Article I franchise court, has  
21 offices in the District of Columbia but ALSO travels (ILLEGALLY, we might add) around the country hearing cases  
22 of parties domiciled elsewhere.

23 A franchise court judge who violates the above requirements is essentially:

- 24 1. Acting as a co-prosecutor in conspiracy with the government prosecutor.
- 25 2. Actively involved, with the prosecutor, in a conspiracy against rights protected by the Constitution in criminal violation  
26 of 18 U.S.C. §241.
- 27 3. Breaching their fiduciary duty as public officers to protect PRIVATE PROPERTY. Instead, they are abusing their  
28 authority as a judge or prosecutor to criminally convert PRIVATE property into a public use, public purpose, and  
29 public office in violation of 18 U.S.C. §654.
- 30 4. Proceeding with a criminal conflict of interest in violation of 18 U.S.C. §201, 208 and 28 U.S.C. §§144, 455. It is a  
31 conflict of interest because their pay and benefits derive DIRECTLY from the property that is the subject of the  
32 proceeding.
- 33 5. Engaged in a conspiracy to defraud the “United States” in criminal violation of 18 U.S.C. §287, because:
  - 34 5.1. The jurors are public officers of the “United States” under 18 U.S.C. §201.
  - 35 5.2. The defendant is a “public officer” as a “taxpayer”. See:  
36 

<i>Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes</i> , Form #05.008 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
--
  - 37 5.3. Both of these groups are being willfully deceived by the judge and prosecutor into believing that they are liable  
38 for a tax that doesn’t actually apply to them.
- 39 6. Involved in a “confidence game”. This is also called a “Ponzi scheme”. To wit:

40 *“Confidence game. Obtaining money or property by means of some trick, device, or swindling operation in  
41 which advantage is taken of the confidence which the victim reposes in the swindler. The elements of the crime  
42 of “confidence game” are: (1) an intentional false representation to the victim as to some present fact, (2)  
43 knowing it to be false, (3) with the intent that the victim rely on the representation, (4) the representation being  
44 made to obtain the victim’s confidence and thereafter his money and property, (5) which confidence is then abused  
by defendant. U.S. v. Brown, D.C.App., 309 A.2d. 256, 257.*

45 *For distinction between false pretenses and confidence game, see False pretenses. See also Flim-flam.”*  
46 *[Black’s Law Dictionary, Sixth Edition, p. 297]*

## 47 **13.4 Statutory Presumptions that Injure Rights**

48 A statutory presumption is a presumption which is mandated by a statute. Below is an example of such a presumption:

49 [26 U.S.C. Sec. 7701\(c\) INCLUDES AND INCLUDING.](#)

---

### ***De Facto Government Scam***

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>  
Form 05.043, Rev. 3-11-2016

284 of 378

EXHIBIT: \_\_\_\_\_

1                   The terms 'include' and 'including' when used in a definition contained in this title shall not be deemed to exclude  
2                   other things otherwise within the meaning of the term defined."

3    What Congress is attempting to create in the above is the following false presumption:

4                   *"Any definition which uses the word 'includes' shall be construed to imply not only what is shown in the statute*  
5                   *and the code itself, but also what is commonly understood for the term to mean or whatever any government*  
6                   *employee deems is necessary to fulfill what he believes is the intent of the code."*

7    We know that the above presumption is unconstitutional and if applied as intended, would violate the Void for Vagueness  
8    Doctrine described. It would also violate the rules of statutory construction that say:

- 9    1.   The purpose for defining a word within a statute is so that its ordinary (dictionary) meaning is not implied or assumed  
10       by the reader.  
11    2.   When a term is defined within a statute, that definition is provided usually to supersede and not enlarge other definitions  
12       of the word found elsewhere, such as in other Titles or Codes.

13   The U.S. Supreme Court has ruled many times that statutory presumptions which prejudice or threaten constitutional rights  
14   are unconstitutional. Below are a few of its rulings on this subject to make the meaning perfectly clear:

15                   **"Legislation declaring that proof of one fact of group of facts shall constitute prima facie evidence of an**  
16                   **ultimate fact in issue is valid if there is a rational connection between what is proved and what is to be inferred.**  
17                   **A prima facie presumption casts upon the person against whom it is applied the duty of going forward with his**  
18                   **evidence on the particular point to which the presumption relates. A statute creating a presumption that is**  
19                   **arbitrary, or that operates to deny a fair opportunity to repel it, violates the due process clause of the Fourteenth**  
20                   **Amendment.** Legislative fiat may not take the place of fact in the judicial determination of issues involving life,  
21                   liberty, or property. *Manley v. Georgia, 279 U.S. 1, 49 S.Ct. 215, 73 L.Ed. , and cases cited."*  
22                   [\[Western and Atlantic Railroad v. Henderson, 279 U.S. 639 \(1929\)\]](#)

23                   

---

  
24                   *"[I]t is unconstitutional for a legislature to remove from the jury the assessment of facts that increase the*  
25                   *prescribed range of penalties to which a criminal defendant is exposed. It is equally clear that such facts must be*  
26                   *established by proof beyond a reasonable doubt."*  
27                   [\[McMillan v. Pennsylvania, 477 U.S. 79 \(1986\)\]](#)

28                   

---

  
29                   *It has always been recognized that the guaranty of trial by jury in criminal cases means that the jury is to be the*  
30                   *factfinder. This is the only way in which a jury can perform its basic constitutional function of determining the*  
31                   *guilt or innocence of a defendant. See, e. g., United States ex rel. Toth v. Quarles, 350 U.S. 11, 15 -19; Reid v.*  
32                   *Covert, 354 U.S. 1, 5 -10 (opinion announcing judgment). And of course this constitutionally established power of*  
33                   *a jury to determine guilt or innocence of a defendant charged with crime cannot be taken away by Congress,*  
34                   *directly or indirectly, in whole or in part. Obviously, a necessary part of this power, vested by the Constitution in*  
35                   *juries (or in judges when juries are waived), is the exclusive right to decide whether evidence presented at trial*  
36                   *is sufficient to convict. I think it flaunts the constitutional power of courts and juries for Congress to tell them*  
37                   *what "shall be deemed sufficient evidence to authorize conviction." And if Congress could not thus directly*  
38                   *encroach upon the judge's or jury's exclusive right to declare what evidence is sufficient to prove the facts*  
39                   *necessary for conviction, it should not be allowed to do so merely by labeling its encroachment a "presumption."*  
40                   *Neither Tot v. United States, 319 U.S. 463, relied [380 U.S. 63, 78] on by the Court as supporting this*  
41                   *presumption, nor any case cited in Tot approved such an encroachment on the power of judges or juries. In fact,*  
42                   **so far as I can tell, the problem of whether Congress can so restrict the power of court and jury in a criminal**  
43                   **case in a federal court has never been squarely presented to or considered by this Court, perhaps because**  
44                   **challenges to presumptions have arisen in many crucially different contexts but nevertheless have generally**  
45                   **failed to distinguish between presumptions used in different ways, treating them as if they are either all valid**  
46                   **or all invalid, regardless of the rights on which their use may impinge.** Because the Court also fails to  
47                   differentiate among the different circumstances in which presumptions may be utilized and the different  
48                   consequences which will follow, I feel it necessary to say a few words on that subject before considering  
49                   specifically the validity of the use of these presumptions in the light of the circumstances and consequences of  
50                   their use.

51                   **In its simplest form a presumption is an inference permitted or required by law of the existence of one fact,**  
52                   **which is unknown or which cannot be proved, from another fact which has been proved.** The fact presumed  
53                   may be based on a very strong probability, a weak supposition or an arbitrary assumption. The burden on the  
54                   party seeking to prove the fact may be slight, as in a civil suit, or very heavy - proof beyond a reasonable doubt -  
55                   as in a criminal prosecution. **This points up the fact that statutes creating presumptions cannot be treated as**  
56                   **fungible, that is, as interchangeable for all uses and all purposes. The validity of each presumption must be**  
57                   **determined in the light of the particular consequences that flow from its use. When matters of trifling moment**

1 are involved, presumptions may be more freely accepted, but when consequences of vital importance to litigants  
2 and to the administration of justice are at stake, a more careful scrutiny is necessary. [380 U.S. 63, 79]

3 In judging the constitutionality of legislatively created presumptions this Court has evolved an initial criterion  
4 which applies alike to all kinds of presumptions: that before a presumption may be relied on, there must be a  
5 rational connection between the facts inferred and the facts which have been proved by competent evidence,  
6 that is, the facts proved must be evidence which is relevant, tending to prove (though not necessarily  
7 conclusively) the existence of the fact presumed. And courts have undoubtedly shown an inclination to be less  
8 strict about the logical strength of presumptive inferences they will permit in civil cases than about those which  
9 affect the trial of crimes. The stricter scrutiny in the latter situation follows from the fact that the burden of  
10 proof in a civil lawsuit is ordinarily merely a preponderance of the evidence, while in a criminal case where a  
11 man's life, liberty, or property is at stake, the prosecution must prove his guilt beyond a reasonable doubt. See  
12 Morrison v. California, 291 U.S. 82, 96 -97. The case of Bailey v. Alabama, 219 U.S. 219, is a good illustration  
13 of this principle. There Bailey was accused of violating an Alabama statute which made it a crime to fail to  
14 perform personal services after obtaining money by contracting to perform them, with an intent to defraud the  
15 employer. The statute also provided that refusal or failure to perform the services, or to refund money paid for  
16 them, without just cause, constituted "prima facie evidence" (i. e., gave rise to a presumption) of the intent to  
17 injure or defraud. This Court, after calling attention to prior cases dealing with the requirement of rationality,  
18 passed over the test of rationality and held the statute invalid on another ground. Looking beyond the rational-  
19 relationship doctrine the Court held that the use of this presumption by Alabama against a man accused of  
20 crime would amount to a violation of the Thirteenth Amendment to the Constitution, which forbids  
21 "involuntary [380 U.S. 63, 80] servitude, except as a punishment for crime." In so deciding the Court  
22 made it crystal clear that rationality is only the first hurdle which a legislatively created presumption must  
23 clear - that a presumption, even if rational, cannot be used to convict a man of crime if the effect of using the  
24 presumption is to deprive the accused of a constitutional right.  
25 [United States v. Gainly, 380 U.S. 63 (1965)]

26 The reason a statutory presumption that injures rights is unconstitutional was also revealed in the Federalist Papers, which  
27 say on the subject:

28 "No legislative act [including a statutory presumption] contrary to the Constitution can be valid. To deny this  
29 would be to affirm that the deputy (agent) is greater than his principal; that the servant is above the master;  
30 that the representatives of the people are superior to the people; that men, acting by virtue of powers may do  
31 not only what their powers do not authorize, but what they forbid...[text omitted] It is not otherwise to be  
32 supposed that the Constitution could intend to enable the representatives of the people to substitute their will  
33 to that of their constituents. It is far more rational to suppose, that the courts were designed to be an intermediate  
34 body between the people and the legislature, in order, among other things, to keep the latter within the limits  
35 assigned to their authority. The interpretation of the laws is the proper and peculiar province of the courts. A  
36 Constitution is, in fact, and must be regarded by judges, as fundamental law. If there should happen to be an  
37 irreconcilable variance between the two, the Constitution is to be preferred to the statute."  
38 [Alexander Hamilton, Federalist Paper # 78]

39 The implication of the prohibition against statutory presumptions is that:

- 40 1. No natural person who is domiciled within a state of the Union and protected by the Bill of Rights may be victimized or  
41 injured in any way by any kind of statutory presumption.
- 42 2. Statutory presumptions may *only* lawfully be applied against legal "persons" who do not have Constitutional rights,  
43 which means corporations or those natural persons who are domiciled in the federal zone, meaning on land within  
44 exclusive federal jurisdiction that is not protected by the First Ten Amendments to the United States Constitution. See  
45 *Downes v. Bidwell*, 182 U.S. 244 (1901).
- 46 3. Any court which uses "judge made law" to do any of the following in the case of a natural person protected by the Bill  
47 of Rights is involved in a conspiracy against rights:  
48 3.1. Imposes a statutory or judicial presumption.  
49 3.2. Extends or enlarges any definition in the Internal Revenue Code based on any arbitrary criteria.  
50 3.3. Invokes an interpretation of a definition within a code which may not be deduced directly from language in the  
51 code itself.

52 The above inferences help establish who the only proper audience for the Internal Revenue Code is, which is federal  
53 corporations, agents, and employees and those domiciled within the federal zone, and excluding those within states of the  
54 Union. The reason is that those domiciled in the federal zone are not protected by the Bill of Rights. The only exception to  
55 this rule is that any natural person who is domiciled in a state of the Union but who is exercising agency of a federal  
56 corporation or legal "person" which has a domicile within the federal zone also may become the lawful subject of statutory  
57 presumptions, but only in the context of the agency he is exercising. For instance, this is demonstrated in the document  
58 below:



1 that those participating in the Social Security program are deemed to be “agents”, “employees”, and “fiduciaries” of the  
2 federal corporation called the United States, which has a “domicile” in the federal zone (District of Columbia) under [4 U.S.C.](#)  
3 [§72](#). Therefore, unless and until they eliminate said agency using the above document, statutory presumptions may be used  
4 against them without an unconstitutional result, but only in the context of the agency they are exercising.

## 5 **14 Evidence of de facto courts**

### 6 **14.1 De Facto Judges**

7 A “de facto” judge is one who is serving inconsistent with the statutes or other authority from which he is authorized to serve.  
8 Absent a timely objection to the judge's authority to serve, the acts of a de facto judge are valid;<sup>89</sup> although, while not void,  
9 they may be merely voidable.<sup>90</sup> Generally, the right of a de facto judge to hold office can be challenged only through  
10 procedures instituted for that purpose, such as quo warranto proceedings.<sup>91</sup> Furthermore, state courts generally hold that the  
11 right of a de facto judge to hold office cannot be attacked collaterally.<sup>92</sup> Similarly, a timely objection to a de facto judge's  
12 authority is necessary to void his or her acts,<sup>93</sup> and failure to so object generally results in waiver of any such objection for  
13 appellate purposes,<sup>94</sup> although, again, there is authority which holds to the contrary, on the basis that a defect by way of lack  
14 of judicial authority is jurisdictional, and can be raised for the first time on appeal despite the de facto doctrine.<sup>95</sup>

15 Thus, generally, the de facto judge's title and authority may not be questioned in a proceeding to obtain a writ of prohibition  
16 to prevent him from doing an official act,<sup>96</sup> or in a suit to enjoin the performance of the duties of the office,<sup>97</sup> or in a habeas  
17 corpus proceeding to procure the release of a person convicted of a crime before the judge<sup>98</sup> or in a direct proceeding for the  
18 purpose of vacating a judgment.<sup>99</sup> Nor may a party attack the title or authority of one acting under color of right as the duly

---

<sup>89</sup> *Stein v. Foster* (Fla) 557 So.2d. 861, 15 FLW S 31, cert den 498 U.S. 847, 112 L.Ed.2d. 101, 111 S.Ct. 134. The decrees of a de facto chancellor are valid and do not require a nunc pro tunc order to sustain their validity. *Pope v. Pope*, 213 Ark. 321, 210 S.W.2d. 319. A criminal defendant's conviction was valid despite the invalidity of the judge's appointment where counsel conceded that the judge had de facto authority. In re *Application of Eng*, 113 Wash 2d 178, 776 P.2d. 1336.

<sup>90</sup> *Card v. State* (Fla) 497 So.2d. 1169, 11 FLW 521, cert den 481 U.S. 1059, 95 L.Ed.2d. 858, 107 S.Ct. 2203.

<sup>91</sup> *People v. Larry C.* (3rd Dist) 234 Cal.App.3d. 405, 286 Cal.Rptr. 52, 91 CDOS 7715, 91 Daily Journal DAR 11736, review den, op withdrawn by order of ct (Cal) 92 CDOS 247, 91 Daily Journal DAR 15745; *Commonwealth v. Di Stasio*, 297 Mass 347, 8 N.E.2d. 923, 113 A.L.R. 1133, cert den 302 U.S. 683, 82 L.Ed. 527, 58 S.Ct. 50 and cert den 302 U.S. 759, 82 L.Ed. 587, 58 S.Ct. 370; *State ex rel. McGaughey v. Grayston*, 349 Mo. 700, 163 S.W.2d. 335; In re *Santillanes*, 47 N.M. 140, 138 P.2d. 503; In re *Wingler*, 231 N.C. 560, 58 S.E.2d. 372; *State ex rel. Madden v. Crawford*, 207 Or. 76, 295 P.2d. 174.

<sup>92</sup> *People v. Larry C.* (3rd Dist) 234 Cal.App.3d. 405, 286 Cal.Rptr. 52, 91 CDOS 7715, 91 Daily Journal DAR 11736, review den, op withdrawn by order of ct (Cal) 92 CDOS 247, 91 Daily Journal DAR 15745; *Rodgers v. Rodgers* (Ind App) 503 N.E.2d. 1255; In re *Wingler*, 231 N.C. 560, 58 S.E.2d. 372; *Sheldon v. Green*, 182 Okla 208, 77 P.2d. 114; *State ex rel. Madden v. Crawford*, 207 Or. 76, 295 P.2d. 174; *State ex rel. Jugler v. Grover*, 102 Utah 459, 132 P.2d. 125.

<sup>93</sup> *Stein v. Foster* (Fla) 557 So.2d. 861, 15 FLW S 31, cert den 498 U.S. 847, 112 L.Ed.2d. 101, 111 S.Ct. 134. A challenge to a judge's authority to act should be made at the time any irregularities in the judge's appointment arises. *Rodgers v. Rodgers* (Ind App) 503 N.E.2d. 1255.

<sup>94</sup> *Stein v. Foster* (Fla) 557 So.2d. 861, 15 FLW S 31, cert den 498 U.S. 847, 112 L.Ed.2d. 101, 111 S.Ct. 134. A challenge to a judge's authority to act may not be raised for the first time on appeal. *Rodgers v. Rodgers* (Ind App) 503 N.E.2d. 1255.

<sup>95</sup> *Glidden Co. v. Zdanok*, 370 U.S. 530, 8 L.Ed.2d. 671, 82 S.Ct. 1459, 50 BNA LRRM 2693, 45 CCH LC ¶ 17685 (involving the power of so called Article I judges to participate in or render decisions of a court created under Article III of the Constitution).

<sup>96</sup> *Clapp v. Sandidge*, 230 Ky. 594, 20 S.W.2d. 449; *Walcott v. Wells*, 21 Nev. 47, 24 P. 367. It has, however, been held that although a writ of prohibition is not the proper remedy to test the authority of a special judge or a de facto judge, a court may, within its discretion, choose to determine the authority of such a judge in a prohibition proceeding. *State ex rel. McGaughey v. Grayston*, 349 Mo. 700, 163 S.W.2d. 335 (relying on the urgency of the question presented and the demand of the public interest for its speedy determination).

<sup>97</sup> *Chambers v. Adair*, 110 Ky. 942, 62 S.W. 1128.

<sup>98</sup> 39 Am Jur 2d., *Habeas Corpus*, § 34 (1999).

<sup>99</sup> *Sheldon v. Green*, 182 Okla 208, 77 P.2d. 114.

1 elected or appointed regular judge of a court, in litigation pending therein, either by motion in limine or plea or general  
2 objections,<sup>100</sup> nor by motion in arrest of judgment or by similar motion after trial.<sup>101</sup>

3 [28 U.S.C. §134](#)(b) requires that all federal judges must reside within the district in which they serve.

4 [TITLE 28 > PART 1 > CHAPTER 5 > § 134](#)  
5 [§ 134. Tenure and residence of district judges](#)

6 (b) Each district judge, except in the District of Columbia, the Southern District of New York, and the Eastern  
7 District of New York, **shall reside in the district or one of the districts for which he is appointed**. Each district  
8 judge of the Southern District of New York and the Eastern District of New York may reside within 20 miles of  
9 the district to which he or she is appointed.

10 The Judicial Code of 1940, found in What Happened to Justice?, Form #06.012, Evidence Book, Vol. 1, Exhibit 3 states the  
11 following about the residency requirements of federal judges:

12 *Every district judge shall reside in the district or one of the districts for which he is appointed, and **for offending**  
13 **against this provision shall be deemed guilty of a high misdemeanor.** (Mar. 3, 1911, ch. 231, §1, 36 Stat. 1087  
14 as amended July 30, 1914, ch. 216, 38 Stat. 580 and supplemented Mar. 3, 1915, ch. 100; § 1, 38 Stat. 961; Apr.  
15 11, 1916, ch. 64, § 1, 39 Stat. 48; Feb. 26, 1917, ch. 938, 39 Stat. 938; Feb. 26, 1919, ch. 50, §§ 1, 2, 40 Stat.  
16 1183; Sept. 14, 1922, ch. 306, 42 Stat. 837, 838; Jan. 16, 1925, ch. 83, § 3, 43 Stat. 752; Feb. 16, 1925, ch. 233,  
17 §§ 2, 3, 43 Stat. 946; Mar. 2, 1925, ch. 397, §§ 1-3, 43 Stat. 1098; Mar. 3, 1927, ch. 297, 44 Stat. 1346; Mar. 3,  
18 1927, ch. 298, 44 Stat. 1347; Mar. 3, 1927, ch. 300, 44 Stat. 1348; Mar. 3, 1927, ch. 332, 44 Stat. 1370; Mar. 3,  
19 1927, ch. 336, §§ 1, 2, 44 Stat. 1372; Mar. 3, 1927, ch. 338, 44 Stat. 1374; Mar. 3, 1927, ch. 344, 44 Stat. 1380;  
20 Apr. 21, 1928, ch. 393, § 5, 45 Stat. 439; May 29, 1928, ch. 882, 45 Stat. 974; Jan. 17, 1929, ch. 72, 45 Stat.  
21 1081; Feb. 26, 1929, ch. 334, 45 Stat. 1317; Feb. 26, 1929, ch. 337, 45 Stat. 1319; Feb. 28, 1929, ch. 358, 45  
22 Stat. 1344; Feb. 28, 1929, ch. 380, 45 Stat. 1409; May 28, 1930, ch. 346, 46 Stat. 431; June 27, 1930, ch. 633,  
23 46 Stat. 819; June 27, 1930, ch. 635, 46 Stat. 820; July 3, 1930, ch. 852, 46 Stat. 1006; Feb. 20, 1931, ch. 244,  
24 46 Stat. 1196; Feb. 20, 1931, ch. 245, 46 Stat. 1197; Feb. 25, 1931, ch. 296, 46 Stat. 1417; May 20, 1932, ch.  
25 196, 47 Stat. 161; Aug. 2, 1935, ch. 425, §§ 1, 2, 3, 49 Stat. 508; Aug. 19, 1935, ch. 558, §§ 1, 2, 49 Stat. 659;  
26 Aug. 28, 1935, ch. 793, 49 Stat. 945; June 5, 1936, ch. 515, §§ 1-3, 49 Stat. 1476, 1477; June 15, 1936, ch. 544,  
27 49 Stat. 1491; June 16, 1936, ch. 585, § 1, 49 Stat. 1523; June 22, 1936, ch. 693, 49 Stat. 1804; June 22, 1936,  
28 ch. 694, 49 Stat. 1804; June 22, 1936, ch. 696, 49 Stat. 1806; Aug. 25, 1937, ch. 771, § 1, 50 Stat. 805; Mar. 18,  
29 1938, ch. 47, 52 Stat. 110; May 31, 1938, ch. 290, §§ 4, 6, 52 Stat. 585; June 20, 1938, ch. 528, 52 Stat. 780; Jan.  
30 20, 1940, ch. 11, 54 Stat. 16; May 24, 1940, Ch. 209, § 2 (C), 54 Stat. 220; June 8, 1940, ch. 282, 54 Stat. 253;  
31 Nov. 27, 1940, ch. 920, § 1, 54 Stat. 1216.)  
32 [Judicial Code of 1940, Section 1, pp. 2453-2454, Exhibit 3]*

33 The above section of the Judicial Code of 1940 does not appear in the current version of Title 48 of the U.S. Code, but it is  
34 still in effect today. If you quote it against your judge, the judge may try to deceive you into believing that it has been  
35 repealed. However, the following provision of Title 28 confirms that it is still in effect, which you can read in What Happened  
36 to Justice?, Form #06.012, Evidence Book, Vol. 2, Exhibit 6 at the beginning of the Judicial Code of 2000, Title 28 U.S.C.:

37 *TITLE 28 AS CONTINUATION OF EXISTING LAW; CHANGE OF NAME OF CIRCUIT COURTS OF*  
38 *APPEALS*

39 *Section 2(b) of act June 25, 1948, ch. 646, 62 Stat. 985, provided that: "The provision of Title 28, Judiciary and*  
40 *Judicial Procedure, of the United States Code, set out in section 1 of this Act, with respect to the organization of*  
41 *each of the several courts therein provided for and of the Administrative Office of the United States Courts, **shall***  
42 ***be construed as continuations of existing law,** and the tenure of the judges, officers, and employees thereof and*  
43 *of the United States attorneys and marshals and their deputies and assistants, in office on the effective date of*  
44 *this Act [Sept. 1, 1948, shall not be affected by its enactment, but each of them shall continue to serve in the same*  
45 *capacity under the appropriate provisions of title 28, as set out in section 1 of this Act, pursuant to his prior*  
46 *appointment: Provided, however, That each circuit court of appeals shall, as in said title 28 set out, hereafter be*  
47 *known as a United States court of appeals. No loss of rights, interruption of jurisdiction, or prejudice to matters*  
48 *pending in any of such Courts on the effective date of this Act shall result from it's enactment."*  
49 *[Judicial Code of 2000, Title 28, Evidence Book, Vol. 2, Exhibit 6, p. 26]*

50 The Judiciary Act of 1789 in Section 2 establishes the federal territory within a State or territory as the judicial district and  
51 makes a judge's failure to reside within the district a high misdemeanor. Failure to reside within the district remains a high  
52 misdemeanor in all subsequent versions of the United States Judiciary Codes including the Judicial Code of 1940 upon which

<sup>100</sup> Butler v. Phillips, 38 Colo 378, 88 P 480.

<sup>101</sup> Linehan v. Travelers Ins. Co., 370 Ill. 157, 18 N.E.2d. 178; In re Pardee's Estate, 259 App Div 101, 18 N.Y.S.2d. 413; Snow v. State, 134 Tex.Crim. 263, 114 S.W.2d. 898.

1 the Judiciary Code of 1948 is based. The judicial district includes ONLY federal property and cannot include any part of a  
2 state under the exclusive jurisdiction of the state. This is a requirement of the Separation of Powers Doctrine: Federal judges  
3 cannot be subject to state jurisdiction, because state and federal courts are both territorial.

4 If you can prove that a district judge lives on other than land under exclusive jurisdiction, then he is a “de facto judge”,  
5 meaning a judge who does not satisfy the requirements to sit on the bench. In that circumstance, he has no lawful authority  
6 to issue ANY ruling. Federal judges know this, and so:

- 7 1. They are very protective of information about their residence.
- 8 2. Many of them will have the Courthouse on file as their only mailing address.
- 9 3. It is difficult to find a private investigator who will tell you where they live, because then they will think you are stalking  
10 the judge or wish to do him harm. Most private investigators you will talk to about getting information about a judge  
11 will tell you that they have to report your inquiry to the Federal Marshal Service, so it doesn't look like they are helping  
12 you retaliate against or terrorize the judge.
- 13 4. The Federal Marshall Service keeps track of the judge's home address, but will not give it out, even if you send them a  
14 Freedom of Information Act Request demanding the information.
- 15 5. Federal judges typically will also interfere with the use of legal discovery in your particular case from being used to  
16 subpoena information about the judge or any of the other court officers or employees.
- 17 6. The Federal Protective Service (FPS), an entity within the Department of Homeland Security, is responsible along with  
18 the Federal Marshall Service for protecting federal judges. If you attempt to observe a judge to verify that he lives on  
19 federal territory in a district, he may summons the FPS on you and accuse you of being a terrorist. For details, see the  
20 CD version of this book under “Federal Government Free Resources” entitled “Personal Security Guide for State  
21 Judges”.

22 If you wish to investigate more thoroughly the limitations upon de facto judges, you may wish to search the U.S. Supreme  
23 Court rulings for the term “De facto officer doctrine”. Below is a recent U.S Supreme Court case that describes this doctrine:

24 *The de facto officer doctrine, we have explained,*

25 *confers validity upon acts performed by a person acting under the color of official title even*  
26 *though it is later discovered that the legality of that person's appointment or election to office*  
27 *is deficient.*

28 *Ryder v. United States, 515 U.S. 177, 180 (1995). Whatever the force of the de facto officer doctrine in other*  
29 *circumstances, an examination of our precedents concerning alleged irregularities in the assignment of judges*  
30 *does not compel us to apply it in these cases.*

31 *Typically, we have found a judge's actions to be valid de facto when there is a "merely technical" defect of*  
32 *statutory authority. Glidden Co. v. Zdanok, 370 U.S. 530, 535 (1962) (plurality opinion of Harlan, J.). In*  
33 *McDowell v. United States, 159 U.S. 596, 601-602 (1895), for example, the Court declined to notice alleged*  
34 *irregularities in a Circuit Judge's designation of a District Judge for temporary service in another district. See*  
35 *also Ball v. United States, 140 U.S. 118, [539 U.S. 78] 128-129 (1891) (assigned judge had de facto authority to*  
36 *replace a deceased judge even though he had been designated to replace a disabled judge). We observed in*  
37 *McDowell, however, that the judge whose assignment had been questioned was otherwise qualified to serve,*  
38 *because he was "a judge of the United States District Court, having all the powers attached to such office," and*  
39 *because the Circuit Judge was otherwise empowered to designate him. 159 U.S. at 601.*

40 *By contrast, we have agreed to correct at least on direct review, violations of a statutory provision that "embodies*  
41 *a strong policy concerning the proper administration of judicial business" even though the defect was not raised*  
42 *in a timely manner. Glidden, 370 U.S. at 536 (plurality opinion). In American Constr. Co. v. Jacksonville, T. &*  
43 *K. W. R. Co., 148 U.S. 372 (1893), the case Justice Harlan cited for this proposition in Glidden, a judgment of*  
44 *the Circuit Court of Appeals was challenged because one member of that court had been prohibited by statute*  
45 *from taking part in the hearing and decision of the appeal.[10] This Court succinctly observed:*

46 *If the statute made him incompetent to sit at the hearing, the decree in which he took part was unlawful, and*  
47 *perhaps absolutely void, and should certainly be set aside or quashed by any court having authority to review it*  
48 *by appeal, error or certiorari.*

49 *Id. at 387. The American Constr. Co. rule was again applied in William Cramp & Sons Ship & Engine Building*  
50 *Co. v. International Curtiss Marine Turbine [539 U.S. 79] Co., 228 U.S. 645 (1913), even though the parties had*  
51 *consented in the Circuit Court of Appeals to the participation of a District Judge who was not permitted by statute*  
52 *to consider the appeal. Id. at 650. Rather than sift through the underlying merits, we remanded to the Circuit*  
53 *Court of Appeals "so that the case may be heard by a competent court, [organized] conformably to the*

requirements of the statute." *Id.* at 651. See also *Moran v. Dillingham*, 174 U.S. 153, 158 (1899) ("[T]his court, without considering whether that decree was or was not erroneous in other respects, orders the Decree of the Circuit Court of Appeals to be set aside and quashed, and the case remanded to that court to be there heard and determined according to law by a bench of competent judges" (emphasis deleted)). We are confronted in petitioners' cases with a question of judicial authority more fundamental than whether "some effort has been made to conform with the formal conditions on which [a judge's] particular powers depend." *Johnson v. Manhattan R. Co.*, 61 F.2d 934, 938 (CA2 1932) (L. Hand, J.). The difference between the irregular judicial designations in *McDowell and Ball* and the impermissible panel designation in the instant cases is therefore the difference between an action which could have been taken, if properly pursued, and one which could never have been taken at all. Like the statutes in *William Cramp & Sons*, *Moran*, and *American Constr. Co.*, § 292(a) embodies weighty congressional policy concerning the proper organization of the federal courts.[11] [539 U.S. 80] Section 292(a) does not permit any assignment to service on the courts of appeals of a district judge who does not enjoy the protections set forth in Article III. Congress' decision to preserve the Article III character of the courts of appeals is more than a trivial concern, cf. *Northern Pipeline Constr. Co. v. Marathon Pipe Line Co.*, 458 U.S. 50, 57-60 (1982) (plurality opinion), and is entitled to respect. The Chief Judge of the Northern Mariana Islands did not purport to have "all the powers attached to" the position of an Article III judge, *McDowell*, 159 U.S. at 601, nor was the Chief Judge of the Ninth Circuit otherwise permitted by § 292(a) to designate him for service on an Article III court. Accordingly, his participation contravened the statutory requirements set by Congress for the composition of the federal courts of appeals. For essentially the same reasons, we think it inappropriate to accept the Government's invitation to assess the merits of petitioners' convictions or whether the fairness, integrity, or public reputation of the proceedings were impaired by the composition of the panel. It is true, as the Government observes, that a failure to object to trial error ordinarily limits an appellate court to review for plain error. See 28 U.S.C. §2111; Fed.Rule Crim.Proc. 52(b). But to ignore the violation of the designation statute in these cases would incorrectly suggest that some action (or inaction) on petitioners' part could create authority Congress has quite carefully withheld. Even if the parties had expressly stipulated to the participation of a non-Article III judge in the consideration [539 U.S. 81] of their appeals, no matter how distinguished and well qualified the judge might be, such a stipulation would not have cured the plain defect in the composition of the panel.[12] See *William Cramp & Sons*, 228 U.S. at 650. More fundamentally, our enforcement of § 292(a)'s outer bounds is not driven so much by concern for the validity of petitioners' convictions at trial but for the validity of the composition of the Court of Appeals. As a general rule, federal courts may not use their supervisory powers to circumvent the obligation to assess trial errors for their prejudicial effect. See *Bank of Nova Scotia v. United States*, 487 U.S. 250, 254-255 (1988). Because the error in these cases involves a violation of a statutory provision that "embodies a strong policy concerning the proper administration of judicial business," however, our exercise of supervisory power is not inconsistent with that general rule.[13] *Glidden*, 370 U.S. at 536 (plurality opinion). Thus, we invalidated the judgment of a Court of Appeals without assessing prejudice, even though urged to do so, when the error alleged was the improper composition of that court. See *United States v. American-Foreign S.S. Corp.*, 363 U.S. 685, 690-691 (1960) (vacating judgment of en banc Court of Appeals because participation by Senior Circuit Judge was not provided by statute). [539 U.S. 82] [*Nguyen v. United States*, 539 U.S. 69 (2003)]

Of de facto judges, the Supreme Court of California has said the following:

"It has been stated, and said to be the majority rule, that there cannot be a de facto officer where there is no de jure office or, as to judges, there can be no de facto judge where there is no de jure court. (*People v. Hecht*, 105 Cal. 621, 629 [38 P. 941, 45 Am.St.Rep. 96, 27 L.R.A. 203], dictum; *Oakland Pav. Co. v. Donovan*, 19 Cal. App. 488, 494 [126 P. 388], dictum; *Malaley v. City of Marysville*, 37 Cal. App. 638, 640 [174 P. 367], dictum; *Kitts v. Superior Court*, 5 Cal. App. 462, 468 [90 P. 977], dictum; *People v. Toal*, 85 Cal. 333, 338 [24 P. 603]; *Ex parte Giambonini*, 117 Cal. 573 [49 P. 732]; *Buck v. City of Eureka*, 109 Cal. 504, 512 [30 L.R.A. 409, 42 P. 243]; see cases from other jurisdictions collected, 99 A.L.R. 294.)." [*Pickens v. Johnson*, 42 Cal.2d. 399, 267 P.2d. 801 (Cal. 03/01/1954)]

## 14.2 Judges giving themselves discretion to substitute their will for what the law says

"It [is] inconsistent with the principles of civil liberty, and contrary to the natural rights of the other members of the society, that any body of men therein [INCLUDING judges] should have authority to enlarge their own powers... without restraint." [*Thomas Jefferson: Virginia Allowance Bill, 1778*]

The U.S. Supreme Court has described America as a "society of law and not men", meaning that written law and not political whim must regulate all the affairs of government:

"The government of the United States has been emphatically termed a government of laws, and not of men. It will certainly cease to deserve that high appellation, if the laws furnish no remedy for the violation of a vested legal right." [*Marbury v. Madison*, 5 U.S. 137; 1 Cranch 137, 2 L.Ed. 60 (1803)]

The purpose of courts is to enforce the written law, and NOT to substitute the whims or policies of a judge or prosecutor in the place of the law. By law we mean both the Constitution, and all laws passed in furtherance of it.

1 "No legislative act contrary to the Constitution can be valid. To deny this would be to affirm that the deputy  
2 (agent) is greater than his principal; that the servant is above the master; that the representatives of the people  
3 are superior to the people; that men, acting by virtue of powers may do not only what their powers do not  
4 authorize, but what they forbid...[text omitted] It is not otherwise to be supposed that the Constitution could  
5 intend to enable the representatives of the people to substitute their will to that of their constituents. It is far  
6 more rational to suppose, that the courts were designed to be an intermediate body between the people and the  
7 legislature, in order, among other things, to keep the latter within the limits assigned to their authority. The  
8 interpretation of the laws is the proper and peculiar province of the courts. A Constitution is, in fact, and must  
9 be regarded by judges, as fundamental law. If there should happen to be an irreconcilable variance between the  
10 two, the Constitution is to be preferred to the statute."  
11 *[Alexander Hamilton, [Federalist Paper No. 78](#)]*

12 There are actually two types of statutes that courts enforce, one of which is "law" in a classical sense, and the other is actually  
13 a contract and a franchise cleverly disguised to "look" like law for everyone:

- 14 1. Positive law. This includes the following titles of the U.S. Code.  
15 1.1. Title 1: General Provisions.  
16 1.2. Title 5: Government Organization and Employees  
17 1.3. Title 18: Crimes and Criminal Procedure  
18 1.4. Title 28: Judiciary and Judicial Procedure  
19 2. Prima facie law. These types of statutes implement federalism and comity and function as voluntary franchises.  
20 2.1. Title 26: Internal Revenue  
21 2.2. Title 42: The Public Health and Welfare  
22 2.3. Title 50: War and National Defense

23 The nature of the titles of the U.S. Code as either "positive law" or "prima facie law" is established by the legislative notes  
24 under 1 U.S.C. §204. The difference between a positive law and a prima facie law is that:

- 25 1. Positive law: Statutes that have already been consented to as the will of the people within the jurisdiction and is  
26 admissible as evidence in court under the rules of evidence.  
27 2. Not positive law: That which is not positive law is "prima facie evidence", which simply means it is "presumed" to be  
28 evidence/law but may be proven NOT to be.

29 That which is "prima facie" is simply a presumption:

30 "Prima facie evidence. Evidence good and sufficient on its face. Such evidence as, in the judgment of the law,  
31 is sufficient to establish a given fact, or the group or chain of facts constituting the party's claim or defense, and  
32 which if not rebutted or contradicted, will remain sufficient. Evidence which, if unexplained or uncontradicted,  
33 is sufficient to sustain a judgment in favor of the issue which it supports, but which may be contradicted by other  
34 evidence. *State v. Haremza, 213 Kan. 201, 515 P.2d. 1217, 1222.*

35 *That quantum of evidence that suffices for proof of a particular fact until the fact is contradicted by other*  
36 *evidence; once a trier of fact is faced with conflicting evidence, it must weigh the prima facie evidence with all*  
37 *the other probative evidence presented. *Godesky v. Provo City Corp., Utah, 690 P.2d. 541, 547.* Evidence which,*  
38 *standing alone and unexplained, would maintain the proposition and warrant the conclusion to support which it*  
39 *is introduced. An inference or presumption of law, affirmative or negative of a fact, in the absence of proof, or*  
40 *until proof can be obtained or produced to overcome the inference. See also Presumptive evidence."*  
41 *[Black's Law Dictionary, Sixth Edition, p. 1190]*

42 Presumptions:

- 43 1. Are very injurious to your rights and liberty.  
44 2. Violate the [separation of powers](#) by allowing otherwise constitutional courts to unlawfully entertain "political  
45 questions".  
46 3. Cause a violation of [due process of law](#) because decisions are not based on legally admissible evidence. Instead,  
47 presumptions unlawfully and prejudicially turn beliefs into evidence in violation of [Federal Rule of Evidence 610](#) and  
48 the [Hearsay Rule, Federal Rule of Evidence 802](#).  
49 4. Turn judges into "priests" of a [civil religion](#).  
50 5. Turn legal pleadings into "prayers" to the priest.  
51 6. Turn legal process into an act of religion.  
52 7. Transform "attorneys" into deacons of a [state-sponsored religion](#).  
53 8. Turn the courtroom into a church building.



- 1 9. Turn court proceedings into a "worship service" akin to that of a church.
- 2 10. Turn statutes into a state-sponsored bible upon which "worship services" are based.
- 3 11. Turn "taxes" into tithes to a state-sponsored church, if the controversy before the court involves taxation.

4 Hence, that which is "prima facie" cannot be cited without at least proof on the record of the proceeding that the party who  
5 is injured by the presumption consented to the franchise or statute in question IN WRITING, just as the government must  
6 consent when you want to sue them. This is a fundamental requirement, in fact, of equal protection: That everyone gets the  
7 same defense for their sovereign immunity as the government does. Otherwise, it isn't a legal proceeding, but a worship  
8 service directed towards a "superior being" possessing an unconstitutional title of nobility.

