

# **REQUIREMENT FOR CONSENT**

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## 1    **The essence of sovereignty: Consent**

2    In our republican form government, the requirement for consent in all human interactions is the essence and the foundation  
3    of all of our sovereignty as individuals. This requirement is also the foundation for our system of law, starting with the  
4    Declaration of independence and going down from there:

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

8    In a system of government where the Bill of Rights makes everyone into a sovereign, the only way your rights can be  
9    adversely affected is if you consent to lose them or contract them away in exchange for some benefit. The government's  
10   whole purpose for existence, in fact, is to respect and protect the requirement for consent in all human interactions by  
11   preventing coercion or unlawful duress of every kind. It cannot fulfill this requirement if it can impose any kind of "duty"  
12   upon the American public beyond that of preventing or abstaining from harmful behaviors that injure the equal rights of  
13   others. Thomas Jefferson explained it best when he said on this subject:

14         *"With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing  
15   more, fellow citizens-a wise and frugal Government, which shall restrain men from injuring one another,  
16   shall leave them otherwise free to regulate their own pursuits of industry and improvement, and shall not  
17   take from the mouth of labor the bread it has earned. This is the sum of good government, and this is  
18   necessary to close the circle of our felicities."*  
19         *[President Thomas Jefferson, concluding his first inaugural address, March 4, 1801]*

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

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

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

28         \_\_\_\_\_

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

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

- 36   1. Choosing a domicile within the territory of a government that is operating outside of natural law and natural right, and  
37   thereby becoming subject to injurious civil laws which undermine rather than protect your rights. See:  
38   <http://sedm.org/Forms/MemLaw/Domicile.pdf>
- 39   2. Engaging in a privileged or regulated activity. Performing the activity implies constructive consent to the regulation of  
40   the activity. See:  
41   <http://sedm.org/Forms/MemLaw/TradeOrBusScam.pdf>
- 42   3. Signing a government form or application to contractually procure some privileged benefit, which makes us subject to  
43   the laws that implement the program and causes you to surrender some of your rights in return for a perceived benefit.

44   The only lawful way a person can lose a Constitutionally guaranteed right is therefore:

- 45   1. To contract away rights through voluntary, informed consent.

1 "Waivers of Constitutional rights not only must be voluntary, but must be knowing, intelligent acts done with  
2 sufficient awareness of the relevant circumstances and likely consequences."  
3 [Brady v. U.S., [397 U.S. 742](#) (1970)]

- 4 2. To acquiesce to injurious behaviors of others that adversely affect our rights. This could occur because:  
5     2.1. We are not aware of what our rights are and therefore do not know that we have standing to sue for their  
6         violation.  
7     2.2. The cost of litigation to defend our rights is higher than the injury we have suffered, and therefore not  
8         economically feasible.  
9     2.3. We have been threatened by private employers and financial institutions to acquiesce or suffer either not being  
10         hired or being fired for not acquiescing.  
11     2.4. We are under some form of financial distress which compels us to make compromises.

12 The government's main job is to promote the protection of private rights and the requirement for consent in all human  
13 interactions by the following means:

- 14 1. To protect people's right to contract by preventing them from being compelled to enter into or terminate any  
15 contractual relationship. See Article 1, Section 10 of the United States Constitution, which prohibits any state from  
16 impairing the obligation of contracts.  
17 2. Ensuring that government does not compel people to convert their "private property" to "public use". In other words,  
18 to prevent people from being compelled to engage in a privileged, excise taxable activity called a "trade or business" or  
19 a "public office". See:  
20     *Socialism: The New American Civil Religion*  
21     <http://sedm.org/Forms/MemLaw/SocialismCivilReligion.pdf>  
22 3. Making sure that the court system is accessible and affordable to all, so that even those that cannot afford an attorney  
23 can still defend their rights.  
24 4. Educate people in public schools and universities about their rights and how to defend them.  
25 5. Prevent unlawful duress by private employers and financial institutions that might compel people to participate in  
26 "social insurance" if they do not want to.  
27 6. To help those who cannot afford to help themselves, meaning to help the most underprivileged members of society to  
28 defend themselves from coercion and oppression by the most wealthy and influential members.

29 In effecting the above goals or protecting "private rights", government must pass laws to regulate the "public conduct" of  
30 its own "public employees" and agents. Most federal law, in fact, is law exclusively for government and not for private  
31 persons, and is enacted specifically to prevent federal employees from adversely affecting private rights.