9 The most frequent ILLEGAL techniques that judges use to substitute their own will for what the law actually says are:

- 10 1. Add things to statutory definitions of statutory terms that do not appear in the definition.
- 11 2. Refuse to allow the statute or law being enforced at trial from being discussed in front of the jury.
- 12 3. Prevent litigants from discussing the laws being enforced in front of the jury, and punishing or sanctioning them when  
13 they do. Thus, the only thing that can be discussed in the courtroom are the prejudices and political whims of the judge  
14 and the jury.
- 15 4. Positively refusing to enforce the requirement to demonstrate written consent to participate when franchise statutes that  
16 are not positive law are being enforced.
- 17 5. Preventing jurors from reading the applicable laws they are enforcing while serving as a jurist.

18 On that last item, most federal courts have standing orders FORBIDDING anyone serving as a jurist from entering the law  
19 library or reading the laws being enforced. Judges do this because they don't want jurists:

- 20 1. Questioning the authority of the judge or government prosecutor.
- 21 2. Supervising their public servants in executing their delegation of authority order, which is codified in the law itself.
- 22 3. Advantage the government.
- 23 4. Leave room for the judge to substitute his will for what the law actually says.

24 Don't believe us? Then call the law library in any federal court building and ask them if jurists are allowed to go in there and  
25 read the law while they are serving. Below is a General Order signed by the chief judge of the U.S. District Court in San  
26 Diego proving that jurors are not allowed to use the court's court law library while serving. Notice jurors are not listed as  
27 authorized to use the library in this order:

General Order 228C, Federal District Court in San Diego  
<http://famguardian.org/Disks/IRSDVD/Evidence/JudicialCorruption/GenOrder228C-Library.pdf>

28 **14.3 Interference by Corrupt Franchise Judges with use of common law and equity by litigants**

29 Those who wish to maintain and protect their status as private people not engaged in government franchises or public offices  
30 may at times need to litigate in court. When they litigate in court:

- 31 1. The only thing they can invoke is the common law and not statutory law in most cases and to do so in equity.
- 32 2. They may not litigate in a "franchise court", meaning an administrative arbitration board in the Executive branch that  
33 only hears cases of those who voluntarily occupy a public office in the government and are subject to statutory  
34 jurisdiction and franchises.

35 Most statutory law is, in fact, franchises that relate only to those domiciled on federal territory. Hence, those who invoke  
36 statutory law and the public rights it implements indirectly are admitting and declaring that they are government  
37 instrumentalities with no constitutional rights. This is covered in:

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

38 A common criminal technique used by judges hearing cases before them is to:

1. Interfere with the invocation or enforcement of the common law by PRIVATE litigants.
2. Force the PRIVATE litigants before them to assume a status associated with a government franchise BEFORE they can have ANY REMEDY AT ALL.
3. Dismiss the case with prejudice if the litigant will not agree to assume an inferior status under a franchise and thereby surrender all their constitutional rights. Such a statuses might include the following appellations
  - 3.1. "taxpayer" defined in 26 U.S.C. §7701(a)(14).
  - 3.2. "employee" under 26 U.S.C. §3401(c) and 5 U.S.C. §2105(a).
  - 3.3. Statutory "U.S. citizen" under 8 U.S.C. §1401, "resident alien" under 26 U.S.C. §7701(b)(1)(A), or "inhabitant" under federal law, which is a "person", statutory creation of Congress, and franchisee domiciled on federal territory not protected by the Constitution.

All of the above tactics are what we call "privilege induced slavery". All of them are designed to DESTROY protection for your private rights and constitute a criminal conspiracy against your PRIVATE rights by the judge in violation of 18 U.S.C. §241. Judges will do the above in order to:

1. Evade the straight-jacket constraints of the Constitution upon their authority.
2. Illegally change what is called the "choice of law" applying to the case from the Constitution to franchises implemented statutory law.
3. Unfairly advantage the government litigant and destroy the MANDATE for equal protection and equal treatment that is the foundation of the United States Constitution.
4. Make the judge and the government into the "employment supervisor" of the formerly private litigant before them. This places the government into the position of being a "parens patriae" over the formerly private litigant.
5. Remove the jurisdiction of state courts over the issue and transform the case into what is called a "federal question".
6. Simplify their job and accelerate the resolution of the case by giving them undue discretion and authority under a franchise agreement that doesn't otherwise apply to the private litigant.
7. Kidnap the identity of the formerly private litigant and transport it to the federal zone under the authority of Federal Rule of Civil Procedure 17(b) and the franchise agreement itself. See 26 U.S.C. §7408(d) and 26 U.S.C. §7701(a)(39), for example.
8. Connect all the property of the litigant to a public use and a public purpose so that it can be subject to regulation and taxation and supervision by the judge.
9. Force an oppressive administrative burden upon the litigant to exhaust administrative remedies BEFORE litigating in court. Those who are franchisees called "taxpayers" or "benefit recipients" are required by the franchise agreement to exhaust their administrative remedies BEFORE litigating in court against the government or an officer of the government.

The remainder of this section will describe techniques for preventing all of the above forms of TREACHERY by corrupt de facto judges to:

1. Protect your status as a PRIVATE party not subject to federal statutory law or franchises.
2. FORCE the court to invoke and enforce ONLY the common law.
3. Create a public record in the court record proving that the judge is engaged in a criminal conspiracy against your rights.
4. Prevent further "selective enforcement" that may result as a backlash against the defensive mechanisms described.

There are two types of jurisdictions within each state government:

1. The "de jure republic". This jurisdiction controls everything that happens on land protected by the Constitution.
2. The "de facto federal corporation". This jurisdiction handles everything that deals with government agency, office, employment, "benefits", "public rights", and territory and it's legislation is limited to those domiciled on federal territory or contracting with either the state or federal governments. Collectively, the subject of legislation aimed at this jurisdiction is the "public domain" or what the courts call "publici juris".

The differences between the two jurisdictions above are exhaustively described in the following fascinating document:

<p><i>Corporatization and Privatization of the Government</i>, Form #05.024 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
---

1 In the above document, a table is provided comparing the two types of jurisdictions which we repeat here, extracted from  
2 section 8.3. Understanding this table is important in determining how we achieve a remedy in a state court for an injury to  
3 our constitutional rights.  
4

1 **Table 11: Comparison of Republic State v. Corporate State**

#	Attribute	Republic State	Corporate State
1	Nature of government	De jure	De facto
2	Composition	Physical state (Attaches to physical territory)	Virtual state (Attaches to status of people on the land)
3	Name	“Republic of _____” “The State”	“State of _____” “this State”
4	Name of this entity in federal law	Called a “state” or “foreign state”	Called a “State” as defined in <a href="#">4 U.S.C. §110(d)</a>
5	Territory over which “sovereign”	All land not under exclusive federal jurisdiction within the exterior borders of the Constitutional state.	Federal territory within the exterior limits of the state borrowed from the federal government under the Buck Act, 4 U.S.C. §110(d).
6	Protected by the Bill of Rights, which is the first ten amendments to the United States Constitution?	Yes	No (No rights. Only statutory “privileges”, mostly applied for)
7	Form of government	Constitutional Republic	Legislative totalitarian socialist democracy
8	A corporation?	Yes	Yes
9	A federal corporation?	No	Yes
10	Exclusive jurisdiction over its own lands?	Yes	No. Shared with federal government pursuant to Buck Act, Assimilated Crimes Act, and ACTA Agreement.
11	“Possession” of the United States?	No (sovereign and “foreign” with respect to national government)	Yes
12	Subject to exclusive federal jurisdiction?	No	Yes
13	Subject to federal income tax?	No	Yes
14	Subject to state income tax?	No	Yes
15	Subject to state sales tax?	No	Yes
16	Subject to national military draft? (See SEDM Form #05.030 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a> )	No	Yes
17	Citizenship of those domiciled therein	1. Constitutional but not statutory citizen. 2. “national” or “state national” pursuant to <a href="#">8 U.S.C. §1101(a)(21)</a> . Not a statutory “U.S. citizen” pursuant to <a href="#">8 U.S.C. §1401</a> .	Statutory “U.S. citizen” pursuant to <a href="#">8 U.S.C. §1401</a>
18	Licenses such as marriage license, driver’s license, business license required in this jurisdiction?	No	Yes
19	Voters called	“Electors”	“Registered voters”
20	How you declare your domicile in this jurisdiction	1. Describing yourself as a “state national” but not a statutory “U.S. citizen on all government forms. 2. Registering as an “elector” rather than a voter. 3. Terminating participation in all federal benefit programs.	1. Describing yourself as a statutory “U.S. citizen” on any state or federal form. 2. Applying for a federal benefit. 3. Applying for and receiving any kind of state license.
21	Standing in court to sue for injury to rights	Constitution and the common law.	Statutory civil law
22	“Rights” within this jurisdiction are based upon	The Bill of Rights	Statutory franchises
23	“Citizens”, “residents”, and “inhabitants” of this jurisdiction are	Private human beings	Public entities such as government employees, instrumentalities, and corporations (franchisees of the government) ONLY
24	Civil jurisdiction originates from	Voluntary choice of domicile on the territory of the sovereign AND your consent. This means you must be a “citizen” or a “resident” BEFORE this type of law can be enforced against you.	Your right to contract by signing up for government franchises / “benefits”. Domicile/residence is NOT a requirement or the requirement appears in the statutes but is ignored as a matter of policy.

2 When we say that we are a “transient foreigner” or “nonresident” within a court pleading or within this document, we must  
3 be careful to define WHICH of the TWO jurisdictions above that status relates to in order to avoid ambiguity and avoid being  
4 called “frivolous” by the courts. Within this document and elsewhere, the term “transient foreigner” or “nonresident” relates  
5 to the jurisdiction in the *right* column above but NOT to the column on the *left*. You can be a “nonresident” of the  
6 Corporate/De Facto state on the right and yet at the same time ALSO be a “citizen” or “resident” of the Republic/De Jure

**De Facto Government Scam**

1 State on the left above. This distinction is critical. If you are at all confused by this distinction, we strongly suggest reading  
2 the *Corporatization and Privatization of the Government* document referenced above so that the distinctions are clear.

3 The Corporate/De Facto state on the right above enacts statutes that can and do only relate to those who are public entities  
4 (called "publici juris") that are government instrumentalities, employees, officers, and franchisees of the government called  
5 "corporations", all of whom are consensually associated with the government by virtue of exercising their right to contract  
6 with the government. Technically speaking, all such statutes are franchises implemented using the civil law. This is explained  
7 further in the following:

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

8 The U.S. Supreme Court has held that the ability to regulate private conduct is repugnant to the Constitution. Consequently,  
9 the government cannot enact statutes or law of any kind that would regulate the conduct of private parties. Therefore, nearly  
10 all civil statutes passed by any state or municipal government, and especially those relating to licensed activities, can and do  
11 only relate to public and not private parties that are all officers of the government and not human beings. This is exhaustively  
12 analyzed and proven in the following:

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

13 We will now spend the rest of this section applying these concepts to how one might pursue a remedy for an injury to so-  
14 called "right" within a state court by invoking the jurisdiction of the Republic/De Jure state on the left and avoiding the  
15 jurisdiction of the Corporate/De Facto state on the right.

16 Civil law attaches to one's voluntary choice of domicile/residence. Criminal law does not. De jure criminal law depends only  
17 on physical presence on the territory of the sovereign and the commission of an injurious act against a fellow sovereign on  
18 that territory. Laws like the vehicle code do have criminal provisions, but they are not de jure criminal law, but rather civil  
19 law that attaches to the domicile/residence of the party within a franchise agreement, which is the "driver license" and all the  
20 rights it confers to the government to regulate your actions as a "driver" domiciled in the Corporate state.

21 Within the forms and publications on this website there are two possible statuses that one may declare as a sovereign:

- 22 1. You are a transient foreigner and a citizen of ONLY the Kingdom of Heaven on earth. "My state" in this context means  
23 the Holy Bible.
- 24 2. You are a state national with a domicile in the Republic/De Jure state but not the Corporate/De Facto state. "My state"  
25 in this context means the de jure state and excludes just about everything passed by the de facto state government,  
26 including all franchises such as marriage licenses, income taxes, etc. Franchises cannot lawfully be implemented in the  
27 De Jure State but can only occur in the De Facto Corporate State. The reason why franchises cannot lawfully be  
28 implemented in the De Jure State is because rights are "unalienable" in the De Jure State, which means you aren't  
29 allowed to contract them away to a real, de jure government.

30 Both of the above statuses have in common that those who declare themselves to be either cannot invoke the statutory law of  
31 the Corporate/De Facto State, but must invoke only the common law and the Constitution in their defense. There is tons of  
32 reference material on the common law in the following:

*Family Guardian Sovereignty and Freedom Page, Section 7: Self Government*  
<http://famguardian.org/Subjects/Freedom/Freedom.htm>

33 The following book even has sample pleadings for the main common law actions:

*Handbook of Common Law Pleading, Benjamin Shipman*  
<http://books.google.com/books?id=7gk-AAAIAAJ&printsec=titlepage>



1 Transient foreigners may not have a domicile within or be subject to the civil laws in relation only to the place they have that  
2 status, but they don't need the civil laws to be protected. The Constitution attaches to the land, and not the status of the persons  
3 on that land.

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

7 The Constitution and the common law are the only thing one needs to protect oneself as a PRIVATE and not PUBLIC entity.  
8 That is why we place so much emphasis on the common law on this website. John Harris explains why in the following video:

*It's an Illusion*, John Harris  
<http://tpuc.org/node/558>

9 Those who are believers AND transient foreigners but not "citizens", "residents" or "inhabitants" of either the Republic/De  
10 Jure State or the Corporate/De Facto State DO in fact STILL have a state, which is the Kingdom of Heaven on Earth. That  
11 state has all the elements necessary to be legitimate: territory, people, and laws. The territory is the Earth, which the Bible  
12 says belongs to the Lord and not Caesar. It has people, which are your fellow believers. The laws are itemized in the Holy  
13 Bible and enumerated below:

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

14 In conclusion, those who are "transient foreigners" or "Nonresidents" in relation to the Corporate/De Facto state can use the  
15 state court for protection, but they must:

- 16 1. Be careful to define which of the two possible jurisdictions they are operating within using the documents referenced in  
17 this section.
- 18 2. Avoid federal court. All federal circuit and district courts are Article IV territorial courts in the legislative and not  
19 judicial branch of the government that may only officiate over franchises. They are not Article III constitutional courts  
20 that may deal with rights protected by the constitution. This is exhaustively proven with thousands of pages of  
21 evidence in:

*What Happened to Justice?*, Form #06.012  
<http://sedm.org/ItemInfo/Ebooks/WhatHappJustice/WhatHappJustice.htm>

- 22 3. Properly declare their status consistent with this document in their complaint. See the following forms as an example  
23 how to do this:
  - 24 3.1. *Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001  
25 <http://sedm.org/Forms/FormIndex.htm>
  - 26 3.2. *Federal Pleading/Motion/Petition Attachment*, Litigation Tool #01.002  
27 <http://sedm.org/Litigation/LitIndex.htm>
  - 28 3.3. *Rules of Presumption and Statutory Interpretation*, Litigation Tool #01.006  
29 <http://sedm.org/Litigation/LitIndex.htm>

30 4. Respond to discovery relating to their status and standing with the following:  
31 *Citizenship, Domicile, and Tax Status Options*, Form #10.003  
32 <http://sedm.org/Forms/FormIndex.htm>

- 31 5. Invoke the common law and not statutory law to be protected.
- 32 6. Be careful to educate the judge and the jury to prevent common injurious presumptions that would undermine their  
33 status. See:

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

- 34 7. Follow the rules of pleading and practice for the common law.
- 35 8. Ensure that those who sit on the jury have the same status as them by ensuring that those who are statutory "U.S.  
36 citizens" or franchise participants are excluded as having a financial conflict of interest.
- 37 9. Ensure that if they are in front of a legislative franchise court, the only choice they leave for the judge is to DISMISS  
38 THE CASE for lack of jurisdiction. This is covered below

39 There are two main types of courts:

---

### ***De Facto Government Scam***

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>  
Form 05.043, Rev. 3-11-2016

1. Constitutional courts. These are true judicial courts that can function in the common law.
2. Legislative franchise courts. These are simply binding arbitration boards in the legislative rather than judicial branch. They function without juries and the so-called “judge” is really just a franchise administrator with undue discretion. This fake judge has a criminal financial conflict of interest and he/she always sides with the government because his pay comes from illegally enforcing and expanding the franchise against those who DO NOT expressly consent in writing to participate or against those outside the territory that the franchise may be enforced. Hence, he has made SLAVERY and involuntary servitude in violation of the Thirteenth Amendment or acts of international terrorism against legislatively foreign states into his or her profession.

It is critical that those who intend to litigate in defense of their PRIVATE rights ensure that they recognizes all the differences if they end up in front of a franchise court. Otherwise, they will often end up being involuntarily recruited as uncompensated public officers within the government and franchisees.

In cases heard by a Constitution Article IV federal franchise courts seeking to enforce franchise agreements against those who are not lawful participants in the franchise, the only lawful action that a franchise court can take is to dismiss the case, state that it has no jurisdiction, and to remand it back to the state court. All cases that do not involve “public rights” and therefore franchises can ONLY be heard in Article III constitutional courts:

*“The distinction between public rights and private rights has not been definitively explained in our precedents.<sup>102</sup> Nor is it necessary to do so in the present cases, for it suffices to observe that a matter of public rights must at a minimum arise “between the government and others.” Ex parte Bakelite Corp., supra, at 451, 49 S.Ct., at 413.<sup>103</sup> In contrast, “the liability of one individual to another under the law as defined,” Crowell v. Benson, supra, at 51, 52 S.Ct., at 292, is a matter of private rights. **Our precedents clearly establish that only controversies in the former category may be removed from Art. III courts and delegated to legislative courts or administrative agencies for their determination. See Atlas Roofing Co. v. Occupational Safety and Health Review Comm’n, 430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977); Crowell v. Benson, supra, 285 U.S., at 50-51, 52 S.Ct., at 292. See also Katz, Federal Legislative Courts, 43 Harv.L.Rev. 894, 917-918 (1930), FN24 Private-rights disputes, on the other hand, lie at the core of the historically recognized judicial power.”***

[...]

*Although Crowell and Raddatz do not explicitly distinguish between rights created by Congress and other rights, such a distinction underlies in part Crowell’s and Raddatz’ recognition of a critical difference between rights created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to us to be necessary in light of the delicate accommodations required by the principle of separation of powers reflected in Art. III. The constitutional system of checks and balances is designed to guard against “encroachment or aggrandizement” by Congress at the expense of the other branches of government. Buckley v. Valeo, 424 U.S., at 122, 96 S.Ct., at 683. But when Congress creates a statutory right [a “privilege” in this case, such as a “trade or business”], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to that right.FN35 Such provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress’ power to define the right that it has created. No comparable justification exists, however, when the right being adjudicated is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress’ power to define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial power of the United States, which our Constitution reserves for Art. III courts.*  
*[Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983)]*

<sup>102</sup> *Crowell v. Benson*, 285 U.S. 22, 52 S.Ct. 285, 76 L.Ed. 598 (1932) , attempted to catalog some of the matters that fall within the public-rights doctrine:

“Familiar illustrations of administrative agencies created for the determination of such matters are found in connection with the exercise of the congressional power as to interstate and foreign commerce, taxation, immigration, the public lands, public health, the facilities of the post office, pensions and payments to veterans.” *Id.*, at 51, 52 S.Ct., at 292 (footnote omitted).

<sup>103</sup> Congress cannot “withdraw from [Art. III] judicial cognizance any matter which, from its nature, is the subject of a suit at the common law, or in equity, or admiralty.” *Murray’s Lessee v. Hoboken Land & Improvement Co.*, 18 How. 272, 284 (1856) (emphasis added). It is thus clear that the presence of the United States as a proper party to the proceeding is a necessary but not sufficient means of distinguishing “private rights” from “public rights.” And it is also clear that even with respect to matters that arguably fall within the scope of the “public rights” doctrine, the presumption is in favor of Art. III courts. See *Glidden Co. v. Zdanok*, 370 U.S., at 548-549, and n. 21, 82 S.Ct., at 1471-1472, and n. 21 (opinion of Harlan, J.). See also Currie, The Federal Courts and the American Law Institute, Part 1, 36 U.Chi.L.Rev. 1, 13-14, n. 67 (1968). Moreover, when Congress assigns these matters to administrative agencies, or to legislative courts, it has generally provided, and we have suggested that it may be required to provide, for Art. III judicial review. See *Atlas Roofing Co. v. Occupational Safety and Health Review Comm’n*, 430 U.S., at 455, n. 13, 97 S.Ct., at 1269, n. 13.

1 Examples of franchise courts include:

- 2 1. U.S. Tax Court. See 26 U.S.C. §7441.
- 3 2. Federal district court.
- 4 3. Federal circuit court.
- 5 4. State traffic court.
- 6 5. State family court.

7 If you want to litigate to defend PRIVATE rights, the only place you can go is, in fact, a state and not federal court that is  
8 NOT a franchise court. The only exception might be a Bivens Action or 42 U.S.C. §1983 in a federal court action against a  
9 state official for violation of constitutional rights.

10 If you would like to know more about the distinctions between Constitutional Courts and Franchise Courts, see:

- 11 1. Government Instituted Slavery Using Franchises, Form #05.030, Section 24.  
12 <http://sedm.org/Forms/FormIndex.htm>
- 13 2. What Happened to Justice?, Form #06.012  
14 <http://sedm.org/Forms/FormIndex.htm>

#### 15 **14.4 Judges being franchisees or having a conflict of interest**

16 *“The Judicial Department comes home in its effects to every man’s fireside; it passes on his property, his  
17 reputation, his life, his all. Is it not, to the last degree important, that he should be rendered perfectly and  
18 completely independent, with nothing to influence or control him but God and his conscience? \* \* \* I have always  
19 thought, from my earliest youth till now, that the greatest scourge an angry Heaven ever inflicted upon an  
20 ungrateful and a sinning people, was an ignorant, a corrupt, or a dependent Judiciary.”*  
21 *[Chief Justice Marshal, Virginia State Convention of 1829-1830 (pp. 616, 619)]*

22 *“. . .if they (the people) value and wish to preserve their Constitution, they ought never to surrender the  
23 independence of their judges.”*  
24 *[O’Donoghue v. United States, 289 U.S. 516, 532 (1933)]*

25 *“In the general course of human nature, **A POWER OVER A MAN’S SUBSISTENCE [of the license or**  
26 **certificate that makes his subsistence possible] AMOUNTS TO A POWER OVER HIS WILL.**”*  
27 *[Alexander Hamilton , Federalist paper No. 79]*

28 Federal law makes it a crime for any government employee to preside over a matter that they have a financial interest in the  
29 outcome of. To wit:

30 [TITLE 18 > PART I > CHAPTER 11 > § 208](#)  
31 [§ 208. Acts affecting a personal financial interest](#)

32 *(a) Except as permitted by subsection (b) hereof, **whoever, being an officer or employee of the executive branch**  
33 **of the United States Government**, or of any independent agency of the United States, a Federal Reserve bank  
34 director, officer, or employee, or an officer or employee of the District of Columbia, including a special  
35 Government employee, **participates personally and substantially as a Government officer or employee, through**  
36 **decision, approval, disapproval, recommendation, the rendering of advice, investigation, or otherwise, in a**  
37 **judicial or other proceeding, application, request for a ruling or other determination, contract, claim,**  
38 **controversy, charge, accusation, arrest, or other particular matter in which, to his knowledge, he, his spouse,**  
39 **minor child, general partner, organization in which he is serving as officer, director, trustee, general partner**  
40 **or employee, or any person or organization with whom he is negotiating or has any arrangement concerning**  
41 **prospective employment, has a financial interest—***

42 *Shall be subject to the penalties set forth in section [216](#) of this title.*

43 Likewise, federal law requires that any judge remove himself or herself from any case in which he or she has a financial  
44 conflict of interest in the outcome of:

45 [TITLE 28 > PART I > CHAPTER 21 > § 455](#)  
46 [§ 455. Disqualification of justice, judge, or magistrate judge](#)

1 (a) Any justice, judge, or magistrate judge of the United States shall disqualify himself in any proceeding in  
2 which his impartiality might reasonably be questioned.

3 (b) He shall also disqualify himself in the following circumstances:

4 (1) Where he has a personal bias or prejudice concerning a party, or personal knowledge of disputed evidentiary  
5 facts concerning the proceeding;

6 (2) Where in private practice he served as lawyer in the matter in controversy, or a lawyer with whom he  
7 previously practiced law served during such association as a lawyer concerning the matter, or the judge or such  
8 lawyer has been a material witness concerning it;

9 (3) Where he has served in governmental employment and in such capacity participated as counsel, adviser or  
10 material witness concerning the proceeding or expressed an opinion concerning the merits of the particular case  
11 in controversy;

12 (4) He knows that he, individually or as a fiduciary, or his spouse or minor child residing in his household, has  
13 a financial interest in the subject matter in controversy or in a party to the proceeding, or any other interest that  
14 could be substantially affected by the outcome of the proceeding;

15 (5) He or his spouse, or a person within the third degree of relationship to either of them, or the spouse of such a  
16 person:

17 (i) Is a party to the proceeding, or an officer, director, or trustee of a party;

18 (ii) Is acting as a lawyer in the proceeding;

19 (iii) Is known by the judge to have an interest that could be substantially affected by the outcome of the  
20 proceeding;

21 (iv) Is to the judge's knowledge likely to be a material witness in the proceeding.

22 The implications of the above provisions of law are that:

- 23 1. Some subset of judges must be designated so as NOT to participate in any franchise, including Social Security,  
24 Medicare, or income taxes, who can then be qualified to hear cases on these subjects.  
25 2. A judge may not hear a case involving a franchise that he participates in, and especially if the case deals with someone  
26 who refuses to participate in or subsidize his/her "benefits".  
27 3. A judge must recuse himself if he or she is hearing a case that might directly or indirectly affect the amount of  
28 "benefits" he or she receives by virtue of participating in government franchises.  
29 4. The same criteria above also applies to anyone who is a fact finder in any case, such as a jury or government  
30 prosecutor.

31 It is worth noting that we didn't always have judges with a criminal conflict of interest who were either "taxpayers" for  
32 federal benefit recipients. Hence, the system hasn't always been as corrupt as it is now as far as the perpetration of continuing  
33 conflicts of interest. It shouldn't surprise you that the corruption began in 1932, and was introduced as part of the FDR's  
34 socialist takeover of the government. Below is a succinct history on this subject:

- 35 1. The first income tax was instituted by President Abraham Lincoln in 1862, 12 Stat. 472, Section 86 to fund the civil  
36 war. That tax was also upon instrumentalities and officers of the government.  
37 2. In 1863, Supreme Court Chief Justice Taney sent a letter to the Secretary of the Treasury attacking implementation of  
38 section 86 on the compensation of Federal Judges as being unconstitutional based upon special status, when obviously  
39 it was unconstitutional for all Federal Government employees under the Fifth Amendment. This letter was also  
40 published as if it were a Supreme Court decision (157 U.S. 701) and was mentioned in both *Evans v. Gore*, 253 U.S.  
41 245 (1920) and *O'Malley v. Woodrough*, 307 U.S. 277 (1939). In the letter, Justice Taney said:

42 *"The act in question, as you interpret it, diminishes the , compensation of every judge three percent, and if it can*  
43 *be diminished to that extent by the name of a tax, it may in the same way be reduced from time to time at the*  
44 *pleasure of the legislature."*

1 Here you can see that the judges understood the effect of this law was a diminishment "by *the name of a tax.*" They  
2 knew it was not an actual tax, but a forced debt obligation. In this country, there exists no circumstance under which a  
3 person lawfully can be forced to accept a debt against their will. The judges chose to exercise their right to refuse to  
4 accept this debt. However, when the judges chose to use Art. III, Sec. 1, they provided evidence of impairing the rights  
5 of all other Federal Government employees.

- 6 3. The Revenue Act of 1918, c. 18, 40 Stat. 1057, enacted by Congress on February 24, 1919, specifically placed the  
7 compensation for personal services of Federal judges and the U.S. President under the definition of "gross income" in  
8 an attempt to bring them into the existing kickback program.
- 9 4. Two cases before the U.S. Supreme Court resulted from the attempt by Congress to tax the salaries of federal judges in  
10 the Revenue act of 1918:
  - 11 4.1. The U.S. Supreme Court in *Evans v. Gore*, 253 U.S. 245 (1920) held, subsequent to the passage of the Sixteenth  
12 Amendment, that judges salaries were not the proper subject of income taxes.

13 *"After further consideration, we adhere to that view and accordingly hold that the Sixteenth Amendment does not*  
14 *authorize or support the tax in question. " [A direct tax on salary income of a federal judge]*  
15 *[Evans v. Gore, 253 U.S. 245 (1920)]*

16 4.2. *Miles v. Graham*, 268 U.S. 501 (1925). When Congress passed section 213 of the Revenue Act of 1918, Federal  
17 judges were not willing to be made a party to the Federal Government's kickback schemes and avoided  
18 impairment of their employment contracts by using their judicial power [see *Evans v. Gore*, [253 U.S. 245](#) (1920)  
19 and *Miles v. Graham*, [268 U.S. 501](#) (1925)], expressed in opinions. In the *Miles v. Graham*, at page 509, the  
20 Justices said of the 1918 Act:

21 *"...No judge is required to pay a definite percentage of his salary, but all are commanded to return, as a part of*  
22 *"gross income", the compensation received as such" from the United States. From the "gross income" various*  
23 *deductions and credits are allowed, as for interest paid, contributions or gifts made, personal exemptions varying*  
24 *with family relations, etc., and upon the net result assessment is made. The plain purpose was to require all*  
25 *judges to return their compensation as an item of "gross income," and to tax this as other salaries. This is*  
26 *forbidden by the Constitution."*

- 27 5. In the Revenue Act of 1932, Congress instituted yet another attempt to tax the compensation of judges in order to  
28 corrupt them and bring them under the control of the Executive Branch. The act required that after 1932, all new  
29 judges were required to become "taxpayers", but old judges were not included. The judges sued the government to  
30 prevent this, culminating in the case mentioned in the next item.
- 31 6. In 1939, the U.S. Supreme Court heard the appeal of the judges arguing against income taxation of their salaries in the  
32 case of *O'Malley v. Woodrough*, 307 U.S. 277 (1939) . The U.S. Supreme Court unconstitutionally held that they  
33 were, and thereby completely destroyed the separation of powers between the executive and legislative franchises by  
34 declaring new federal judges "taxpayers". They did this, in part, as a response to Franklin Delano Roosevelt's attempt  
35 to "pack the U.S. Supreme Court" with his own cronies in order to overcome the old school people sitting in it and  
36 institute progressive, socialist reforms he wanted to force upon the country.
- 37 7. In 2001, the subject of income taxation of judges salaries was again disputed by judges personally in [United States v.](#)  
38 [Hatter, 121 S.Ct. 1782 \(2001\)](#). Here is what they held:

39 *"But, as the Court of Appeals noted, this Court did not expressly overrule Evans itself. 64 F.3d. at 650. The Court*  
40 *of Appeals added that, if "changes in judicial doctrine" had significantly undermined Evans' holding, this "Court*  
41 *itself would have overruled the case." Ibid. Noting that this case is like Evans (involving judges appointed before*  
42 *enactment of the tax), not like O'Malley (involving judges appointed after enactment of the tax), the Court of*  
43 *Appeals held that Evans controlled the outcome. 64 F.3d. at 650. Hence application of both Medicare and Social*  
44 *Security taxes to these pre-enactment judges violated the Compensation Clause.*

45 *The Court of Appeals was correct in applying Evans to the instant case, given that "it is this Court's prerogative*  
46 *alone to overrule one of its precedents." State Oil Co. v. Khan, 522 U.S. 3, 20, 139 L.Ed.2d. 199, 118 S.Ct. 275*  
47 *(1997); see also Rodriguez de Quijas v. Shearson/American Express, Inc., 490 U.S. 477, 484, 104 L.Ed.2d. 526,*  
48 *109 S.Ct. 1917 (1989). Nonetheless, the court below, in effect, has invited us to reconsider Evans. We now*  
49 *overrule Evans insofar as it holds that the Compensation Clause forbids Congress to apply a generally applicable,*  
50 *nondiscriminatory tax to the salaries of federal judges, whether or not they were appointed before enactment of*  
51 *the tax.*

52 *"The Court's opinion in Evans began by explaining why the Compensation Clause is constitutionally important,*  
53 *and we begin by reaffirming that explanation. As Evans points out, 253 U.S. at 251-252, the Compensation*  
54 *Clause, along with the Clause securing federal judges appointments "during good Behavior," U.S. Const., Art.*  
55 *III, § 1 -- the practical equivalent of life tenure -- helps to guarantee what Alexander Hamilton called the*



1 "complete independence of the courts of justice." *The Federalist No. 78*, p. 466 (C. Rossiter ed. 1961). Hamilton  
2 thought these guarantees necessary because the Judiciary is "beyond comparison the weakest of the three"  
3 branches of government. *Id.*, at 465-466. It has "no influence over either the sword or the purse." *Id.*, at 465.  
4 [*Hatter v. U.S.*, [532 U.S. 557 at 567](#) (2001)]

5 From the above we can see that for a period of 70 years (1862-1932), Federal judges were successful in defending their  
6 compensation from diminishment under the claim of a special constitutional privilege status. By claiming that the U.S.  
7 Constitution provided a special privilege as to their employment agreement, they ignored their oath to uphold justice for all.  
8 By not bringing the true issue to light in 1862 or in subsequent years, Federal judges prejudiced the independence of the  
9 Federal Courts, the very position they claimed was the basis for the clause in the U.S. Constitution which prohibits the  
10 diminishment of their compensation as judges. Being men of law, these judges knew the law. To demonstrate the  
11 independence of the judiciary, these Justices were morally and legally obligated to defend their property on the basic civil  
12 rights issue which is common to all people in the United States rather than to imply that only they have a defense with regard  
13 to a forced debt obligation.

14 The judges' actions with regard to their own salaries provide the evidence that they cooperated with those in the legislative  
15 and executive branches of government. Their conduct is evidence of concealing the illegal kickback program. The executive  
16 and legislative branches of government must now depend on Federal judges in franchise courts within the Executive Branch  
17 to keep the illegal kickback programs as a source of income to the U.S. Treasury.

18 Had the Federal judges fought the legal issue of their basic rights as an employee the Act of 1862 would have fallen and the  
19 "individual income tax" as enforced today would not exist. There is no lawful way it can be deemed that a Federal Government  
20 employee agrees in advance to an employment agreement where the conditions of the kickback changes at the discretion of  
21 Congress or anyone else. Treaties cannot be broken. This results in the kickback being legal in part, and in part illegal. The  
22 kickback a Federal Government employee agrees to when he/she first takes a job with the Federal Government is legal, but,  
23 when changes unilaterally made by Congress create a higher kickback the portion which constitutes the change is illegal. The  
24 illegal portion is a debt obligation which the Federal Government employee is forced to discharge. Being forced to pay a debt  
25 obligation constitutes involuntary servitude (subject matter of chapter 5). You cannot agree in advance to involuntarily serve  
26 the Federal Government (or anyone else). To force someone to do so is to ignore the laws under the First, Fifth and Thirteenth  
27 Amendments to the U.S. Constitution.

28 To show that the Federal Supreme Court Justices actually cooperated with the legislative and executive branches of  
29 government in bringing the President and judges taking office after June 6, 1932, under the Federal kickback program, even  
30 though they avoided impairment of their own employment contracts, let's look at what they said in 1938 when they used  
31 Supreme Court Chief Justice Taney's 1863 letter to the Secretary of the Treasury. Following are several excerpts from the  
32 Taney letter as used in *O'Malley v. Woodrough*, 307 U.S. 277 (1939). At page 288. it says:

33 "The Act in question, as you interpret it, diminishes the compensation of every judge three percent, and if it can  
34 be diminished."

35 If you want to know more about the history of the conflict of interest of the judiciary and why this conflict is the main reason  
36 why the Internal Revenue Code is illegally and criminally enforced by the I.R.S., see:

- 37 1. *IRS Humbug*, Frank Kowalik, ISBN 0-9626552-0-1, 1991.  
38 2. *What Happened to Justice?*, Form #06.012  
39 <http://sedm.org/Forms/FormIndex.htm>

## 40 **14.5 Abusing Sovereign Immunity to Protect and Expand Private Business Interests and** 41 **Unlawfully Expand Federal Jurisdiction**

42 A popular unconstitutional technique used by the federal courts to break down the separation of powers and protect and  
43 expand a government corporate monopoly over certain private business market segments such as insurance is to assert the  
44 doctrine of "sovereign immunity" whenever litigants challenge the constitutionality of enforced *payment* to the government  
45 for these services. This section will show how and why most invocations of this judicial doctrine are unwarranted and will  
46 give you a factual basis to circumvent the abuse of sovereign immunity in repelling challenges to the private business pursuits  
47 of the United States Federal Government Corporation.

1 The concept of sovereign immunity means that no one can sue a government without its consent. This concept is “judicially  
2 constructed”, meaning that the courts and not legislation created it. To wit:

3 *Sovereign immunity. A judicial doctrine which precludes bringing suit against the government without its  
4 consent. **Founded on the ancient principle that “the King can do no wrong,”** it bars holding the government or  
5 its political subdivisions liable for the torts of its officers or agents unless such immunity is expressly waived by  
6 statute or by necessary inference from legislative enactment. *Maryland Port Admin. V. I.T.O. Corp. of Baltimore,*  
7 *40 Md.App. 697, 395 A.2d. 145, 149. The federal government has generally waived its non-tort action immunity*  
8 *in the Tucker Act, 28 U.S.C.A. §1346(a)(2), 1491, and its tort immunity in the Federal Tort Claims Act, 28*  
9 *U.S.C.A. §1346(b), 2674. Most states have also waived immunity in various degrees at both the state and local*  
10 *government levels.**

11 *The immunity from certain suits in federal court granted to states by the Eleventh Amendment to the United States*  
12 *Constitution.*

13 *See also Foreign immunity; Federal Tort Claims Act; Suits in Admiralty Act; Tucker Act.*  
14 *[Black’s Law Dictionary, Sixth Edition, p. 1396]*

15 The above doctrine is entirely at odds with the design of our system of government, as described by the U.S. Supreme Court,  
16 which said the doctrine “that the King can do no wrong” upon which sovereign immunity is based has NO PLACE in our  
17 system of government:

18 **“... the maxim that the King can do no wrong has no place in our system of government; yet it is also true, in**  
19 **respect to the State itself, that whatever wrong is attempted in its name is imputable to its government and not**  
20 **to the State, for, as it can speak and act only by law, whatever it does say and do must be lawful. That which**  
21 **therefore is unlawful because made so by the supreme law, the Constitution of the United States, is not the**  
22 **word or deed of the State, but is the mere wrong and trespass of those individual persons who falsely spread**  
23 **and act in its name.”**

24 *“This distinction is essential to the idea of constitutional government. To deny it or blot it out obliterates the line*  
25 *of demarcation that separates constitutional government from absolutism, free self- government based on the*  
26 *sovereignty of the people from that despotism, whether of the one or the many, which enables the agent of the*  
27 *state to declare and decree that he is the state; to say ‘L’Etat, c’est moi.’ Of what avail are written constitutions,*  
28 *whose bills of right, for the security of individual liberty, have been written too often with the blood of martyrs*  
29 *shed upon the battle-field and the scaffold, if their limitations and restraints upon power may be overpassed with*  
30 *impunity by the very agencies created and appointed to guard, defend, and enforce them; and that, too, with the*  
31 *sacred authority of law, not only compelling obedience, but entitled to respect? And how else can these principles*  
32 *of individual liberty and right be maintained, if, when violated, the judicial tribunals are forbidden to visit*  
33 *penalties upon individual offenders, who are the instruments of wrong, whenever they interpose the shield of the*  
34 *state? **The doctrine is not to be tolerated.** The whole frame and scheme of the political*  
35 *institutions of this country, state and federal, protest against it. Their continued existence is not compatible with*  
36 *it. It is the doctrine of absolutism, pure, simple, and naked, and of communism which is its twin, the double*  
37 *progeny of the same evil birth.”*  
38 *[Poindexter v. Greenhow, 114 U.S. 270, 5 S.Ct. 903 (1885) ]*

39 If the Supreme Court were applying the principle of sovereign immunity properly and consistent with past rulings, they could  
40 only apply it to the citizens and not their servants in government or the government as a whole.