32     *The power to "legislate generally upon" life, liberty, and property, as opposed to the "power to provide modes  
33 of redress" against offensive state action, was "repugnant" to the Constitution. Id., at 15. See also United States  
34 v. Reese, [92 U.S. 214, 218](#) (1876); United States v. Harris, [106 U.S. 629, 639](#) (1883); James v. Bowman, [190  
35 U.S. 127, 139](#) (1903). Although the specific holdings of these early cases might have been superseded or  
36 modified, see, e.g., Heart of Atlanta Motel, Inc. v. United States, [379 U.S. 241](#) (1964); United States v. Guest,  
37 [383 U.S. 745](#) (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not  
38 been questioned."*  
39 [[City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 \(1997\)](#)]

40 What the U.S. Supreme Court is saying above is that the government has no authority to tell you how to run your private  
41 life. This is contrary to the whole idea of the Internal Revenue Code, whose main purpose is to monitor and control every  
42 aspect of those who are subject to it. In fact, it has become the chief means for Congress to implement what we call "social  
43 engineering". Just by the deductions they offer, people are incentivized into all kinds of crazy behaviors in pursuit of  
44 reductions in a liability that they in fact do not even have. Therefore, the only reasonable thing to conclude is that Subtitle  
45 A of the Internal Revenue Code, which would "appear" to regulate the private conduct of all individuals in states of the  
46 Union, in fact only applies to "public employees" in the official conduct of their duties while present in the District of  
47 Columbia, which 4 U.S.C. §72 makes the "seat of government". The I.R.C. therefore essentially amounts to a part of the  
48 job responsibility and the "employment contract" of "public employees". This was also confirmed by the House of  
49 Representatives, who said that only those who take an oath of "public office" are subject to the requirements of the personal  
50 income tax. See:

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

- 1 Unfortunately, what your corrupted politicians have done is abuse their authority to write law to:
- 2   1. Write private law for federal employees that imposes a tax obligation.
- 3   2. To obfuscate the terms and definitions in the law to:
- 4     2.1. Make it appear that said law applies universally to everyone, including those in the states of the Union, when in  
5       fact it does not.
- 6     2.2. Compel the courts and the IRS to mis-interpret and mis-enforce the I.R.C., by for instance, making judges into  
7       “taxpayers” who have a financial conflict of interest whenever they hear a tax case.
- 8   3. To invoke sovereign immunity to protect those in government who willfully violate the rights of others by exceeding  
9       their lawful authority, and thereby become a mafia protection racket for wrongdoers in violation of [18 U.S.C. §1951](#).  
10      This tactic has the affect of making the District of Columbia into the District of Criminals and a haven for financial  
11       terrorists who exploit the legal ignorance and conflict of interest of their coworkers and tax professionals to enrich  
12       themselves.
- 13   4. To mislead and confuse private employers in states of the Union into volunteering to become federal “employees” in  
14       the process of implementing this private law that doesn’t apply to them. See:  
15       <http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

16 The Bible warned us this was going to happen, when it said:

17           *“Shall the throne of iniquity, which devises evil by law, have fellowship with You? They gather  
18       together against the life of the righteous, and condemn innocent blood. But the Lord has been my defense, and  
19       my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them off in their own  
20       wickedness; the Lord our God shall cut them off.”*  
21           [*Psalms 94:20-23, Bible, NKJV*]

22 Who else but corrupted lawmakers and public servants could “devise evil by law”?

23 In this white paper, we will therefore:

- 24   1. Provide extensive evidentiary support which conclusively proves the above assertions beyond a shadow of a doubt.
- 25   2. Try to provide to you some tools and techniques to enforce the requirement for consent in all interactions you have  
26       with the government.
- 27   3. Show you how to discern exactly WHO a particular law is written for, so that you can prove it isn’t you and instead is  
28       only federal “employees”.

## 29   **The true meaning of “voluntary”**

30 Black’s Law dictionary deceptively defines the word “voluntary” as follows:

31           *voluntary. Unconstrained by interference; unimpelled by another’s influence; spontaneous; acting of oneself.  
32       Coker v. State, 199 Ga. 20, 33 S.E.2d 171, 174. Done by design or intention. Proceeding from the free and  
33       unrestrained will of the person. Produced in or by an act of choice. Resulting from free choice, without  
34       compulsion or solicitation. The word, especially in statutes, often implies knowledge of essential facts. Without  
35       valuable consideration; gratuitous, as a voluntary conveyance. Also, having a merely nominal consideration;  
36       as, a voluntary deed.” [Black’s Law Dictionary, Sixth Edition, p. 1575]*

37 Remember, lawyers licensed by a corrupted government with a conflict of interest wrote the above and the goal they had  
38 was to keep you from seeing the real truth so they could perpetuate their livelihood and prestige. They tip-toed around the  
39 real issue by using “free choice” and “free will”, without explaining from where these two things originate. This is what we  
40 call “legal peek-a-boo”. The result is that they told you everything about the word “voluntary” except the most important  
41 thing, which is the relationship of the word to “consent”. You can throw out all that lawyer double-speak crap above and  
42 replace the definition with the following, which is very simple and easy to comprehend and which speaks the complete  
43 truth:

44           *“voluntary. Proceeding of one’s own initiative from consent derived **without** duress, force, or fraud being  
45       applied. Proceeding with the informed and full knowledge and participation of the person or entity against  
46       whom any possibly adverse consequences or liabilities may result.”*

1 The reason duress cannot exist in order for a law or contract to be enforceable is that any contract or commitment made in  
2 the presence of duress is void or voidable, according to the American Jurisprudence (Am.Jur) Legal Encyclopedia:

3       *An agreement [consensual contract] obtained by duress, coercion, or intimidation is invalid, since the party  
4 coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to  
5 execute the agreement as the state of mind induced.<sup>1</sup> Duress, like fraud, rarely becomes material, except where  
6 a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders  
7 the contract or conveyance voidable, not void, at the option of the person coerced,<sup>2</sup> and it is susceptible of  
8 ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.<sup>3</sup>  
9 However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has  
10 no intention of doing so, is generally deemed to render the resulting purported contract void.<sup>4</sup>"*

11       *[American Jurisprudence 2d, Duress, Section 21]*

12 The Declaration of Independence says that all just powers of government derive from the “consent” of the governed, which  
13 implies that anything not consensual is unjust. “Consent” is the real issue, not “free will”. When a government lawyer is  
14 prosecuting a rape perpetrator, he doesn’t talk about whether the woman “volunteered” to have sex by failing to fight her  
15 attacker. Instead, he talks about whether she “consented”.

16       **“As used in the law of rape ‘consent’ means consent of the  
17 will, and submission under the influence of fear or terror  
18 cannot amount to real consent.**

19       *There must be an exercise of intelligence based on  
20 knowledge of its significance and moral quality and there must be a [free, uncoerced] choice between  
21 resistance and assent. And if a woman resists to the point where further resistance would be useless or until  
22 her resistance is overcome by force or violence, submission thereafter is not ‘consent’."*

23       *[Black's Law Dictionary, Sixth Edition, p. 305, emphasis added]*

24 Somehow, these same federal prosecutors, when THEY become the “financial rapists” of the citizenry, suddenly magically  
25 and mysteriously “forget” about the requirement for the same kind of “consent” in the context of taxes on the labor of a  
26 human being. Like the all too frequent political scandals that haunt American politics, they develop “selective amnesia”  
27 about the fact that slavery and involuntary servitude were outlawed by the Thirteenth Amendment, and that taxes on labor  
28 are slavery. For no explicable or apparent reason that they are willing to admit, they mysteriously replace the forbidden  
29 “consent” word with a nebulous “voluntary compliance” so there is just enough “cognitive dissonance” to keep the jury in  
30 fear and doubt so they can be easily manipulated to do the government’s illegal lynching of a fellow citizen. Who better  
31 than a lawyer would use language to disguise the criminal nature of their acts? Apparently, financial rape is OK as long as  
32 the government is doing the raping and as long as government lawyers are careful to use “politically correct” words to  
33 describe the rape like “voluntary compliance”. Do women being raped “voluntarily comply” with their rapists at the point  
34 they quit fighting? We think not, and the same thing could be said of those who do not wish to participate in a corrupted  
and unconstitutionally administered tax system under protest.

35 In a free country such as we have in America, consent is mandatory in every human interaction. The basis for protecting  
36 rights within such an environment is the free exercise of our power to contract. All law in a society populated by  
37 Sovereigns is based on our right to contract. If we are entering into a *consensual* relationship with another party where risk  
38 may be involved, we can write a contract or agreement to define the benefits and liabilities resulting from that relationship  
39 and use the court system to ensure adherence to the contract.

<sup>1</sup> Brown v Pierce, 74 US 205, 7 Wall 205, 19 L Ed 134

<sup>2</sup> Barnette v Wells Fargo Nevada Nat'l Bank, 270 US 438, 70 L Ed 669, 46 S Ct 326 (holding that acts induced by duress  
which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at  
the election of him whose acts were induced by it); Faske v Gershman, 30 Misc 2d 442, 215 NYS2d 144; Glenney v Crane  
(Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962); Carroll v Fetty, 121 W Va 215, 2 SE2d  
521, cert den 308 US 571, 84 L Ed 479, 60 S Ct 85.

<sup>3</sup> Faske v Gershman, 30 Misc 2d 442, 215 NYS2d 144; Heider v Unicume, 142 Or 416, 20 P2d 384; Glenney v Crane (Tex  
Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962)

<sup>4</sup> Restatement 2d, Contracts § 174, stating that if conduct that appears to be a manifestation of assent by a party who does  
not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of  
assent.