41 *“It will be sufficient to observe briefly, that the sovereignties in Europe, and particularly in England, exist on*  
42 *feudal principles. That system considers the Prince as the sovereign, and the people as his subjects; it regards*  
43 *his person as the object of allegiance, and excludes the idea of his being on an equal footing with a subject, either*  
44 *in a Court of Justice or elsewhere. That system contemplates him as being the fountain of honor and authority;*  
45 *and from his grace and grant derives all franchises, immunities and privileges; it is easy to perceive that such a*  
46 *sovereign could not be amenable to a Court of Justice, or subjected to judicial controul and actual constraint. It*  
47 *was of necessity, therefore, that suability became incompatible with such sovereignty. Besides, the Prince having*  
48 *all the Executive powers, the judgment of the Courts would, in fact, be only monitory, not mandatory to him, and*  
49 *a capacity to be advised, is a distinct thing from a capacity to be sued. The same feudal ideas run through all*  
50 *their jurisprudence, and constantly remind us of the distinction between the Prince and the subject. No such ideas*  
51 *obtain here; at the Revolution, the sovereignty devolved on the people; and they are truly the sovereigns of the*  
52 *country, but they are sovereigns without subjects (unless the African [2 U.S. 419, 472] slaves among us may be*  
53 *so called) and have none to govern but themselves; the citizens of America are equal as fellow citizens, and as*  
54 *joint tenants in the sovereignty.*

55 *“From the differences existing between feudal sovereignties and Governments founded on compacts, it*  
56 *necessarily follows that their respective prerogatives must differ. Sovereignty is the right to govern; a nation or*  
57 *State-sovereign is the person or persons in whom that resides. In Europe the sovereignty is generally ascribed to*  
58 *the Prince; here it rests with the people; there, the sovereign actually administers the Government; here, never*

1                    *in a single instance; our Governors are the agents of the people, and at most stand in the same relation to their*  
2                    *sovereign, in which regents in Europe stand to their sovereigns. Their Princes have personal powers, dignities,*  
3                    *and pre-eminences, our rulers have none but official; nor do they partake in the sovereignty otherwise, or in any*  
4                    *other capacity, than as private citizens.*  
5                    [*Chisholm v. Georgia, 2 Dall (U.S.) 419 (1793)*]

6 Consistent with the foregoing, sovereign immunity may only therefore lawfully be asserted when the government is acting  
7 in complete consistency with its de jure function as described in both the Constitution and the laws enacted by Congress  
8 pursuant to it, and it may only be asserted to protect citizens and not government servants. Consequently:

- 9 1. The minute the government steps outside of the bounds of the Constitution to undertake “private enterprises” not  
10 expressly and specifically authorized by the Constitution, it must surrender all of its sovereign immunity and devolves  
11 to the same level as every other private corporation or individual.

12                    *“ . . . when the United States enters into commercial business it abandons its sovereign capacity and is to be*  
13                    *treated like any other corporation . . . ”*  
14                    [*91 Corpus Juris Secundum (C.J.S.), United States, §4 (2003)*]

15                    *“When a state enters into business relations, and makes contracts with private persons, it waives its sovereignty,*  
16                    *and is to be treated as a private person, and subjected to the principles of law applicable as between individuals,*  
17                    *save only in respect to its immunity from suit.”*  
18                    [*Ellis v. United States, 206 U.S. 246; 27 S.Ct. 600 (1907)*]

- 19 2. When an agent of the government exercises authority not specifically granted to him or her by law and appearing in his  
20 delegation of authority order, then he becomes personally liable for a tort under the Federal Tort Claims Act, as described  
21 above.

22 The next big question becomes: How can we recognize areas where the United States is engaging in “private business” not  
23 expressly authorized by the Constitution so that we can know when it can lawfully assert sovereign immunity? Below is a  
24 list of subject matters we compiled for our own use which you can use as a starting point:

- 25 1. The Constitution does NOT authorize the federal government to offer any kind of insurance to any private person in any  
26 state of the Union. This includes Social Security, Medicare, FICA, etc. Therefore, all offerings to private persons in  
27 states of the Union of any kind of insurance constitutes private business activity for which the United States surrenders  
28 sovereign immunity. Calling the “premiums” paid for these insurance services a “tax” does NOT transform their  
29 character from private business to a “public purpose”.
- 30 2. The Constitution does not authorize the collection of an excise tax upon the private employment of persons domiciled in  
31 a state of the Union, which is exactly the type of tax described in Subtitle A of the Internal Revenue Code. The tax is  
32 primarily a privilege tax upon “the functions of a public office”, which is defined as a “trade or business” in 26 U.S.C.  
33 §7701(a)(26). To wit:

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

39                    *But very different considerations apply to the **internal commerce** or **domestic trade** of the States. Over this*  
40                    *commerce and trade Congress has **no power of regulation nor any direct control**. This power belongs **exclusively***  
41                    *to the States. **No interference by Congress with the business of citizens transacted within a State is warranted***  
42                    ***by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the***  
43                    ***legislature**. The power to authorize a business within a State is plainly repugnant to the exclusive power of the*  
44                    *State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in*  
45                    *the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must*  
46                    *impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and*  
47                    *thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects.*  
48                    *Congress cannot authorize a trade or business within a State in order to tax it.”*  
49                    [*License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)*]

50 Consequently, Subtitle A of the Internal Revenue Code can only describe private business activity implemented through  
51 contractual (private) law and the voluntary consent of those persons in states of the Union who choose to participate in  
52 it.

- 1 3. The Constitution does not authorize state or federal government to setup any kind of universities or post-secondary higher  
2 education systems. Consequently, the states have decided to enter this area of private business and to charge for their  
3 “services”. Persons who wish to avail themselves of these “privileges” and “benefits” must declare a “domicile” within  
4 the “State”, which under most state laws means that they occupy the federal areas or enclaves within the exterior limits  
5 of the state. Those who do not declare such a domicile are charged significantly higher “nonresident tuition” so that they  
6 pay the full costs of sustaining the program and do not have to pay the costs indirectly through the state income tax.
- 7 4. The Constitution does not authorize the state or federal governments to regulate the exercise of the right to marry. This  
8 is a common law right.

9 *A statute may declare that no marriages shall be valid unless they are solemnized in a prescribed manner, but*  
10 *such an enactment is a very different thing from a law requiring all marriages to be entered into in the presence*  
11 *of a magistrate or a clergyman or that it be preceded by a license, or publication of banns, or be attested by*  
12 *witnesses. **Such formal provisions may be construed as merely directory, instead of being treated as destructive***  
13 *of a common law right to form the marriage relation by words of present assent. And such, we think, has been*  
14 *the rule generally adopted in construing statutes regulating marriage. Whatever directions they may give*  
15 *respecting its formation or solemnization, courts have usually held a marriage good at common law to be good*  
16 *notwithstanding the statutes unless they contain express words of nullity. This is the conclusion reached by Mr.*  
17 *Bishop, after an examination of the authorities. Bishop, Mar. and Div., sec. 283 and notes.*

18 [ . . . ]

19 *As before remarked, the statutes are held merely directory, because marriage is a thing of common right, because*  
20 *it is the policy of the state to encourage it, and because, as has sometimes been said, any other construction would*  
21 *compel holding illegitimate the offspring of many parents conscious of no violation of law.*  
22 *[Meister v. Moore, 96 U.S. 76 (1873)]*

23 Over the years, states, in order to obtain the lawful authority to regulate marriage, have instituted marriage licenses,  
24 which require that the parties contractually consent to the state’s authority to regulate the marriage by requesting a  
25 marriage license. Before states were doing marriage licenses, people would get married and receive a “Certificate of  
26 Marriage” instead of a marriage license and which conferred no jurisdiction upon the state to regulate the marriage. All  
27 statutes which regulate marriages of those who do not obtain state marriage licenses are “merely directory”, which the  
28 legal dictionary defines as follows:

29 *“Directory. A provision in a statute, rule of procedure, or the like, which is a mere direction or instruction of no*  
30 *obligatory force, and involving no invalidating consequence for its disregard, as opposed to an imperative or*  
31 *mandatory provision, which must be followed. The general rule is that the prescriptions of a statute relating to*  
32 *the performance of a public duty are so far directory that, though neglect of them may be punishable, yet it does*  
33 *not affect the validity of the acts done under them, as in the case of a statute requiring an officer to prepare and*  
34 *deliver a document to another officer on or before a certain day.*

35 *A “directory” provision in a statute is one, the observance of which is not necessary to the validity of the*  
36 *proceeding to which it relates; one which leaves it optional with the department or officer to which it is addressed*  
37 *to obey or not as he may see fit. Generally, statutory provisions which do not relate to essence of thing to be*  
38 *done, and as to which compliance is matter of convenience rather than substance are “directory”, while*  
39 *provisions which relate to essence of thing to be done, that is, matter of substance, are “mandatory.” Rodgers*  
40 *v. Meredith, 274 Ala. 179, 146 So.2d. 308, 310.*

41 *Under a general classification, statutes are either “mandatory” or “directory,” and if mandatory, they prescribe,*  
42 *in addition to requiring the doing of the things specified, the result that will follow if they are not done, whereas,*  
43 *if directory, their terms are limited to what is required to be done. A statute is mandatory when the provision of*  
44 *the statute is the essence of the thing required to be done; otherwise, when it relates to form and manner, and*  
45 *where an act is incident, or after jurisdiction acquired, it is directory merely.*  
46 *[Black’s Law Dictionary, Sixth Edition, pp. 460-461]*

47 Consequently, when states engage in the regulation of marriage, such as family courts, the family code in your state, they  
48 are acting in the capacity as a private business and doing so through the operation of private/contract law. The contract  
49 is the marriage license, which confers jurisdiction to the state to control how you exercise that right. A license is  
50 “permission from the state to do that which is illegal” and it has always been illegal for the state to run your family or  
51 your marriage, so you need to sign a contract called a marriage license to give them permission to do that. Did they teach  
52 you this in the “public” (government) school system? I wonder why not?

53 There are many other examples of the above that we don’t have the space to mention here. We only mention the above as an  
54 example of how states are duplicitly doing private business while:



- 1 1. Falsely portraying that private business as a legitimate public purpose.
- 2 2. Falsely portraying the laws that regulate the private business as “public law”, rather than merely private/contract law that
- 3 is of no obligatory force against those who never consented.
- 4 3. Calling the “fees” needed to execute these services “taxes”. The U.S. Supreme Court said this is unconstitutional. Notice
- 5 in the case below the example they gave was a private bank setup by the national government, which the United States
- 6 set up as a “public office” in order to protect it from state lawsuits using sovereign immunity.

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

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

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

22 *Coulter, J., in Northern Liberties v. St. John’s Church, 13 Pa. St., 104 says, very forcibly, ‘I think the common*  
23 *mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the*  
24 *government for the purposes of carrying on the government in all its machinery and operations—that they are*  
25 *imposed for a public purpose.’ See, also Pray v. Northern Liberties, 31 Pa.St., 69; Matter of Mayor of N.Y., 11*  
26 *Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47; Whiting v.*  
27 *Fond du Lac, supra.”*  
28 *[Loan Association v. Topeka, 20 Wall. 655 (1874) ]*

29 The above quote from *Loan Association* about the Bank of the United States is very interesting. You can read more about it  
30 in *Osborn v. Bank of U.S., 22 U.S. 738 (1824)*. In that instance, the Constitution did not specifically authorize the United  
31 States to establish its own bank in any state of the Union. They did it anyway, and one of the states, Ohio, tried to levy a tax  
32 upon the bank and to completely outlaw the bank. They thought the bank was competing with private state banks and wanted  
33 to put a stop to it so the U.S. would stay inside its ten mile square box inside the District of Columbia. The U.S. Supreme  
34 Court in *Osborn* decided to come to the rescue of the federal government’s private business enterprise by falsely calling the  
35 bank a “public office”, by asserting sovereign immunity to protect the bank from state lawsuits even though the bank was  
36 essentially a private business not authorized by the Constitution, and by asserting the authority of the federal judiciary to  
37 protect the bank without any legislative authority or territorial jurisdiction to do so.

38 *“All the powers of the government must be carried into operation by individual agency, either through the*  
39 *medium of public officers, or contracts made with individuals. Can any public office be created, or does one*  
40 *exist, the performance of which may, with propriety, be assigned to this association [or trust], when*  
41 *incorporated? If such office exist, or can be created, then the company may be incorporated, that they may be*  
42 *appointed to execute such office. Is there any portion of the public business performed by individuals upon*  
43 *contracts, that this association could be employed to perform, with greater advantage and more safety to the*  
44 *public, than an individual contractor? If there be an employment of this nature, then may this company be*  
45 *incorporated to undertake it.*

46 *There is an employment of this nature. Nothing can be more essential to the fiscal concerns of the nation, than*  
47 *an agent of undoubted integrity and established credit, with whom the public moneys can, at all times, be safely*  
48 *deposited. Nothing can be of more importance to a government, than that there should be some capitalist in the*  
49 *country, who possesses the means of making advances of money to the government upon any exigency, and who*  
50 *is under a legal obligation to make such advances. For these purposes the association would be an agent*  
51 *peculiarly suitable and appropriate. [ . . ]*  
52 *[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]*

53 The Supreme Court exceeded their authority above, because the government cannot lawfully create a “public office” that is  
54 not specifically authorized by the Constitution, and they never justified exactly where in the Constitution the federal  
55 government was specifically authorized to enter the private banking business within states of the Union. Therefore, the only  
56 place they could lawfully do it was on federal territory not within a state of the Union. The Supreme Court didn’t explain



1 how they can create a public office without the authority of the Constitution because they knew the feds had no authority to  
2 engage in private business within the states of the Union, and by doing so they knew they were engaging in TREASON.  
3 Below is how the Supreme Court justified this unconstitutional exercise of power outside of federal territory:

4 *The constitutional power of Congress to create a Bank, is derived altogether [22 U.S. 738, 810] from the*  
5 *necessity of such an institution, for the fiscal purposes of the Union. It is established, not for the benefit of the*  
6 *stockholders, but for the benefit of the nation. It is part of the fiscal means of the nation. Indeed, 'the power of*  
7 *creating a corporation, is never used for its own sake, but for the purpose of effecting something else.'* 19 *The*  
8 *Bank is created for the purpose of facilitating all the fiscal operations of the national government. All its*  
9 *powers and faculties are conferred for this purpose, and for this alone; and it is to be supposed, that no other*  
10 *or greater powers are conferred than are necessary to this end. The collection and administration of the public*  
11 *revenue is, of all others, the most important branch of the public service. It is that which least admits of*  
12 *hindrance or obstruction. The Bank is, in effect, an instrument of the government, and its instrumental*  
13 *character is its principal character. That is the end; all the rest are means. It is as much a servant of the*  
14 *government as the treasury department. The two faculties of the Bank, which are essential to its existence and*  
15 *utility, are, its capacity to hold property, and that of suing and being sued. The latter is the necessary sanction*  
16 *and security of the former, and of all the rest. The former must be inviolable, and the latter must be sufficient*  
17 *to secure its inviolability. But it is not so, if Congress cannot erect a forum, to which the Bank may resort for*  
18 *justice. A needful operation of the government becomes dependent upon foreign support, [22 U.S. 738, 811]*  
19 *which may be given, but which may also be withheld. There is no unreasonable jealousy of State judicatures;*  
20 *but the constitution itself supposes that they may not always be worthy of confidence, where the rights and*  
21 *interests of the national government are drawn in question. It is indispensable, that the interpretation and*  
22 *application of the laws and treaties of the Union should be uniform. The danger of leaving the administration*  
23 *of the national justice to the local tribunals, is not merely speculative. In Ohio, the Bank has been outlawed;*  
24 *and if it cannot seek redress in the federal tribunals, it can find it no where. Where is the power of coercion in*  
25 *the national government? What is to become of the public revenue while it is going on? Congress might not*  
26 *only have given original, but it might have given exclusive jurisdiction, in the cases mentioned in the 25th*  
27 *section of the Judiciary Act of 1789, c. 20.; instead of which, it has contended itself with giving an appellate*  
28 *jurisdiction, to correct the errors of the State Courts, where a question incidentally arises under the laws and*  
29 *treaties of the Union. But here the question is, whether the government of the United States can execute one*  
30 *of its own laws, through the process of its own Courts. The right of the Bank to sue in the national Courts, is*  
31 *one of its essential faculties. If that can be taken away, it is deprived of a part of its being, as much as if it were*  
32 *stripped of its power of discounting notes, receiving deposits, or dealing in bills of exchange.*  
33 [\[Osborn v. Bank of U.S., 22 U.S. 738 \(1824\)\]](#)

34 The Court then went on to admit that the entire authority of the bank derived from private/contract law which was governed  
35 by local and state law rather than federal law. They also recognized that if federal law did prevail, the only place the case  
36 could be tried was in the U.S. Supreme Court, because the Constitution requires that all cases or controversies to which a  
37 state of the Union is party must be heard by the U.S. Supreme Court and not any lower court:

38 *"But the jurisdiction [22 U.S. 738, 815] of the federal Courts, if it attach at all, must attach either to the party*  
39 *or to the case. The party and his rights cannot be so mixed together, as that the legal origin of the first shall give*  
40 *character to the latter. A controversy regarding a promissory note or bill of exchange cannot be said to arise*  
41 *under an act of Congress, because the Bank, which is created by an act of Congress, has purchased the note or*  
42 *bill. Neither the rules of evidence, nor the law of contract, can be regulated by the National Legislature. But,*  
43 *in the case supposed, no question can arise, except under the law of contract and the rules of evidence. No law*  
44 *of Congress is drawn into question, and its correct decision cannot possibly depend upon the construction of*  
45 *such law. The Bank cannot come into the federal Courts as a party suing for a breach of contract or a trespass*  
46 *upon its property; for, neither its character as a party, nor the nature of a controversy, can give the Court*  
47 *jurisdiction. The case does not arise under its charter. It arises under the general or local law a contract, and*  
48 *may be determined without opening the statute book of the United States. The privilege conferred upon the Bank*  
49 *in its charter, to sue in the Circuit Courts, must be limited, not only by the criterion indicated; it must also be*  
50 *limited by the general provisions of the Judiciary Act, regulating the exercise of jurisdiction in the Circuit*  
51 *Courts. It cannot sue upon a chose in action assigned to it, unless the jurisdiction would have attached between*  
52 *the original parties; it cannot sue a party in the Circuit Court, [22 U.S. 738, 816] over whom the existing laws*  
53 *give the Supreme Court exclusive jurisdiction."*  
54 [\[Osborn v. Bank of U.S., 22 U.S. 738 \(1824\)\]](#)

55 The Court also admitted that Congress up to that time was never supposed to even have the authority to engage in private  
56 business when it said:

57 *The foundation of the argument in favour of the right of a State to tax the Bank, is laid in the supposed character*  
58 *of that institution. The argument supposes the corporation to have been originated for the management of an*  
59 *individual concern, to be founded upon contract between individuals, having private trade and private profit for*  
60 *its great end and principal object.*

61 *If these premises were true, the conclusion drawn from them would be inevitable. This mere private corporation,*  
62 *engaged in its own business, with its own views, would certainly be subject to the taxing power of the State, as*

1 any individual would be; and the casual circumstance of its being [22 U.S. 738, 860] employed by the  
2 government in the transaction of its fiscal affairs, would no more exempt its private business from the operation  
3 of that power, than it would exempt the private business of any individual employed in the same manner. But the  
4 premises are not true. **The Bank is not considered as a private corporation, whose principal object is individual**  
5 **trade and individual profit; but as a public corporation, created for public and national purposes.** That the  
6 mere business of banking is, in its own nature, a private business, and may be carried on by individuals or  
7 companies having no political connexion with the government, is admitted; but the Bank is not such an individual  
8 or company. **It was not created for its own sake, or for private purposes. It has never been supposed that**  
9 **Congress could create such a corporation.**  
10 **[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]**

11 The Court also explained its basis for granting sovereign immunity from the state tax to be collected on the bank by stating  
12 the following:

13 *It is contended, that, admitting Congress to possess the power, this exemption ought to have been expressly*  
14 *asserted in the act of incorporation; and, not being expressed, ought not to be implied by the Court.*

15 *It is not unusual, for a legislative act to involve consequences which are not expressed. An officer, for example,*  
16 *is ordered to arrest an individual. It is not necessary, nor is it usual, to say that he shall not be punished for*  
17 *obeying this order. His security is implied in the order itself. It is no unusual thing for an act of Congress to imply,*  
18 *without expressing, this very exemption from State control, which is said to be so objectionable in this instance.*  
19 *The collectors of the revenue, the carriers of the mail, the mint establishment, and all those institutions which are*  
20 *public in their nature are examples in point. **It has never been doubted, that all who are employed in them, are***  
21 **protected, while in the line of duty; and yet this protection is not expressed in any act of Congress. It is**  
22 **incidental [22 U.S. 738, 866] to, and is implied in the several acts by which these institutions are created, and**  
23 **is secured to the individuals employed in them, by the judicial power alone; that is, the judicial power is the**  
24 **instrument employed by the government in administering this security.**

25 **That department has no will, in any case.** *If the sound construction of the act be, that it exempts the trade of the*  
26 *Bank, as being essential to the character of a machine necessary to the fiscal operations of the government, from*  
27 *the control of the States, Courts are as much bound to give it that construction, as if the exemption had been*  
28 *established in express terms. **Judicial power, as contradistinguished from the power of the laws, has no***  
29 **existence. Courts are the mere instruments of the law, and can will nothing. When they are said to exercise a**  
30 **discretion, it is a mere legal discretion, a discretion to be exercised in discerning the course prescribed by law;**  
31 **and, when that is discerned, it is the duty of the Court to follow it. Judicial power is never exercised for the**  
32 **purpose of giving effect to the will of the Judge; always for the purpose of giving effect to the will of the**  
33 **Legislature; or, in other words, to the will of the law.**

34 *The appellants rely greatly on the distinction between the Bank and the public institutions, such as the mint or*  
35 *the post office. The agents in those offices are, it is said, officers of government, and are excluded from a seat in*  
36 *Congress. Not so the directors of the Bank. The connexion of the government with the Bank, is likened to that*  
37 *with contractors.*

38 *It will not be contended, that the directors, or [22 U.S. 738, 867] other officers of the Bank, are officers of*  
39 *government. But it is contended, that, were their resemblance to contractors more perfect than it is, the right of*  
40 *the State to control its operations, if those operations be necessary to its character, as a machine employed by*  
41 *the government, cannot be maintained. Can a contractor for supplying a military post with provisions, be*  
42 *restrained from making purchases within any State, or from transporting the provisions to the place at which the*  
43 *troops were stationed? or could he be fined or taxed for doing so? We have not yet heard these questions answered*  
44 *in the affirmative. It is true, that the property of the contractor may be taxed, as the property of other citizens;*  
45 *and so may the local property of the Bank. But we do not admit that the act of purchasing, or of conveying the*  
46 *articles purchased, can be under State control.*  
47 **[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]**

48 The foregoing analysis therefore underscores and proves our earlier points, which are that:

- 49 1. Congress may not lawfully engage in private business within states of the Union.
- 50 2. When Congress engages in “public business” within states of the Union, the activities of that business are protected by  
51 the federal courts and not by federal legislation, because federal legislation has no applicability in states of the Union.
- 52 3. When Congress engages in private business, federal courts have no authority to assert sovereign immunity or to protect  
53 the activities of that business.
- 54 4. Courts have no authority to legislate or to make law, and therefore they cannot invent delegated authority that does not  
55 exist in asserting sovereign immunity.

56 **“Judicial power, as contradistinguished from the power of the laws, has no existence. Courts are the mere**  
57 **instruments of the law, and can will nothing. When they are said to exercise a discretion, it is a mere legal**  
58 **discretion, a discretion to be exercised in discerning the course prescribed by law; and, when that is discerned,**

1 it is the duty of the Court to follow it. Judicial power is never exercised for the purpose of giving effect to the  
2 will of the Judge; always for the purpose of giving effect to the will of the Legislature; or, in other words, to  
3 the will of the law.”  
4 [[Osborn v. Bank of U.S., 22 U.S. 738 \(1824\)](#)]

- 5 5. Each intrusion into the states of the Union by a federal private business concern not authorized by the Constitution needs  
6 to be carefully examined and characterized by the federal courts BEFORE they can invoke sovereign immunity.

7 Congressman Ron Paul of Texas recognizes these critical distinctions between a “public purpose” and a “private purpose”.  
8 He thinks the federal government has exceeded its corporate charter, the Constitution of the United States, and needs to be  
9 put back inside the ten mile square box (cage) the founder created for it. The reasons for him wanting to do this are aptly  
10 described below:

People of the Lie: The United States, Family Guardian Fellowship  
<http://famguardian.org/Subjects/Freedom/Articles/PeopleOfTheLie.htm>

11 To put the federal government back inside the box, Paul has proposed what he calls the “Liberty Amendment” to the United  
12 States Constitution. This amendment would forbid the federal government from engaging in private business within the  
13 states of the Union and would command it to shut down all such operations. Here is the text of that amendment:

14 *The Liberty Amendment*

15 *Section 1. The Government of the United States shall not engage in any business, professional, commercial,*  
16 *financial or industrial enterprise except as specified in the Constitution.*

17 *Section 2. The constitution or laws of any State, or the laws of the United States shall not be subject to the terms*  
18 *of any foreign or domestic agreement which would abrogate this amendment.*

19 *Section 3. The activities of the United States Government which violate the intent and purpose of this amendment*  
20 *shall, within a period of three years from the date of the ratification of this amendment, be liquidated and the*  
21 *properties and facilities affected shall be sold.*

22 *Section 4. Three years after the ratification of this amendment the sixteenth article of amendments to the*  
23 *Constitution of the United States shall stand repealed and thereafter Congress shall not levy taxes on personal*  
24 *incomes, estates, and/or gifts.*  
25 [*Source: <http://libertyamendment.org>*]

26 The above amendment to the Constitution we believe would, by implication, eliminate all federal business encroachments  
27 into states of the Union, including Social Security, Medicare, FICA, and Subtitle A of the Internal Revenue Code, all of which  
28 are a product of private/contract law rather than “public law”. We have crafted the article below which proves these assertions  
29 with evidence if you would like to investigate further:

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

30 What have the federal courts done to protect and hide the nature of the Social Security, FICA, Medicare, and Internal Revenue  
31 Code, Subtitle A as private/contract law and thereby unlawfully expand federal business operations and jurisdiction into states  
32 of the Union? Here are some of the dastardly things they have done to deceive the public about their true nature:

- 33 1. The courts refuse to admit that Internal Revenue Code, Subtitle A is “private law” rather than “public law”.  
34 2. When Internal Revenue Code, Subtitle A taxes are challenged in federal court by persons claiming that they only apply  
35 to persons DOMICILED in the federal zone or lawfully engaged in federal franchises, the federal courts have issued  
36 judicial doctrine, the courts have refused to address the issue and thereby protected CRIMINAL enforcement actions by  
37 the I.R.S. We call this “theft by omission”.  
38 3. When judges are shown the constitutional limits on their authority as Article IV Courts, they have unlawfully and  
39 criminally threatened litigants with contempt of court. See:

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

- 40 4. When people erect websites to expose this destruction of the separation of powers, they are summarily attacked on false  
41 pretenses in order to keep the public from hearing about it. See:

The federal courts have turned from a protector of your rights to a predator. They instead have become vehicles to:

1. Protect the secrets of a private corporation that is masquerading as a legitimate government. The “United States” is defined as a federal corporation in [28 U.S.C. §3002](#)(15)(A).
2. Protect and expand the operation of the corporation and its monopoly over the services it provides by asserting sovereign immunity, which is a judicial construct.
3. Break down the separation of powers by connecting everyone in states of the Union to federal commerce, and thereby destroy the protections of the Foreign Sovereign Immunities Act (F.S.I.A.), [28 U.S.C. §1605](#)(a)(2) and rendering everyone subject to federal exclusive jurisdiction.
4. To illegally enforce and implement the Anti-Injunction Act, [26 U.S.C. §7421](#) against “nontaxpayers” who are not subject to it, and thereby protect and expand the illegal enforcement of the Internal Revenue Code. The Anti-Injunction Act statute, as private/contract law, applies only to parties who individually consent to become “taxpayers” by availing themselves of a privilege and franchise called a “trade or business” in Subtitle A. Those not engaged in such a franchise or who have been compelled to engage in the franchise cannot have their Constitutional rights involuntarily destroyed by enforcing a law against them that they never consented to. The Anti-Injunction Act must be read in light of the restrictions imposed by the Constitution and the Bill of Rights. It may not be asserted as an excuse for violating the Constitutional rights of the party against whom it is invoked. This was alluded to by the U.S. Supreme Court, when they said:

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

The Declaration of Independence says that all just powers of government derive from the CONSENT of the governed.

*"The question of a waiver of a federally guaranteed constitutional right is, of course, a federal question controlled by federal law. There is a [presumption](#) against the waiver of constitutional rights, see, e.g. Glasser v. United States, 314 U.S. 60, 70-71, 86 L.Ed. 680, 699, 62 S.Ct. 457, and for a waiver to be effective it must be clearly established that there was an 'intentional relinquishment or abandonment of a known right or [privilege](#).' Johnson v. Zerbst, 304 U.S. 458, 464, 82 L.Ed. 1461, 1466, 58 S.Ct. 1019, 146 A.L.R. 357."*  
[Brookhart v. Janis, [384 U.S. 1](#); 86 S.Ct. 1245; 16 L.Ed.2d. 314 (1966)]

*"Waivers of Constitutional rights not only must be voluntary, but must be knowing, intelligent acts done with sufficient awareness of the relevant circumstances and likely consequences."*  
[Brady v. U.S., [397 U.S. 742](#) (1970) ]

The foundation of all private/contract law, including Subtitle A of the Internal Revenue Code, is explicit, voluntary, informed consent. The U.S. Supreme Court alluded to this when it called income taxes “quasi-contractual”:

*"Even if the judgment is deemed to be colored by the nature of the obligation whose validity it establishes, and we are free to re-examine it, and, if we find it to be based on an obligation penal in character, to refuse to enforce it outside the state where rendered, see Wisconsin v. Pelican Insurance Co., [127 U.S. 265](#), 292, et seq. 8 S.Ct. 1370, compare Fauntleroy v. Lum, [210 U.S. 230](#), 28 S.Ct. 641, ***still the obligation to pay****



**taxes is not penal. It is a statutory liability, quasi contractual in nature, enforceable, if there is no exclusive statutory remedy, in the civil courts by the common-law action of debt or indebitatus assumpsit.** *United States v. Chamberlin*, [219 U.S. 250](#) , 31 S.Ct. 155; *Price v. United States*, [269 U.S. 492](#) , 46 S.Ct. 180; *Dollar Savings Bank v. United States*, [19 Wall. 227](#); and see *Stockwell v. United States*, [13 Wall. 531, 542](#); *Meredith v. United States*, [13 Pet. 486, 493](#). **This was the rule established in the English courts before the Declaration of Independence.** *Attorney General v. Weeks*, *Bunbury's Exch. Rep.* 223; *Attorney General v. Jewers and Batty*, *Bunbury's Exch. Rep.* 225; *Attorney General v. Hatton*, *Bunbury's Exch. Rep.* 262; *Attorney General v. —*, [2 Ans.Rep. 558](#); see *Comyn's Digest (Title 'Dett,' A, 9)*; *1 Chitty on Pleading*, 123; cf. *Attorney General v. Sewell*, [4 M.&W. 77](#). “  
[*Milwaukee v. White*, [296 U.S. 268](#) (1935)]

Subtitle A income taxes are collected as a debt, and all debt originates from the consent of the lender to loan the money. That lender is the “taxpayer”.

Lastly, the courts of the states of the Union have emulated the behavior of the federal courts described in this section, in the context of private business areas that the states have also invaded. These abuses, both state and federal, lead to a breakdown of the distinctions between “public” and “private”. A government that is actually a corporate monopoly that also enforces the law and which abuses the courts to protect and expand its operations is the most dangerous threat to liberty of all. Thomas Jefferson alluded to this threat when he said the following about banks. The reader should also note that he was vehemently opposed to a central government bank.

*“I sincerely believe ... that banking establishments are more dangerous than standing armies, and that the principle of spending money to be paid by posterity under the name of funding is but swindling futurity on a large scale.”*  
[*Thomas Jefferson to John Taylor, 1816*]

#### **14.6 Condoning unlawful federal enforcement actions by ignoring the requirement for implementing enforcement regulations**

The Federal Register Act, [44 U.S.C. §1505](#)(a) and the Administrative Procedures Act, [5 U.S.C. §553](#)(a) both require that:

1. Any act of Congress which prescribes any kind of penalty may not be enforced without implementing regulations published in the Federal Register.
2. Those acts which have no implementing regulations may only be enforced against instrumentalities of the government specifically exempted from the requirement for implementing regulations. These exempted groups include:
  - 2.1. A military or foreign affairs function of the United States. [5 U.S.C. §553](#)(a)(1).
  - 2.2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5 U.S.C. §553](#)(a)(2).
  - 2.3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505](#)(a)(1).
3. When an agency of the government wishes to enforce a statute directly against a private individual who is not a member of the specifically exempted groups, it has the burden of proof, pursuant to [5 U.S.C. §556](#)(d) and [26 U.S.C. §7491](#), to provide evidence of one of the following:
  - 3.1. That the target of the enforcement action is a member of one of the groups specifically exempted from the requirement for implementing regulations, and therefore regulations are not required... .OR
  - 3.2. An implementing regulation that authorizes the specific action they are taking involving a penalty.

The Internal Revenue Code, in fact, has no implementing regulations authorizing enforcement and therefore cannot lawfully enforced against anyone other than government instrumentalities, employees, and public officers specifically exempted from the requirement for implementing regulations published in the Federal Register as indicated above. One federal court essentially admitted this by saying the following:

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



1 In practice, the Internal Revenue Service and the federal courts very commonly violate the requirement for implementing  
2 enforcement regulations in the case of persons not members of the specifically exempted groups above, such as private  
3 citizens domiciled in states of the Union and not within the “United States” (District of Columbia, as defined in [26 U.S.C.](#)  
4 [§7701\(a\)\(9\)](#) and [\(a\)\(10\)](#)). They do this to expand the pool of “taxpayers” and to expand the unlawful and unconstitutional  
5 flow of illegally collected and enforced income taxes into the Treasury of the United States.

6 *“Getting treasures by a lying [or deceitful or rebellious] tongue*  
7 *Is the fleeting fantasy of those who seek death.[a]*  
8 *[Proverbs 21:6, Bible, NKJV]*

9 The unlawful efforts by the IRS and the federal courts to ignore the requirement for implementing regulations in the case of  
10 private citizens who are not federal instrumentalities or officers is specifically prohibited based on the authorities below:

11 [26 C.F.R. §601.702](#) Publication and public inspection

12 (a)(2)(ii) Effect of failure to publish.

13 *Except to the extent that a person has actual and timely notice of the terms of any matter referred to in*  
14 *subparagraph (1) of this paragraph which is required to be published in the Federal Register, **such person is not***  
15 ***required in any manner to resort to, or be adversely affected by, such matter if it is not so published or is not***  
16 ***incorporated by reference therein pursuant to subdivision (i) of this subparagraph.** Thus, for example, any*  
17 *such matter which imposes an obligation and which is not so published or incorporated by reference will not*  
18 *adversely change or affect a person's rights.*  
19

20 [TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552](#)  
21 [§ 552. Public information; agency rules, opinions, orders, records, and proceedings](#)

22 (a) Each agency shall make available to the public information as follows:

23 (1) Each agency shall separately state and currently publish in the Federal Register for the guidance of the  
24 public—

25 (A) descriptions of its central and field organization and the established places at which, the employees (and in  
26 the case of a uniformed service, the members) from whom, and the methods whereby, the public may obtain  
27 information, make submittals or requests, or obtain decisions;

28 (B) statements of the general course and method by which its functions are channeled and determined, including  
29 the nature and requirements of all formal and informal procedures available;

30 (C) rules of procedure, descriptions of forms available or the places at which forms may be obtained, and  
31 instructions as to the scope and contents of all papers, reports, or examinations;

32 (D) substantive rules of general applicability adopted as authorized by law, and statements of general policy or  
33 interpretations of general applicability formulated and adopted by the agency; and

34 (E) each amendment, revision, or repeal of the foregoing.

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

40 We alleged that this chronic disrespect for the requirements of the law by the IRS and the federal courts is not simply an  
41 innocent case of neglect, but instead is a willful, malicious assault on the liberties of the public at large. We have seen this  
42 issue repeatedly raised in federal courts and with the IRS, and have been met only with silence, which constitutes an admission  
43 of guilt pursuant to Federal Rule of Civil Procedure 8(b)(6). See also:

[Silence as a Weapon and a Defense in Legal Discovery](#), Form #05.021  
<http://sedm.org/Forms/FormIndex.htm>

1 The consequence of this malicious neglect for the requirement for implementing regulations in the case of private citizens in  
2 the states who are not federal instrumentalities exempted from the requirement for implementing regulations:

- 3 1. Contributes to a destruction of the separation of powers between “public employment” and “private employment”.
- 4 2. Produces the practical effect of allowing the government to effect the legal equivalent of “eminent domain” over the  
5 private lives, liberty, and property of private citizens in states of the Union. Eminent domain is the essence of socialism.  
6 See:

*Socialism: The New American Civil Religion*, Form #05.016

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

- 7 3. A widespread destruction of the public health, safety, and morals that our government was supposed to be instituted to  
8 protect.
- 9 4. An imitation of the lawless behavior of the government by private citizens, resulting in widespread and growing injustice  
10 within society:

11 *"Our government is the potent, the omnipresent teacher. For good or ill, it teaches the whole people by its*  
12 *example. Crime is contagious. If the government becomes a lawbreaker [or a hypocrite with double standards],*  
13 *it breeds contempt for the law; it invites every man to become a law unto himself; it invites anarchy. To declare*  
14 *that in the administration of the criminal law the end justifies the means...would bring terrible retribution. Against*  
15 *that pernicious doctrine this Court should resolutely set its face."*  
16 [*Justice Brandeis, Olmstead v. United States, 277 U.S. 438, 485. (1928)*]

17 If you would like to know more about this subject, we have written a separate memorandum of law on this singular subject  
18 which you can obtain below:

*Federal Enforcement Authority Within States of the Union*, Form #05.032

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

## 19 **15 Evidence of de facto tax system**

20 *"In the matter of taxation, every privilege is an injustice."*  
21 [*Voltaire*]

22 *"... The physical power to get the money does not seem to me a test of the right to tax. Might does not make right*  
23 *even in taxation..."*  
24 [*Justice Jackson in International Harvester v. Wisconsin Dept of Taxation, 322 U.S. 450*]

### 25 **15.1 How the tax system is being abused in violation of law to STEAL from people the** 26 **government is supposed to be protecting**

27 This section will prove that the IRS is illegally enforcing the Internal Revenue Code and abusing its ability to make forms in  
28 order to:

- 29 1. Create fictitious public offices in the federal government.
- 30 2. Subject otherwise private parties to the obligations of federal public office without compensation.
- 31 3. Create and expand what amounts to an identity theft ring to kidnap the legal identity of people protected by the  
32 Constitution and illegally transport it to the District of Columbia, which is what the “United States” is defined as in 26  
33 U.S.C. §7701(a)(9) and (a)(10) using federal franchises under the auspices of Federal Rule of Civil Procedure 17(b).
- 34 4. STEAL from people the government is supposed to be protecting.

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

37 [26 U.S.C. Sec. 7701\(a\)\(26\)](#)

38 *"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 “liable”  
3 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. 104

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 under**  
24 **every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain**  
25 **from a discharge of their trusts. 105 That is, a public officer occupies a fiduciary relationship to the political**  
26 **entity on whose behalf he or she serves. 106 and owes a fiduciary duty to the public. 107 It has been said that**  
27 **the fiduciary responsibilities of a public officer cannot be less than those of a private individual. 108**

28 *Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public*  
29 *confidence and undermine the sense of security for individual rights is against public policy.109”*

30 [*63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)*]

31 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  
32 described as **THE** “person”, “individual”, “employee”, “employer”, “citizen”, “resident”, or “taxpayer” described anywhere  
33 in the Internal Revenue Code UNLESS you volunteer by signing an agreement in some form. Yes, you could be described  
34 by these terms in their *ordinary English usage*, but you would not fit the *LEGAL meanings* of these terms as they are defined  
35 in the Internal Revenue Code unless you in fact and in deed engage in a “public office” within the United States government  
36 through private contract or agreement that you consent to. Within this publication, we put quotes around words like those

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

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

106 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.

107 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).

108 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.

109 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 that  
2 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 Public  
9 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 places  
13 or districts; one operating upon a selected class, rather than upon the public generally. A private law. A law is  
14 "special" when it is different from others of the same general kind or designed for a particular purpose, or limited  
15 in range or confined to a prescribed field of action or operation. A "special law" relates to either particular  
16 persons, places, or things or to persons, places, or things which, though not particularized, are separated by any  
17 method of selection from the whole class to which the law might, but not such legislation, be applied. Utah Farm  
18 Bureau Ins. Co. v. Utah Ins. Guaranty Ass'n, Utah, 564 P.2d. 751, 754. A special law applies only to an individual  
19 or a number of individuals out of a single class similarly situated and affected, or to a special locality. Board of  
20 County Com'rs of Lemhi County v. Swensen, Idaho, 80 Idaho 198, 327 P.2d. 361, 362. See also Private bill;  
21 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, 360.  
26 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 from  
29 the king's grant, or be held by prescription, but today we understand a franchise to be some special privilege  
30 conferred by government on an individual, natural or artificial, which is not enjoyed by its citizens in general.  
31 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 are  
34 franchises. The execution of a policy of insurance by an insurance company [e.g. Social Insurance/Socialist  
35 Security], and the issuing a bank note by an incorporated bank [such as a Federal Reserve NOTE], are  
36 franchises. People v. Utica Ins. Co., 15 Johns. (N.Y.) 387, 8 Am.Dec. 243. But it does not embrace the property  
37 acquired by the exercise of the franchise. Bridgeport v. New York & N.H.R. Co., 36 Conn. 255, 4 Am.Rep. 63.  
38 Nor involve interest in land acquired by grantee. Whitbeck v. Funk, 140 Or. 70, 12 P.2d. 1019, 1020 In a popular  
39 sense, the political rights of subjects and citizens are franchises, such as the right of suffrage, etc. Pierce v.  
40 Emery, 32 N.H. 484; State v. Black Diamond Co., 97 Ohio.St. 24, 119 N.E. 195, 199, L.R.A.1918E, 352.

41 Elective Franchise. The right of suffrage: the right or privilege of voting in public elections.

42 Exclusive Franchise. See Exclusive Privilege or Franchise.

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

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

51 Secondary Franchises. The franchise of corporate existence being sometimes called the "primary" franchise of a  
52 corporation, its "secondary" franchises are the special and peculiar rights, privileges, or grants which it may,  
53 receive under its charter or from a municipal corporation, such as the right to use the public streets, exact tolls,  
54 collect fares, etc. State v. Topeka Water Co., 61 Kan. 547, 60 P. 337; Virginia Canon Toll Road Co. v. People,

22 Colo. 429, 45 P. 398 37 L.R.A. 711. The franchises of a corporation are divisible into (1) corporate or general franchises; and (2) "special or secondary franchises. The former is the franchise to exist as a corporation, while the latter are certain rights and privileges conferred upon existing corporations. Gulf Refining Co. v. Cleveland Trust Co., 166 Miss. 759, 108 So. 158, 160.

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

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

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

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

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

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

*Hoverdale Letter*, SEDM Exhibit #09.023  
<http://sedm.org/Exhibits/ExhibitIndex.htm>

Now that we know WHO the real "taxpayer" is, below is a summary of how the taxation process must work in order to be lawful and constitutional:

1. The purpose for establishing governments is mainly to protect private property. The Declaration of Independence affirms this:

*"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed, --"*  
[*Declaration of Independence, 1776*]

2. Government protects private rights by keeping "public [government] property" and "private property" separate and never allowing them to be joined together. This is the heart of the separation of powers doctrine: separation of what is private from what is public with the goal of protecting mainly what is private. See:

*Government Conspiracy to Destroy the Separation of Powers*, Form #05.023  
<http://sedm.org/Forms/FormIndex.htm>

3. In law, all rights are "property".

**Property.** That which is peculiar or proper to any person; that which belongs exclusively to one. In the strict legal sense, an aggregate of rights which are guaranteed and protected by the government. *Fulton Light, Heat & Power Co. v. State, 65 Misc.Rep. 263, 121 N.Y.S. 536. The term is said to extend to every species of valuable right and interest.* More specifically, ownership; the unrestricted and exclusive right to a thing; the right to dispose of a thing in every legal way, to possess it, to use it, and to exclude every one else from interfering with it. That dominion or indefinite right of use or disposition which one may lawfully exercise over particular things or subjects. The exclusive right of possessing, enjoying, and disposing of a thing. The highest right a man can have to anything; being used to refer to that right which one has to lands or tenements, goods or chattels, which no way depends on another man's courtesy.

The word is also commonly used to denote everything which is the subject of ownership, corporeal or incorporeal, tangible or intangible, visible or invisible, real or personal, everything that has an exchangeable value or which goes to make up wealth or estate. It extends to every species of valuable right and interest, and includes real and personal property, easements, franchises, and incorporeal hereditaments, and includes every invasion of one's property rights by actionable wrong. *Labberton v. General Cas. Co. of America, 53 Wash.2d. 180, 332 P.2d. 250, 252, 254.*



1 *Property embraces everything which is or may be the subject of ownership, whether a legal ownership, or whether*  
2 *beneficial, or a private ownership. Davis v. Davis. TexCiv-App., 495 S.W.2d. 607. 611. Term includes not only*  
3 *ownership and possession but also the right of use and enjoyment for lawful purposes. Hoffmann v. Kinealy, Mo.,*  
4 *389 S.W.2d. 745, 752.*

5 **Property, within constitutional protection, denotes group of rights inhering in citizen's relation to physical**  
6 **thing, as right to possess, use and dispose of it.** *Cereghino v. State By and Through State Highway Commission,*  
7 *230 Or. 439, 370 P.2d. 694, 697.*  
8 *[Black's Law Dictionary, Fifth Edition, p. 1095]*

9 By protecting your constitutional rights, the government is protecting your PRIVATE property. Your rights are private  
10 property because they came from God, not from the government. Only what the government creates can become public  
11 property. An example is corporations, which are a public franchise that makes officers of the corporation into public  
12 officers.

- 13 4. The process of taxation is the process of converting “private property” into a “public use” and a “public purpose”. Below  
14 are definitions of these terms for your enlightenment.

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

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

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

35 **“Public purpose.** *In the law of taxation, eminent domain, etc., this is a term of classification to distinguish the*  
36 *objects for which, according to settled usage, the government is to provide, from those which, by the like usage,*  
37 *are left to private interest, inclination, or liberality. **The constitutional requirement that the purpose of any tax,***  
38 ***police regulation, or particular exertion of the power of eminent domain shall be the convenience, safety, or***  
39 ***welfare of the entire community and not the welfare of a specific individual or class of persons [such as, for***  
40 ***instance, federal benefit recipients as individuals].** “Public purpose” that will justify expenditure of public  
41 *money generally means such an activity as will serve as benefit to community as a body and which at same time*  
42 *is directly related function of government. Pack v. Southwestern Bell Tel. & Tel. Co., 215 Tenn. 503, 387 S.W.2d.*  
43 *789, 794 .*  
44*

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

- 53 5. The federal government has no power of eminent domain within states of the Union. This means that they cannot  
54 lawfully convert private property to a public use or a public purpose within the exclusive jurisdiction of states of the  
55 Union:

56 **“The United States have no constitutional capacity to exercise municipal jurisdiction, sovereignty, or eminent**  
57 **domain, within the limits of a State or elsewhere, except in cases where it is delegated, and the court**

**denies the faculty of the Federal Government to add to its powers by treaty or compact.**

[Dred Scott v. Sandford, 60 U.S. 393, 508-509 (1856)]

6. The Fifth Amendment prohibits converting private property to a public use or a public purpose without just compensation if the owner does not consent, and this prohibition applies to the Federal government as well as states of the Union. It was made applicable to states of the Union by the Fourteenth Amendment in 1868.

*Fifth Amendment - Rights of Persons*

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

[United States Constitution, Fifth Amendment]

If the conversion of private property to public property is done without the express consent of the party affected by the conversion and without compensation, then the following violations have occurred:

6.1. Violation of the Fifth Amendment “takings clause” above.

6.2. “Conversion” in violation of 18 U.S.C. §654.

6.3. Theft.

7. Because taxation involves converting private property to a public use, public purpose, and public office, then it involves eminent domain if the owner of the property did not expressly consent to the taking:

***Eminent domain.*** The power to take private property for public use by the state, municipalities, and private persons or corporations authorized to exercise functions of public character. Housing Authority of Cherokee National of Oklahoma v. Langley, Okl., 555 P.2d. 1025, 1028. Fifth Amendment, U.S. Constitution.

*In the United States, the power of eminent domain is founded in both the federal (Fifth Amend.) and state constitutions. **However, the Constitution limits the power to taking for a public purpose and prohibits the exercise of the power of eminent domain without just compensation to the owners of the property which is taken. The process of exercising the power of eminent domain is commonly referred to as “condemnation” or, “expropriation”.***

*The right of eminent domain is the right of the state, through its regular organization, to reassert, either temporarily or permanently, its dominion over any portion of the soil of the state on account of public exigency and for the public good. Thus, in time of war or insurrection, the proper authorities may possess and hold any part of the territory of the state for the common safety; and in time of peace the legislature may authorize the appropriation of the same to public purposes, such as the opening of roads, construction of defenses, or providing channels for trade or travel. Eminent domain is the highest and most exact idea of property remaining in the government, or in the aggregate body of the people in their sovereign capacity. It gives a right to resume the possession of the property in the manner directed by the constitution and the laws of the state, whenever the public interest requires it.*

*See also Adequate compensation; Condemnation; Constructive taking; Damages; Expropriation; Fair market value; Just compensation; Larger parcel; Public use; Take.*  
[Black’s Law Dictionary, Fifth Edition, p. 470]

8. The Fifth Amendment requires that any taking of private property without the consent of the owner ***must*** involve compensation. The Constitution must be consistent with itself. The taxation clauses found in Article 1, Section 8, Clauses 1 and 3 cannot conflict with the Fifth Amendment. The Fifth Amendment contains no exception to the requirement for just compensation upon conversion of private property to a public use, even in the case of taxation. This is why all taxes must be indirect excise taxes against people who provide their consent by applying for a license to engage in the taxed activity: The application for the license constitutes constructive consent to donate the fruits of the activity to a public use, public purpose, and public office.

9. There is only ONE condition in which the conversion of private property to public property does NOT require compensation, which is when the owner donates the private property to a public use, public purpose, or public office. To wit:

*“Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;’ and to ‘secure,’ not grant or create, these rights, governments are instituted. **That property [or income] which a***

man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit [e.g. SOCIAL SECURITY, Medicare, and every other public "benefit"]; second, that if he devotes it to a public use, he gives to the public a right to control that use; and third, that whenever the public needs require, the public may take it upon payment of due compensation."  
 [Budd v. People of State of New York, 143 U.S. 517 (1892) ]

The above rules are summarized below:

**Table 12: Rules for converting private property to a public use or a public office**

#	Description	Requires consent of owner to be taken from owner?
1	The owner of property justly acquired enjoys full and exclusive use and control over the property. This right includes <u>the right to exclude government uses</u> or ownership of said property.	Yes
2	He may not use the property to injure the equal rights of his neighbor. For instance, when you murder someone, the government can take your liberty and labor from you by putting you in jail or your life from you by instituting the death penalty against you. Both your life and your labor are "property". Therefore, the basis for the "taking" was violation of the equal rights of a fellow sovereign "neighbor".	No
3	He cannot be compelled or required to use it to "benefit" his neighbor. That means he cannot be compelled to donate the property to any franchise that would "benefit" his neighbor such as Social Security, Medicare, etc.	Yes
4	If he donates it to a public use, he gives the public the right to control that use.	Yes
5	Whenever the public needs require, the public may take it without his consent upon payment of due compensation. E.g. "eminent domain".	No

10. You and ONLY you can authorize your private property to be donated to a public use, public purpose, and public office. No third party can lawfully convert or donate your private property to a public use, public purpose, or public office without your knowledge and express consent. If they do, they are guilty of theft and conversion, and especially if they are acting in a quasi-governmental capacity as a "withholding agent" as defined in 26 U.S.C. §7701(a)(16).

10.1. A withholding agent cannot file an information return connecting your earnings to a "trade or business" without you actually occupying a "public office" in the government BEFORE you filled out any tax form.

10.2. A withholding agent cannot file IRS Form W-2 against your earnings if you didn't sign an IRS Form W-4 contract and thereby consent to donate your private property to a public office in the U.S. government and therefore a "public use".

10.3. That donation process is accomplished by your own voluntary self-assessment and ONLY by that method. Before such a self-assessment, you are a "nontaxpayer" and a private person. After the assessment, you become a "taxpayer" and a public officer in the government engaged in the "trade or business" franchise.

10.4. In order to have an income tax liability, you must complete, sign, and "file" an income tax return and thereby assess yourself:

*"Our system of taxation is based upon voluntary assessment and payment, not distraint."*  
 [Flora v. U.S., 362 U.S. 145 (1960)]

By assessing yourself, you implicitly give your consent to allow the public the right to control that use of the formerly PRIVATE property donated to a public use.

10.5. IRS Forms W-2 and W-4 are identified as Tax Class 5: Estate and Gift Taxes. Payroll withholdings are GIFTS, not taxes.

[TITLE 31](#) > [SUBTITLE 1](#) > [CHAPTER 3](#) > [SUBCHAPTER II](#) > § 321  
 § 321. General authority of the Secretary

(d)

1 (1) The Secretary of the Treasury may accept, hold, administer, and use gifts and bequests of property, both real  
2 and personal, for the purpose of aiding or facilitating the work of the Department of the Treasury. Gifts and  
3 bequests of money and the proceeds from sales of other property received as gifts or bequests shall be deposited  
4 in the Treasury in a separate fund and shall be disbursed on order of the Secretary of the Treasury. Property  
5 accepted under this paragraph, and the proceeds thereof, shall be used as nearly as possible in accordance with  
6 the terms of the gift or bequest.

7 (2) For purposes of the Federal income, estate, and gift taxes, property accepted under paragraph (1) shall be  
8 considered as a gift or bequest to or for the use of the United States.

9 They don't become "taxes" and assessments until you attach the Form W-2 "gift statement" to an assessment called  
10 a IRS Form 1040 and create a liability with your own self-assessment signature. IRS has no delegated authority to  
11 convert a "gift" into a "tax". That is why when you file the IRS Form 1040, you must attach the W-2 gift statement.  
12 See:

*Great IRS Hoax*, Form #11.302, Section 5.6.15  
<http://sedm.org/Forms/FormIndex.htm>

13 10.6. The IRS cannot execute a lawful assessment without your knowledge and express consent because if they didn't  
14 have your consent, then it would be criminal conversion and theft. That is why every time they do an assessment,  
15 they have to call you into their office and present it to you to procure your consent in what is called an  
16 "examination". If you make it clear that you don't consent and hand them the following, they have to delete the  
17 assessment because it's only a proposal. See:

*Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their*  
*Consent*, Form #05.011  
<http://sedm.org/Forms/FormIndex.htm>

18 There is no way other than the above to lawfully create an income tax liability without violating the Fifth Amendment  
19 takings clause. If you assess yourself, you consent to become a "public officer" and thereby donate the fruits of your  
20 labor as such officer to a public use and a public purpose.

- 21 11. The IRS won't admit this, but this in fact is how the de facto unlawful system currently functions:  
22 11.1. You can't unilaterally "elect" yourself into a "public office", even if you do consent.  
23 11.2. No IRS form nor any provision in the Internal Revenue Code CREATES any new public offices in the government.  
24 11.3. The I.R.C. only taxes EXISTING public offices lawfully exercised ONLY in the District of Columbia and in all  
25 places expressly authorized pursuant to 4 U.S.C. §72.
- 26 12. Information returns are being abused in effect as "federal election" forms.  
27 12.1. Third parties in effect are nominating private persons into public offices in the government without their knowledge,  
28 without their consent, and without compensation. Thus, information returns are being used to impose the  
29 obligations of a public office upon people without compensation and thereby impose slavery in violation of the  
30 Thirteenth Amendment.  
31 12.2. Anyone who files a false information return connecting a person to the "trade or business"/"public office" franchise  
32 who in fact does not ALREADY lawfully occupy a public office in the U.S. government is guilty of impersonating  
33 a public officer in criminal violation of 18 U.S.C. §912.
- 34 13. The IRS Form W-4 cannot and does not create an office in the U.S. government, but allows EXISTING public officers  
35 to elect to connect their private earnings to a public use, a public office, and a public purpose. The IRS abuses this form  
36 to unlawfully create public offices, and this abuse of the I.R.C. is the heart of the tax fraud: They are making a system  
37 that only applies to EXISTING public offices lawfully exercised in order to:  
38 13.1. Unlawfully create new public offices in places where they are not authorized to exist.  
39 13.2. Destroy the separation of powers between what is public and what is private.  
40 13.3. Institute eminent domain over private labor using false third party reports. Omission in preventing such fraud  
41 accomplishes involuntary servitude in violation of the Thirteenth Amendment, 42 U.S.C. §1994, and 18 U.S.C.  
42 §1581.  
43 13.4. Destroy the separation of powers between the federal and state governments. Any state employee who participates  
44 in the federal income tax is serving in TWO offices, which is a violation of most state constitutions.  
45 13.5. Enslave innocent people to go to work for them without compensation, without recourse, and in violation of the  
46 thirteenth amendment prohibition against involuntary servitude. That prohibition, incidentally, applies  
47 EVERYWHERE, including on federal territory.
- 48 14. The right to control the use of private property donated to a public use to procure the benefits of a franchise is enforced  
49 through the Internal Revenue Code, which is the equivalent of the employment agreement for franchisees called  
50 "taxpayers".

51 The above criteria explains why:

1 5. You cannot be subject to either employment tax withholding or employment tax reporting without voluntarily signing  
2 an IRS Form W-4, which the regulations identify as an “agreement” and therefore contract.

3 *Title 26: Internal Revenue*  
4 [PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)  
5 [Subpart E—Collection of Income Tax at Source](#)  
6 [Sec. 31.3402\(p\)-1 Voluntary withholding agreements.](#)

7 (a) In general.

8 An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding  
9 of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)-3, made after December  
10 31, 1970. **An agreement may be entered into under this section only with respect to amounts which are**  
11 **includible in the gross income of the employee under section 61, and must be applicable to all such amounts**  
12 **paid by the employer to the employee.** The amount to be withheld pursuant to an agreement under section 3402(p)  
13 shall be determined under the rules contained in section 3402 and the regulations thereunder. See §31.3405(c)-  
14 1, Q&A-3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible  
15 rollover distributions within the meaning of section 402.

16 (b) Form and duration of agreement

17 (2) An agreement under section 3402 (p) shall be effective for such period as the employer and employee mutually  
18 agree upon. **However, either the employer or the employee may terminate the agreement prior to the end of**  
19 **such period by furnishing a signed written notice to the other.** Unless the employer and employee agree to an  
20 earlier termination date, the notice shall be effective with respect to the first payment of an amount in respect of  
21 which the agreement is in effect which is made on or after the first “status determination date” (January 1, May  
22 1, July 1, and October 1 of each year) that occurs at least 30 days after the date on which the notice is furnished.  
23 If the employee executes a new Form W-4, the request upon which an agreement under section 3402 (p) is based  
24 shall be attached to, and constitute a part of, such new Form W-4.

25  
26 [26 C.F.R. §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements](#)

27 (a) In general.

28 **Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations**  
29 **thereunder, the term “wages” includes the amounts described in paragraph (b)(1) of this section with respect**  
30 **to which there is a voluntary withholding agreement in effect under section 3402(p).** References in this chapter  
31 to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section (§31.3401(a)-  
32 3).

33 (b) Remuneration for services.

34 (1) Except as provided in subparagraph (2) of this paragraph, **the amounts referred to in paragraph (a) of this**  
35 **section include any remuneration for services performed by an employee for an employer which, without**  
36 **regard to this section, does not constitute wages under section 3401(a).** For example, remuneration for services  
37 performed by an agricultural worker or a domestic worker in a private home (amounts which are specifically  
38 excluded from the definition of wages by section 3401(a) (2) and (3), respectively) are amounts with respect to  
39 which a voluntary withholding agreement may be entered into under section 3402(p). See §§31.3401(c)-1 and  
40 31.3401(d)-1 for the definitions of “employee” and “employer”.

41 6. The courts have no authority under the Declaratory Judgments Act, 28 U.S.C. §2201(a) to declare you a franchisee called  
42 a “taxpayer”. You own yourself.

43 Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to “whether  
44 or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. §7701(a)(14).” (See Compl. at 2.) **This**  
45 **Court lacks jurisdiction to issue a declaratory judgment “with respect to Federal taxes other than actions**  
46 **brought under section 7428 of the Internal Revenue Code of 1986,” a code section that is not at issue in the**  
47 **instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991)**  
48 **(affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability).**  
49 Accordingly, defendant’s motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.  
50 [Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]

51 7. The revenue laws may not lawfully be cited or enforced against a person who is not a “taxpayer”:



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

6 *"Revenue Laws relate to taxpayers [officers, employees, instrumentalities, and elected officials of the Federal*  
7 *Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive*  
8 *jurisdiction of the Federal Government and who did not volunteer to participate in the federal "trade or business"*  
9 *franchise]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt*  
10 *is made to annul any of their Rights or Remedies in due course of law."*  
11 *[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]*

12 *"And by statutory definition, 'taxpayer' includes any person, trust or estate subject to a tax imposed by the revenue*  
13 *act. ...Since the statutory definition of 'taxpayer' is exclusive, the federal courts do not have the power to create*  
14 *nonstatutory taxpayers for the purpose of applying the provisions of the Revenue Acts..."*  
15 *[C.I.R. v. Trustees of L. Inv. Ass'n, 100 F.2d. 18 (1939)]*

16 All of the above requirements have in common that violating them would result in the equivalent of exercising eminent  
17 domain over the private property of the private person without their consent and without just compensation, which the U.S.  
18 Supreme Court said violates the Fifth Amendment takings clause:

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

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

26 *Coulter, J., in Northern Liberties v. St. John's Church, 13 Pa. St., 104 says, very forcibly, 'I think the common*  
27 *mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the*  
28 *government for the purposes of carrying on the government in all its machinery and operations—that they are*  
29 *imposed for a public purpose.' See, also Pray v. Northern Liberties, 31 Pa.St., 69; Matter of Mayor of N.Y., 11*  
30 *Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47; Whiting v.*  
31 *Fond du Lac, supra."*  
32 *[Loan Association v. Topeka, 20 Wall. 655 (1874)]*

33 As a consequence of the above considerations, any government officer or employee who does any of the following is  
34 unlawfully converting private property to a public use without the consent of the owner and without consideration:

- 35 5. Assuming or "presuming" you are a "taxpayer" without producing evidence that you consented to become one. In our  
36 system of jurisprudence, a person must be presumed innocent until proven guilty with court admissible evidence.  
37 Presumptions are NOT evidence. That means they must be presumed to be a "nontaxpayer" until they are proven with  
38 admissible evidence to be a "taxpayer". See:

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

- 39 6. Performing a tax assessment or re-assessment if you haven't first voluntarily assessed yourself by filing a tax return.  
40 See:

*Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent,*  
*Form #05.011*  
<http://sedm.org/Forms/FormIndex.htm>

- 41 7. Citing provisions of the franchise agreement against those who never consented to participate. This is an abuse of law  
42 for political purposes and an attempt to exploit the innocent and the ignorant. The legislature cannot delegate authority  
43 to the Executive Branch to convert innocent persons called "nontaxpayers" into franchisees called "taxpayers" without  
44 producing evidence of consent to become "taxpayers".

45 *"In Calder v. Bull, which was here in 1798, Mr. Justice Chase said, that there were acts which the Federal and*  
46 *State legislatures could not do without exceeding their authority, and among them he mentioned a law which*  
47 *punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor] contracts [and*  
48 *labor compensation, e.g. earnings from employment through compelled W-4 withholding] of citizens; a law that*  
49 *made a man judge in his own case; and a law that took the property from A [the worker], and gave it to B [the*  
50 *government or another citizen, such as through social welfare programs]. 'It is against all reason and justice.'*

1 he added, 'for a people to intrust a legislature with such powers, and therefore it cannot be presumed that they  
2 have done it. They may command what is right and prohibit what is wrong; but they cannot change innocence  
3 into guilt, or punish innocence as a crime, or violate the right of an antecedent lawful private [employment]  
4 contract [by compelling W-4 withholding, for instance], or the right of private property. To maintain that a  
5 Federal or State legislature possesses such powers [of THEFT!] if they had not been expressly restrained,  
6 would, in my opinion, be a political heresy altogether inadmissible in all free republican governments.' 3 Dall.  
7 388."  
8 [Sinking Fund Cases, 99 U.S. 700 (1878) ]

9 8. Relying on third party information returns that are unsigned as evidence supporting the conclusion that you are a  
10 "taxpayer". These forms include IRS Forms W-2, 1042-S, 1098, and 1099 and they are NOT signed and are inadmissible  
11 as evidence under Federal Rule of Evidence 802 because not signed under penalty of perjury. Furthermore, the submitters  
12 of these forms seldom have personal knowledge that you are in fact and in deed engaged in a "trade or business" as  
13 required by 26 U.S.C. §6041(a) . Most people don't know, for instance, that a "trade or business" includes ONLY "the  
14 functions of a public office".

## 15 **15.2 Financial institutions and private businesses acting as public office recruiters**

16 The definition of "de facto" provided earlier in section 7.2 included the following language:

17 de facto: [ . . . ] . Thus, an officer, king, or government de facto is one who is in actual possession of the office  
18 or supreme power, but by usurpation, or without lawful title; while an officer, king, or governor de jure is one  
19 who has just claim and rightful title to the office or power, but has never had plenary possession of it, or is not  
20 in actual possession. MacLeod v. United States, 229 U.S. 416, 33 S.Ct. 955, 57 L.Ed. 1260.  
21 [Black's Law Dictionary, Sixth Edition, p. 416]

22 That which is de facto therefore involves or creates "offices" or "public offices" within the government that are not expressly  
23 authorized by law. Let us examine how this is done within the tax system through the bogus agency of banks and employers  
24 acting illegally as statutory "withholding agents" under the authority of 26 U.S.C. §7701(a)(16).

25 In order to open accounts with modern financial institutions or pursue a private employment position with most companies,  
26 many if not most institutions will require providing a Social Security Number or Taxpayer Identification Number. It is, in  
27 fact, ILLEGAL and a crime to provide such a number for those not lawfully occupying a public office within the U.S.  
28 government and who are domiciled within a constitutional and not statutory state of the Union. This is exhaustively proven  
29 in the following documents on our website

- 30 1. Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number", Form #04.205  
31 <http://sedm.org/Forms/FormIndex.htm>
- 32 2. Why You Aren't Eligible for Social Security, Form #06.001  
33 <http://sedm.org/Forms/FormIndex.htm>
- 34 3. Resignation of Compelled Social Security Trustee, Form #06.002  
35 <http://sedm.org/Forms/FormIndex.htm>

36 The authority for issuing these identifying numbers is found in:

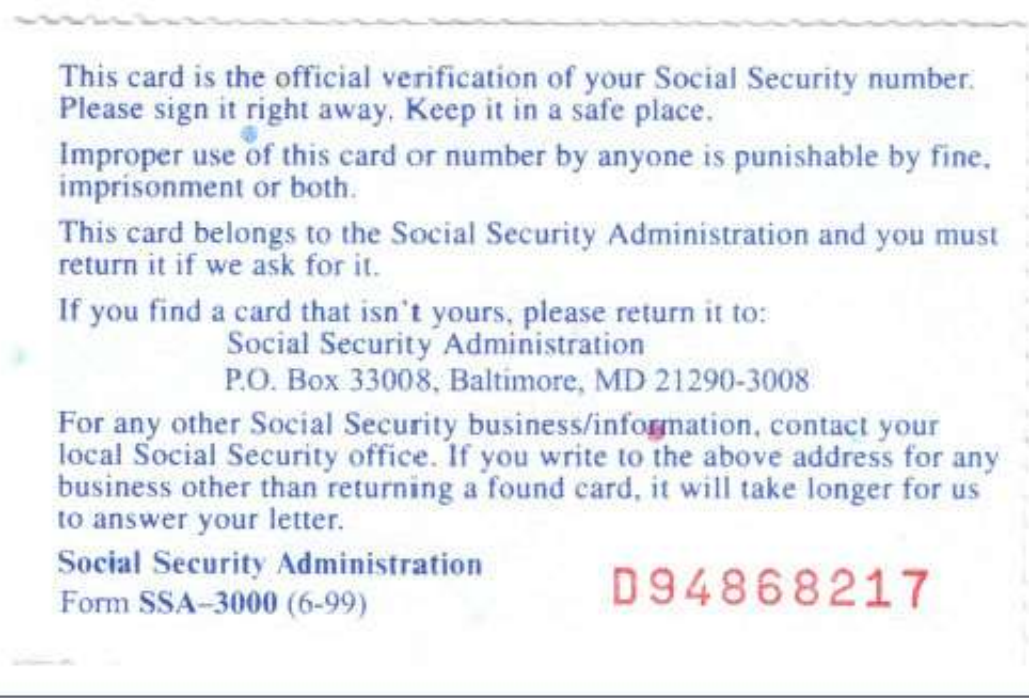
- 37 1. Taxpayer Identification Numbers (TINs): 26 U.S.C. §6109 and 26 C.F.R. §310.6109.
- 38 2. Social Security Numbers (SSNs): 20 C.F.R. §422.104.

39 In particular, 20 C.F.R. §422.104 implements Title 5 of the U.S. Code, which is entitled "Government Organization and  
40 Employees". These numbers, in fact, may only be issued to government "employees" and officers ON OFFICIAL  
41 BUSINESS who were ALREADY government officers BEFORE they applied. The application for the number nowhere  
42 expressly authorizes the CREATION of any new public offices within the federal government.

43 The application for a Social Security Card is made on SSA Form SS-5, which is entitled "Application for a Social Security  
44 Card". Notice what this form IS NOT. It does NOT identify itself as an application for benefits, but for ISSUANCE and  
45 CUSTODY of government property in the form of a card and the corresponding number.

46 The Social Security Card issued under the authority of the SS-5 application then identifies itself as property of the U.S.  
47 government that MUST be returned upon request.

1 **Figure 5: Back of Social Security card**



2  
3 Likewise, the regulations at 20 C.F.R. §422.103 say the same thing:

4 *Title 20: Employees' Benefits*  
5 *PART 422—ORGANIZATION AND PROCEDURES*  
6 *Subpart B—General Procedures*  
7 *§ 422.103 Social security numbers.*

8 (d) *Social security number cards.*

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

13 You may wonder as we have why the card has to remain property of the U.S. government, even after it is given to the person  
14 who asked for it using SSA Form SS-5. The answer is that so long as the card remains property of Uncle Sam on loan to a  
15 private person, the party in possession of the card becomes and remains a “public officer”. A public officer is, after all,  
16 legally defined as anyone in receipt, custody, and control over PUBLIC/GOVERNMENT property:

17 *“**Public office.** The right, authority, and duty created and conferred by law, by which for a given period, either*  
18 *fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the*  
19 *sovereign functions of government **for the benefit of the public** [and not himself/herself personally]. Walker v.*  
20 *Rich, 79 Cal.App. 139, 249 P. 56, 58. An agency for the state, the duties of which involve in their performance*  
21 *the exercise of some portion of the sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396,*  
22 *403, 56 A.L.R. 1239; Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P.*  
23 *1030, 1035; Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River*  
24 *Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as***  
25 ***an incidental or transient authority, but for such time as de- notes duration and continuance, with Independent***  
26 ***power to control the property of the public,** or with public functions to be exercised in the supposed interest of*  
27 *the people, the service to be compensated by a stated yearly salary, and the occupant having a designation or*  
28 *title, the position so created is a public office. State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.*  
29 *[Black's Law Dictionary, Fourth Edition, p. 1235]*

30 Hence, the Social Security Card is being abused as a method to both recruit and retain UNCOMPENSATED public officers  
31 in the employ of the United States government. Title 5 of the U.S. Code further identifies these people as “federal personnel:

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

4 (13) the term “Federal personnel” means officers and employees of the Government of the United States,  
5 members of the uniformed services (including members of the Reserve Components), individuals entitled to  
6 receive immediate or deferred retirement benefits under any retirement program of the Government of the  
7 United States (including survivor benefits).

8 To clarify even further, the application for the card:

- 9 1. Creates a public trust that is wholly owned by Uncle Sam.
- 10 2. Makes you the trustee of the PUBLIC trust and a public officer. That trust is the “United States” and the trust  
11 document is the U.S. constitution, which creates a charitable, eleemosynary, public trust.
- 12 3. Makes the card into the initial corpus of the trust.
- 13 4. Makes your public servants instead of you into the beneficiary.
- 14 5. Creates an deferred employment compensation plan for the trustee.
- 15 6. Creates a presumption that anything that you attach the card or number to becomes the legal equivalent of “private  
16 property donated to a public use to procure the benefits of the socialism/social security franchise”.
- 17 7. Indemnifies banks and employers from their actions at enforcing the Internal Revenue Code, because they are, in fact,  
18 supervising the equivalent of a Kelly Girl on loan from Uncle and acting in a representative capacity as a public officer  
19 under the authority Federal Rule of Civil Procedure 17(b).

20 NOW do you know why the banks and insurance companies insist on a number? They want liability insurance if they are  
21 pressured by the IRS to enforce the Internal Revenue Code against the account holder. The TIN or SSN function as de facto  
22 license numbers to act in the capacity of a public officer on official business, assign legal title to the account to Uncle Sam,  
23 and make you the EQUITABLE owner and trustee over what becomes GOVERNMENT property AFTER you associate it  
24 with the number.

25 Even with all this said, the banks and financial institutions are acting illegally and are not authorized to in effect ELECT you  
26 into public office by compelling you to procure or use government identifying numbers. 4 U.S.C. §72 requires that all public  
27 offices MUST be exercised in the District of Columbia AND NOT ELSEWHERE, unless expressly authorized by law:

28 [TITLE 4 > CHAPTER 3 > § 72](#)  
29 [§72. Public offices: at seat of Government](#)

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

32 In fact, if you scour the entire Internal Revenue Code and its implement regulations as we have, you will find NONE of the  
33 requisite elements needed to authorize the CREATION of new public offices within any government:

- 34 1. A definition of “United States” or “State” that expressly includes any portion of a constitutional state of the Union.
- 35 2. A statute expressly authorizing the creation of public offices outside of an internal revenue district.
- 36 3. A definition of WHERE the only remaining internal revenue district is, which is the District of Columbia.

37 To make matters worse, the information returns filed by these same private banks and private employers are also use to in  
38 effect “elect” the subject of the information return into public office. Information returns include IRS Forms W-2, 1042-S,  
39 1098, and 1099. 26 U.S.C. §6041(a) says that information returns may ONLY be filed in connection with earnings associated  
40 with a “trade or business”, which as we said in the previous section was legally defined in 26 U.S.C. §7701(a)(26) as “the  
41 functions of a public office”.

42 [TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART III > Subpart B](#) > § 6041  
43 [§ 6041. Information at source](#)

44 (a) Payments of \$600 or more

45 **All persons engaged in a trade or business and making payment in the course of such trade or business to**  
46 **another person,** of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or



1 other fixed or determinable gains, profits, and income (other than payments to which section 6042 (a)(1), 6044  
2 (a)(1), 6047 (e), 6049 (a), or 6050N (a) applies, and other than payments with respect to which a statement is  
3 required under the authority of section 6042 (a)(2), 6044 (a)(2), or 6045), of \$600 or more in any taxable year,  
4 or, in the case of such payments made by the United States, the officers or employees of the United States having  
5 information as to such payments and required to make returns in regard thereto by the regulations hereinafter  
6 provided for, shall render a true and accurate return to the Secretary, under such regulations and in such form  
7 and manner and to such extent as may be prescribed by the Secretary, setting forth the amount of such gains,  
8 profits, and income, and the name and address of the recipient of such payment.

9 The information returns filed under the “color” but without the actual authority of law are, in fact, FALSE and  
10 FRAUDULENT and the subject of criminal sanctions. The document below describes how to correct these false and  
11 fraudulent documents and remove yourself from the de facto public office that they create and perpetuate:

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

12 All of this treachery to unlawfully create and maintain de facto public offices within states of the Union that become the  
13 LICENSE to STEAL from and enslave people that the government is supposed to be protecting may seem unfair, but there  
14 is a way out. For details, see:

Federal and State Tax Withholding Options for Private Employers, Form #09.001  
<http://sedm.org/Forms/FormIndex.htm>

### 15 **15.3 The “Tax Code” is the Bible of this state-sponsored Religion that only obligates those who** 16 **consent**<sup>110</sup>

17 *“Preach the Word; be prepared in season and out of season [by diligent study of this book and God’s Word];*  
18 *correct, rebuke and encourage—with great patience and careful instruction. **For the time will come when men***  
19 *[in the legal profession or the judiciary] will not put up with sound [legal] doctrine [such as that found in this*  
20 *book]. **Instead, to suit their own desires, they [our covetous public dis-servants] will gather around them a***  
21 *great number of teachers [court-appointed “experts”, “licensed” government whores called attorneys and*  
22 *CPA’s, and educators in government-run or subsidized public schools and liberal universities] to say what*  
23 *their itching ears want to hear. **They will turn their ears away from the truth and turn aside to [government***  
24 *and legal-profession] myths[ and fables]. But you [the chosen of God and His servants must], keep your head*  
25 *in all situations, endure hardship, do the work of an evangelist, discharge all the duties of your [God’s]*  
26 *ministry.”*  
27 *[2 Tim. 4:2-5, Bible, NKJV]*

28 The Internal Revenue Code, Title 26, is identified in 1 U.S.C. §204 as “prima facie evidence” of law. “Prima facie”, in turn,  
29 is legally defined as a “presumption”. Hence, it is nothing more than an unconstitutional and prejudicial presumption that  
30 only acquires the force of law by our “belief” and “consent” that we are subject to it. It therefore behaves in every particular  
31 as though it were a religion. In fact, we allege that it is a franchise that BEHAVES as a religion.

32 *“**Prima facie evidence.** Evidence good and sufficient on its face. Such evidence as, in the judgment of the law,*  
33 *is sufficient to establish a given fact, or the group or chain of facts constituting the party’s claim or defense, and*  
34 *which if not rebutted or contradicted, will remain sufficient. Evidence which, if unexplained or uncontradicted,*  
35 *is sufficient to sustain a judgment in favor of the issue which it supports, but which may be contradicted by other*  
36 *evidence. State v. Haremza, 213 Kan. 201, 515 P.2d. 1217, 1222.*

37 *That quantum of evidence that suffices for proof of a particular fact until the fact is contradicted by other*  
38 *evidence; once a trier of fact is faced with conflicting evidence, it must weigh the prima facie evidence with all*  
39 *the other probative evidence presented. Godesky v. Provo City Corp., Utah, 690 P.2d. 541, 547. Evidence which,*  
40 *standing alone and unexplained, would maintain the proposition and warrant the conclusion to support which it*  
41 *is introduced. An inference or presumption of law, affirmative or negative of a fact, in the absence of proof, or*  
42 *until proof can be obtained or produced to overcome the inference. See also Presumptive evidence.”*  
43 *[Black’s Law Dictionary, Sixth Edition, p. 1190]*

44 Presumptions:

- 45 1. Are very injurious to your rights and liberty.

<sup>110</sup> Extracted from Great IRS Hoax, Form #11.302, Section 5.6.17. See: <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>



- 1 2. Violate the [separation of powers](#) by allowing otherwise constitutional courts to unlawfully entertain "political
- 2 questions".
- 3 3. Cause a violation of [due process of law](#) because decisions are not based on legally admissible evidence. Instead,
- 4 presumptions unlawfully and prejudicially turn beliefs into evidence in violation of [Federal Rule of Evidence 610](#) and
- 5 the [Hearsay Rule, Federal Rule of Evidence 802](#).
- 6 4. Turn judges into "priests" of a [civil religion](#).
- 7 5. Turn legal pleadings into "prayers" to the priest.
- 8 6. Turn legal process into an act of religion.
- 9 7. Transform "attorneys" into deacons of a [state-sponsored religion](#).
- 10 8. Turn the courtroom into a church building.
- 11 9. Turn court proceedings into a "worship service" akin to that of a church.
- 12 10. Turn statutes into a state-sponsored bible upon which "worship services" are based.
- 13 11. Turn "taxes" into tithes to a state-sponsored church, if the controversy before the court involves taxation.

14 Hence, that which is "prima facie" cannot be cited without at least proof on the record of the proceeding that the party who  
15 is injured by the presumption consented to the franchise or statute in question IN WRITING, just as the government must  
16 consent when you want to sue them. This is a fundamental requirement, in fact, of equal protection: That everyone gets the  
17 same defense for their sovereign immunity as the government does. Otherwise, it isn't a legal proceeding, but a worship  
18 service directed towards a "superior being" possessing an unconstitutional title of nobility.

19 As a consequence of these considerations and the more detailed treatment of this subject in our paper below:  
20

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

21 ..one may safely conclude the following with regard to the Internal Revenue "Code":

- 22 1. The Internal Revenue Code is not *positive law, and therefore imposes no obligation upon anyone except federal "public*  
23 *officials", agents, and contractors and those who consented (called "elected" in IRS publications) to be treated as one*  
24 *of these, even if they in fact are not*. Instead, it is "special law", which applies to particular persons and things and not  
25 to all people generally throughout the country. Personal consent is required to give the I.R.C. the status of enforceable  
26 law, and we can choose to withhold our consent with no adverse legal consequence.
- 27 2. The I.R.C. effectively amounts to an offer and a proposal by the government to put you under their "special protection"  
28 from the abuses and tyranny of the IRS. If you accept their offer, you are a party to a private contract with them and are  
29 in receipt of taxable federal privileges. The privilege you agreed to accept was that of being *left alone* and not harassed  
30 by the IRS for your decision to keep or retain whatever money and property is left over after the Federal Mafia has raped  
31 and pillaged their share from your estate.
- 32 3. Every contract, including franchise contracts, requires four things to be valid:  
33 3.1. An offer: The Internal Revenue Code.  
34 3.2. Informed and voluntary Consent/Acceptance. Both parties must voluntarily accept the terms of the offer and duress  
35 may not be used to procure consent.  
36 3.3. Mutual Consideration: Something valuable that both parties receive from the agreement.  
37 3.4. Mutual assent. Both parties were fully informed about the rights they were surrendering and the consideration they  
38 were receiving in return, and all terms of the contract were fully disclosed in writing.
- 39 4. In the case of the voluntary franchise contract called the Internal Revenue Code, the consideration is the right to be left  
40 alone *after* you pay the IRS a large bribe and that essentially amounts to "protection money". Keeping whatever is left  
41 over *after* you bribe them and pay them their extortion is the consideration you derive from this private contract. This  
42 is *not*, however, true consideration, mind you, because it is *not* an exercise of free will. Instead, if you *don't* accept the  
43 contract, then you become the target of IRS harassment and terrorism, may lose your job (especially your federal job)  
44 and be persecuted by your coworkers for being a "crackpot". Voluntary consent is impossible under such conditions.  
45 Therefore, it is impossible for you to agree to such a legal contract, which is why the government never bothers to disclose  
46 it to begin with!
- 47 5. The contract is also void on its face because it was not based on *informed consent*. The IRS and the government never  
48 fully disclosed to you the terms of their "invisible adhesion contract", and chances are you never even read any part of  
49 the contract by reading Title 26 for yourself. As a matter of fact, they have exercised every opportunity available to stifle  
50 and persecute those freedom advocates who were trying to educate others about the nature of this contract. Consequently,

1 like the marriage license you never should have gotten, you signed away your whole life and all your rights by filing  
2 your first 1040 or IRS Form W-4 and thereby declaring yourself to be a “taxpayer” under penalty of perjury.