1           **Contract**. An agreement between two or more [sovereign] persons which creates an obligation to do or not to  
2           do a particular thing. As defined in Restatement, Second, Contracts §3: "A contract is a promise or a set of  
3           promises for the breach of which the law gives a remedy, or the performance of which the law in some way  
4           recognizes as a duty." A legal relationships consisting of the rights and duties of the contracting parties; a  
5           promise or set of promises constituting an agreement between the parties that gives each a legal duty to the  
6           other and also the right to seek a remedy for the breach of those duties. Its essentials are competent parties,  
7           subject matter, a legal consideration, mutuality of agreement, and mutuality of consideration. *Lamoureux v.*  
8           *Burrillville Racing Ass'n*, 91 R.I. 94, 161 A.2d 213, 215.

9           Under U.C.C., term refers to total legal obligation which results from parties' agreement as affected by the  
10          Code. Section 1-201(1). As to sales, "contract" and "agreement" are limited to those relating to present or  
11          future sales of goods, and "contract for sale" includes both a present sale of goods and a contract to sell goods  
12          at a future time. U.C.C. §2-106(a).

13          The writing which contains the agreement of parties with the terms and conditions, and which serves as a proof  
14          of the obligation  
15          [Black's Law Dictionary, Sixth Edition, p. 322]

16          Our personal rights and our ability to protect them through our power to contract is the essence of our sovereignty and our  
17          rightful ownership over our life, liberty, and property. There are several ways in which we use our power to contract as a  
18          means of protection:

- 19          1. The U.S. Constitution and our state constitutions are all contracts between us and our public servants. Every public  
20           servant must swear an oath to uphold and defend this contract. Willful violation of this Contract is called "Treason"  
21           and is punishable by death. These contracts, in fact, are the ones responsible for the creation of all federal and state  
22           governments. See section 4.4.3 of the Great IRS Hoax, where Lysander Spooner analyzed the nature of the  
23           Constitution as a contract.
- 24          2. Marriage licenses are a contract between us, the state, AND our partner. There are THREE, not TWO parties to this  
25           contract. In that sense, getting a marriage license makes us into a polygamist. Signing this contract makes us subject  
26           to the Family Code in our state. We cannot be subject to these codes any other way, because Common Law Marriage  
27           is not recognized in most states.
- 28          3. Employment agreements are contracts between us and our prospective employer.
- 29          4. Trust deeds on property are contracts between the buyer, the finance company, and the county government.
- 30          5. Citizenship is contract between you and the government. The only party to the contract who can revoke the contract is  
31           you, and NOT your government. This is described in section 4.11.10 and following of the free Great IRS Hoax.

32          In the Bible, contracts are called "covenants" or "promises" or "commandments". In law, contracts are called "compacts":

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

39          In the context of government, the Great IRS Hoax section 4.3.1 shows that our government is a "government by compact",  
40          which is to say that the Constitution is a contract between us, who are the Masters, and our public servants, who are our  
41          servants and agents:

42          "In Europe, the executive is synonymous with the sovereign power of a state...where it is too commonly  
43           acquired by force or fraud, or both...In America, however the case is widely different. Our government is  
44           founded upon compact [consent expressed in a written contract called a Constitution or in positive law].  
45           Sovereignty was, and is, in the people [as individuals: that's you!]." [Glass v. The Sloop Betsy, 3 (U.S.) Dall  
46           6]

47          The Supreme Court agreed that all laws in any civil society are based on collective consent of the Sovereign within any  
48          community when it said:

49          "Undoubtedly no single nation can change the law of the sea. That law is of universal obligation, and no  
50           statute of one or two nations can create obligations for the world. Like all the laws of nations, it rests upon  
51           the common consent of civilized communities." [The Scotia, 81 U.S. (14 Wall.) 170 (1871)]

1 The legal profession has been trying to escape revealing the Master/Servant fiduciary relationship established by the  
2 contract called our Constitution by removing such important words as “public servant” from the legal dictionary, but the  
3 relationship still exists. Ever wonder what happened to that word? Greedy lawyer tyrants and the politicians who license  
4 and oppress them don’t want you knowing who is in charge or acting like a the Master that you are.

5 The Constitution governs our horizontal relationship with our fellow man, which the Bible calls our “neighbor”. Likewise,  
6 the Bible governs our vertical relationship with our Creator and it is the origin of all our earthly rights. Our rights are  
7 Divine rights direct from God Himself. Our Declaration of Independence says so. We as believers in God are bound by the  
8 contract or covenant called the Bible to obey our Master and Maker, who is God. This makes us into His temporary  
9 fiduciaries and servants and ambassadors while we are here on earth.