3 *“Waivers of Constitutional rights not only must be voluntary, but must be knowing, intelligent acts done with*  
4 *sufficient awareness of the relevant circumstances and likely consequences.”*  
5 *[Brady v. U.S., 397 U.S. 742 (1970)]*

6 *“The question of a waiver of a federally guaranteed constitutional right is, of course, a federal question controlled*  
7 *by federal law. There is a presumption against the waiver of constitutional rights, see, e.g. Glasser v. United*  
8 *States, 314 U.S. 60, 70-71, 86 L.Ed. 680, 699, 62 S.Ct. 457, and for a waiver to be effective it must be clearly*  
9 *established that there was an ‘intentional relinquishment or abandonment of a known right or privilege.’ Johnson*  
10 *v. Zerbst, 304 U.S. 458, 464, 82 L.Ed. 1461, 1466, 58 S.Ct. 1019, 146 A.L.R. 357.”*  
11 *[Brookhart v. Janis, 384 U.S. 1; 86 S.Ct. 1245; 16 L.Ed.2d. 314 (1966)]*

12 6. The decision to accept the terms of the I.R.C. contract also involved fraud on the part of the government. The employees  
13 of the IRS who directly or indirectly influenced you to make the decision to accept the contract also never fully disclosed  
14 to you that they had no authority to enforce the Internal Revenue Code to begin with. If they never had authority to  
15 enforce the I.R.C. against a private citizen who is not employed by the federal government, then they couldn’t offer to  
16 stop doing that which they were never authorized to do to begin with! Therefore, they deceived you to believe that they  
17 really were giving you something of value (a “benefit” or “consideration”) that they had the legal authority to provide,  
18 which is the absence of lawful enforcement actions directed against you. In effect, they convinced you to pay for  
19 something that they didn’t have the legal authority to provide to begin with! It’s all based on fraud.

20 *Unquestionably, the concealment of material facts that one is, under the circumstances, bound to disclose may*  
21 *constitute actionable fraud. 3 Indeed, one of the fundamental tenets of the Anglo-American law of fraud is that*  
22 *fraud may be committed by a suppression of the truth (suppressio veri) as well as by the suggestion of falsehood*  
23 *(suggestio falsi). 4 It is, therefore, equally competent for a court to relieve against fraud whether it is committed*  
24 *by suppression of the truth—that is, by concealment—or by suggestion of falsehood. 5*

25 [...]

26 *Where failure to disclose a material fact is calculated to induce a false belief, the distinction between concealment*  
27 *and affirmative misrepresentation is tenuous. Both are fraudulent. 11 An active concealment has the same*  
28 *force and effect as a representation which is positive in form. 12 The one acts negatively, the other positively;*  
29 *both are calculated, in different ways, to produce the same result. 13 The former, as well as the latter, is a*  
30 *violation of the principles of good faith. It proceeds from the same motives and is attended with the same*  
31 *consequences; 14 and the deception and injury may be as great in the one case as in the other.*  
32 *[37 American Jurisprudence 2d., Fraud and Deceit, §144 (1999)]*

33  
34 *“Fraud vitiates every transaction and all contracts. Indeed, the principle is often stated, in broad and sweeping*  
35 *language, that fraud destroys the validity of everything into which it enters, and that it vitiates the most solemn*  
36 *contracts, documents, and even judgments. 8 Fraud, as it is sometimes said, vitiates every act, which statement*  
37 *embodies a thoroughly sound doctrine when it is properly applied to the subject matter in controversy and to*  
38 *the parties thereto and in a proper forum. As a general rule, fraud will vitiate a contract notwithstanding*  
39 *that it contains a provision to the effect that no representations have been made as an inducement to enter into it,*  
40 *or that either party shall be bound by any representation not contained therein, or a similar provision attempting*  
41 *to nullify extraneous representations. Such provisions do not, in most jurisdictions, preclude a charge of fraud*  
42 *based on oral representations.”*  
43 *[37 American Jurisprudence 2d., Fraud and Deceit, §144 (1999)]*

44 Since the people living in the states never enacted the Internal Revenue Code into “positive law”, then they as the “sovereigns”  
45 in our system of government never consented to enforce it upon themselves collectively. “Positive law” is the only evidence  
46 that the people ever explicitly consented to enforcement actions by their government, because legislation can only become  
47 positive law by a majority of the representatives of the sovereign people voting (consenting) to enact the law. Since the  
48 people never consented, then the “code” cannot be enforced against the general public. The Declaration of Independence  
49 says that all just powers of government derive from the “consent” of the governed. Anything not consensual is, ipso facto,  
50 unjust by implication. In fact, the sovereign People REPEALED, not ENACTED the Internal Revenue Code. It has been  
51 nothing but a repealed law since 1939, in fact. An examination of the Statutes At Large, 53 Stat 1, Section 4, reveals that the  
52 Internal Revenue Code and all prior revenue laws were REPEALED. See:

53 <http://sedm.org/ProductInfo/RespLtrs/Exhibits/EX1023.pdf>

1 Even state legislatures recognize that the Internal Revenue Code is not law. Below is a cite from the Oregon Revised Statutes  
2 (ORS), section 316.012, which refers to the Internal Revenue Code. Notice below the use of the phrase “*laws of the United*  
3 *States or to the Internal Revenue Code*”. If the Internal Revenue Code were “law”, then that phrase would be redundant, now  
4 wouldn’t it?:

5 *Oregon Revised Statutes (ORS)*

6 **316.012 Terms have same meaning as in federal laws; federal law references.** Any term used in this chapter  
7 has the same meaning as when used in a comparable context in the laws of the United States relating to federal  
8 income taxes, unless a different meaning is clearly required or the term is specifically defined in this chapter.  
9 Except where the Legislative Assembly has provided otherwise, any reference in this chapter to **the laws of the**  
10 **United States or to the Internal Revenue Code**:

11 (1) Refers to **the laws of the United States or to the Internal Revenue Code** as they are amended and in effect:

12 (a) On December 31, 2002; or

13 (b) If related to the definition of taxable income and attributable to a change in **the laws of the United States or**  
14 **in the Internal Revenue Code** that is enacted after December 31, 2005, as applicable to the tax year of the  
15 taxpayer.

16 (2) Refers to **the laws of the United States or to the Internal Revenue Code** as they are amended and in effect  
17 and applicable for the tax year of the taxpayer, if the reference relates to:  
18 [SOURCE: <http://landru.leg.state.or.us/ors/316.html>]

19 If the Internal Revenue Code is not “positive law”, but a voluntary contract, then what exactly is it? It is a de facto state-  
20 sponsored Federal/Political Religion. Below is how one Christian Writer describes this state-sponsored de facto religion:

21 “There is a war on. Since 1975, hundreds of thousands of Christians in the United States have become aware of  
22 the threat to Christianity posed by humanism. It is amazing how long it took for Christians to recognize that  
23 humanism is a rival religion: about a century.”  
24 [75 Bible Questions Your Instructions Pray You Won’t Ask, Gary North, copyright 1984, 1988, ISBN 0-930462-  
25 03-3, p. 1]

26 You can read the above free book yourself on the website at:

27 <http://famguardian.org/Subjects/Spirituality/Articles/75BibleQuestions.pdf>

28 The Internal Revenue Code is “de facto” because there is no positive law passed by Congress that actually implements it.  
29 Only those who consent to follow it can have any legal obligation to follow it, because it prescribes no legal duties upon  
30 anyone but federal “employees”, contractors, agencies, and benefit recipients. Its existence outside of the federal workplace,  
31 such as in the lives of private Americans living or working in the states of the Union, was created and continues to be  
32 maintained by constructive fraud using “judge-made law”, which is de facto law put in place by the edicts of covetous  
33 criminals sitting on the federal bench. This type of law can only exist as long as there are guns and prisons in the hands of  
34 government thieves and idolaters, but as soon as the unlawful duress stops, so does the “[in]voluntary compliance”, as the  
35 government likes to call it. Remember what the First Amendment says?:

36 “Congress shall make no law respecting the establishment of religion or prohibiting the free exercise thereof.”  
37 [First Amendment]

38 The First Amendment doesn’t say *anything* at all about “judges making law”, so that is exactly what our corrupted state and  
39 federal judiciaries have done! A religion is simply a “voluntary” association of people who espouse certain common beliefs  
40 and behaviors, the object of which is to reverence or hold in high esteem a “superior being”. If that superior being is anything  
41 but the true living God mentioned in the Bible, then we are involved in pagan idol worship.

42 “Religion. Man’s relation to Divinity, to reverence, worship, obedience, and submission to mandates and precepts  
43 of supernatural or superior beings. In its broadest sense includes all forms of belief in the existence of superior  
44 beings exercising power over human beings by volition, imposing rules of conduct, with future rewards and  
45 punishments. Bond uniting man to God, and a virtue whose purpose is to render God worship due him as source  
46 of all being and principle of all government of things. *Nikulnikoff v. Archbishop, etc., of Russian Orthodox Greek*  
47 *Catholic Church, 142 Misc. 894, 255 N.Y.S. 653, 663.”*  
48 [Black’s Law Dictionary, Sixth Edition, p. 1292, emphasis added]

1 Our society is based on “equal protection of the laws” (see section 4.3.2 of the *Great IRS Hoax*, Form #11.302), so there  
2 simply can’t be any “superior beings” in America, but the judiciary has changed all that with “judge made law” so that judges  
3 become the object of idol worship. We call this “neo-religion” or state-sponsored pagan federal religion “The Civil Religion  
4 of Socialism”. This religion is described in detail in:

*Government Has Become Idolatry and a False Religion, Family Guardian Fellowship*  
<http://famguardian.org/Subjects/Taxes/Articles/Christian/GovReligion.htm>

5 Unlike Christianity, the foundation of this state-sponsored judicial religion is fear, not love. This state religion of humanism  
6 and socialism is based entirely on “the power to destroy”, which is why it produces fear and why people comply at all. In  
7 that sense, it is Satanic and evil. The only basis for a righteous justice system is “the power to create” and not the “power to  
8 destroy”.

9 *“The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law*  
10 *involving the power to destroy. [ . . . ] They decided against the tax; because the subject had been placed beyond*  
11 *the power of the states, by the constitution. They decided, not on account of the subject, but on account of the*  
12 *power that protected it; they decided that a prohibition against destruction was a prohibition against a law*  
13 *involving the power of destruction.”*  
14 *[Providence Bank v. Billings, 29 U.S. 514 (1830)]*

15 The “law” described above that is doing the destruction to our society presently is “judge made law”, and not statutes passed  
16 by Congress. The superior being that is being worshipped in this false religion is “The Beast”, mentioned in the book of  
17 Revelation chapters 17 and 18 in the Bible. That book describes “The Beast” as the political rulers (politicians, Congressmen,  
18 Judges, and the President) of the earth. The worship and servitude of this “Beast” occurs mostly out of fear but also because  
19 of ignorance and laziness.

20 *“And I saw the beast, the kings [political rulers] of the earth, and their armies [of nonbelievers under a*  
21 *democratic form of government], gathered together to make war against Him [God] who sat on the horse and*  
22 *against His army.”*  
23 *[Revelation 19:19, Bible, NKJV]*

24 Those who took the mark of this “Beast”, the Socialist Security Number, will be the first to be judged and condemned by  
25 God, as described in Revelation 16:1-2. See the book below:

*Social Security: Mark of the Beast*, Form #11.407  
<http://sedm.org/Forms/FormIndex.htm>

26 This Beast is personified by the corruption evident in the political realm and the Federal and state Judiciaries in their  
27 treasonous and illegal enforcement of our revenue codes (not “laws”, but “codes”). The judges in courts everywhere have  
28 become the “Priests” of this *pagan* neo-religion, and by virtue of the fact that they are ignoring the federal and state  
29 Constitutions and are not being held accountable for such Treason, everything that comes out of their mouth becomes law,  
30 or “common law” or “judge-made law”:

31 *“Judge-made law. A phrase used to indicate judicial decisions which construe away the meaning of statutes, or*  
32 *find meanings in them the legislature never intended. It is perhaps more commonly used as meaning, simply, the*  
33 *law established by judicial precedent and decisions. Laws having their source in judicial decisions as opposed*  
34 *to laws having their source in statutes or administrative regulations.”*  
35 *[Black’s Law Dictionary, Sixth Edition, p. 841]*

36 This “judge-made law” has created a new, “de facto” government that is in complete conflict with the “de jure” government  
37 described by our federal and state Constitutions and the public acts that implement them. This process of corruption is shown  
38 graphically in section 6.1 of the *Great IRS Hoax*, Form #11.302, where it is shown how the history of how the Executive,  
39 Legislative, and Judicial branches have conspired over the last 100 years to strip us of our Constitutional rights and thereby  
40 make us into tax slaves residing on the “federal plantation” called the federal zone. Only a pagan “god” called a “judge” can  
41 create law out of nothing and without explicit consent of the people found in the Constitution. Only a pagan “god” called a  
42 “judge” can deprive the people of “equal protection” by protecting IRS wrongdoers while coercing those who refuse to  
43 consent to their abuses. Only a pagan “god” can create man-made “law” which conflicts with the Ten Commandments and  
44 the Constitution and do so with impunity.

1 "...it must be recognized that in any culture the source of law is the god of that society. If law has its source  
2 in man's reason, then reason is the god of that society. If the source is an oligarchy, or in a court, senate, or  
3 ruler, then that source is the god of that system.

4 [...]

5 *Modern humanism, the religion of the state, locates law in the state and thus makes the state, or the people as*  
6 *they find expression in the state, the god of the system. As Mao Tse-Tung has said, "Our God is none other than*  
7 *the masses of the Chinese people." [2] In Western culture, law has steadily moved away from God to the people*  
8 *(or the state) as its source, although the historic power and vitality of the West has been in Biblical faith and law.*

9 *"Third, in any society, any change of law is an explicit or implicit change of religion. Nothing more clearly*  
10 *reveals, in fact, the religious change in a society than a legal revolution. When the legal foundations shift from*  
11 *Biblical law to humanism, it means that the society now draws its vitality and power from humanism, not from*  
12 *Christian theism.*

13 *"Fourth, no disestablishment of religion as such is possible in any society. A church can be disestablished, and*  
14 *a particular religion can be supplanted by another, but the change is simply to another religion. Since the*  
15 *foundations of law are inescapably religious, no society exists without a religious foundation or without a law-*  
16 *system which codifies the morality of its religion."*

17 *[The Institutes of Biblical Law, Rousas John Rushdoony, Copyright 1973, pp. 4-5]*

18 The purpose of the "Civil Religion of Socialism" is to steal the sovereignty of the People and to replace it with a dictatorship  
19 and a totalitarian police state devoid of individual rights. This is accomplished through "judge-made law" and social  
20 engineering in the tax "code". The result is that the people comply out of their desire to take the path of least resistance which  
21 minimizes fear and personal liability. The Internal Revenue Code is just such a voluntary federal religion. When we join  
22 this feudal religion and figuratively move our "domicile" and our primary political "allegiance" to the federal plantation  
23 under 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(c). By doing so, we surrender our sovereignty, turn it over to the  
24 Congress, and become "subjects" who live on the "federal plantation" (federal zone), which we call the "matrix". To join  
25 such a state-sponsored religion, we need only lie about our status as federal "employees" on either a W-4 or submit an IRS  
26 Form 1040 with a nonzero liability. Once we shift our primary allegiance from God to the "state", Congress becomes our  
27 new "king" because they can pass any statute and it will apply to us, including those statutes that are not "positive law", and  
28 they can disregard the need for implementing regulations because they don't need implementing regulations for federal  
29 "employees". The benefits of this religion are that we are insulated from responsibility for ourselves and from fear of the  
30 IRS or the government. Acceptance of this religion represents a formal and complete transfer of sovereignty over your  
31 person, labor and property from you to your public "dis-servants". You turn over responsibility for yourself to the government  
32 in exchange for them taking care of you when you get old or unemployed. You become federal property: a slave, in effect,  
33 through the operation of a voluntary contract called the Internal Revenue Code. This, friends, is nothing short of idolatry, in  
34 stark violation of the First Commandment in the Ten commandments (see Exodus 20 in the Bible) to not have any other idols  
35 before God. We are supposed to trust God, not government, to provide for us. Trusting government is putting the vanity of  
36 man ahead of the grace and majesty and sovereignty of God.

37 *"It is better to trust the Lord*  
38 *Than to put confidence in man.*  
39 *It is better to trust in the Lord*  
40 *Than to put confidence in princes [or government, or the 'state']."*  
41 *[Psalm 118:8-9]*

42 Such man-centric (rather than God-centric) idolatry is the worst of all sins described in the Bible, and a sin for which God  
43 repeatedly and violently killed those who committed it. Refer to sections 4.1 and 4.3.1 through 4.3.13 of the Great IRS Hoax,  
44 Form #11.302 for an in-depth exposition backing up these conclusions. This type of idolatry describes the original sin of  
45 Lucifer, who wanted to do it "his [man's] way" instead of God's way.<sup>111</sup> God pronounced a death sentence upon us for the  
46 original sin of Adam and Eve, and He said life would be a struggle as a consequence of this death sentence meted out under  
47 His sovereign Law.

48 *"Cursed is the ground for your sake;*  
49 *In toil you shall eat of it*  
50 *All the days of your life.*  
51 *Both thorns and thistles it shall bring forth for you,*  
52 *And you shall eat the herb of the field.*

<sup>111</sup> See Isaiah 14:12-21.



1                    *In the sweat of your face you shall eat bread*  
2                    *Till you return to the ground,*  
3                    *For out of it you were taken;*  
4                    *For dust you are,*  
5                    *And to dust you shall return."*  
6                    *[Genesis 3:17-19, Bible, NKJV]*

7        Ever since the original fall described above, we have been trying to escape God's sovereign judgment and punishment for  
8        our sin by escaping liability for ourselves and accountability to Him. We have been doing this by making an atheistic  
9        government into our false god, parent, caretaker, and social insurance company. The purpose of law within a society based  
10       on this "Civil Religion of Socialism" is to facilitate irresponsibility and thereby undermine God's sovereignty by interfering  
11       with the curse He put on us for our original sin and disobedience against His sovereign command. In so doing, we fornicate  
12       with the Beast, which is the political rulers of the world. Black's Law Dictionary defines "commerce" as "intercourse".

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

18        When we, as natural persons, send our money to the government or receive money from the government, we are involved in  
19        "intercourse". The Bible in Isaiah 54:5-6 describes God as the "husband" of believers and it describes believers as His  
20        "bride". We as His bride are committing adultery and fornication when we conduct "commerce" with the government as  
21        private individuals. See section 4.3.1 of the *Great IRS Hoax*, Form #11.302 for a complete explanation of this analogy that  
22        is quite frightening and completely fulfills the prophesy found in the book of Revelation in the Bible.

23        Now that we have established that the "Tax Code" is in fact a state sponsored religion, we will now document the core  
24        "beliefs" that make up this false religion. We will also show why every one of these beliefs not only cannot be substantiated  
25        with facts or law, but also that the *opposite* can be established with admissible evidence, scientifically provable facts, and  
26        law. This comparison and analysis builds upon the article in the following, where we proved that our government has become  
27        a god, and that this was done essentially by destroying the "equal protection of the laws" that is the foundation of freedom in  
28        this country, and thereby making the public servants into gods because they do not have to abide by the same rules as everyone  
29        else does.

*Government Has Become Idolatry and a False Religion, Family Guardian Fellowship*  
<http://famguardian.org/Subjects/Taxes/Articles/Christian/GovReligion.htm>

1 **Table 13: Comparison of Political Religion v. Christianity**

<i>Belief</i>	<i>The false belief of “cult members”</i>	<i>The truth</i>	<i>Proof of the truth found in which section of the Great IRS Hoax, Form #11.302 book</i>
View of government	Government does good things for people and would never do bad things.	People working in government are human, make mistakes, and in the context of money, have been known to lie, deceive, and persecute those who insist on a law-abiding revenue collection system.	4.3.1, 4.3.2, 4.3.12
Purpose of government	Minimize risk and personal responsibility. Promote good. Decriminalize sinful behaviors. Act as a big parent for everyone.	To keep people from hurting each other and leave all other subjects at the discretion of the people.	4.3.1, 4.3.4
View of freedom in this country	Declaration of Independence says all just powers are based on the “consent of the governed”. I am free because no one forces me to do anything.	Americans are not free because taxes on labor are slavery in violation of the Thirteenth Amendment. The IRS collects without the authority of law or the explicit consent of the people. Consent is required and therefore the IRS is a terrorist organization because it ignores the requirement for consent. If you want to find out how “free” you are, then just	5.4.1 to 5.4.3.5
Citizenship	Everyone born in America is a “U.S. citizen” under federal law and under 8 U.S.C. §1401	People born in states of the Union and not on federal property are “citizens of the United States” under Section 1 of the Fourteenth Amendment but do not come under the jurisdiction of nearly all federal laws, including 8 U.S.C. §1401.	4.11 to 4.11.12
Meaning of the word “tax”	“Taxes” are money we pay the government to be spent however the democratic majority decides they want to spend it	The power of the government cannot be used for wealth redistribution, because this would be legalized theft, and theft is a sin and a crime, no matter who does it	5.1.2
Federal jurisdiction	The federal government has unlimited jurisdiction within states	The federal government only has delegated authority within states of the Union that derives directly from the Constitution. This authority is limited exclusively to mail fraud, counterfeiting, treason, and slavery. All other subject matters come under the exclusive police powers of the states.	5.2 through 5.1.9

<b><i>Belief</i></b>	<b><i>The false belief of “cult members”</i></b>	<b><i>The truth</i></b>	<b><i>Proof of the truth found in which section of the Great IRS Hoax, Form #11.302 book</i></b>
View of American justice system	Our justice system is fair and lawful. There is no conflict of interest anywhere.	Conflict of interest occurs every day all day in federal courtrooms. It is a conflict of interest in violation of 18 U.S.C. 208 for any judge or jurist to hear a case in which they have a financial interest, and yet federal judges and jurors routinely participate in tax trials while at the same time either being “taxpayers” who are jealous of the accused for not paying his “fair share”, or they are in receipt of socialist benefits derived from other people who participate in the IRS scam. This scam started in 1918, which was the first year that federal judges were made into “taxpayers” and subject to IRS extortion. As long as a federal judge risks an audit by IRS for not helping them prosecute tax resisters, justice is impossible in any courtroom. As long as attorneys are licensed by the government, it is impossible to get impartial representation in a court either. Attorney licensing started about the same time as judges became “taxpayers”, during the 1930’s in this country.	6.9 to 6.9.12
Nature of IRS publications	The IRS and the government tell the truth in the IRS publications and in their phone support..	The IRS publications are deceptive because they omit the most important parts of the truth.	3.19
Federal judges	Federal judges are honorable men who have no conflict of interest when hearing tax trials.	Since federal judges were put on the income tax rolls starting in 1918 and put under IRS terrorism, there has been no justice in the federal courtroom in the context of income taxes since then.	See: <a href="http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/WhyCourtsCantAddressQuestions.htm">http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/WhyCourtsCantAddressQuestions.htm</a>
Purpose of law	To promote good and public policy	To punish harm and leave all other subjects at the discretion of the individual.	3.3 to 3.6
IRS authority	IRS has legal authority to enforce the income tax, including assessments, penalties, and require people to keep records.	The Internal Revenue Code is not positive law, but special law. The entire title was never enacted into positive law (see 1 U.S.C. 204 legislative notes) and can’t be, because abuse of the government’s taxing power to accomplish theft can never be made into law. The I.R.C. was repealed in 1939 and now essentially amounts to a state-sponsored federal religion which is by the federal judiciary using “malicious abuse of legal process”.	5.4.10 to 5.4.13, Chapter 7
Requirement to pay taxes	Everyone should pay their “fair share”. This is a political, not legal requirement., which makes it a religion, not a law.	“Fair share” is determined by law, and we don’t have a law. The Internal Revenue Code, which is not law, also has no enforcement regulations so that even if it was law, it could not be enforced by the IRS. Therefore, there is no requirement for the average American to pay anything under the Internal Revenue Code.	5.1.2, 5.4.1 to 5.4.3.5, 5.6 to 5.6.21.

<b><i>Belief</i></b>	<b><i>The false belief of “cult members”</i></b>	<b><i>The truth</i></b>	<b><i>Proof of the truth found in which section of the Great IRS Hoax, Form #11.302 book</i></b>
Requirement to file a return	Everyone, and especially patriotic “U.S. citizens”, must file a return	There must be a legal “liability” existing in a positive law federal statute that applies to American in the states before there is a liability to file a return. No such statutes, nor regulations that implement them, exist. All prosecutions for willful failure to file amount to “malicious abuse of legal process” and “terrorism” by government judges and prosecutors in the absence of positive law.	5.5 to 5.5.10.
Relationship between religious belief and government	God comes first in my life as a Christian.	God comes second in the lives of those who pay federal taxes, because the government gets the “first fruits” before God gets His, in violation of Prov. 3:9-10. This is idolatry in violation of the first four commandments.	4.1, 4.3.3 to 4.3.15
View of my church’s relationship to the government	My pastor is neutral and objective in his view of government, and is under no duress at all by the government.	Most pastors are extensions of the government because they are privileged under 26 U.S.C. §501(c)(3). With this privileged status comes an obligation to not speak out against the government or corruption in the government, for fear of losing tax exempt status that was never really needed anyway because the federal government had no jurisdiction over them to begin with. There is no separation of church and state as long as IRS is able to abuse its power to persecute churches who expose their illegal activities by pulling their 501(c)(3) status and subjecting them to audits and harassment.	4.3.6 to 4.3.13

1

1 One of the things you hear church pastors talk about quite often is how Satan is the great imitator. Satan imitates God's  
2 design for everything. Satan, in fact, is quoted as saying:

3 *"I will ascend into heaven,  
4 I will exalt my throne above the stars of God;  
5 I will also sit on the mount of the congregation  
6 On the farthest sides of the north;  
7 I will ascend above the heights of the clouds,  
8 **I will be like the Most High.**  
9 [Isaiah 14:13-14, Bible, NKJV]*

10 The Bible also says that Satan is in control of this world and the governments of the world. See Matt. 4:8-11, John 14:30-31.  
11 Our tax system, in fact, is an imitation of God's design for the church and has all the trappings of a church. Going back to  
12 our definition of "religion" once again to prove this:

13 *"Religion. Man's relation to Divinity, to reverence, worship, obedience, and submission to mandates and  
14 precepts of supernatural or superior beings. In its broadest sense includes all forms of belief in the existence of  
15 superior beings exercising power over human beings by volition, imposing rules of conduct, with future rewards  
16 and punishments. Bond uniting man to God, and a virtue whose purpose is to render God worship due him as  
17 source of all being and principle of all government of things. Nikulnikoff v. Archbishop, etc., of Russian Orthodox  
18 Greek Catholic Church, 142 Misc. 894, 255 N.Y.S. 653, 663."  
19 [Black's Law Dictionary, Sixth Edition, p. 1292]*

20 Based on the criteria in the above table, we can see that the Internal Revenue Code has all the essential characteristics of a  
21 "religion" and a church and thereby imitates God's design:

22 1. "Belief" in a superior being, which is the federal judge and public "servants". This reversal of roles, whereby the public  
23 "servants" become the ruling class is called a "dulocracy" in law.

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

26 2. The capitol, Washington D.C., is the "political temple" or headquarters of this false religious cult. Don't believe us?  
27 During the Congressional debates of the Sixteenth Amendment in 1909, one Congressman amazingly admitted as much.  
28 The Sixteenth Amendment is the income tax amendment that was later fraudulently ratified in 1913. Notice the use of  
29 the words "civic temple" and "faith" in his statement, which are no accident.

30 *"Now, Mr. Speaker, **this Capitol is the civic temple of the people**, and we are here by direction of the people to  
31 reduce the tariff tax and enact a law in the interest of all the people. This was the expressed will of the people at  
32 the polls, and you promised to carry out that will, but **you have not kept faith with the American people**."  
33 [44 Cong.Rec. 4420, July 12, 1909; Congressman Heflin talking about the enactment of the Sixteenth  
34 Amendment]*

35 If you want to read the above amazing admission for yourself, visit the website at:

36 <http://fanguardian.org/TaxFreedom/History/Congress/1909-16thAmendCongrRecord.pdf>

37 3. This false and evil religion meets all the criteria for being described as a "cult", because:

38 3.1. The cult imposes strict rules of conduct that are thousands of pages long and which are far more restrictive than  
39 any other religious cult.

40 3.2. Participating in it is harmful to our rights, liberty, and property.

41 3.3. The "cult" is perpetuated by keeping the truth secret from its members. The *Great IRS Hoax*, Form #11.302  
42 contains 2,100 pages of secrets that our public servants and the federal judiciary have done their best to keep  
43 cleverly hidden and obscured from public view and discourse. When these secrets come out in federal courtrooms,  
44 the judges make the case unpublished so the American people can't learn the truth about the misdeeds of their  
45 servants in government. Don't believe us? Read the proof for yourself:

46 <http://www.nonpublication.com/>

47 3.4. Those who try to abandon this harmful cult are threatened and harassed illegally and unconstitutionally by covetous  
48 public dis-servants. For an example, see:

49 <http://www.irs.gov/compliance/enforcement/article/0,,id=119332,00.html>

50 4. No scientifically proven basis for belief. False belief is entirely based on false presumption, which in turn is promoted  
51 by:



- 1 4.1. “Prima facie” law such as the Internal Revenue Code. “Prima facie” means “presumed to be law”.
- 2 4.2. Propaganda and “brainwashing” by the media and public schools and cannot stand public scrutiny or scientific
- 3 investigation because it cannot be substantiated.
- 4 4.3. Deceptive IRS publications that don’t tell the whole truth. See section 3.19 of the Great IRS Hoax, Form #11.302
- 5 for proof.
- 6 5. The false government “god” is the “source of all being and principle of all government”. Those who refuse to comply
- 7 are illegally stripped of their property rights, their security, and their government employment by a lawless federal
- 8 judiciary in retaliation for demanding the rule of written positive law. They cease to have a commercial existence or
- 9 “being” as a punishment for demanding the “rule of law” instead of “rule of men” in our country. Their credit rating is
- 10 destroyed and their property is illegally confiscated as punishment for failure to comply with the whims, wishes, and
- 11 edicts of an “imperial judiciary” and its henchmen, the IRS.
- 12 6. The false religion has its own “bible”, which is all 9,500 pages of the “Infernal (Satanic) Revenue Code”. This “scripture”
- 13 or “bible” was written by the false prophets, who are our political leaders in Congress. It was written to further their
- 14 own political (church) ends. Former Treasury Secretary Paul O’Neil calls the I.R.C.:

15 “9,500 pages of gibberish.”

- 16 7. Federal courtrooms are where “worship services” are held for the cult. Even the seats are the same as church pews! This
- 17 worship service amounts to devil worship, because its purpose is to help criminals working for the government to enforce
- 18 in a federal courtroom that which is neither law nor which can be proven to create any obligation on the part of anyone.
- 19 In that sense, we are participating in Treason against the Constitution by aiding and abetting it. By subsidizing this
- 20 madness and fraud, we are also bribing public officials in violation of 18 U.S.C. §201.
- 21 7.1. Obedience to the edicts of the priest serve the function of “worship” in this civil religion.

22 *Obedientia est legis essentia.*

23 *Obedience is the essence of the law. 11 Co. 100.*

24 [*Bouvier’s Maxims of Law, 1856;*

25 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

26 “He who has [understands and learns] My commandments [laws in the Bible] and keeps them, it is he who

27 loves Me. And he who loves Me will be loved by My Father, and I will love him and manifest Myself to him.”

28 [*John 14:21, Bible, NKJV*]

- 29 7.2. Worship services consist of court hearings and trials.
- 30 7.3. Worship services begin with a religious event.
- 31 7.3.1. The taking of an oath is a religious event.

32 *Jurare est Deum in testum vocare, et est actus divini cultus.*

33 To swear is to call God to witness, and is an act of religion. 3 Co. Inst. 165. Vide 3 Bouv. Inst. n. 3180, note; 1

34 Benth. Rat. of Jud. Ev. 376, 371, note.

35 [*Bouvier’s Maxims of Law, 1856;*

36 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

- 37 7.3.2. Before the worship services begin, observers and the jury must stand up when the judge enters the room. This
- 38 too is an act of “worshipping and reverencing” their superior being, who in fact is a pagan deity.

39 **Religion.** *Man’s relation to Divinity, to reverence, worship, obedience, and submission to mandates and*

40 *precepts of supernatural or superior beings [JUDGES, in this case]. In its broadest sense includes all forms of*

41 *belief in the existence of superior beings exercising power over human beings by volition, imposing rules of*

42 *conduct, with future rewards and punishments. Bond uniting man to God, and a virtue whose purpose is to render*

43 *God worship due him as source of all being and principle of all government of things. Nikulnikoff v. Archbishop,*

44 *etc., of Russian Orthodox Greek Catholic Church, 142 Misc. 894, 255 N.Y.S. 653, 663.*

45 [*Black’s Law Dictionary, Sixth Edition, p. 1292*]

- 46 7.4. The worship ceremony, at least in the context of taxes, is conducted in the figurative dark, like a séance. The Bible
- 47 describes Truth as “light”. Any ceremony where the entire truth is not considered is conducted in the dark.
- 48 7.4.1. The judge is gagged by the law from speaking the truth by the legislature. [28 U.S.C. §2201\(a\)](#).
- 49 7.4.2. The judge forbids others from speaking the ONLY truth, which is the law itself. In tax trials, judges very
- 50 commonly forbid especially defendants from quoting or using the law in front of the jury. Those who
- 51 disregard this prohibition are sentenced to contempt of court.

1                   *“One who turns his ear from hearing the law [[God's law](#) or man's law], even his prayer [and ESPECIALLY his*  
2 *trial] is an abomination.”*  
3 *[Prov. 28:9, Bible, NKJV]*

- 4           7.4.3. Jurists who have never read or learned the law in public school are not even aware of what they are enforcing.  
5           Therefore, they become agents of the judge instead of the law.  
6           7.4.4. The law library in the court building forbids jurors from going in and reading the law they are enforcing, and  
7           especially while serving as jurists. They are supposed to be supervising the judge in executing the law, and  
8           they can't fulfill that duty as long as they have never learned and are forbidden from reading the law while  
9           serving as jurors.  
10          7.4.5. The judge does everything in his power to destroy the weapons of the nongovernmental opponent by excluding  
11          everything he can and excluding none of the government's evidence. This basically results in a vacuum of  
12          truth in the courtroom.

13                   *The first one to plead his cause seems right, Until **his neighbor** comes and examines him.*  
14 *[Prov. 18:17, Bible, NKJV]*

15                   *“The hypocrite with his mouth destroys **his neighbor**. But through knowledge the righteous will be delivered.”*  
16 *[Prov. 11:9, Bible, NKJV]*

- 17   8. The “deacons” of the church are attorneys who are “licensed” to practice law in the church by the chief priests of the  
18   church.  
19   8.1. They too have been “brainwashed” in both public school and law school to focus all their effort on procedure,  
20   presentation, and managing their business. They learn NOTHING about history, legislative intent, or natural law,  
21   which are the very foundations of law.  
22   8.2. The Statutes At Large published by Congress are the only real law and legally admissible evidence, in most cases.  
23   See [1 U.S.C. §204](#). Yet, it is so expensive and inconvenient to read the Statutes At Large online that for all practical  
24   purposes, it is off limits to all attorneys. For instance, it costs over \$7 per page to even VIEW the Statutes At Large  
25   in the largest online legal reference service, Westlaw.  
26   8.3. Because they are licensed to practice law, the license is used as a vehicle to censor and control the attorneys from  
27   speaking the truth in the courtroom. Consequently, they usually blindly follow what the priest, ahem, I mean  
28   “judge” orders them to do and when they don't, they have their license pulled and literally starve to death.  
29   9. The greatest sin in the government church called court is willful violations of the law. All tax crimes carry “willfulness”  
30   as a prerequisite. God's law and Christianity work exactly the same way. The greatest sin in the Holy Bible is to  
31   blaspheme the Holy Spirit, which is equivalent of doing something that you KNOW is wrong. See Matt. 12:32, Mark  
32   3:29, Luke 12:10.  
33   10. The judge, like the church pastor, wears a black robe and chants in Latin. Many legal maxims are Latin phrases that  
34   have no meaning to the average citizen, which is the very same thing that happens in Catholic churches daily across the  
35   country.  
36   11. The jury are the twelve disciples of the judge, rather than of the Truth or the law or their conscience. Their original  
37   purpose was as a check on government abuse and usurpation, but judges steer them away from ruling in such a manner  
38   and being gullible sheep raised in the public “fool” system, they comply to their own injury.  
39   11.1. Those who are not already members of the cult are not allowed to serve on juries. The judge or the judge's  
40   henchmen, his “licensed attorneys” who are “officers of the court”, dismiss prospective jurists who are not cult  
41   members during the voir dire (jury selection) phase of the tax trial. The qualifications that prospective jurists must  
42   meet in order to be part of the “cult” are at least one of the following:  
43   11.1.1. They collect government benefits based on income taxes and don't want to see those benefits reduced or  
44   stopped. The only people who can collect federal benefits under enacted law and the Constitution are federal  
45   employees. Therefore, they must be federal employees. Since jurists are acting as “voters”, then receipt of  
46   any federal benefits makes them into a biased jury in the context of income taxes and violates 18 U.S.C. §597,  
47   which makes it illegal to bribe a voter. The only way to eliminate this conflict of interest is to permanently  
48   remove public assistance or to recuse/disqualify them as jurists.  
49   11.1.2. They faithfully pay what they “think” are “income taxes”. They are blissfully unaware that in actuality,  
50   the 1040 return is a federal employment profit and loss statement.  
51   11.1.3. They believe or have “faith” in the cult's “bible”, which is the Internal Revenue Code and falsely believe  
52   it is “public law” that applies equally to ALL. Instead, 1 U.S.C. §204 legislative notes says it is NOT positive  
53   law, but simply “presumed” to be law. It is instead “special law” that only applies to those who consent to  
54   become STATUTORY “taxpayers”. Presumption is a violation of due process and therefore illegal under the  
55   Sixth Amendment.

1 11.1.4. They are ignorant of the law and were made so in a public school. They therefore must believe whatever  
2 any judge or attorney tells them about “law”. This means they will make a good lemming to jump off the cliff  
3 with the fellow citizen who is being tried.

4 11.2. Juries are FORBIDDEN in every federal courthouse in the country from entering the law library while serving on  
5 a jury because judges don’t want jurists reading the law and finding out that judges are misrepresenting it in the  
6 courtroom. Don’t believe us? Then call the law library in any federal court building and ask them if jurists are  
7 allowed to go in there and read the law while they are serving. Below are the General Order 228C, Federal District  
8 Court in San Diego proving that jurors are not allowed to use the court law library while serving. Notice jurors are  
9 not listed as authorized to use the library in this order:

10 <http://famguardian.org/Disks/IRSDVD/Evidence/JudicialCorruption/GenOrder228C-Library.pdf>

11 11.3. Unlike every other type of federal trial, judges forbid discussing the law in a tax trial. Could it be because we don’t  
12 have any and he doesn’t want to admit it?

13 11.4. Public (government) schools deliberately don’t teach law or the Constitution either, so that the public become sheep  
14 that the government can shear and rape and pillage.

15 11.5. Federal judges also warn juries these days NOT to vote on their conscience, as juries originally did and were  
16 encouraged to do. He does this to steer or direct the jury to do his illegal and unconstitutional dirty work. He turns  
17 the jury effectively into an angry lynch mob and thereby maliciously abuses legal process for his own personal  
18 benefit in violation of 18 U.S.C. §208. He helps get the jury angry at the defendant by giving them the idea that  
19 their “tax” bill will be bigger because the defendant refuses to “pay their fair share”.

20 12. Those who refuse to worship the false god and false religion (which the Bible describes in the book of Revelation as “the  
21 Beast”) are “exorcised” from society by being put into jail so that they don’t spread the truth about the total lack of lawful  
22 authority to institute income taxation within states of the Union. They are jailed as political prisoners by communist  
23 judges and socialist fellow citizens, just like in the Soviet Union. You can read more about this at:

*Social Security: Mark of the Beast*, Form #11.407

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

24 13. The lawyers representing both sides are licensed by the pope/judge and therefore will pay homage to and cooperate with  
25 him fully or risk losing their livelihood and becoming homeless. Every tax trial has THREE prosecutors who are there  
26 to prosecute you: your defense attorney, the opposing U.S. attorney, and the judge, all of whom are on the take. Attorneys  
27 have a conflict of interest and it is therefore impossible for them to objectively satisfy the fiduciary duty to their clients  
28 which they have under the law. You can read more about this scam at:

29 <http://famguardian.org/Subjects/LawAndGovt/LegalEthics/PetForAdmToPractice-USDC.pdf>

30 14. “Future rewards and punishments”, which are political persecution in a courtroom using our uninformed neighbors  
31 acting as jurors as a weapon against us and by exploiting their fear of the government, envy and jealousy directed against  
32 the rich or those who dare to demand the authority of law before they will pay “their fair share”, or those who challenge  
33 being compelled to subsidize the government benefit payments to these jurors with their labor.

34 15. Tax preparation businesses all over the country like H.R. Block are where “confession” is held annually to “deacons” of  
35 the federal church/cult.

36 16. Representatives of this church/cult, such as the Department of Justice and the IRS, dress the same as Mormon  
37 missionaries. They even travel in pairs and wear ID like Mormon missionaries. They must love Mormons because the  
38 “tax protester” capitol for the IRS is in Ogden Utah. Utah is the home state of the Mormons.

39 17. Those who participate in this cult can write-off or deduct their contributions just like donations to any church. State  
40 income taxes, for instance, are deductible from federal gross income.

41 18. The false god/idol called government gets the “first fruits” of our labor, before the Lord even gets one dime, using payroll  
42 deductions. Some employers treat the payroll deduction program like it is a law to be followed religiously, even though  
43 it is not. This is a violation of Prov. 3:9, which says:

44 *“Honor the LORD with your possessions, And with the **firstfruits** of all your increase;”*  
45 *[Prov. 3:9, Bible, NKJV]*

46 Yes, people, the government has made itself into a religion and a church, at least in the realm of taxation. The problem with  
47 this corruption of our government is that the U.S. Supreme Court said they cannot do it:

48 *“The “establishment of religion” clause of the First Amendment means at least this: **neither a state nor the***  
49 ***Federal Government can set up a church.** Neither can pass laws which aid one [state-sponsored political]*  
50 *religion, aid all religions, or prefer one religion over another. Neither can force or influence a person to go to*  
51 *or to remain away from church against his will, or force him to profess a belief or disbelief in any religion. No*  
52 *person can be punished for entertaining or professing religious beliefs or disbeliefs, for church attendance or*  
53 *non-attendance. **No tax in any amount, large or small, can be levied to support any religious activities or***  
54 ***institutions, whatever they may be called, or whatever form they may adopt to teach or practice religion.***

1 Neither a state nor the Federal Government can, openly or secretly, participate in the affairs of any religious  
2 organizations or groups and vice versa.  
3 [Everson v. Bd. of Ed., 330 U.S. 1, 15 (1947)]  
4

5 "[T]he Establishment Clause is infringed when the government makes adherence to religion relevant to a  
6 person's standing in the political community. Direct government action endorsing religion or a particular  
7 religious practice is invalid under this approach, because it sends a message to nonadherents that they are  
8 outsiders, not full members of the political community, and an accompanying message to adherents that they are  
9 insiders, favored members of the political community".  
10 [Wallace v. Jaffree, 472 U.S. 69 (1985)]

11 Can we prove with evidence that this false political religion is a "cult"? Below is the definition of "cult" from Easton's Bible  
12 Dictionary:

13 "cults, illicit non-Israelite forms of worship. Throughout the history of ancient Israel, there were those who  
14 participated in and fostered the growth of cults (cf. 2 Kings 21). These cults arose from Canaanite influence in  
15 the land of Israel itself and from the influence of neighboring countries. One of the main tasks of the prophets  
16 was to return the people to the proper worship of God and to eliminate these competing cults (1 Kings 18:20-40).  
17 See also Asherah; Baal; Chemosh; Harlot; High Place; Idol; Milcom; Molech; Queen of Heaven; Tammuz;  
18 Topheth; Worship; Zeus.<sup>112</sup> "

19 Since the belief and worship of people is directed at other than a monotheistic Christian God, the government has become a  
20 "cult". It has also become a dangerous or harmful cult. Below is the description of "dangerous cults" from the Microsoft  
21 Encarta Encyclopedia 2005:

22 *"V. Dangerous Cults*

23 *Some cults or alternative religions are clearly dangerous: They provoke violence or antisocial acts or place their*  
24 *members in physical [or financial] danger. A few have caused the deaths of members through mass suicide or*  
25 *have supported violence, including murder, against people outside the cult. Sociologists note that violent cults*  
26 *are only a small minority of alternative religions, although they draw the most media attention.*

27 **Dangerous cults tend to share certain characteristics. These groups typically have an exceedingly**  
28 **authoritarian leader who seeks to control every aspect of members' lives and allows no questioning of**  
29 **decisions. Such leaders may hold themselves above the law or exempt themselves from requirements made of**  
30 **other members of the group.** They often preach a doomsday scenario that presumes persecution from forces  
31 outside the cult and a consequent need to prepare for an imminent Armageddon, or final battle between good and  
32 evil. In preparation they may hoard firearms. Alternatively, cult leaders may prepare members for suicide, which  
33 the group believes will transport it to a place of eternal bliss"  
34 [Microsoft © Encarta © Reference Library 2005. © 1993-2004 Microsoft Corporation. All rights reserved.]

35 To summarize then:

- 36 1. A "cult" is "dangerous" if it promotes activities that are harmful. Giving away one's earnings and sovereignty is harmful  
37 if not done knowingly, voluntarily, and with full awareness of what one was giving up. This is exactly what people do  
38 who file or pay monies to the government that no law requires them to pay.  
39 2. Dangerous cults are authoritarian and have stiff mainly "political penalties" for failure to comply. The federal judiciary  
40 dishes out stiff penalties to people who refuse to join or participate in the dangerous cult, even though there is no "law"  
41 or positive law authorizing them to do so and no implementing regulation that authorizes any kind of enforcement action  
42 for the positive law. These penalties are as follows:  
43 2.1. Jail time.  
44 2.2. Persecution from a misinformed jury who has been deliberately tampered with by the judge to cover up government  
45 wrongdoing and prejudice the case against the accused.  
46 2.3. Exorbitant legal fees paying for an attorney in order to resist the persecution.  
47 2.4. Loss of reputation, credit rating, and influence in society.  
48 2.5. Deprivation of property and rights to property because of refusal to comply.  
49 3. The dangerous cult of the Infernal (Satanic) Revenue Code also seeks to control every aspect of the members lives. The  
50 tax code is used as an extensive, excessive, and oppressive means of political control over the spending and working

<sup>112</sup>Achtemeier, P. J., Harper & Row, P., & Society of Biblical Literature. 1985. *Harper's Bible dictionary*. Includes index. (1st ed.). Harper & Row: San Francisco



1 habits of working Americans everywhere. The extent of this political control was never envisioned or intended by our  
2 Founding Fathers, who wanted us to be completely free of the government. Members of the cult falsely believe that  
3 there is a law requiring them to report every source of earnings, every expenditure in excruciating detail. They have to  
4 sign the report under penalty of perjury and be thrown in jail for three years if even one digit on the report is wrong. The  
5 IRS, on the other hand, isn't responsible for the accuracy of anything, including their publications, phone support, or  
6 even their illegal assessments. In that sense, they are a false god, because they play by different and lesser rules than  
7 everyone else.

- 8 4. The cult of the Internal [INFERNAL] Revenue Code also “preaches a doomsday scenario that presumes persecution  
9 from forces outside the cult”. This is a religion based on fear, and the fear originates both from ignorance about the law  
10 and with what will happen to the members who leave the cult or refuse to comply with all the requirements of the cult.  
11 The doomsday messages are broadcast from the IRS and DOJ website, public affairs section, where they target famous  
12 personalities for persecution because of failure to participate in the cult, and when successful, use the result as evidence  
13 that they too will be severely persecuted for failure to participate. This is no different than what the Communists did in  
14 Eastern Europe, where they put a big wall around East Berlin 100 miles long to force people to remain under communist  
15 rule. They patrolled the wall by guards, dogs, and weapons, and highly publicized all escape attempts in which people  
16 were killed, maimed, or murdered. This negative publicity acted as a warning and deterrent against those who might  
17 think of escaping.
- 18 5. The cult of the Infernal (Satanic) Revenue Code also prepares people for spiritual suicide and Armageddon. Remember,  
19 the term “Armageddon” comes from the Bible book of Revelation, where doomsday predictions describe what will  
20 happen to those who allowed government to become their false god. Those who did so, and who accepted the  
21 government’s “mark” called the Socialist INSecurity Number, will be the first to be judged and persecuted and injured,  
22 according to Revelation. This is the REAL Armageddon folks!

23 *“So the first [angel] went and poured out his bowl [of judgment] upon the earth, and a foul and loathsome sore  
24 came upon the men who had the mark of the beast [political rulers] and those who worshiped his image [on  
25 the money].”  
26 [Rev. 16:2, Bible, NKJV]*

27 Only those who do not accept the government’s mark will reign with Christ in Heaven:

28 *“And I saw thrones, and they sat on them, and judgment was committed to them. Then I saw the souls of those  
29 who had been beheaded for their witness to Jesus and for the word of God, who had not worshiped the beast or  
30 his image, and had not received his mark on their foreheads or on their hands. And they lived and reigned  
31 with Christ for a thousand years.”  
32 [Rev. 20:4, Bible, NKJV]*

33 Surprisingly, the U.S. Congress, who are the REAL criminals and cult leaders who wrote the “Bible” that started this  
34 dangerous “cult of the Infernal Revenue Code”, also described the cult as a form of “communism”. Here is the unbelievable  
35 description, right from the Beast’s mouth, of the dastardly corruption of our legal and political system which it willfully did  
36 and continues to perpetuate and cover up:

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

39 *The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and  
40 a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy  
41 to overthrow the [de jure] Government of the United States [and replace it with a de facto government ruled by  
42 the judiciary]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in  
43 collusion] within a [constitutional] republic, demanding for itself the rights and [FRANCHISE] privileges  
44 [including immunity from prosecution for their wrongdoing in violation of Article 1, Section 9, Clause 8 of the  
45 Constitution] accorded to political parties, but denying to all others the liberties [Bill of Rights] guaranteed by  
46 the Constitution [Form #10.002]. Unlike political parties, which evolve their policies and programs through  
47 public means, by the reconciliation of a wide variety of individual views, and submit those policies and programs  
48 to the electorate at large for approval or disapproval, the policies and programs of the Communist Party are  
49 secretly [by corrupt judges and the IRS in complete disregard of, Form #05.014, the tax franchise “codes”,  
50 Form #05.001] prescribed for it by the foreign leaders of the world Communist movement [the IRS and Federal  
51 Reserve]. Its members [the Congress, which was terrorized to do IRS bidding by the framing of Congressman  
52 Traficant] have no part in determining its goals, and are not permitted to voice dissent to party objectives. Unlike  
53 members of political parties, members of the Communist Party are recruited for indoctrination [in the public  
54 FOOL system by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are  
55 organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the  
56 assignments given them by their hierarchical chieftains. Unlike political parties, the Communist Party [thanks  
57 to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct or upon*



1 that of its members [ANARCHISTS!, Form #08.020]. The Communist Party is relatively small numerically, and  
2 gives scant indication of capacity ever to attain its ends by lawful political means. **The peril inherent in its**  
3 **operation arises not from its numbers, but from its failure to acknowledge any limitation as to the nature of its**  
4 **activities, and its dedication to the proposition that the present constitutional Government of the United States**  
5 **ultimately must be brought to ruin by any available means, including resort to; force and violence [or using**  
6 **income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the Federal Reserve**  
7 **and the American Bar Association (ABA)] renders its existence a clear present and continuing danger to the**  
8 **security of the United States. It is the means whereby individuals are seduced [illegally KIDNAPPED via**  
9 **identity theft!, Form #05.046] into the service of the world Communist movement [using FALSE information**  
10 **returns and other PERJURIOUS government forms, Form #04.001], trained to do its bidding [by FALSE**  
11 **government publications and statements that the government is not accountable for the accuracy of, Form**  
12 **#05.007], and directed and controlled [using FRANCHISES illegally enforced upon NONRESIDENTS, Form**  
13 **#05.030] in the conspiratorial performance of their revolutionary services. Therefore, the Communist Party**  
14 **should be outlawed**

15 That's right folks: We now live under communism stealthily disguised as "democracy", and which is implemented exactly  
16 the same way it was done in Eastern Europe. It's just a little better hidden than it was in Europe, but it's still every bit as real  
17 and evil. Go back and review section 2.7.1 of the Great IRS Hoax, Form #11.302 if you want to compare our system of  
18 government with Pure Communism. The "wall" between east and west like the one in Berlin is an invisible "legal wall"  
19 maintained by the federal judiciary and the legal profession, who keep people (the "slaves" living on the federal plantation)  
20 from escaping the communism and regaining their freedom and complete control over their property, their labor, and their  
21 lives. Those who participate in the federal income tax system by living on this figurative "federal plantation" essentially are  
22 treated as government "employees". In order to join this dangerous cult, all they have to do is use a federal IRS Form W-4  
23 or IRS Form 1040 to lie or deceive the federal government into believing that they are "U.S. citizens" and "employees", who  
24 under the I.R.C. are actually and only privileged elected or appointed officers of the United States government. This is what  
25 it means to have income "effectively connected with a trade or business", as described throughout the code, because "trade  
26 or business" is defined in 26 U.S.C. 7701(a)(26) as "the functions of a [privileged, excise taxable] public office [in the United  
27 States Government]". If you would like to know how this usurious and unconstitutional federal employee kickback program  
28 is used to perpetuate the fraud, read section 5.6.11 of the Great IRS Hoax, Form #11.302. A whole book has been written  
29 about how the "federal employee kickback program" works called IRS Humbug, written by Frank Kowalik, and it is a real  
30 eye opener that we highly recommend.

31 All the earnings of these slaves living on this federal plantation are treated in law (not physically, but by the courts) as  
32 originating from a gigantic monopoly called the "United States" government which, based on the way it has been acting, is  
33 actually nothing but a big corporation (see 28 U.S.C. §3002(15)(A)) a million times more evil than what happened to Enron  
34 and which will eventually destroy everyone, including those who refuse to participate in the "cult", if we continue to  
35 complacently tolerate its usurpations and violations of the Constitution and God's laws. The book of Revelation in the Bible  
36 describes exactly how the destruction will occur, and it even gives this big corporation a name called "The Beast". The  
37 people living on the federal corporate plantation are called "Babylon the Great Harlot", which is simply an assembly of  
38 ignorant, lazy, irresponsible, and dependent people living under a pure, atheistic commercial democracy who are ignorant  
39 and complacent about government, law, truth, and justice. They have been dumbed-down in the school system and taught to  
40 treat government as their friend, not realizing that this same government has actually become the worst abuser of their rights.

41 ***Wake up people!***

42 *"And I heard another voice from heaven [God] saying, 'Come out of her [Babylon the Great Harlot, a democratic*  
43 *state full of socialist non-believers], my people [Christians], lest you share in her sins, and lest you receive of her*  
44 *plagues.'"*  
45 *[Revelation 18:4, Bible, NKJV]*

46 If you would like a much more detailed treatment of the subject of this section, please read:

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

## 47 **16 Evidence of de facto executive branch**

### 48 **16.1 Selective enforcement used to protect de factos and persecute those opposing it**

49 It's certainly evil enough that all the dastardly forms of treachery described in this document have been organized into what  
50 amounts to a "protection racket" that is protected in its activities by a corrupted federal judiciary with a criminal conflict of

1 interest by virtue of being “taxpayers”. What is even worse is that members of the Executive Branch of the government also  
2 protect this criminal racket through what we call “selective enforcement”.

3 We must remember that all those serving in the government have a fiduciary duty to the public who they took an oath to  
4 protect when they took office:

5 *“As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be*  
6 *exercised in behalf of the government or of all citizens who may need the intervention of the officer.* <sup>113</sup>  
7 **Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level**  
8 **of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under**  
9 **every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain**  
10 **from a discharge of their trusts.** <sup>114</sup> **That is, a public officer occupies a fiduciary relationship to the political**  
11 **entity on whose behalf he or she serves.** <sup>115</sup> **and owes a fiduciary duty to the public.** <sup>116</sup> **It has been said that**  
12 **the fiduciary responsibilities of a public officer cannot be less than those of a private individual.** <sup>117</sup>  
13 *Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public*  
14 *confidence and undermine the sense of security for individual rights is against public policy.* <sup>118</sup>  
15 [*63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)*]

16 That fiduciary duty of public officers is the main authority by which those serving in the government are prosecuted when  
17 the FAIL or OMIT to act in the presence of a crime that they either have been informed about or are actively participating in.  
18 That fiduciary duty is the origin of the following federal statute:

19 [TITLE 18 > PART 1 > CHAPTER 1 > § 3](#)  
20 [§ 3. Accessory after the fact](#)

21 *Whoever, knowing that an offense against the United States has been committed, receives, relieves, comforts or*  
22 *assists the offender in order to hinder or prevent his apprehension, trial or punishment, is an accessory after the*  
23 *fact.*

24 *Except as otherwise expressly provided by any Act of Congress, an accessory after the fact shall be imprisoned*  
25 *not more than one-half the maximum term of imprisonment or (notwithstanding section 3571) fined not more than*  
26 *one-half the maximum fine prescribed for the punishment of the principal, or both; or if the principal is punishable*  
27 *by life imprisonment or death, the accessory shall be imprisoned not more than 15 years.*

29 [TITLE 18 > PART 1 > CHAPTER 1 > § 4](#)  
30 [§ 4. Misprision of felony](#)

31 *Whoever, having knowledge of the actual commission of a felony cognizable by a court of the United States,*  
32 *conceals and does not as soon as possible make known the same to some judge or other person in civil or military*  
33 *authority under the United States, shall be fined under this title or imprisoned not more than three years, or both.*

34 So in other words, those in government who are aware that a crime or injury has been committed and who fail to take action  
35 to report and prosecute it are presumed to condone and become an accessory or accomplice to it and to have committed  
36 “misprision of felony”.

---

<sup>113</sup> State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

<sup>114</sup> Georgia Dep’t of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in public trust. Madlener v. Finley (1st Dist) 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

<sup>115</sup> Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

<sup>116</sup> United States v. Holzer (CA7 Ill), 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98 L.Ed.2d. 18, 108 S.Ct. 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L.Ed.2d. 608, 108 S.Ct. 2022 and (criticized on other grounds by United States v. Osser (CA3 Pa), 864 F.2d. 1056) and (superseded by statute on other grounds as stated in United States v. Little (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in United States v. Boylan (CA1 Mass), 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223).

<sup>117</sup> Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

<sup>118</sup> Indiana State Ethics Comm’n v. Nelson (Ind App), 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1 We have described many different types of criminal offenses, illegal, and unlawful conduct within this document that maintain  
2 and protect the de facto government we have now. All those in government who have received legal notice of the existence  
3 of these crimes and unlawful conduct are a party to the crimes if:

- 4 1. They don't report the crime to the appropriate authorities and/or coworkers.
- 5 2. Destroy the evidence you provide of the crime.
- 6 3. Refuse to respond to or acknowledge receipt of a criminal complaint directed at the criminal or unlawful activity.
- 7 4. Persecute, harass, or penalize those who witness or provide evidence of the crime. This is called "witness tampering"  
8 and it, too, is a crime under 18 U.S.C. §1512.

9 Ironically, the fiduciary duty that gives rise to the obligations described here is ALSO the main basis for prosecuting people  
10 for "failure to file" tax returns. Note the following underlined language:

11 *I: DUTY TO ACCOUNT FOR PUBLIC FUNDS [and, by implication, "public property"]*  
12 *§ 909. In general.-*

13 *It is the duty of the public officer, like any other agent or trustee, although not declared by express statute, to*  
14 *faithfully account for and pay over to the proper authorities all moneys [and other public property such as the*  
15 *Social Security Card] which may come into his hands upon the public account, and the performance of this*  
16 *duty may be' enforced by proper actions against the officer himself, or against those who have become sureties*  
17 *for the faithful discharge of his duties.*

18 *[Treatise on the Law of Public Offices and officers, p. 609, §909; Floyd Mechem, 1890;*  
19 *SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage>]*

20 Recall that all "taxpayers" are public officers in the U.S. government. This is exhaustively established in the following  
21 document posted on our website:

*Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form #05.008*  
<http://sedm.org/Forms/FormIndex.htm>

22 Hence, even if there were NOT a statute expressly requiring those who ACT like de facto "taxpayers" them to file a return,  
23 as public officers, they are presumed to be obligated to account for the GOVERNMENT property in their possession,  
24 including the Social Security Card and number and all property that it attaches to, which is presumed to be "private property  
25 donated to a public use to procure the benefits of a franchise". The nature of the I.R.C. as an excise tax upon public officers  
26 in the U.S. government participating in a franchise/excise that is actually what we call a "public officer

27 Your public servants in the government are keenly aware of all of these things, and because of that, if you are careful to send  
28 in a criminal complaint documenting all of the illegal activities used to perpetuate the de facto government herein, and you  
29 are careful to protect and preserve a trail of evidence leading to a specific person in the government that you have notified of  
30 these crimes, typically, they are very reluctant to criminally prosecute you for violations of their franchise agreements when  
31 enforced illegally against you.

32 Finally, below are only a few of the many techniques of omission and selective enforcement use to expand, protect, and  
33 defend the de facto system of PLUNDER and ENSLAVEMENT that perpetuates the de facto BEAST government we suffer  
34 under:

- 35 1. Omissions: Deliberately avoiding certain things. Breaches of fiduciary duty caused by a FAILURE TO ACT to  
36 prevent a crime.
  - 37 1.1. They sometimes omit or refuse to process corrections to FALSE and knowingly FRAUDULENT information  
38 returns. This perpetuates the false presumption that those who are innocent subjects of these false reports are  
39 consensually engaged in a federal franchise a public officers. See:

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

- 40 1.2. They will deliberately omit to define precisely what a "taxpayer" is, which is a public officer in the government  
41 lawfully occupying said office BEFORE they fill out any tax form or apply for Any number. This causes the  
42 unlawful creation of public offices within states of the Union and the crime of "impersonating a public officer"  
43 found in 18 U.S.C. §912. This causes those who are

1 1.3. They will omit to describe the most important aspects of their scam in the IRS publications, such as the  
2 definitions of words, the proper audience for enforcement, the meaning of “voluntary”, and the meaning of such  
3 words as of the words “United States”, “State”, “employee”, “income”.

4 1.4. They will refuse to provide forms, procedures, and remedies to those who are not “taxpayers” and who do not  
5 wish to become “public officers” or receive any of the benefits of the office. See:

“Taxpayer” v. “Nontaxpayer”: Which One are You?, Family Guardian Fellowship  
<http://famguardian.org/Subjects/Taxes/Remedies/TaxpayerVNontaxpayer.htm>

6 1.5. They will omit to protect those who choose NOT to volunteer or who become the unlawful target of enforcement.  
7 2. **Commissions:** Positive criminal acts, all of which are a violation of the requirement for equal protection and equal  
8 treatment.

9 2.1. They will make presumptions that are neither supported or are not required to be supported, by court admissible  
10 evidence. Hence, a violation of due process occurs and you are presumed to be something, namely a “taxpayer”,  
11 that you in fact are not. See:

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

12 2.2. Judges will dismiss cases that have evidentiary foundation against the government by simply calling them  
13 “frivolous”, “patently frivolous”, or “preposterous”. All of this is simply an effort to engage the court in political  
14 questions in violation of the Constitutional requirement for separation of powers. The only thing they can do in  
15 response to a pleading is cite SPECIFIC law from the domicile of the private party under Federal Rule of Civil  
16 Procedure 17(b) that makes their claim unfounded, illegal, or false, and they seldom do that because they want to  
17 protect their fat retirement check and perpetuate their criminal conflict of interest in violation of 18 U.S.C. §208.  
18 See the following for details on this SCAM:

*Meaning of the Word “Frivolous”*, Form #05.027  
<http://sedm.org/Forms/FormIndex.htm>

19 2.3. They will deliberately lose or destroy correspondence you sent them that forces them to obey the law, thus  
20 obstructing justice. IRS is FAMOUS for pretending like they never received or lost something you sent them,  
21 even if you sent it certified mail. Sometimes, they even refuse to sign the Certified Mail cards you attach to  
22 correspondence you send them in order to protect their own omission and criminal activity.

23 2.4. They criminally prosecute those who are the victim of false information returns, because they fail to file tax  
24 returns or fail to pay a tax upon earnings that are not “income” or “gross income” because not connected with a  
25 public office in the U.S. government.

26 2.5. They play word games to illegally expand the definition of words to include things not expressly spelled out in  
27 the law by abusing the word “includes”, thus making an innocent person look guilty in front of a jury. See:

*Legal Deception, Propaganda, and Fraud*, Form #05.014  
<http://sedm.org/Forms/FormIndex.htm>

28 2.6. Federal courts and judges will illegally protect the misrepresentations and deliberate omissions contained in  
29 federal publications by saying that neither the IRS, nor anything any Government employee says or writes to the  
30 public, is actionable and that they can commit FRAUD with impunity, while holding the public at large to a  
31 different an *unequal* standard of accountability in the filing of tax returns. See:

*Federal Courts and the IRS’ Own IRM Say the IRS is NOT RESPONSIBLE for Its Actions or Its Words or For  
Following Its Own Written Procedures!*, Family Guardian Fellowship  
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

## 32 **16.2 County recorders refusing to file private contracts or anything other than statutory**

33 The purpose of having a country recorder within any county jurisdiction is to protect PRIVATE rights to land and your  
34 PRIVATE right to contract. The two most common types of documents filed with the government, in fact, are deeds to land  
35 and contracts of one kind or another. A trust document, in fact, is a contract, and all deeds of trust on land behave as contracts.

36 Some jurisdictions have statutes that regulate what can and cannot be recorded with the county recorder. The purpose of all  
37 such statutes inevitably is to force the party attempting to record their document to donate their private property to a public  
38 use, and public purpose, and to public regulation before they can receive the “services” of the county recorder. This has the  
39 effect of unlawfully:

- 40 1. Creating a franchise out of receiving government services.
- 41 2. Denying equal protection to those who do not want to participate in the franchise.
- 42 3. Converting rights into privileges.

### ***De Facto Government Scam***

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>  
Form 05.043, Rev. 3-11-2016

345 of 378

EXHIBIT: \_\_\_\_\_

4. Creating an unconstitutional title of nobility in which those who do not essentially bribe the government by donating a portion of the property being protected to the government, do NOT receive service.

We will now describe a few examples of how this sort of discrimination and plunder is implemented by the county recorder:

1. Those who partake of government franchises are treated as public officers of the government. An example would be marriage licenses. All licensed activity is, in fact, a franchise. If you wish to avoid participating in the “benefits” of the family code and the family courts in your state, and choose to draft a PRIVATE contract between you and your prospective spouse that replaces what we call the “default prenuptial agreement” codified in the family code of your state, and you go down to the county recorder’s office to have it recorded, you frequently will be told, and especially in California, that the county recorder CANNOT and WILL NOT record this contract. This is a polite way of saying that if you don’t donate yourself, your spouse, and your children to the control of the government and become a public officer, then you can GO TO HELL and we are going to ACTIVELY INTERFERE with the protection of your private rights by refusing to record the document.
2. If you are buying land and wish to record title to the land in a way that is not in conformance with the land registration franchise statutes that govern the recording, then the county recorder will refuse to record it. The result is that the property is falsely described as being within the “State of [Statename]” instead of simply “[Statename]”, and therefore is owned by the government, thus changing the registrant from having legal title, to having equitable title.

### **16.3 Refusal to or omission in recognizing or protecting private rights**

*“A people who extend civil liberties only to preferred groups start down the path either to dictatorship of the right or the left.”  
[Justice William O. Douglas]*

The ONLY reason given in the Declaration of Independence for the formation of the existing Government is to SECURE PRIVATE RIGHTS, meaning rights that are not subject to government jurisdiction and which are held by those who are not acting on behalf of the government.

*“That to secure these rights, governments are instituted among men, deriving their just powers from the consent of the governed.”  
[Declaration of Independence]*

All authority of all county, state, and national governments derives from this SINGULAR source. The U.S. Supreme Court agreed with this conclusion when it held the following:

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

A government that does not recognize, secure, or protect private rights is not only what the U.S. Supreme Court called a “vain government”. We would argue that it is NO GOVERNMENT AT ALL. Rather, a so-called government that does none of these things is, in fact:

1. A private, for profit corporation masquerading and pretending to be a government.
2. A “protection racket” that recruits more sponsors by threatening and harassing those who refuse to join “the club”.
3. A huge “employer” which only allows those who sign up as statutory “employees” and “public officers” to partake of its services, which are all implemented as franchises. These “employees” are called statutory “U.S. citizens” per 8 U.S.C. §1401, “resident aliens” (per 26 U.S.C. §7701(b)(1)(A)), and “individuals”, and they all share said office. This is covered in:

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

If you do not volunteer for an office in the corporation by consenting to be called a statutory “U.S. citizen” protection franchisee under 8 U.S.C. §1401, and if you don’t present your de facto “license” number authorizing you to act as such officer, called a Social Security Number or a Taxpayer Identification Number, then you are discriminated against and denied service by the de facto government. This sort of favoritism:

#### **De Facto Government Scam**



1. Destroys the foundation of what it means to be a “government”, which is equal protection to all.
2. Creates an unconstitutional Title of Nobility in violation of Article 1, Section 10 and Article 1, Section 9, Clause 8 of the Constitution, by making “taxpayers” the only one who can get help or protection.
3. Causes the government to operate as a private business entity or de facto government rather than a de jure government.

To give you an example of this phenomenon, look at the following U.S. Supreme Court ruling. Notice the use of the statutory word “taxpayer” (26 U.S.C. §7701(a)(14)) rather than simply “Citizen”, or PRIVATE American. Note also the use of the phrase “otherwise to benefit the person”. What they are describing is a protection franchise, and that franchise contract, or private law “social compact” has a name called “domicile”.

*"The power of taxation, indispensable to the existence of every civilized government, is exercised upon the assumption of an equivalent rendered to the taxpayer in the protection of his person and property, in adding to the value of such property, or in the creation and maintenance of public conveniences in which he shares -- such, for instance, as roads, bridges, sidewalks, pavements, and schools for the education of his children. If the taxing power be in no position to render these services, or otherwise to benefit the person or property taxed, and such property be wholly within the taxing power of another state, to which it may be said to owe an allegiance, and to which it looks for protection, the taxation of such property within the domicile of the owner partakes rather of the nature of an extortion than a tax, and has been repeatedly held by this Court to be beyond the power of the legislature, and a taking of property without due process of law. Railroad Company v. Jackson, 7 Wall. 262; State Tax on Foreign-Held Bonds, 15 Wall. 300; Tappan v. Merchants' National Bank, 19 Wall. 490, 499; Delaware &c. R. Co. v. Pennsylvania, 198 U.S. 341, 358. In Chicago &c. R. Co. v. Chicago, 166 U.S. 226, it was held, after full consideration, that the taking of private property [199 U.S. 203] without compensation was a denial of due process within the Fourteenth Amendment. See also Davidson v. New Orleans, 96 U.S. 97, 102; Missouri Pacific Railway v. Nebraska, 164 U.S. 403, 417; Mt. Hope Cemetery v. Boston, 158 Mass. 509, 519." [Union Refrigerator Transit Company v. Kentucky, 199 U.S. 194 (1905)]*

We prove in the following document that all “taxpayers” are public officers in the government. To use the phrase “rendered to the taxpayer in the protection of his property” is indirectly to say that the property is public property, because the only thing that public officers can own or protect is public property. In short, they ONLY help those who bribe them by giving up all their constitutional rights in exchange for privileges, lying on government forms to move their domicile to federal territory not protected by the Constitution, and donating all their formerly PRIVATE property to the “public office” that is the “taxpayer”:

[Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.008](http://sedm.org/Forms/FormIndex.htm)  
<http://sedm.org/Forms/FormIndex.htm>

REAL governments can’t discriminate against anyone and certainly not those who are “nontaxpayers” in this way, because it is a violation of the requirement for equal protection and equal treatment that is the cornerstone of the Constitution. We explain this in the following:

[Requirement for Equal Protection and Equal Treatment, Form #05.033](http://sedm.org/Forms/FormIndex.htm)  
<http://sedm.org/Forms/FormIndex.htm>

In a sense, the position or office they have created through illegally enforced franchises amounts to an unconstitutional “title of nobility”, because if you don’t have said “title”, you don’t exist and are financially punished and penalized for refusing to consent to procure the status.

*Articles of Confederation  
Article VI.*

*No State, without the consent of the United States in Congress assembled, shall send any embassy to, or receive any embassy from, or enter into any conference, agreement, alliance or treaty with any King, Prince or State; nor shall any person holding any office of profit or trust under the United States, or any of them, accept any present, emolument, **office or title** of any kind whatever from any King, Prince or foreign State; nor shall the United States in Congress assembled, or any of them, grant any **title of nobility**.*

*United States Constitution  
Article I, Section 9, Clause 8*

1 **No Title of Nobility shall be granted by the United States;** And no Person **holding any Office** of Profit or Trust

2 **under them, shall, without the Consent of the Congress, accept of any present, Emolument, Office, or Title, of any**

3 **kind whatever, from any King, Prince, or foreign State.**

4

---

5 United States Constitution  
6 Article 1, Section. 10

7 *No State shall enter into any Treaty, Alliance, or Confederation; grant Letters of Marque and Reprisal; coin*

8 *Money; emit Bills of Credit; make any Thing but gold and silver Coin a Tender in Payment of Debts; pass any*

9 *Bill of Attainder, ex post facto Law, or Law impairing the Obligation of Contracts, or grant any Title of Nobility.*

10 Now let's also look at the role that GOD Himself ordained for "government". The purpose of establishing government is to

11 protect those who can't protect themselves, such as the widows, the orphans, the fatherless, and the poor. Rich people don't

12 need free protection because they have all the money and the power and can hire their own body guards. Throughout the

13 Bible condemns those who deny protection to the poor ( who make no money and therefore can't be "taxpayers"), widows,

14 orphans, and needy.

15 *"Therefore, whatever you want men to do to you, do also to them, for this is the Law and the Prophets."*

16 *[Matt. 7:12, Bible, NKJV]*

17 **He administers justice for the fatherless and the widow, and loves the stranger, giving him food and clothing.**

18 **Therefore love the stranger, for you were strangers in the land of Egypt.** *You shall fear the LORD your God; you*

19 *shall serve Him, and to Him you shall hold fast, and take oaths in His name. He is your praise, and He is your*

20 *God, who has done for you these great and awesome things which your eyes have seen. Your fathers went down*

21 *to Egypt with seventy persons, and now the LORD your God has made you as the stars of heaven in multitude.*

22 *[Deut. 10:12-22, Bible, NKJV]*

23

---

24 **"A father of the fatherless, a defender of widows,**

25 **is God in His holy habitation.**

26 *God sets the solitary in families;*

27 *He brings out those who are bound into prosperity;*

28 *But the rebellious dwell in a dry land."*

29 *[Psalm 68:5-6, Bible, NKJV]*

30 *"You shall not afflict any widow or fatherless child."*

31 *[Exodus 22:2, Bible, NKJV]*

32 *"When you beat your olive trees, you shall not go over the boughs again; it shall be for the stranger, the*

33 *fatherless, and the widow. When you gather the grapes of your vineyard, you shall not glean it afterward; it*

34 *shall be for the stranger, the fatherless, and the widow."*

35 *[Deut. 24:20-21, Bible, NKJV]*

36 *"Cursed is the one who perverts the justice due the stranger, the fatherless, and widow." "And all the people*

37 *shall say, "Amen!"*

38 *[Deut. 27:19, Bible, NKJV]*

39 *"The LORD watches over the strangers; He relieves the fatherless and widow; But the way of the wicked He*

40 *turns upside down."*

41 *[Psalm 146:9, Bible, NKJV]*

42 *"Defend the fatherless, Plead for the widow."*

43 *[Isaiah 1:17, Bible, NKJV]*

44 *"For if you thoroughly amend your ways and your doings, if you thoroughly execute judgment between a man*

45 *and his neighbor, if you do not oppress the stranger, the fatherless, and the widow, and do not shed innocent*

46 *blood in this place, or walk after other gods to your hurt, then I will cause you to dwell in this place, in the*

47 *land that I gave to your fathers forever and ever."*

48 *[Jer. 7:5-7, Bible, NKJV]*

49 *Thus says the LORD: "Execute judgment and righteousness, and deliver the plundered out of the hand of the*

50 *oppressor. Do no wrong and do no violence to the stranger, the fatherless, or the widow, nor shed innocent*

51 *blood in this place."*

52 *[Jer. 22:3, Bible, NKJV]*

1 *"Do not oppress the widow or the fatherless, The alien or the poor. Let none of you plan evil in his heart*  
2 *Against his brother."*  
3 *[Zech. 7:10, Bible, NKJV]*

4 Adam Smith, author of the Wealth of Nations upon which the Constitution was drafted, also agreed that a REAL de jure  
5 government protects ALL, not just "taxpayers" or the property of "taxpayers":

6 *"The first duty of the sovereign is, that of protecting the society from the violence and invasion of other*  
7 *independent societies...The second duty of the sovereign is, that of protecting, as far as possible, every member*  
8 *of the society from the injustice or oppression of every other member of it... The third duty and last duty of the*  
9 *sovereign or commonwealth is that of erecting and maintaining those public institutions and those public works,*  
10 *which, though they may be in the highest degree advantageous to a great society..."*  
11 *[Adam Smith, Wealth of Nations, book V, pp. 468-473, (1776); Prometheus Books, Amherst, New York, 1991]*

12 The favoritism and hypocrisy resulting from a government system that protects based on profit instead of justice or equality  
13 are the VERY THING that Jesus got so angry at the Pharisees for. Why did He call them "lawless"? Because they replaced  
14 public law and equality with franchises, hypocrisy, and partiality!:

15 *"But woe to you, scribes and Pharisees, hypocrites! For you shut up the kingdom of heaven against men; for you*  
16 *neither go in yourselves, nor do you allow those who are entering to go in.*

17 [...]

18 ***Woe to you, scribes and Pharisees, hypocrites! For you pay***  
19 ***tithe of mint and anise and cummin, and have neglected the***  
20 ***weightier matters of the law: justice [EQUALITY] and mercy***  
21 ***and faith. These you ought to have done, without leaving the***  
22 ***others [the LESS PROFITABLE THINGS] undone.***

23 [...]

24 ***Woe to you, scribes and Pharisees, hypocrites! For you are like***  
25 ***whitewashed tombs which indeed appear beautiful outwardly,***  
26 ***but inside are full of dead men's bones and all uncleanness.***

27 ***Even so, you also outwardly appear righteous to men, but inside***  
28 ***you are full of hypocrisy and lawlessness.***

29 [...]

30 *Fill up, then, the measure of your fathers' guilt. Serpents, brood of vipers! How can you escape the condemnation*  
31 *of hell? There fore, indeed, I send you prophets, wise men, and scribes: some of them you will kill and crucify,*  
32 *and some of them you will scourge in your synagogues and persecute from city to city, that on you may come all*  
33 *the righteous blood shed on the earth..."*  
34 *[Matthew 23:13-36, Bible, NKJV]*

35 If you want to demonstrate that we are telling the truth for yourself, try an experiment. The IRS Mission Statement says they  
36 can ONLY service those who identify themselves as "taxpayers", which is a public officer serving in the government.

37 *Internal Revenue Manual (I.R.M.), Section 1.1.1.1 (02-26-1999)*  
38 *IRS Mission and Basic Organization*

39 *The IRS Mission: Provide America's taxpayers top quality service by helping them understand and meet their*  
40 *tax responsibilities and by applying the tax law with integrity and fairness to all.*

1 Do you see “nontaxpayers” or “private people”, or simply “Americans” in the above? NO. Why? Because the Internal  
2 Revenue Code, Subtitles A and C is a franchise that can and does ONLY obligate franchisees who VOLUNTEERED to  
3 become “taxpayers” absent duress. All of their forms presuppose that you are a “taxpayer”. Try:

- 4 1. Asking them for a withholding form for a “nontaxpayer” or a tax return for a “nontaxpayer” who is a “nonresident  
5 alien” but not an “individual”.
- 6 2. Making your own NONTAXPAYER tax return form and filling it out without a TIN or SSN and then telling them you  
7 can’t provide the number without impersonating a public officer in criminal violation of 18 U.S.C. §912. See:

[Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”, Form #04.205  
http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

8 It ought to be self-evident that they can’t penalize people using the Internal Revenue Code who, by definition, are NOT  
9 SUBJECT TO IT, and that there are, in fact, people who are NOT subject to it:

10 *“Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and  
11 not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the  
12 Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and  
13 no attempt is made to annul any of their Rights or Remedies in due course of law.”  
14 [Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]*

15 It ought to be equally obvious that:

- 16 1. A “taxpayer” is the equivalent of a “customer” or “consumer” of “government protection services”. In the Internal  
17 Revenue Code, these “customers” are called “citizens, residents, or individuals”, and you must VOLUNTEER absent  
18 duress to become any one of these things.
- 19 2. In EVERY business, the “customer” is always right.
- 20 3. Those running a successful business, no matter what product they produce, NEVER tell or especially penalize people  
21 who refuse to be “customers”

22 In fact, the federal courts readily admit that they have NO AUTHORITY to declare you a “customer”. Why? Because the  
23 status you claim under the franchise contract is a protected exercise of your right to contract and to associate, both of which  
24 are constitutional rights that they CANNOT interfere with.