10 “*I am your servant; give me discernment that I may understand your [God’s] testimonies [laws].*”  
11 [*Psalms 119:125, Bible, NKJV*]

12 “*In Your [God’s] mercy cut off my enemies, and destroy all those who afflict my soul; for I am Your servant.*”  
13 [*Psalms 143:12, Bible, NKJV*]

14 If we violate our treaty or contract with God by violating His laws found in the Bible and thereby injure our neighbor or  
15 fellow American, then we must be stripped by God Himself of our stewardship and most of the benefits and blessings of the  
16 contract that created it by using the “police powers” we delegated to our public servants. One of the greatest benefits and  
17 rewards of respecting and keeping our contract and covenant with God, of course, is personal sovereignty, liberty, and the  
18 right to rule and direct the activities of our public servants:

19 “*Now the Lord is the Spirit; and where the Spirit of the Lord is, there is liberty.*”  
20 [*2 Cor. 3:17, Bible, NKJV*]

21 “*Humble yourselves in the sight of the Lord, and He will lift you up [above your public servants and  
22 government].*”  
23 [*James 4:10, Bible, NKJV*]

24 The reason we must be divested of our sovereignty as a criminal member of society is that we can’t be allowed to direct the  
25 activities of a government using our political rights unless we continually demonstrate mature love and concern for our  
26 fellow man, because the purpose of government is to protect and not harm our neighbor. Unless we know how to govern  
27 ourselves and protect and love our neighbor and not harm him, then we certainly can’t lead or teach our public servants to  
28 do it! If we violate the very purpose of government with our own personal actions in hurting others, we simply can’t and  
29 shouldn’t be allowed to direct those who would keep us from being injured by such activities because doing so would be a  
30 conflict of interest.

31 It shouldn’t come as a surprise that there are limits on our right and power to contract within a republican system of  
32 government. These limits apply not only to our private contracts with other sovereign individuals, but also to our ability to  
33 delegate authority to the governments we created through the written contract called the U.S. Constitution. The Supreme  
34 Court said the following about these limits in respect to our ability to write “law” that can be enforced against society  
35 generally:

36 “*In Calder v. Bull, which was here in 1798, Mr. Justice Chase said, that there were acts which the Federal  
37 and State legislatures could not do without exceeding their authority [from GOD!], and among them he  
38 mentioned a law which punished a citizen for an innocent act; a law that destroyed or impaired the lawful  
39 private [labor] contracts [and labor compensation, e.g. earnings from employment through compelled W-4  
40 withholding] of citizens; a law that made a man judge in his own case; and a law that took the property from  
41 A [the worker], and gave it to B [the government or another citizen, such as through social welfare  
42 programs]. ‘It is against all reason and justice,’ he added, ‘for a people to intrust a legislature with such  
43 powers, and therefore it cannot be presumed that they have done it. They may command what is right and  
44 prohibit what is wrong; but they cannot change innocence into guilt, or punish innocence as a crime, or  
45 violate the right of an antecedent lawful private [employment] contract [by compelling W-4 withholding, for  
46 instance], or the right of private property. To maintain that a Federal or State  
47 legislature possesses such powers [of THEFT!] if they had not  
48 been expressly restrained, would, in my opinion, be a political*

1                   *heresy altogether inadmissible in all free republican*  
2                   *governments.*' 3 Dall. 388."  
3                   ([Sinking Fund Cases, 99 U.S. 700 \(1878\)](#))

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5                   "Men are endowed by their Creator with certain unalienable rights, -'life, liberty, and the pursuit of happiness,'  
6                   and to 'secure,' not grant or create, these rights, governments are instituted. *That property which a man has*  
7                   *honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his*  
8                   *neighbor's injury, and that does not mean that he must use it for his neighbor's benefit; second, that if he*  
9                   *devotes it to a public use, he gives to the public a right to control that use; and third, that whenever the public*  
10                   *needs require, the public may take it upon payment of due compensation.*  
11                   (*Budd v. People of State of New York, 143 U.S. 517 (1892)*)

12                  The second quote above proves, without a doubt, that no man can be compelled to participate in any government welfare or  
13                  social benefit program. Notice the Supreme Court said: "*he shall not use it [his property or labor or income] to his*  
14                  *neighbor's injury, and that does not mean that he must for can be required by the government] use it for his neighbor's*  
15                  *benefit*". Since over 56% of all federal expenditures go to pay for social benefit programs (see section 1.12 of the *Great*  
16                  *IRS Hoax*), then it also stands to reason that no one can be compelled to participate in the federal income tax. The  
17                  prosecution rests its case, your Honor.

### 18                  **3 "Public Law" or "Private Law"?**

19                  The most important subject to study in the legal field is how to distinguish what is "law" and what is not. This is a subject  
20                  that is not taught in law schools, because lawyers and politicians want you to believe that everything they enact into law  
21                  imposes an immediate obligation upon you, which is simply not true in the vast majority of cases. Many laws, in fact, are  
22                  simply "directory in nature", meaning that you have an option to obey them but they cannot be lawfully enforced if you  
23                  don't.

24                  "**Directory.** A provision in a statute, rule of procedure, or the like, which is a mere direction or instruction of  
25                  no obligatory force, and involving no invalidating consequence for its disregard, as opposed to an imperative  
26                  or mandatory provision, which must be followed. The general rule is that the prescriptions of a statute relating  
27                  to the performance of a public duty are so far directory that, though neglect of them may be punishable, yet it  
28                  does not affect the validity of the acts done under them, as in the case of statute requiring an officer to prepare  
29                  and deliver a document to another officer on or before a certain day." (*Black's Law Dictionary, Sixth Edition,*  
30                  p. 460)

31                  This section and the following subsections will therefore concern themselves with teaching the reader how discern between  
32                  legislation which imposes an affirmative obligation and liability, and that which is merely "directory in nature" and of no  
33                  obligatory force. We will prove that the origin of all law in America is informed, voluntary consent and that where there is  
34                  no consent, there is no enforceable legal right to anything. This is a very important subject, because it will help you to  
35                  modify your behavior with the goal of freeing you from obeying many legal enactments of your servant government which:

- 36                  1. Are not in fact "law" in your specific case.
- 37                  2. Are simply "directory in nature" and of no obligatory force.
- 38                  3. Are "special law" or "private law" that apply only to a particular group of persons and things that you are not a part of.
- 39                  4. Are "private law" disguised as "public law" to deceive you into obedience.
- 40                  5. Apply only to government employees and not to the general public as a whole.

41                  By helping you to discern what is "obligatory" and what is "directory", we don't mean to suggest any of the following:

- 42                  1. That the Internal Revenue Code or the Social Security Act are not "law". They absolutely are.
- 43                  2. That there are no persons subject to them.
- 44                  3. That they don't apply to anyone. Rather, the group of persons who are subject to them is far more limited than most  
45                  people realize.
- 46                  4. That "taxpayers" are not subject to the Internal Revenue Code.
- 47                  5. That there are no "taxpayers".

1 In covering this important subject, we will learn to distinguish between “Public law” and “private law”, and we will  
2 demonstrate their relationship to “positive law”. We will also hopefully give you the words and tools to argue these issues  
3 in a court of law so that you avoid many of the legal traps that many freedom lovers fall into.

4 **3.1 Public v. Private law**

5 As the Great IRS Hoax says in sections 3.3 and 4.3.3, the purpose of law, like the purpose of government, is to protect us  
6 from harming each other, in fulfillment of the second great commandment to love our neighbor found in the Bible in Matt.  
7 22:39. The only means by which law can afford that protection is to:

- 8 1. Prohibit and punish harmful behaviors.  
9 2. Leave men otherwise free to regulate and fully control their own lives.

10 Thomas Jefferson agreed with the above conclusions when he said:

11     *“With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing  
12 more, fellow citizens--a wise and frugal Government, which shall restrain men from injuring one another, shall  
13 leave them otherwise free to regulate their own pursuits of industry and improvement, and shall not take from  
14 the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to close  
15 the circle of our felicities.”*

16     *[Thomas Jefferson: 1st Inaugural, 1801. ME 3:320]*

17 In the above sense, law is a negative concept: It prevents harm but has no moral authority to promote or mandate any other  
18 type of behavior, including the public good. The very basis of the government’s police powers, in fact, is only to prevent  
19 harm but not to compel any other behavior. Since the Constitution in the Fourteenth Amendment, Section 1 mandates  
20 “equal protection of the laws” to everyone, then all laws dealing with such protection must be “public” and affect everyone  
21 equally in society:

22     *“**Public law.** A general classification of law, consisting generally of constitutional, administrative, criminal,  
23 and international law, concerned with the organization of the state, the relations between the state and the people who compose it, the responsibilities of public officers to the state, to each other, and to private persons,  
24 and the relations of states to one another. An act which relates to the public as a whole. It may be (1) general  
25 (applying to all persons within the jurisdiction), (2) local (applying to a geographical area), or (3) special  
26 (relating to an organization which is charged with a public interest).*

27  
28     *That portion of law that defines rights and duties with either the operation of government, or the relationships  
29 between the government and the individuals, associations, and corporations.*