25 *Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to “whether  
26 or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. § 7701(a)(14).” (See Compl. at 2.) **This  
27 Court lacks jurisdiction to issue a declaratory judgment “with respect to Federal taxes other than actions  
28 brought under section 7428 of the Internal Revenue Code of 1986,” a code section that is not at issue in the  
29 instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991)**  
30 *(affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability).  
31 Accordingly, defendant’s motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.  
32 [Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]**

33 Hence, you have to volunteer to be a “taxpayer”, “citizen”, “resident”, or “individual” before they can enforce their private  
34 law franchises against you. That, in fact, is the reason why the U.S. Supreme Court said the following:

35 **“The people of the United States resident within any State are subject to two governments: one State, and the  
36 other National; but there need be no conflict between the two. The powers which one possesses, the other does  
37 not. They are established for different purposes, and have separate jurisdictions. Together they make one whole,  
38 and furnish the people of the United States with a complete government, ample for the protection of all their rights  
39 at home and abroad. True, it may sometimes happen that a person is amenable to both jurisdictions for one and  
40 the same act. Thus, if a marshal of the United States is unlawfully resisted while executing the process of the  
41 courts within a State, and the resistance is accompanied by an assault on the officer, the sovereignty of the United  
42 States is violated by the resistance, and that of the State by the breach of peace, in the assault. So, too, if one  
43 passes counterfeited coin of the United States within a State, it may be an offence against the United States and  
44 the State: the United States, because it discredits the coin; and the State, because of the fraud upon him to whom  
45 it is passed. This does not, however, necessarily imply that the two governments possess powers in common, or  
46 bring them into conflict with each other. It is the natural consequence of a citizenship [92 U.S. 542, 551] which  
47 owes allegiance to two sovereignties, and claims protection from both. **The citizen cannot  
48 complain, because he has voluntarily submitted himself  
49 to such a form of government. He owes allegiance to the two departments, so to****

1 Speak, and within their respective spheres must pay the penalties which each exacts for disobedience to its laws.  
2 In return, he can demand protection from each within its own jurisdiction.  
3 [United States v. Cruikshank, 92 U.S. 542 (1875) [emphasis added]

4 Why can the “citizen” NOT complain about the government? Because if he didn’t like it, he could withhold his allegiance  
5 and membership and NOT be “customer”, but rather a nonresident, a “transient foreigner”, and a sovereign EQUAL in rights  
6 under equity to the biggest government in the world. That’s what President Obama himself admitted during his inauguration  
7 speech: We are ALL equal. The implication is that you can only become UNEQUAL, subservient, privileged, or subject to  
8 a statutory disability IF YOU VOLUNTEER. In a government based upon delegated powers where ALL the authority of the  
9 government comes from the people as the U.S. Supreme Court admits, a whole huge Government can have no more authority  
10 then a single man. You cannot delegate an authority to government that you do not have as one of “We the People”.

11 So what does the IRS try to do when you make your own “nontaxpayer” forms and do not use their number because you are  
12 not a public officer on official business representing Uncle using his “license” called an SSN or TIN? They illegally penalize  
13 you, in the hopes that out of fear and terror and ignorance, you will volunteer to go to work for them and assume their title of  
14 nobility called “taxpayer” and “employee”.

15 That’s TERRORISM!

## 16 17 Conclusions

17 The list below succinctly summarizes the content of this document:

- 18 1. A de facto government is one which:
  - 19 1.1. Exists unlawfully.
  - 20 1.2. Refuses to recognize any limits, including the law, upon its activities. The U.S. Congress also calls this attitude  
21 “communism” in 50 U.S.C. §841.
  - 22 1.3. Is perpetuated WITHOUT the express written consent of those it governs. Hence, it is a TERRORIST government.
  - 23 1.4. Plunders and enslaves the PRIVATE people and PRIVATE property it was created ONLY to protect.
  - 24 1.5. Transforms itself from an eleemosynary public charitable trust into a SHAM TRUST administered by SHAM  
25 TRUSTEES whose only goal is to expand and protect their own unlawful and criminal activity.
  - 26 1.6. Violates the organic law found in the Declaration of Independence by making a business out of destroying, taxing,  
27 regulating, and enfranchising the exercise of PRIVATE rights that are outside of its jurisdiction. The Declaration  
28 of Independence says that our rights are INALIENABLE, which means they cannot lawfully be sold, bargained  
29 away, or transferred by any commercial process, INCLUDING franchises.
  - 30 1.7. Creates or perpetuates offices and the franchises that implement them in places they are not expressly authorized  
31 in order to invade and subjugate foreign states such as states of the Union that are outside of its legislative  
32 jurisdiction. This is a violation of the ONLY mandate found in the Constitution, Article 4, Section 4, to protect  
33 ALL of the states from invasion, including commercial invasion and conquest BY ITSELF.
  - 34 1.8. Unlawfully converts private property to a public use, public purpose, or public office in violation of the Fifth  
35 Amendment takings clause and without consent of the owner.
  - 36 1.9. Conceals, hides, or avoids the requirement to demonstrate the requirement for consent in the case of all civil  
37 enforcement actions against the public.
  - 38 1.10. Deceives the public by abusing “words of art” that create false beliefs about its very limited jurisdiction. See:  
39 1.11. Implements itself as the equivalent of a state sponsored pagan religion, whereby presumption is used as a substitute  
40 for religious faith and the thing being worshipped is the all-powerful and omnipotent “state” based on humanism  
41 and socialism.
- 42 2. The de facto government is, in fact, “The Beast” spoken of in the Bible book of Revelation. See Rev. 19:19.
- 43 3. The “mark of the beast” described in the Bible is, in fact, the Social Security Number and/or Taxpayer Identification  
44 Number. See:

*Social Security: Mark of the Beast*, Form #11.407  
<http://sedm.org/Forms/FormIndex.htm>
- 45 4. Freedom is not for the timid or the ignorant.
  - 46 4.1. Law needs to be taught in public and private schools. It no longer is.
  - 47 4.2. Americans need to turn off their TV and invest in their own legal education so that they do not become slaves of  
48 the legal profession.



- 1 4.3. The American public will need to be much more active and much more involved in opposing corruption in the  
2 government and the legal profession, and focus on sources other than corporate media to locate such corruption.  
3 4.4. The government should not be in charge of public education, because they have used their monopoly as a beach  
4 head to establish socialism in America. School vouchers should be used to restore choice and competition to  
5 American education.  
6 5. The American public desperately needs well researched tools, forms, and procedures to fight the corruption in  
7 government that has given rise to the destruction of the separation of powers and the ascendancy of a de facto corporate  
8 in its place. We aim to provide all the ammunition and tools needed to fight the corruption and the consolidation of  
9 power that facilitates and expands it.  
10 6. The separation of powers is the main protection for our God given rights and it prevents the transformation of a de jure  
11 government into a de facto BEAST corporate government. It was put there by the founding fathers for the protection of  
12 our Constitutional and God-given rights. Over the years, corrupt and covetous politicians have systematically dismantled  
13 it, piece by piece, right under our eyes, mainly using the complexity of “legalese” to disguise the nature of their dastardly  
14 deeds. We must become students of both law and history to see how they have done it, and prevent any further  
15 encroachments upon our rights or the separation of powers that is their main source of protection.  
16 7. All of the causes of the destruction of the separation of powers originate in the legal field, which has a very corrosive  
17 monopoly on running the government. This monopoly is sanctioned by the judges in the courts in the form of attorney  
18 licensing. Attorney licensing is an evil that must be eliminated because it destroys the integrity of the legal profession  
19 in its role as a check and balance when the government or especially the judiciary becomes corrupt as it is now.

20 *“How the faithful city has become a harlot [Babylon the GREAT harlot!]/!*  
21 *It [the Constitutional Republic] was full of justice;*  
22 *Righteousness lodged in it,*  
23 *But now murderers [and abortionists, and socialists, and democrats, and liars and corrupted judges].*  
24 *Your silver has become dross,*  
25 *Your wine mixed with water.*  
26 *Your princes [President, Congressmen, Judges] are rebellious,*  
27 *Everyone loves bribes,*  
28 *And follows after rewards.*  
29 *They do not defend the fatherless,*  
30 *nor does the cause of the widow [or the “nontaxpayer”] come before them.*

31 *Therefore the Lord says,*  
32 *The Lord of hosts, the Mighty One of Israel,*  
33 *“Ah, I will rid Myself of My adversaries,*  
34 *And take vengeance on My enemies.*  
35 *I will turn My hand against you,*  
36 *And thoroughly purge away your dross,*  
37 *And take away your alloy.*  
38 *I will restore your judges [eliminate the BAD judges] as at the first,*  
39 *And your counselors [eliminate the BAD lawyers] as at the beginning.*  
40 *Afterward you shall be called the city of righteousness, the faithful city.”*  
41 *[Isaiah 1:1-26, Bible, NKJV]*

- 42 8. The legislative branches of the state and federal governments have systematically destroyed the separation of powers by  
43 the following means:  
44 8.1. Corrupting the courts by making judges into “taxpayers”.  
45 8.2. Refusing to give us true, Article III constitutional courts. All the courts we have are legislative Article IV courts  
46 and we have no Judicial Branch under our Constitution.  
47 8.3. Abuse of the Buck Act to destroy the separation between the state and federal governments.  
48 8.4. Separating the taxation and representation functions so that we have the same problem we had with the British that  
49 gave rise to the American Revolution.  
50 8.5. Abusing “words of art” to deceive the American public into participating in government franchises.  
51 8.6. Writing vague laws that do not clearly specify:  
52 8.6.1. Whether they are public law or private law.  
53 8.6.2. Whether they apply only on federal territory or everywhere.  
54 8.7. Using statutory presumptions to injure constitutionally protected rights.  
55 8.8. Deceptive laws that blur the line between public and private, in order to spread socialism.  
56 8.9. Federal legislation that circumvents the police powers of states of the Union.  
57 9. The executive branch of the state and federal governments have systematically destroyed the separation of powers by  
58 the following means:  
59 9.1. Enforcing franchises against non-consenting persons who are legally disqualified from participating.

- 1 9.2. Bills of attainder (penalties) against unauthorized persons protected by the constitution.
- 2 9.3. Failure to prosecute banks and private employers who compel the use of SSNs and TINs by those who are not
- 3 qualified to use them, resulting in criminal activity including impersonating a public officer in violation of 18 U.S.C.
- 4 §912.
- 5 10. Federal Courts have systematically destroyed the separation of powers by the following means:
- 6 10.1. Judicial verbiage in interpreting statutory terms so as to unlawfully enlarge government jurisdiction.
- 7 10.2. Making cases unpublished of those who are exposing government wrongdoing or winning in court against the
- 8 government.
- 9 10.3. Abusing sovereign immunity to protect and expand private business interests of the government.
- 10 10.4. Condoning unlawful federal enforcement actions by ignoring the requirement for implementing enforcement
- 11 regulations.
- 12 10.5. Judges entertaining political questions.
- 13 10.6. Using unqualified and unlawful jurists.
- 14 10.7. Allowing federal judges to serve who do not reside on federal territory.
- 15 10.8. Violations of due process by judges.
- 16 10.9. Misrepresenting and misapplying “private law” against the public as though it were public law.
- 17 10.10. Conflict of interest and presumption by judges and government prosecutors that judges interfere with challenges
- 18 to.
- 19 10.11. Removing the discussion of law from the courtroom so that jurists cannot properly supervise the activities of
- 20 their public servants.
- 21 10.12. Abusing presumption to destroy the separation of church and state and Federal Churches in violation of the First
- 22 Amendment.
- 23 11. The use of fiat currency not backed by substance using the Federal Reserve Counterfeiting Franchise has necessitated:
- 24 11.1. The creation of the IRS and the income tax in 1913, so that the supply of currency could be regulated to protect and
- 25 maintain its value.
- 26 11.2. That ALL AMERICANS must be recruited into peonage as surety to regulate the supply of currency in circulation
- 27 FOR THE ENTIRE WORLD, since the dollar is a world reserve currency for most countries on Earth.
- 28 11.3. Encourage, protect, and even rewarded reckless spending and borrowing by governments all over the world.
- 29 11.4. Has necessitated that what used to be sovereign Americans called “Citizens” and “Residents” be converted into
- 30 public officers in the government subject to every whim of the government, who are domiciled on federal territory,
- 31 and who HAVE NO CONSTITUTIONAL RIGHTS, but only privileges.

32 Welcome to Amerika, COMRADE! And welcome to the Matrix, Neo. The second plank of the Communist Manifesto is, in  
33 fact, a heavy, progressive income tax. However, the Constitution *forbids* a **progressive** graduated rate tax of any kind within  
34 states of the Union. The tax *must* be “uniform”, meaning that everyone must pay the SAME percentage, and in fact, the  
35 ONLY status you can have that pays a FIXED percentage is that of a “nonresident alien” who is not an “individual” or  
36 “taxpayer”. See 26 U.S.C. §871 and Article 1, Section 8, Clause 3 of the United States Constitution. The “nonresident alien”  
37 status, in fact, is the ONLY status that:

- 38 1. Expressly exempts one’s earnings from “gross income”.
- 39 2. Allows people to open accounts without government identifying numbers.
- 40 3. Places those who have it BEYOND government jurisdiction as PRIVATE persons.
- 41 4. Is the ONLY truly “sovereign” and “foreign” status you can have in relation to a corrupted government.

42 If you want to know how to lawfully adopt the status of a “nonresident alien” who is not an “individual”, instead of that of  
43 a public officer called a statutory “U.S. citizen”, “U.S. resident (alien)”, or “taxpayer”, see:

*Non-Resident Non-Person Position, Form #05.020*  
<http://sedm.org/Forms/FormIndex.htm>

44 If you want a succinct summary of the concepts found in this document suitable for presentation to people not schooled in  
45 the law and which also introduces our ministry, please see:

*Ministry Introduction Course, Form #12.014*  
<http://sedm.org/Forms/FormIndex.htm>

1 If you would like to learn more about the separation of powers doctrine and all the ways that it has been systematically  
2 destroyed using primarily words of art, omission, and conflict of interest, see:

*Government Conspiracy to Destroy the Separation of Powers*, Form #05.023  
<http://sedm.org/Forms/FormIndex.htm>

### 3 **18 Resources for Further Study and Rebuttal**

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

- 7 1. *Family Guardian Website, Law and Government Page, Section 15: Investigating Government Corruption*  
8 <http://famguardian.org/Subjects/LawAndGovt/LawAndGovt.htm>
- 9 2. *History of Federal Government Income Tax Fraud, Racketeering, and Extortion in the USA, Great IRS Hoax, Form*  
10 *#11.302, Chapter 6*  
11 <http://sedm.org/Forms/FormIndex.htm>
- 12 3. *ABC's of Government Theft*, Form #11.408  
13 <http://sedm.org/Forms/FormIndex.htm>
- 14 4. *Undermining the Constitution: A History of Lawless Government*, Form #11.409  
15 <http://sedm.org/Forms/FormIndex.htm>
- 16 5. *Flawed Tax Arguments to Avoid*, Form #08.004- section 6 documents all the lies and propaganda and deception that  
17 government workers use to deceive you into volunteering for a public office in the U.S. government without  
18 compensation  
19 <http://sedm.org/Forms/FormIndex.htm>
- 20 6. *Rebutted Version of the IRS "The Truth About Frivolous Tax Arguments"*, Form #08.005- All the half-truths and  
21 omissions the IRS tells the public with impunity that result in violations of the Internal Revenue Code and the expansion  
22 of the de facto government  
23 <http://sedm.org/Forms/FormIndex.htm>
- 24 7. *Highlights of American Legal and Political History CD*, Form #11.202: Provides exhaustive historical government  
25 evidence which proves all the various ways that the separation of powers has been systematically destroyed over the  
26 years  
27 <http://sedm.org/ItemInfo/Disks/HOALPH/HOALPH.htm>
- 28 8. *SEDM Liberty University*: Various articles on law and government. Free educational materials for regaining your  
29 sovereignty as an entrepreneur or private person  
30 <http://sedm.org/LibertyU/LibertyU.htm>
- 31 9. *Family Guardian Website, Law and Government Page*: Exhaustive articles on our system of government  
32 <http://famguardian.org/Subjects/LawAndGovt/LawAndGovt.htm>
- 33 10. *Great IRS Hoax*, Form #11.302 book, and especially Chapter 6 entitled "History of Federal Income Tax Fraud,  
34 Racketeering, and Extortion in the USA": Analysis of the most extensive corruption within our government  
35 <http://sedm.org/Forms/FormIndex.htm>

### 36 **19 Questions that Readers, Grand Jurors, and Petit Jurors should be asking the** 37 **Government**

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

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

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

3 1. Admit that de jure governments are established to protect PRIVATE rights of PRIVATE people.

4 *"That to secure these [PRIVATE] rights, governments are instituted among men, deriving their just powers from  
5 the consent of the governed."*  
6 *[Declaration of Independence]*

7  
8 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

9  
10 CLARIFICATION:\_\_\_\_\_

11 2. Admit that any entity claiming to be a "government" which makes a business or franchise out of compelling the  
12 conversion of PRIVATE rights into PUBLIC rights or privileges and then taxing and regulating what were formerly  
13 PRIVATE rights has violated the purpose of its creation and has become the WORST violator of PRIVATE rights.

14 *"It has long been established that a State may not impose a penalty [or a tax, which is just another kind of penalty]  
15 upon those who exercise a right guaranteed by the Constitution." Frost & Frost Trucking Co. v. Railroad Comm'n  
16 of California, 271 U.S. 583. "Constitutional rights would be of little value if they could be indirectly denied,"  
17 Smith v. Allwright, 321 U.S. 649, 644, or manipulated out of existence,' Gomillion v. Lightfoot, 364 U.S. 339,  
18 345."  
19 *[Harman v. Forssenius, 380 U.S. 528 at 540, 85 S.Ct. 1177, 1185 (1965)]**

20 *"Society in every state is a blessing, but government even in its best state is but a necessary evil; in its worst state  
21 an intolerable one; for when we suffer, or are exposed to the same miseries by a government, which we might  
22 expect in a country without government, our calamity is heightened by reflecting that we furnish the means by  
23 which we suffer."  
24 *[Thomas Paine, "Common Sense" Feb 1776]**

25  
26 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

27  
28 CLARIFICATION:\_\_\_\_\_

29 3. Admit that the ability to regulate or tax PRIVATE rights is repugnant to the Constitution as held by the U.S. Supreme  
30 Court.

31 *"The power to "legislate generally upon" life, liberty, and property, as opposed to the "power to provide modes  
32 of redress" against offensive state action, was "repugnant" to the Constitution. Id., at 15. See also United States  
33 v. Reese, 92 U.S. 214, 218 (1876); United States v. Harris, 106 U.S. 629, 639 (1883); James v. Bowman, 190 U.S.  
34 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified, see,  
35 e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964); United States v. Guest, 383 U.S. 745  
36 (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been  
37 questioned."  
38 *[City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 (1997)]**

39  
40 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

41  
42 CLARIFICATION:\_\_\_\_\_

43 4. Admit that any so-called "government" which refuses to recognize or protect PRIVATE property or insists that it must  
44 be converted or donated to PUBLIC property, a public use, or a public purpose BEFORE they will protect it ceases to  
45 be a de jure "government" and instead becomes a de facto government demanding unconstitutional and criminal bribes  
46 and kickbacks to do its job.

47 *"It must be conceded that there are [PRIVATE] rights in every free government beyond the control of the State  
48 [or a covetous jury or majority of electors]. A government which recognized no such rights, which held the  
49 lives, liberty and property of its citizens, subject at all times to the disposition and unlimited control of even the  
50 most democratic depository of power, is after all a despotism. It is true that it is a despotism of the many--of  
51 the majority, if you choose to call it so--but it is not the less a despotism."  
52 *[Loan Ass'n v. Topeka, 87 U.S. (20 Wall.) 655, 665 (1874)]**

1 "The ultimate ownership of all property is in the State; individual so-called "ownership" is only by virtue of  
2 Government, i.e., law, amounting to mere user; and use must be in accordance with law and subordinate to the  
3 necessities of the State."  
4 [Senate Document #43, Senate Resolution No. 62, p. 9, paragraph 2, 1933  
5 SOURCE: <http://www.famguardian.org/Subjects/MoneyBanking/History/SenateDoc43.pdf>  
6

7 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

8  
9 CLARIFICATION:\_\_\_\_\_

- 10 5. Admit that the first step implemented by a de jure government in protecting PRIVATE property is to:  
11 5.1. Keep that government from converting it into public property without the consent of the owner.  
12 5.2. Prosecute those who unlawfully convert PRIVATE property to a public use without consent of the owner, and in  
13 violation of 18 U.S.C. §654.

14  
15 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

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

- 18 6. Admit that information returns filed against PRIVATE parties not lawfully engaged in a public office within the U.S.  
19 government (called a "trade or business" in 26 U.S.C. §7701(a)(26)) constitute false reports that, if left un rebutted,  
20 create the false and fraudulent presumption that PRIVATE property has been converted with the consent of the owner  
21 into a public use, public purpose, and public office. For details on this FRAUD and SCAM, see:  
22 6.1. Correcting Erroneous Information Returns, Form #04.001  
23 <http://sedm.org/Forms/FormIndex.htm>  
24 6.2. The "Trade or Business" Scam, Form #05.001  
25 <http://sedm.org/Forms/FormIndex.htm>  
26

27 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

28  
29 CLARIFICATION:\_\_\_\_\_

- 30 7. Admit that it makes absolutely no sense to hire a government to protect your PRIVATE property that insists on it  
31 becoming PUBLIC property that is no longer PRIVATE property before they will protect it. No one deserves to be  
32 hired as a protector that can't and won't even protect you from THEMSELVES or which will protect you from the  
33 abuses of everyone BUT themselves.

34  
35 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

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

- 38 8. Admit that an entity that forces you to pay them to protect yourself FROM them, and which does so without your  
39 consent, is a criminal protection racket, or Racketeer Influenced Corrupt Organization (RICO).

40  
41 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

42  
43 CLARIFICATION:\_\_\_\_\_

- 44 9. Admit that all de jure governments incorporate all of the following three elements:  
45 9.1. PRIVATE People who own PRIVATE property.  
46 9.2. Laws intended primarily to protect PRIVATE property.  
47 9.3. Territory.

48  
49 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

50  
51 CLARIFICATION:\_\_\_\_\_



10. Admit that when you remove any one or more of the three elements mentioned in the previous question, what started out as a de jure government is transformed into a de facto government.

YOUR ANSWER: \_\_\_Admit \_\_\_Deny

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

11. Admit that if the civil Laws of a de jure government are all converted into special law commercial franchises that attach to your right to contract instead of Territory or domicile on that said Territory, then you end up with a de facto government without Territory in which the “state” is just a private, for profit, corporation a virtual rather than physical entity.

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

See also

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

YOUR ANSWER: \_\_\_Admit \_\_\_Deny

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

12. Admit that a government that will only render services or “protection” to those who present a license to act as a public officer, such as a Taxpayer Identification Number or a Social Security Number, is:  
12.1. Destroying the foundation of what it means to be a “government”, which is equal protection to all.  
12.2. Creating an unconstitutional Title of Nobility in violation of Article 1, Section 10 and Article 1, Section 9, Clause 8 of the Constitution.  
12.3. Operating as a private business entity or de facto government rather than a de jure government.

YOUR ANSWER: \_\_\_Admit \_\_\_Deny

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

13. Admit that the two main components of all de jure “governments” is a “body corporate” and a “body politic” which are separate and distinct from each other.

*Both before and after the time when the Dictionary Act and § 1983 were passed, **the phrase “bodies politic and corporate” was understood to include the [governments of the] States.** See, e.g., J. Bouvier, 1 A Law Dictionary Adapted to the Constitution and Laws of the United States of America 185 (11th ed. 1866); W. Shumaker & G. Longsdorf, Cyclopedic Dictionary of Law 104 (1901); Chisholm v. Georgia, 2 U.S. (Dall.) 419, 447, 1 L.Ed. 440 (1793) (Iredell, J.); id., at 468 (Cushing, J.); Cotton v. United States, 52 U.S. (11 How.) 229, 231, 13 L.Ed. 675 (1851) (“**Every sovereign State is of necessity a body politic, or artificial person**”); Poindexter v. Greenhow, 114 U.S. 270, 288, 5 S.Ct. 903, 29 L.Ed. 185 (1885); McPherson v. Blacker, 146 U.S. 1, 24, 13 S.Ct. 3, 6, 36 L.Ed. 869 (1892); Heim v. McCall, 239 U.S. 175, 188, 36 S.Ct. 78, 82, 60 L.Ed. 206 (1915). See also United States v. Maurice, 2 Brock. 96, 109, 26 F.Cas. 1211 (CC Va.1823) (Marshall, C.J.) (“**The United States is a government, and, consequently, a body politic and corporate**”); Van Brocklin v. Tennessee, 117 U.S. 151, 154, 6 S.Ct. 670, 672, 29 L.Ed. 845 (1886) (same). Indeed, the very legislators who passed § 1 referred to States in these terms. See, e.g., Cong. Globe, 42d Cong., 1st Sess., 661-662 (1871) (Sen. Vickers) (“What is a State? Is \*79 it not a **body politic and corporate**?”); id., at 696 (Sen. Edmunds) (“A State is a corporation”).*

***The reason why States are “bodies politic and corporate” is simple: just as a corporation is an entity that can act only through its agents, “[t]he State is a political corporate body, can act only through agents, and can***

1 command only by laws.” *Poindexter v. Greenhow*, supra, 114 U.S., at 288, 5 S.Ct. at 912-913. See also Black’s  
2 Law Dictionary 159 (5th ed. 1979) (“**Body politic or corporate**”: “A social compact by which the whole people  
3 covenants with each citizen, and each citizen with the whole people, that all shall be governed by certain laws for  
4 the common good”). As a “**body politic and corporate**,” a State falls squarely within the Dictionary Act’s  
5 definition of a “person.”

6 While it is certainly true that the phrase “**bodies politic and corporate**” referred to private and public  
7 corporations, see ante, at 2311, and n. 9, this fact does not draw into question the conclusion that this phrase  
8 also applied to the States. Phrases may, of course, have multiple referents. Indeed, each and every dictionary  
9 cited by the Court accords a broader realm-one \*\*2317 that comfortably, and in most cases explicitly, includes  
10 the sovereign-to this phrase than the Court gives it today. See 1B. Abbott, Dictionary of Terms and Phrases Used  
11 in American or English Jurisprudence 155 (1879) (“[T]he term **body politic** is often used in a general way, as  
12 meaning the state or the sovereign power, or the city government, without implying any distinct express  
13 incorporation”); W. Anderson, A Dictionary of Law 127 (1893) (“**Body politic**”: “The governmental, sovereign  
14 power: a city or a State”); Black’s Law Dictionary 143 (1891) (“**Body politic**”: “It is often used, in a rather  
15 loose way, to designate the state or nation or sovereign power, or the government of a county or municipality,  
16 without distinctly connoting any express and individual corporate charter”); 1A. Burrill, A Law Dictionary and  
17 Glossary 212 (2d ed. 1871) (“**Body politic**”: “A body to take in succession, framed by policy”;  
18 “[p]articularly\*80 applied, in the old books, to a Corporation sole”); id., at 383 (“Corporation sole” includes  
19 the sovereign in England).  
20 [Will v. Michigan Dept. of State Police, 491 U.S. 58, 109 S.Ct. 2304 (U.S.Mich.,1989)]

21  
22 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

23 CLARIFICATION: \_\_\_\_\_  
24

25 14. Admit that the “body politic” is also called the “State”:

26 “State. A people permanently occupying a fixed territory bound together by common-law habits and custom  
27 into one body politic exercising, through the medium of an organized government, independent sovereignty and  
28 control over all persons and things within its boundaries, capable of making war and peace and of entering into  
29 international relations with other communities of the globe. *United States v. Kusche*, D.C.Cal., 56 F.Supp. 201  
30 207, 208. The organization of social life which exercises sovereign power in behalf of the people. *Delany v.*  
31 *Moralitis*, C.C.A.Md., 136 F.2d. 129, 130. In its largest sense, a “state” is a body politic or a society of men.  
32 Beagle v. Motor Vehicle Acc. Indemnification Corp., 44 Misc.2d 636, 254 N.Y.S.2d. 763, 765. A body of people  
33 occupying a definite territory and politically organized under one government. *State ex re. Maisano v. Mitchell*,  
34 155 Conn. 256, 231 A.2d. 539, 542. A territorial unit with a distinct general body of law. *Restatement, Second,*  
35 *Conflicts*, §3. Term may refer either to body politic of a nation (e.g. United States) or to an individual government  
36 unit of such nation (e.g. California).

37 [...]

38 *The people of a state, in their collective capacity, considered as the party wronged by a criminal deed; the public;*  
39 *as in the title of a cause, “The State vs. A.B.”*

40 [*Black’s Law Dictionary, Sixth Edition, p. 1407*]

41  
42 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

43 CLARIFICATION: \_\_\_\_\_  
44

45 15. Admit that when you take away the “body politic” portion of a de jure “government”, the only thing you have left is a  
46 corporation:

47 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

48  
49 CLARIFICATION: \_\_\_\_\_  
50

51 16. Admit that the “body corporate” consists of all the property of the government and all of its officers and “employees”  
52 and excludes any member of the “body politic”.

53  
54 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

55  
56 CLARIFICATION: \_\_\_\_\_

1 17. Admit that only members of the “body politic” may serve as jurists and voters.

2  
3 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

4  
5 CLARIFICATION: \_\_\_\_\_

6 18. Admit that if you aren’t allowed to serve as a jurist or a voter without working for the “body corporate” as an  
7 “employee” or “public officer”, then there is no “body politic” and what originally started as a de jure government  
8 devolves into nothing but a “body corporate” and a de facto but not de jure government:

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

11  
12 CLARIFICATION: \_\_\_\_\_

13 19. Admit that it is unlawful to bribe a jurist or a voter because it creates a conflict of interest.

14 *"And **you shall take no bribe, for a bribe blinds the discerning and perverts the words of the righteous.**"*  
15 [[Exodus 23:8](#), Bible, NKJV]

16 *"He who is greedy for gain troubles his own house,*  
17 ***But he who hates bribes will live."***  
18 [[Prov. 15:27](#), Bible, NKJV]

19 *"Surely oppression destroys a wise man's reason.*  
20 *And **a bribe debases the heart.**"*  
21 [[Ecclesiastes 7:7](#), Bible, NKJV]

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

24  
25 CLARIFICATION: \_\_\_\_\_

26 20. Admit that government “benefits” qualify as “bribes” if paid to jurists or voters.

27 *"The king establishes the land by justice, But he who receives bribes [[socialist handouts](#), government "benefits",*  
28 *or PLUNDER stolen from nontaxpayers] overthrows it."*  
29 [[Prov. 29:4](#), Bible, NKJV]

30  
31 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

32  
33 CLARIFICATION: \_\_\_\_\_

34 21. Admit that government “benefits” paid to a jurist or a voter could create a conflict of interest and that if the thing voted  
35 on or tried in court relates to those benefits, then there is a criminal conflict of interest:

36 [TITLE 18 > PART 1 > CHAPTER 11 > § 208](#)  
37 [§ 208. Acts affecting a personal financial interest](#)

38 *(a) Except as permitted by subsection (b) hereof, whoever, being an officer or employee of the executive branch*  
39 *of the United States Government, or of any independent agency of the United States, a Federal Reserve bank*  
40 *director, officer, or employee, or an officer or employee of the District of Columbia, including a special*  
41 *Government employee, **participates personally and substantially as a Government officer or employee, through***  
42 ***decision, approval, disapproval, recommendation, the rendering of advice, investigation, or otherwise, in a***  
43 ***judicial or other proceeding, application,** request for a ruling or other determination, contract, claim,*  
44 *controversy, charge, accusation, arrest, or other particular matter in which, to his knowledge, he, his spouse,*  
45 *minor child, general partner, organization **in which he is serving as officer, director, trustee, general partner***  
46 ***or employee, or any person or organization with whom he is negotiating or has any arrangement concerning***  
47 ***prospective employment, has a financial interest—***

48 ***Shall be subject to the penalties set forth in section 216 of this title.***

49  
50 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

51

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

2 22. Admit that more than 50% of Americans either receive, or are eligible to receive, government “benefits”, and therefore  
3 have a conflict of interest in electing any politician who promises to either perpetuate or expand their “benefits”.

4  
5 *The Coming Crisis: How Government Dependency Threatens America's Freedom*, Jim Demint, Heritage Foundation  
6 <http://famguardian.org/Subjects/Freedom/ThreatsToLiberty/ComingCrisis-01508.pdf>

7  
8 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

9  
10 CLARIFICATION: \_\_\_\_\_

11 23. Admit that criminals cannot serve as jurists or voters and must be impeached. Hence, perfect financial separation  
12 between the “body politic” and “body corporate” is the only way to ensure the lawful outcome of a vote or legal  
13 proceeding involving a jury.

14 *“Democracy never lasts long. It soon wastes, exhausts and murders itself. There was never a democracy that did  
15 not commit suicide. “*  
16 *[John Adams, Letter, April 15, 1814]*

17 *“A democracy cannot exist as a permanent form of government. It can only exist until the voters discover that  
18 they can vote themselves money from the Public Treasury. From that moment on, the majority always votes for  
19 the candidate promising the most benefits from the Public Treasury with the result that a democracy always  
20 collapses over loose fiscal policy always followed by dictatorship.”*  
21 *[Alexander Fraser Tytler]*

22  
23 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

24  
25 CLARIFICATION: \_\_\_\_\_

26 24. Admit that real, de jure governments cannot lawfully use their taxing power to redistribute wealth from one private  
27 party to another private party.

28 *“To lay with one hand the power of government on the property of the citizen, and with the other to bestow it on  
29 favored individuals.. is none the less robbery because it is done under the forms of law and is called taxation.  
30 This is not legislation. It is a decree under legislative forms.”*  
31 *[Loan Association v. Topeka, 20 Wall. 655 (1874):]*

32  
33 *“A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the  
34 support of the government. The word has never thought to connote the expropriation of money from one group  
35 for the benefit of another.”*  
36 *[U.S. v. Butler, 297 U.S. 1 (1936)]*

37  
38 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

39  
40 CLARIFICATION: \_\_\_\_\_

41 25. Admit that the only way to avoid the constraints in the previous question and still pay public monies to the average  
42 American is to make the average American into a government public officer or “employee”, and therefore an  
43 instrumentality, and to thereby destroy the separation between the “body politic” and the “body corporate”.

44  
45 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

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

48 26. Admit that all just authority of any government derives from the “consent of the governed”, as the Declaration of  
49 Independence indicates.

50 *“That to secure these rights, governments are instituted among men, deriving their just powers from the consent*  
51 *of the governed.”*

[Declaration of Independence]

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

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

27. Admit that any civil court proceeding in which consent of the defendant or respondent is not involved in some form is therefore inherently unjust.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

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

28. Admit that choosing a domicile within the territory of a specific government is the only method available for both politically associating with a specific “body politic” and “consenting to be governed” under the civil laws of the “body corporate” that serves that “body politic”.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

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

29. Admit that the legal definition of “money” excludes “notes”:

**Money:** *In usual and ordinary acceptation it means coins and paper currency used as circulating medium of exchange, and does not embrace notes, bonds, evidences of debt, or other personal or real estate. Lane v. Railey, 280 Ky. 319, 133 S.W.2d. 74, 79, 81. [Black’s Law Dictionary, Sixth Edition, p. 1005]*

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

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

30. Admit that the word “note” and “obligation” are synonymous.

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

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

31. Admit that Federal Reserve Notes are obligations of the U.S. government and are the same “notes” described in the legal definition of money in Black’s Law Dictionary Sixth Edition, p. 1005.

[TITLE 12 > CHAPTER 3 > SUBCHAPTER XII > Sec. 411.](#)  
[Sec. 411. - Issuance to reserve banks; nature of obligation; redemption](#)

*Federal reserve notes, to be issued at the discretion of the Board of Governors of the Federal Reserve System for the purpose of making advances to Federal reserve banks through the Federal reserve agents as hereinafter set forth and for no other purpose, are authorized. **The said notes shall be obligations of the United States** and shall be receivable by all national and member banks and Federal reserve banks and for all taxes, customs, and other public dues. **They shall be redeemed in lawful money on demand at the Treasury Department of the United States, in the city of Washington, District of Columbia, or at any Federal Reserve bank***

YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

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



1 32. Admit that the term “trade or business” is defined in 26 U.S.C. §7701(a)(26).

2 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701  
3 § 7701. Definitions

4 (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent  
5 thereof—

6 (26) “The term 'trade or business' includes the performance of the functions [activities] of a public office.”

7  
8 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

9  
10 CLARIFICATION:\_\_\_\_\_

11 33. Admit that the above is a “definition” of a “term” or “word of art” and not a “word” in the ordinary sense, and that the  
12 purpose for defining a “term” is to describe all essential things or classes of things that are implied and to deliberately  
13 exclude those things which are not included:

14 definition. A description of a thing by its properties; an explanation of the meaning of a word or term. The  
15 process of stating the exact meaning of a word by means of other words. Such a description of the thing  
16 defined, including all essential elements and excluding all nonessential, as to distinguish it from all other things  
17 and classes.”  
18 [Black’s Law Dictionary, Sixth Edition, p. 423]

19 “TERM” - A word or phrase; an expression; particularly one which possesses a fixed or known meaning in some  
20 science, art, or profession.  
21 [Black’s Law Dictionary, Fourth Edition, p. 1639]

22 “WORDS OF ART” - The vocabulary or terminology of a particular art or science, and especially those  
23 expressions which are idiomatic or peculiar to it. See *Cargill v. Thompson*, 57, Minn. 534, 59 N.W. 638.  
24 [Black’s Law Dictionary, Fourth Edition, p. 1779]

25  
26 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

27  
28 CLARIFICATION:\_\_\_\_\_

29 34. Admit that there are no other definitions or references in Internal Revenue Code, Subtitle A relating to a “trade or  
30 business” which would change or expand the definition of “trade or business” above to include things other than a  
31 “public office”.

32  
33 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

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

36 35. Admit that the purpose of providing a statutory definition is to supersede, not enlarge, the common or ordinary  
37 dictionary definition of a word.

38 “When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s  
39 ordinary meaning. *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition  
40 of the term excludes unstated meanings of that term”); *Colautti v. Franklin*, 439 U.S. at 392-393, n. 10 (“As a  
41 rule, `a definition which declares what a term “means” . . . excludes any meaning that is not stated(“); *Western*  
42 *Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S. 87, 95-96  
43 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* § 47.07, p. 152,  
44 and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read “as a whole,” post at 998 [530 U.S.  
45 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney  
46 General’s restriction -- “the child up to the head.” Its words, “substantial portion,” indicate the contrary.”  
47 [*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

48  
49 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

50  
51 CLARIFICATION:\_\_\_\_\_

1 36. Admit that a “trade or business” is an “activity”.

2 “Trade or Business in the United States

3 Generally, you must be engaged in a trade or business during the tax year to be able to treat income received in  
4 that year as effectively connected with that trade or business. **Whether you are engaged in a trade or business**  
5 **in the United States depends on the nature of your activities.** The discussions that follow will help you determine  
6 whether you are engaged in a trade or business in the United States.”  
7 [[IRS Publication 519, Year 2000, p. 15](#), emphasis added]

8  
9 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

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

12 37. Admit that all excise taxes are taxes on privileged or licensed “activities”.

13 “Excise tax. A tax imposed on the **performance of an act**, the engaging in an occupation, or the enjoyment of a  
14 privilege. *Rapa v. Haines, Ohio Comm.Pl., 101 N.E.2d. 733, 735.* A tax on the manufacture, sale, or use of goods  
15 or on the carrying on of an occupation or activity or tax on the transfer of property. “  
16 [*Black’s Law Dictionary, Sixth Edition, p. 563*]

17  
18 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

19 CLARIFICATION: \_\_\_\_\_  
20

21 38. Admit that holding “public office” in the United States government is a privileged “activity”.

22 [26 U.S.C. §7701\(a\)\(26\)](#)

23 “The term ‘trade or business’ includes the performance of **the functions** [activities] of a **public office**.”

24  
25 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

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

28 39. Admit that a subset of those holding “public office” are described as “employees” within 26 U.S.C. §3401(c) and [26 C.F.R. §31.3401\(c\)-1](#).

29 [26 U.S.C. §3401\(c\) Employee](#)

30 For purposes of this chapter, the term “employee” includes [is limited to] an officer, employee, or elected official  
31 of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or  
32 instrumentality of any one or more of the foregoing. The term “employee” also includes an officer of a  
33 corporation.  
34

35 [26 C.F.R. §31.3401\(c\)-1 Employee:](#)

36 “...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a  
37 [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any  
38 agency or instrumentality of any one or more of the foregoing. The term ‘employee’ also includes an officer of a  
39 corporation.”  
40

41  
42 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

43 CLARIFICATION: \_\_\_\_\_  
44

45 40. Admit that the “employee” defined above is the SAME “employee” described in IRS Form W-4.

46  
47 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

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

2 41. Admit that the IRS Form W-4 may not lawfully be used to initiate withholding against a person who was not ALREADY  
3 engaged in a “public office” BEFORE they signed the form. In other words, admit that the IRS Form W-4 does not  
4 CREATE a “public office” but simply authorizes taxation of an EXISTING public office within the U.S. government.

5  
6 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

7  
8 CLARIFICATION: \_\_\_\_\_

9 42. Admit that the use or abuse of IRS Form W-4 to CREATE public offices in the U.S. government would constitute a  
10 criminal violation of 18 U.S.C. §912 and a civil violation of 4 U.S.C. §72.