30     *That branch or department of law which is concerned with the state in its political or sovereign capacity,  
31 including constitutional and administrative law, and with the definition, regulation, and enforcement of rights  
32 in cases where the state is regarded as the subject of the right or object of the duty, --including criminal law  
33 and criminal procedure, --and the law of the state, considered in its quasi private personality, i.e., as capable of  
34 holding or exercising rights, or acquiring and dealing with property, in the character of an individual. That  
35 portion of law which is concerned with political conditions; that is to say, with the powers, rights, duties,  
36 capacities, and incapacities which are peculiar to political superiors, supreme and subordinate. In one sense, a  
37 designation given to international law, as distinguished from the laws of a particular nation or state. In  
38 another sense, a law or statute that applies to the people generally of the nation or state adopting or enacting it,  
39 is denominated a public law, as contradistinguished from a private law, affecting an individual or a small  
40 number of persons.*

41     *See also General law. Compare Private bill; Private law; Special law.”*  
42     *[Blacks Law Dictionary, Sixth Edition, p. 1230]*

43 In a Republican form of government, passage of all public laws requires the explicit consent of the governed. That consent  
44 is provided through our elected representatives and is provided collectively rather than individually. Any measure passed  
45 by a legislature:

- 46 1. Which does not limit itself to prohibiting and punishing harmful behaviors.  
47 2. Does not apply to everyone equally (equal protection of the laws).  
48 3. Was passed without the consent of the governed.

1 . . . is therefore voluntary and cannot be called a “Public law”. Any law that does not confine itself strictly to public  
2 protection and which is enforced through the police powers of the state is classified as “Private Law”, “Special Law”,  
3 “Administrative Law”, or “Civil Law”. The only way that such measures can adversely affect our rights or become  
4 enforceable against anyone is by the exercise of our private right to contract. We must consent individually to anything that  
5 does not demonstrably prevent harm. Anything that we privately consent to and which affects only those who consent is  
6 called “private law”.

7       *“Private law. That portion of the law which defines, regulates, enforces, and administers relationships among  
8 individuals, associations, and corporations. As used in contradistinction to public law, the term means all that  
9 part of the law which is administered between citizen and citizen, o which is concerned with the definition,  
10 regulation, and enforcement of rights in cases where both the person in whom the right inheres and the person  
11 upon whom the obligation is incident are private individuals. See also Private bill; Special law. Compare  
12 Public Law.”*

13       *[Black's Law Dictionary, Sixth Edition, p. 1196]*

14 Those who consent individually to a private law are the only ones subject to its provisions. For them, this enactment is  
15 referred to as “special law”:

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

26       *[Black's Law Dictionary, Sixth Edition, pp. 1397-1398]*

27 All “special laws” are by individual consent of the parties only. “Special law” is a subset of and a type of “private law”.  
28 An example of “special law” is a private contract between individuals.

29 In the context of the government, “special laws” usually deal with procuring “privileges” relating to a regulated or licensed  
30 activity. An example would be Social Security. You can only become subject to the provisions of the Social Security Act  
31 by signing up for it using the SS-5 form. Those who never signed up for it or who quit the program are not subject to any  
32 of the codes relating to it. For those who never signed up for or consented to Social Security by applying:

- 33 1. The Social Security Act is NOT “law” and is irrelevant.
- 34 2. The Social Security Act is not enforceable against them and may not adversely affect their rights. It is “foreign” and  
35 “alien” to the jurisdiction and forum within which they live.

36 The same arguments apply to Subtitle A of the Internal Revenue Code, which is the individual income tax:

- 37 1. Only certain selected groups of people are even allowed to consent to the provisions of the code under Subtitle A.  
38 Nearly all of these people hold a “public office” in the United States government and are engaged in a “trade or  
39 business”, which is a privileged, regulated, and taxable activity.
- 40 2. Those who consented to the I.R.C. by procuring the privilege of taking any kind of deductions or credits under 26  
41 U.S.C. sections 32 or 162 or who signed a “contract” called a W-4 or a 1040 become subject to its provisions.
- 42 3. Those subject to the provisions of the I.R.C. are defined as “taxpayers” in 26 U.S.C. §7701(a)(14) and they must  
43 comply with ALL of its provisions, including the criminal provisions.
- 44 4. Those in states of the Union who never explicitly consented to be subject to the Internal Revenue Code are called  
45 “nontaxpayers”. For them:
  - 46 4.1. Its provisions are not “law” and are irrelevant.
  - 47 4.2. They may not be the target of IRS enforcement actions.
  - 48 4.3. All IRS notices directed at “taxpayers” may not be sent to them.
- 49 5. A government which wants to STEAL your money through fraud will try to hide the mandatory requirement for  
50 consent so that you falsely believe compliance is mandatory:
  - 51 5.1. They will try to make the process of consenting “invisible” and keep you unaware that you are consenting.
  - 52 5.2. They will remove references to “nontaxpayers” off their website.