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

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

17  
18 [TITLE 4 > CHAPTER 3 > § 72](#)  
19 [§ 72. Public offices; at seat of Government](#)

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

22  
23 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

24  
25 CLARIFICATION: \_\_\_\_\_

26 43. Admit that IRS Forms W-2, 1042-S, 1098, and 1099 cannot lawfully be used to CREATE public offices, but merely  
27 document the exercise of those already lawfully occupying said office pursuant to Article VI of the United States  
28 Constitution.

29  
30 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

31  
32 CLARIFICATION: \_\_\_\_\_

33 44. Admit that if IRS Forms W-2, 1042-S, 1098, and 1099 are used to “elect” an otherwise private person involuntarily into  
34 public office that he or she does not consent to occupy and cannot lawfully occupy, the filer of the information return is  
35 criminally liable for:

- 36 44.1. Filing false returns and statements pursuant to 26 U.S.C. §§7206, 7207.
- 37 44.2. Impersonating a public officer pursuant to 18 U.S.C. §912.
- 38 44.3. Involuntary servitude in violation of 18 U.S.C. §§1581, 1593 and the Thirteenth Amendment.

39  
40 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

41  
42 CLARIFICATION: \_\_\_\_\_

43 45. Admit that one cannot lawfully be an “employee” as defined in 26 U.S.C. §3401(c) and [26 C.F.R. §31.3401\(c\)-1](#) above  
44 or within the meaning of 5 U.S.C. §2105 without *also* being engaged in a “trade or business” activity.

45 [TITLE 5 > PART III > Subpart A > CHAPTER 21 > § 2105](#)  
46 [§ 2105. Employee](#)

47 *(a) For the purpose of this title, “employee”, except as otherwise provided by this section or when specifically*  
48 *modified, means an officer and an individual who is—*

(1) appointed in the civil service by one of the following acting in an official capacity—

- (A) the President;
- (B) a Member or Members of Congress, or the Congress;
- (C) a member of a uniformed service;
- (D) an individual who is an employee under this section;
- (E) the head of a Government controlled corporation; or
- (F) an adjutant general designated by the Secretary concerned under section 709 (c) of title 32;

- (2) engaged in the performance of a Federal function under authority of law or an Executive act; and
- (3) subject to the supervision of an individual named by paragraph (1) of this subsection while engaged in the performance of the duties of his position.

YOUR ANSWER: \_\_\_Admit \_\_\_Deny

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

46. Admit that there is no definition of “employee” within Subtitle C of the Internal Revenue Code or the Treasury Regulations which would expand upon the meaning of “employee” in 26 U.S.C. §3401(c) to include private workers or those who work for “private employers”.

*Internal Revenue Manual (I.R.M.), Section 5.14.10.2 (09-30-2004)  
Payroll Deduction Agreements*

**2. Private employers, states, and political subdivisions are not required to enter into payroll deduction [withholding] agreements.** Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.  
[\[http://www.irs.gov/irm/part5/ch13s10.html\]](http://www.irs.gov/irm/part5/ch13s10.html)

YOUR ANSWER: \_\_\_Admit \_\_\_Deny

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

47. Admit that the rules of statutory construction prohibit expanding definitions or “terms” used within the I.R.C. to include anything or class of things not specifically spelled out and that doing so constitutes a prejudicial presumption that is a violation of due process of law.

**“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term.** *Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979).* Congress’ use of the term “propaganda” in this statute, as indeed in other legislation, has no pejorative connotation. **As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it.”**  
*[Meese v. Keene, 481 U.S. 465, 484 (1987)]*

**“When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning.** *Meese v. Keene, 481 U.S. 465, 484-485 (1987)* (“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term”); *Colautti v. Franklin, 439 U.S. at 392-393, n. 10* (“As a rule, `a definition which declares what a term “means” . . . excludes any meaning that is not stated”); *Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). **That is to say, the statute, read “as a whole,” post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition.** That definition does not include the Attorney General’s restriction -- “the child up to the head.” Its words, “substantial portion,” indicate the contrary.”  
*[Stenberg v. Carhart, 530 U.S. 914 (2000)]**

**“Expressio unius est exclusio alterius.** A maxim of statutory interpretation meaning that **the expression of one thing is the exclusion of another.** *Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100.* Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded.”  
*[Black’s Law Dictionary, Sixth Edition, p. 581]*

**“As a rule, `a definition which declares what a term “means” . . . excludes any meaning that is not stated”** *[Colautti v. Franklin, 439 U.S. 379 (1979), n. 10]*

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

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

4 48. Admit that all “employers” described in Subtitle C of the Internal Revenue Code are “public employers” and not  
5 “private employers” and that those who submit SS-4 forms are presumed to be “public employers”, but in fact are NOT  
6 “public employers”.

7 See the article:

8  
9 "Public" v. "Private" Employment: You Will Be Illegally Treated as a Public Officer If You Apply For or Receive  
10 Government "Benefits", Family Guardian Fellowship  
11 <https://famguardian.org/Subjects/Taxes/Remedies/PublicVPrivateEmployment.htm>

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

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

15 49. Admit that those who sign IRS Form W-4s with their formerly private employers are treated as the equivalent of  
16 “Kelly Girls” or Temps on loan for “Uncle Sam”, who then becomes their “parens patriae”, or government parent, and  
17 that the W-4 donates their earnings to a public use, a public purpose, and a public office to procure the benefits of the  
18 socialism franchise.

19 *PARENS PATRIAE. Father of his country; parent of the country. In England, **the king**. In the United States, the*  
20 *state, as a sovereign-referring to the sovereign power of guardianship over persons under disability; In re*  
21 *Turner, 94 Kan. 115, 145 P. 871, 872, Ann.Cas.1916E, 1022; such as minors, and insane and incompetent*  
22 *persons; McIntosh v. Dill, 86 Okl. 1, 205 P. 917, 925.*  
23 *[Black's Law Dictionary, Sixth Edition, p. 1269*

24  
25 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

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

28 50. Admit that wards of the government and those under “legal disability” take on the domicile of their parens patriae  
29 caretaker, which means they become statutory “U.S. citizens” under federal law.

30 *PARTICULAR PERSONS*  
31 *Infants*  
32 *§20 In General*

33 *An infant, being non sui juris, cannot fix or change his domicile unless emancipated. **A legitimate child's domicile***  
34 ***usually follows that of the father.** In case of separation or divorce of parents, the child has the domicile of the*  
35 *[CORPORATE] parent who has been awarded custody of the child [INCOMPETENT OR WARD].*  
36 *[28 Corpus Juris Secundum (C.J.S.), Domicile, §20 (2003);*  
37 *SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/Domicile-28CJS-20051203.pdf>*

38  
39 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

40  
41 CLARIFICATION: \_\_\_\_\_

42 51. Admit that all revenues collected under the authority of Internal Revenue Code, Subtitle A in connection with a “trade  
43 or business” are upon the entity engaged in the “activity”, who are identified in [26 U.S.C. §7701\(a\)\(26\)](#) as those  
44 holding “public office”.

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

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



1 52. Admit that all statutory “taxpayers” pursuant to 26 U.S.C. §7701(a)(14) are in fact public officers in the U.S.  
2 government.

3 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552a](#)  
4 [§ 552a. Records maintained on individuals](#)

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

6 (13) the term “Federal personnel” means officers and employees of the Government of the United States,  
7 members of the uniformed services (including members of the Reserve Components), individuals entitled to  
8 receive immediate or deferred retirement benefits under any retirement program of the Government of the  
9 United States (including survivor benefits) [AND Social Security].

10 See the article:  
11

12 [Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes](#), Form #05.008  
13 <http://sedm.org/Forms/FormIndex.htm>

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

15 CLARIFICATION: \_\_\_\_\_  
16

17 53. Admit that a person engaged in a “trade or business” holds a “public office” in the United States and qualifies as a  
18 federal “employee”.

19 [26 U.S.C. §7701: Definitions](#)

20 “(a)(26) The term ‘trade or business’ includes the performance of the functions of a public office.”  
21

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

23 CLARIFICATION: \_\_\_\_\_  
24

25 54. Admit that it is a violation of due process during any judicial proceeding to “presume” that a person is a federal  
26 “employee” without proof appearing on the record of same, in cases where such presumption is challenged by either  
27 party.  
28

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

30 CLARIFICATION: \_\_\_\_\_  
31

32 55. Admit that pursuant to [4 U.S.C. §72](#), all public offices must be exercised ONLY in the District of Columbia and not  
33 elsewhere, except as expressly provided by law.

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

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

38 [<https://www.law.cornell.edu/uscode/text/4/72>]  
39

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

41 CLARIFICATION: \_\_\_\_\_  
42

43 56. Admit that there is no statute within the Internal Revenue Code “expressly authorizing” any NEW public offices within  
44 any constitutional and not statutory state of the Union.  
45

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

1  
2 CLARIFICATION: \_\_\_\_\_

3 57. Admit that anyone who completes a tax return and who was not expressly appointed or elected into public office is a de  
4 factio officer within the U.S. government

5  
6 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

7  
8 CLARIFICATION: \_\_\_\_\_

9 58. Admit that any government constituted with de facto officers is, by definition, de facto government.

10 *de facto*: In fact, in deed, actually. *This phrase is used to characterize an officer, a government, a past action*  
11 *or a state of affairs which must be accepted for all practical purposes, but is illegal or illegitimate. Thus, an*  
12 *office, a position or status existing under a claim or color of right such as a de facto corporation.* In this sense  
13 it is the contrary of de jure, which means rightful, legitimate, just, or constitutional. Thus, an officer, king, or  
14 government de facto is one who is in actual possession of the office or supreme power, but by usurpation, or  
15 without lawful title; while an officer, king, or governor de jure is one who has just claim and rightful title to the  
16 office or power, but has never had plenary possession of it, or is not in actual possession. *MacLeod v. United*  
17 *States*, 229 U.S. 416, 33 S.Ct. 955, 57 L.Ed. 1260. A wife de facto is one whose marriage is voidable by decree,  
18 as distinguished from a wife de jure, or lawful wife. But the term is also frequently used independently of any  
19 distinction from de jure; thus a blockade de facto is a blockade which is actually maintained, as distinguished  
20 from a mere paper blockade. Compare *De jure*.  
21 [*Black's Law Dictionary, Sixth Edition, p. 416*]

22  
23 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

24  
25 CLARIFICATION: \_\_\_\_\_

26 59. Admit that taxes paid by those not lawfully serving in a public office in the U.S. government effectively constitute an  
27 illegal bribe to procure a public office in the government, which office is called "employee", "taxpayer", or "person".

28 *TITLE 18 > PART 1 > CHAPTER 11 > § 210*  
29 *§ 210. Offer to procure appointive public office*

30 *Whoever pays or offers or promises any money or thing of value, to any person, firm, or*  
31 *corporation in consideration of the use or promise to use any influence to procure any*  
32 *appointive office or place under the United States for any person, shall be fined under this title*  
33 *or imprisoned not more than one year, or both.*

34  
35 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

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

38 60. Admit that a "public officer" is legally defined as someone in charge of the property of the public

39 *"Public office.* *The right, authority, and duty created and conferred by law, by which for a given period, either*  
40 *fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the*  
41 *sovereign functions of government for the benefit of the public.* *Walker v. Rich*, 79 Cal.App. 139, 249 P. 56, 58.  
42 *An agency for the state, the duties of which involve in their performance the exercise of some portion of the*  
43 *sovereign power, either great or small.* *Yaselli v. Goff*, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; *Lacey v. State*,  
44 *13 Ala.App.* 212, 68 So. 706, 710; *Curtin v. State*, 61 Cal.App. 377, 214 P. 1030, 1035; *Shelmadine v. City of*  
45 *Elkhart*, 75 Ind.App. 493, 129 N.E. 878. *State ex rel. Colorado River Commission v. Frohmiller*, 46 Ariz. 413, 52  
46 *P.2d.* 483, 486. *Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for*  
47 *such time as de- notes duration and continuance, with Independent power to control the property of the public,*  
48 *or with public functions to be exercised in the supposed interest of the people, the service to be compensated by*  
49 *a stated yearly salary, and the occupant having a designation or title, the position so created is a public office.*  
50 *State v. Brennan*, 49 Ohio.St. 33, 29 N.E. 593.  
51 [*Black's Law Dictionary, Fourth Edition, p. 1235*]

52  
53 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

54  
55 CLARIFICATION: \_\_\_\_\_

1 61. Admit that public property may not be used by private people without the consent of the government owner, and that  
2 any unauthorized use constitutes theft or embezzlement.

3  
4 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

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

7 62. Admit that Social Security Numbers and the cards they are printed on are property of the U.S. government and NOT  
8 the holder or user.

9 *Title 20: Employees' Benefits*  
10 [PART 422—ORGANIZATION AND PROCEDURES](#)  
11 [Subpart B—General Procedures](#)  
12 [§ 422.103 Social security numbers.](#)

13 (d) Social security number cards.

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

18  
19 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

20  
21 CLARIFICATION: \_\_\_\_\_

22 63. Admit that one must be a public officer BEFORE they are issued or apply for a Social Security Number and that there  
23 is NO STATUTE expressly authoring the process of applying for or receiving them as a means to CREATE new public  
24 offices in the U.S. government.

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

27  
28 CLARIFICATION: \_\_\_\_\_

29 64. Admit that U.S. Tax Court is not in the Judicial Branch of the government, but in the Executive Branch and that it  
30 would have to be established under Article III of the Constitution in order to BE in the Judicial Branch.

31 [TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter C > PART I > § 7441](#)  
32 [§ 7441. Status](#)

33 *There is hereby established, under **article I of the Constitution of the United States**, a court of record to be*  
34 *known as the United States Tax Court. The members of the Tax Court shall be the chief judge and the judges of*  
35 *the Tax Court.*

36  
37 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

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

40 65. Admit that the U.S. Tax Court may only rule on taxation issues relating to persons domiciled on federal territory that is  
41 no part of a state of the Union and no part of the "States" mentioned in the Constitution.

42 *"As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during*  
43 *good behavior, it necessarily follows that, **if Congress authorizes the creation of courts and the appointment of***  
44 ***judges for limited time, it must act independently of the Constitution upon territory which is not part of the***  
45 ***United States within the meaning of the Constitution.**"*  
46 *[O'Donoghue v. United States, [289 U.S. 516](#), 53 S.Ct. 740 (1933)]*

47  
48 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

49  
50 CLARIFICATION: \_\_\_\_\_

1 66. Admit that U.S. Tax Court is a “franchise court”.

2 *“franchise court. Hist. A privately held court that (usu.) exists by virtue of a royal grant [privilege], with*  
3 *jurisdiction over a variety of matters, depending on the grant and whatever powers the court acquires over time.*  
4 *In 1274, Edward I abolished many of these feudal courts by forcing the nobility to demonstrate by what authority*  
5 *(quo warranto) they held court. If a lord could not produce a charter reflecting the franchise, the court was*  
6 *abolished. - Also termed courts of the franchise.*

7 *Dispensing justice was profitable. Much revenue could come from the fees and dues, fines and amercements. This*  
8 *explains the growth of the second class of feudal courts, the Franchise Courts. They too were private courts held*  
9 *by feudal lords. Sometimes their claim to jurisdiction was based on old pre-Conquest grants ... But many of them*  
10 *were, in reality, only wrongful usurpations of private jurisdiction by powerful lords. These were put down after*  
11 *the famous Quo Warranto enquiry in the reign of Edward I.” W.J.V. Windeyer, Lectures on Legal History 56-57*  
12 *(2d ed. 1949).”*  
13 *[Black’s Law Dictionary, Seventh Edition, p. 668]*

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

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

16  
17  
18 67. Admit that Tax Court Rule 13 only authorizes the U.S. Tax Court to hear cases involving franchisees called  
19 “taxpayers”, which are defined in 26 U.S.C. §7701(a)(14) and 26 U.S.C. §1313 as persons subject to the Internal  
20 Revenue Code.

21 *United States Tax Court*  
22 *RULE 13. JURISDICTION*

23 *(a) Notice of Deficiency or of Transferee or Fiduciary Liability Required: Except in actions for declaratory*  
24 *judgment, for disclosure, for readjustment or adjustment of partnership items, for administrative costs, or for*  
25 *review of failure to abate interest (see Titles XXI, XXII, XXIV,XXVI, and XXVII), the jurisdiction of the Court*  
26 *depends (1) **in a case commenced in the Court by a taxpayer**, upon the issuance by the Commissioner of a notice*  
27 *of deficiency in income, gift, or estate tax or, in the taxes under Code chapter 41, 42, 43, or 44 (relating to the*  
28 *excise taxes on certain organizations and persons dealing with them), or in the tax under Code chapter 45*  
29 *(relating to the windfall profit tax),or in any other taxes which are the subject of the issuance of a notice of*  
30 *deficiency by the Commissioner; and (2) in a case commenced in the Court by a transferee or fiduciary, upon the*  
31 *issuance by the Commissioner of a notice of liability to the transferee or fiduciary. See Code secs. 6212, 6213,*  
32 *and 6901.*

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

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

36  
37 68. Admit that “nontaxpayers”, which we define here as persons *other than* “taxpayers”, exist.

38 *“The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,*  
39 *and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no*  
40 *attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not*  
41 *assume to deal, and they are neither of the subject nor of the object of the revenue laws...”*

42 *“The distinction between persons and things within the scope of the revenue laws and those without is vital.”*  
43 *[Long v. Rasmussen, 281 F. 236, 238 (1922)*  
44 *<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/O03.038.pdf>]*

45  
46 See also: 26 U.S.C. §7426, which mentions “persons other than taxpayers”, as well as *South Carolina v. Regan*, 465  
47 U.S. 367 (1984), which mentions “nontaxpayers”.

48  
49 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

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

51  
52 69. Admit that Congress cannot lawfully compel a person not engaged in a franchise such as a “trade or business” into a  
53 legislative franchise court without engaging in involuntary servitude in violation of the Thirteenth Amendment to the  
54 United States Constitution.

1 “The distinction between public rights and private rights has not been definitively explained in our precedents.<sup>119</sup>  
2 Nor is it necessary to do so in the present cases, for it suffices to observe that a matter of public rights must at a  
3 minimum arise “between the government and others.” *Ex parte Bakelite Corp.*, *supra*, at 451, 49 S.Ct., at 413.<sup>120</sup>  
4 In contrast, “the liability of one individual to another under the law as defined,” *Crowell v. Benson*, *supra*, at 51,  
5 52 S.Ct., at 292, is a matter of private rights. Our precedents clearly establish that only controversies in the  
6 former category may be removed from Art. III courts and delegated to legislative courts or administrative  
7 agencies for their determination. See *Atlas Roofing Co. v. Occupational Safety and Health Review Comm’n*,  
8 430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977); *Crowell v. Benson*, *supra*, 285 U.S.  
9 at 50-51, 52 S.Ct., at 292. See also *Katz*, *Federal Legislative Courts*, 43 *Harv.L.Rev.* 894, 917-918 (1930).FN24  
10 Private-rights disputes, on the other hand, lie at the core of the historically recognized judicial power.”

11 [ . . . ]

12 Although *Crowell* and *Raddatz* do not explicitly distinguish between rights created by Congress and other rights,  
13 such a distinction underlies in part *Crowell*'s and *Raddatz*' recognition of a critical difference between rights  
14 created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems to us  
15 to be necessary in light of the delicate accommodations required by the principle of separation of powers reflected  
16 in Art. III. The constitutional system of checks and balances is designed to guard against “encroachment or  
17 aggrandizement” by Congress at the expense of the other branches of government. *Buckley v. Valeo*, 424 U.S.,  
18 at 122, 96 S.Ct., at 683. But when Congress creates a statutory right [a “privilege” in this case, such as a “trade  
19 or business”], it clearly has the discretion, in defining that right, to create presumptions, or assign burdens of  
20 proof, or prescribe remedies; it may also provide that persons seeking to vindicate that right must do so before  
21 particularized tribunals created to perform the specialized adjudicative tasks related to that right.FN35 Such  
22 provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to  
23 define the right that it has created. No comparable justification exists, however, when the right being adjudicated  
24 is not of congressional creation. In such a situation, substantial inroads into functions that have traditionally  
25 been performed by the Judiciary cannot be characterized merely as incidental extensions of Congress' power to  
26 define rights that it has created. Rather, such inroads suggest unwarranted encroachments upon the judicial  
27 power of the United States, which our Constitution reserves for Art. III courts.  
28 [*Northern Pipeline Const. Co. v. Marathon Pipe Line Co.*, 458 U.S. 50, 102 S.Ct. 2858 (1983)]

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

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

- 32  
33 70. Admit that a person who knows he is a “nontaxpayer” and who never expressly consented to the franchise agreement  
34 codified in Internal Revenue Code, Subtitle A would be committing perjury under penalty of perjury and  
35 impersonating a public officer in violation of 18 U.S.C. §912 if he filed a petition with the U.S. Tax Court, because he  
36 would be implying that he is a “taxpayer” pursuant to Tax Court Rule 13.

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

39  
40 CLARIFICATION: \_\_\_\_\_

- 41 71. Admit that no federal court has jurisdiction to determine whether a person is a “taxpayer” or “nontaxpayer”, and that  
42 this limitation arises under the Declaratory Judgments Act, [28 U.S.C. §2201](#).

43 *United States Code*  
44 TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE  
45 PART VI - PARTICULAR PROCEEDINGS  
46 CHAPTER 151 - DECLARATORY JUDGMENTS

<sup>119</sup> *Crowell v. Benson*, 285 U.S. 22, 52 S.Ct. 285, 76 L.Ed. 598 (1932), attempted to catalog some of the matters that fall within the public-rights doctrine:

“Familiar illustrations of administrative agencies created for the determination of such matters are found in connection with the exercise of the congressional power as to interstate and foreign commerce, taxation, immigration, the public lands, public health, the facilities of the post office, pensions and payments to veterans.” *Id.*, at 51, 52 S.Ct., at 292 (footnote omitted).

<sup>120</sup> Congress cannot “withdraw from [Art. III] judicial cognizance any matter which, from its nature, is the subject of a suit at the common law, or in equity, or admiralty.” *Murray's Lessee v. Hoboken Land & Improvement Co.*, 18 How. 272, 284 (1856) (emphasis added). It is thus clear that the presence of the United States as a proper party to the proceeding is a necessary but not sufficient means of distinguishing “private rights” from “public rights.” And it is also clear that even with respect to matters that arguably fall within the scope of the “public rights” doctrine, the presumption is in favor of Art. III courts. See *Glidden Co. v. Zdanok*, 370 U.S., at 548-549, and n. 21, 82 S.Ct., at 1471-1472, and n. 21 (opinion of Harlan, J.). See also Currie, The Federal Courts and the American Law Institute, Part 1, 36 U.Chi.L.Rev. 1, 13-14, n. 67 (1968). Moreover, when Congress assigns these matters to administrative agencies, or to legislative courts, it has generally provided, and we have suggested that it may be required to provide, for Art. III judicial review. See *Atlas Roofing Co. v. Occupational Safety and Health Review Comm’n*, 430 U.S., at 455, n. 13, 97 S.Ct., at 1269, n. 13.



2 (a) In a case of actual controversy within its jurisdiction, EXCEPT with respect to Federal taxes other than  
3 actions brought under section 7428 of the Internal Revenue Code of 1986, a proceeding under section 505 or  
4 1146 of title 11, or in any civil action involving an antidumping or countervailing duty proceeding regarding a  
5 class or kind of merchandise of a free trade area country (as defined in section 516A(f)(10) of the Tariff Act of  
6 1930), as determined by the administering authority, any court of the United States, upon the filing of an  
7 appropriate pleading, may declare the rights and other legal relations of any interested party seeking such  
8 declaration, whether or not further relief is or could be sought. Any such declaration shall have the force and  
9 effect of a final judgment or decree and shall be reviewable as such.

10 (b) For limitations on actions brought with respect to drug patents see section 505 or 512 of the Federal Food,  
11 Drug, and Cosmetic Act.  
12

13 Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether  
14 or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. §7701(a)(14)." (See Compl. at 2.) This  
15 Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions  
16 brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the  
17 instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991)  
18 (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability).  
19 Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.  
20 [Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)]

21 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

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

24 72. Admit that the only thing a person who is a "nontaxpayer" can lawfully do in U.S. Tax Court is demand a dismissal of  
25 the collection action for lack of jurisdiction under Tax Court Rule 13, because he is not a "taxpayer" and would be  
26 committing perjury by misrepresenting his status to even petition the Tax Court or pay the filing fee.

27 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

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

31 73. Admit that it constitutes involuntary servitude, peonage, and slavery in violation of the Thirteenth Amendment and 42  
32 U.S.C. §1994 to enforce any provision of the "trade or business" franchise agreement codified in Internal Revenue  
33 Code, Subtitles A and C against anyone who is not party to it, such as a "nontaxpayer".

34 "Other authorities to the same effect might be cited. It is not open to doubt that Congress may enforce the  
35 Thirteenth Amendment by direct legislation, punishing the holding of a person in slavery or in involuntary  
36 servitude except as a punishment for a crime. In the exercise of that power Congress has enacted these sections  
37 denouncing peonage, and punishing one who holds another in that condition of involuntary servitude. **This**  
38 **legislation is not limited to the territories or other parts of the strictly national domain, but is operative in the**  
39 **states and wherever the sovereignty of the United States extends.** We entertain no doubt of the validity of this  
40 legislation, or of its applicability to the case of any person holding another in a state of peonage, and this whether  
41 there be municipal ordinance or state law sanctioning such holding. **It operates directly on every citizen of the**  
42 **Republic, wherever his residence may be.**"  
43 [Clyatt v. U.S., 197 U.S. 207 (1905)]

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

54 YOUR ANSWER: \_\_\_Admit \_\_\_Deny  
55  
56

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

2 74. Admit that it is unlawful for Congress to create a franchise or the public offices that implement it within a  
3 Constitutional state of the Union, even with the consent of the participants.

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

9 But very different considerations apply to the **internal commerce** or **domestic trade** of the States. **Over this**  
10 **commerce and trade Congress has no power of regulation nor any direct control. This power belongs**  
11 **exclusively to the States. No interference by Congress with the business of citizens transacted within a State is**  
12 **warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to**  
13 **the legislature.** The power to authorize a business within a State is plainly repugnant to the exclusive power of  
14 the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given  
15 in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must  
16 impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and  
17 thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects.  
18 **Congress cannot authorize a trade or business within a State in order to tax it.**”  
19 [*License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)* ]

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

22  
23 CLARIFICATION: \_\_\_\_\_

24 75. Admit that the term “United States” is defined in the current Social Security Act in section 1101(a)(2) as follows:

25 [SEC. 1101. \[42 U.S.C. 1301\] \(a\) When used in this Act—](#)

26 “(2) The term “United States” when used in a geographical sense means, except where otherwise provided, the  
27 States.”

28 [*Social Security Act as of 2005, Section 1101*]

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

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

32 76. Admit that the term “State” is defined in the current Social Security Act in section 1101(a)(1) as follows:

33 *Social Security Act*  
34 [SEC. 1101. \[42 U.S.C. 1301\] \(a\) When used in this Act—](#)

35 (1) The term ‘State’, except where otherwise provided, includes the District of Columbia and the Commonwealth  
36 of Puerto Rico, and when used in titles IV, V, VII, XI, XIX, and XXI includes the Virgin Islands and Guam. Such  
37 term when used in titles III, IX, and XII also includes the Virgin Islands. Such term when used in title v. and in  
38 part B of this title also includes American Samoa, the Northern Mariana Islands, and the Trust Territory of the  
39 Pacific Islands. Such term when used in titles XIX and XXI also includes the Northern Mariana Islands and  
40 American Samoa. In the case of Puerto Rico, the Virgin Islands, and Guam, titles I, X, and XIV, and title XVI (as  
41 in effect without regard to the amendment made by section 301 of the Social Security Amendments of 1972[3])  
42 shall continue to apply, and the term ‘State’ when used in such titles (but not in title XVI as in effect pursuant to  
43 such amendment after December 31, 1973) includes Puerto Rico, the Virgin Islands, and Guam. Such term when  
44 used in title XX also includes the Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands.  
45 Such term when used in title IV also includes American Samoa.”

46 [*Social Security Act as of 2005, Section 1101*]

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

48  
49 CLARIFICATION: \_\_\_\_\_

1 77. Admit that the definition of “State” within the Social Security Act has never included any Constitutional state of the  
2 Union and to this day, can and does include ONLY federal territories and possessions, and therefore cannot apply to  
3 states of the Union.

4  
5 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

6  
7 CLARIFICATION:\_\_\_\_\_

8 78. Admit that it is a violation of the separation of powers doctrine to offer or enforce any federal franchise, including  
9 Social Security, or the federal income tax found in Internal Revenue Code, Subtitles A and C, within the borders of a  
10 Constitutional state of the Union and not within any statutory “State” found in the I.R.C.

11  
12 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

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

15 79. Admit that pursuant to 26 U.S.C. §7601, the I.R.C. may only be enforced within “internal revenue districts”.

16 [TITLE 26 > Subtitle F > CHAPTER 78 > Subchapter A > § 7601](#)  
17 [§ 7601. Canvass of districts for taxable persons and objects](#)

18 (a) General rule

19 *The Secretary shall, to the extent he deems it practicable, cause officers or employees of the Treasury Department*  
20 ***to proceed, from time to time, through each internal revenue district** and inquire after and concerning all*  
21 *persons therein who may be liable to pay any internal revenue tax, and all persons owning or having the care*  
22 *and management of any objects with respect to which any tax is imposed.*

23  
24 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

25  
26 CLARIFICATION:\_\_\_\_\_

27 80. Admit that there are no “internal revenue districts” within any Constitutional state of the Union and even if there were,  
28 those districts could only encompass federal territory that is no part of any Constitutional state of the Union.

29  
30 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

31  
32 CLARIFICATION:\_\_\_\_\_

33 81. Admit that the essence of “communism” is an absolute failure or refusal to recognize any lawful limits upon one’s  
34 authority.

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

37 *The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and*  
38 *a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy*  
39 *to overthrow the [de jure] Government of the United States [and replace it with a de facto private corporation*  
40 *ruled by a judiciary oligarchy and special interests]. It constitutes an **authoritarian dictatorship [IRS, DOJ,***  
41 ***and corrupted federal judiciary in collusion**, within a [constitutional] republic, demanding for itself the rights*  
42 *and privileges [including immunity from prosecution for their wrongdoing in violation of **Article 1, Section 9,***  
43 ***Clause 8 of the Constitution**] accorded to political parties, but **denying to all others the liberties [Bill of Rights]***  
44 ***guaranteed by the Constitution.** Unlike political parties, which evolve their policies and programs through public*  
45 *means, by the reconciliation of a wide variety of individual views, and submit those policies and programs to the*  
46 *electorate at large for approval or disapproval, the policies and programs of the Communist Party are secretly*  
47 *[**by corrupt judges and the IRS in complete disregard of the tax laws**] prescribed for it by the foreign leaders of*  
48 *the world Communist movement [**the IRS and Federal Reserve**]. Its members [**the Congress, which was***  
49 ***terrorized to do IRS bidding recently by the framing of Congressman Trafficant**] have no part in determining*  
50 *its goals, and are not permitted to voice dissent to party objectives. Unlike members of political parties, members*  
51 *of the Communist Party are recruited for indoctrination [in the public schools by homosexuals, liberals, and*  
52 *socialists] with respect to its objectives and methods, and are organized, instructed, and disciplined [by the IRS*  
53 *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

YOUR ANSWER: \_\_\_Admit \_\_\_Deny

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

82. Admit that the purpose of law is to define and limit government power and that in that capacity, it acts as a delegation of authority order from We the People to their servants in government.

"When we consider the nature and the theory of our institutions of government, the principles on which they are supposed to rest, and review the history of their development, we are constrained to conclude that they do not mean to leave room for the play and action of purely personal and arbitrary power. Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts. And the law is the definition and limitation of power. It is, indeed, quite true that there must always be lodged somewhere, and in some person or body, the authority of final decision; and in many cases of mere administration, the responsibility is purely political, no appeal lying except to the ultimate tribunal of the public judgment, exercised either in the pressure of opinion, or by means of the suffrage. But the fundamental rights to life, liberty, and the pursuit of happiness, considered as individual possessions, are secured by those maxims of constitutional law which are the monuments showing the victorious progress of the race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in the famous language of the Massachusetts bill of rights, the government of the commonwealth 'may be a government of laws and not of men.' For the very idea that one man may be compelled to hold his life, or the means of living, or any material right essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any country where freedom prevails, as being the essence of slavery itself."  
[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

YOUR ANSWER: \_\_\_Admit \_\_\_Deny

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

83. Admit that any court officer or government employee who asserts the authority to add anything they want to a statutory definition is refusing to recognize the limitations imposed by both the law and the rules of statutory construction upon their authority and actions and therefore is a COMMUNIST and may also be a CRIMINAL conspiring against the constitutional rights adversely affected by such actions and choices.

"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated'"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."  
[Stenberg v. Carhart, 530 U.S. 914 (2000)]

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be

1 inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects  
2 of a certain provision, other exceptions or effects are excluded."  
3 [Black's Law Dictionary, Sixth Edition, p. 581]

4  
5 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

6  
7 CLARIFICATION:\_\_\_\_\_

8 84. Admit that Title 26 of the U.S. Code is not "positive law"

9 **"Positive law.** Law actually and specifically enacted or adopted [consented to] by proper authority for the  
10 government of an organized jural society. See also Legislation."  
11 [Black's Law Dictionary, Sixth Edition, p. 1162]

12  
13 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

14  
15 CLARIFICATION:\_\_\_\_\_

16 85. Admit that Title 26 of the U.S. Code is "prima facie evidence", meaning that it is a "presumption".

17 **"Prima facie.** Lat. At first sight; on the first appearance; on the face of it; so far as can be judged from the first  
18 disclosure; **presumably; a fact presumed to be true unless disproved by some evidence to the contrary.** State ex  
19 rel. Herbert v. Whims, 68 Ohio.App. 39, 28 N.E.2d. 596, 599, 22 O.O. 110. See also Presumption"  
20 [Black's Law Dictionary, Sixth Edition, p. 1189]

21  
22 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

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

25 86. Admit that all presumptions that adversely affect constitutional rights are a violation of due process of law.

26 *"The power to create [false] presumptions is not a means of escape from constitutional restrictions,"*  
27 [*New York Times v. Sullivan*, 376 U.S. 254 (1964)]

28 *This court has never treated a presumption as any form of evidence. See, e.g., [A.C. Aukerman Co. v. R.L. Chaides](#)*  
29 *Constr. Co., 960 F.2d. 1020, 1037 (Fed.Cir.1992) ("[A] presumption is not evidence."); see also [Del Vecchio v.](#)*  
30 *Bowers, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 (1935) ("[A] presumption] cannot acquire the attribute*  
31 *of evidence in the claimant's favor."); [New York Life Ins. Co. v. Gamer, 303 U.S. 161, 171, 58 S.Ct. 500, 503,](#)*  
32 *82 L.Ed. 726 (1938) ("[A] presumption is not evidence and may not be given weight as evidence.").* Although a  
33 *decision of this court, [Jensen v. Brown, 19 F.3d. 1413, 1415 \(Fed.Cir.1994\),](#) dealing with presumptions in Va.*  
34 *law is cited for the contrary proposition, the Jensen court did not so decide.*  
35 [*Routen v. West, 142 F.3d. 1434 C.A.Fed.,1998*]

36 **"Conclusive presumptions affecting protected interests:** A conclusive presumption may be defeated where its  
37 application would impair a party's constitutionally-protected liberty or property interests. In such cases,  
38 conclusive presumptions have been held to violate a party's due process and equal protection rights. [*Vlandis v.*  
39 *Kline* (1973) [412 U.S. 441](#), 449, 93 S.Ct. 2230, 2235; *Cleveland Bd. of Ed. v. LaFleur* (1974) [414 U.S. 632](#), 639-  
40 *640*, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process]"  
41 [*Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, page 8K-34*]

42 *"But where the conduct or fact, the existence of which is made the basis of the statutory presumption, itself falls*  
43 *within the scope of a provision of the Federal Constitution, a further question arises. **It is apparent that a***  
44 ***constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any***  
45 ***more than it can be violated by direct enactment. The power to create presumptions is not a means of escape***  
46 ***from constitutional restrictions.** And the state may not in this way interfere with matters withdrawn from its*  
47 *authority by the Federal Constitution, or subject an accused to conviction for conduct which it is powerless to*  
48 *proscribe."*  
49 [*Bailey v. State of Alabama, 219 U.S. 219 (1911)*]

50  
51 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

52  
53 CLARIFICATION:\_\_\_\_\_



1 87. Admit that statutes which are “prima facie” only acquire the “force of law”, become legal evidence of “consent”, and  
2 are enforceable against only those who expressly consent to them, not unlike a contract acquires the “force of law”  
3 only after it is SIGNED by all parties to it. Hence, that which is “prima facie law” is really the equivalent of a  
4 “PROPOSED CONTRACT” or franchise that hasn’t yet been signed.  
5

6 YOUR ANSWER: \_\_\_Admit \_\_\_Deny  
7

8 CLARIFICATION: \_\_\_\_\_  
9

10 88. Admit that one important game that judges and government prosecutors use to unlawfully expand their power and  
11 persecute and enslave the innocent and the ignorant is to:  
12 88.1. Use presumption as a substitute for real evidence. For instance, using “prima facie” code that is NOT evidence as  
13 a substitute for REAL evidence.  
14 88.2. Hide or conceal the presumptions they are making, interfere with removing them from the consideration of the  
15 court or jury, and persecute those who try to have them removed from consideration.  
16 88.3. To use prima facie evidence and false presumptions to create the equivalent of a state-sponsored religion. In this  
17 religion, presumption acts that is either not substantiated with real evidence or is not REQUIRED to be  
18 substantiated with real evidence acts as the religious equivalent of “faith”, and the judge acts as the religious  
19 equivalent of a “priest” of a state sponsored religion.  
20 88.4. Evade the requirement to *prove* written consent to the civil franchise statute being enforced, and thereby enforce  
21 it against those who are not subject in order to enlarge the “benefits” they receive and their own jurisdiction and  
importance.

22 *Consensus facit legem.*  
23 *Consent makes the law. A contract [or a civil franchise such as the Internal Revenue Code] is a law between*  
24 *the parties, which can acquire force only by [DEMONSTRATED] consent.*  
25 *[Bouvier’s Maxims of Law, 1856;*  
26 *SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]*  
27

28 YOUR ANSWER: \_\_\_Admit \_\_\_Deny  
29

30 CLARIFICATION: \_\_\_\_\_  
31

32 89. Admit that the Declaration of Independence, which is organic law, makes rights protected by the Constitution  
33 “unalienable”, which means that they cannot lawfully be sold, bargained away, or transferred through any commercial  
process, including a civil franchise.

34 *“That to secure these rights, governments are instituted among men, deriving their just powers from the consent*  
35 *of the governed.”*  
36 *[Declaration of Independence]*

37 *“Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred.”*  
38 *[Black’s Law Dictionary, Fourth Edition, p. 1693]*  
39

40 YOUR ANSWER: \_\_\_Admit \_\_\_Deny  
41

42 CLARIFICATION: \_\_\_\_\_  
43

44 90. Admit that consistent with the organic law, the only place where rights can be “alienated”, sold, or bargained away is  
45 where they DON’T exist, which is in places not protected by the Constitution within federal territory and among  
people domiciled on federal territory and NOT within any constitutional state of the Union.

46 *“Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform*  
47 *to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase or*  
48 *conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to ‘guarantee to every*  
49 *state in this Union a republican form of government’ (Art. 4, 4), by which we understand, according to the*  
50 *definition of Webster, ‘a government in which the supreme power resides in the whole body of the people, and*  
51 *is exercised by representatives elected by them,’ Congress did not hesitate, in the original organization of the*  
52 *territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan,*  
53 *Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing*  
54 *a much greater analogy to a British Crown colony than a republican state of America, and to vest the legislative*

1 power either in a governor and council, or a governor and judges, to be appointed by the President. It was not  
2 until they had attained a certain population that power was given them to organize a legislature by vote of the  
3 people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress  
4 thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that  
5 the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of  
6 habeas corpus, as well as other privileges of the bill of rights."  
7 [Downes v. Bidwell, [182 U.S. 244](#) (1901)]

8  
9 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

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

12 91. Admit that governments are created SOLELY to protect PRIVATE rights, and that the first step in protecting such  
13 rights is to prevent them from being converted to a public right, public office, or public property without the consent of  
14 the owner.

15  
16 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

17 CLARIFICATION: \_\_\_\_\_  
18

19 92. Admit that governments which can't or won't even protect you from ITSELF or ITS OWN acts of unlawful conversion  
20 of private property to public property doesn't deserve to be hired to protect you from the wrongs of yet OTHERS who  
21 are not part of the government.

22  
23 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

24 CLARIFICATION: \_\_\_\_\_  
25  
26

27 **Affirmation:**

28 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing  
29 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these  
30 answers are completely consistent with each other and with my understanding of both the Constitution of the United States,  
31 Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not  
32 necessarily lower federal courts.

33 Name (print): \_\_\_\_\_

34 Signature: \_\_\_\_\_

35 Date: \_\_\_\_\_

36 Witness name (print): \_\_\_\_\_

37 Witness Signature: \_\_\_\_\_

38 Witness Date: \_\_\_\_\_