- 1       5.3.     When asked about whether the “code” is voluntary, they will lie to you and tell you that it isn’t.  
 2       5.4.     They will pretend like a “private law” is a “public law”.  
 3       5.5.     They will ensure that all paperwork, such as the W-4, in which you consent hides the fact that it is a contract  
 4                  or agreement. Look at the W-4 form: Do you see any reference to the word “agreement” on it? Well guess what,  
 5                  it’s an agreement and you didn’t even know. The regulations at 26 CFR §31.3401(a)-3(a) say it’s an  
 6                  “agreement”, which is a contract. Why didn’t your public SERVANTS tell you this? Because they want to fool  
 7                  you into thinking that participation is mandatory and that the I.R.C. is a “public law”, when in fact, it is a “private  
 8                  law” that you must consent to in order to be subject to.

9       On a few very rare occasions, some people have gotten employees of the IRS to admit some of the above facts. Below is a  
 10      link to a remarkable letter signed by an IRS Disclosure Officer, Cynthia Mills, which admits that the Internal Revenue  
 11      Code is “special law” and is essentially voluntary and avoidable:

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

13      The other interesting thing to observe about our deceitful public servants is that if they want to trick you into complying,  
 14      then they will:

- 15     1. Want to label everything they pass, including “private law”, as “public law”.  
 16     2. Mix and confuse private law with public law and make the two indistinguishable. For instance, when they propose a  
 17       bill, they will call it a “public law” and then load it down with a bunch of pork barrel “private law” provisions.  
 18     3. Make it so confusing and difficult to distinguish what is public law from what is private law, that people will just give  
 19       up and be forced to assume falsely that everything is “public law”. The result is the equivalent of “government  
 20       idolatry”: Assuming authority that does not lawfully exist.

21      Since the foundation of this country, the U.S. Congress has had two sections of laws they pass in the Statutes at Large:  
 22      Public Law and Private Law. Every year, the Statutes at Large are published in two volumes: Public Law and Private Law.  
 23      In many cases, a bill they pass will identify itself as “public law” and be published in the volume labeled “Public law”  
 24      when in fact it has provisions that are actually “private law”. Then they will obfuscate the definitions or not include  
 25      definitions, called “words of art”, so as to fool you into thinking that what is actually a private law is a public law. In  
 26      effect, they will procure your consent through constructive fraud and deceit using the very words of the law itself.

27      *“Shall the throne of iniquity, which devises evil by law, have fellowship with You? They gather  
 28                  together against the life of the righteous, and condemn innocent blood. But the Lord has been my defense, and  
 29                  my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them off in their own  
 30                  wickedness; the Lord our God shall cut them off.”*  
 31      *[Psalms 94:20-23, Bible, NKJV]*

32      **Question:** Who else but wicked lawmakers could the Bible be referring to in the above scripture? Now do you know why  
 33      the book of Revelations refers to the “kings of the earth” as “the Beast” in Rev. 19:19?

34      We’ll now provide an enlightening table comparing “public law” and “private law” as a way to summarize what we have  
 35      learned so far:

#	<b>Characteristic</b>	<b>Public law</b>	<b>Private/Special law</b>
<b>1</b>	<b>Consent provided</b>	Collectively	Individually
<b>2</b>	<b>Party consenting</b>	Elected representatives	Individuals
<b>3</b>	<b>Your consent provided</b>	Indirectly	Directly
<b>4</b>	<b>Consent procured through</b>	Offer of enhanced protection/security	Offer of special “privilege” or benefits, which are usually financial in nature
<b>5</b>	<b>Consent manifested by you through</b>	Voting for your elected representatives	Signing the contract Engaging in certain regulated, or licensed activities. E.g.: Contractor’s License, Business License, Marriage License, etc.

#	<i>Characteristic</i>	<i>Public law</i>	<i>Private/Special law</i>
6	<i>When consent procured through fraud or duress or absent constitutional authority or fully informed consent, law is called</i>	“Decree under legislative form” (see <i>Loan Assoc. v. Topeka</i> , 87 U.S. 655 (1974)) Unconstitutional act Tyranny	Adhesion contract Usury Extortion Racketeering
7	<i>Tyranny and dishonesty in government manifested by</i>	Confusing Public law with private law Obfuscating law using “words of art”	Refusing to identify the privileged activities Making “excise taxes” on privileges appear like unavoidable “direct taxes” Making that which is a “code” and not positive law to appear as though it is
8	<i>Proposed version that has not yet been ratified is called</i>	“Bill”	Offer Proposal Bid
9	<i>Ratified/enacted version called</i>	“Statute” “Legislation” “Enactment” “Positive law”	“Contract” “Code”
10	<i>Law affects</i>	Everyone equally within the territorial jurisdiction of the government (equal protection)	Only parties who provided consent
11	<i>Those subject to the law are called</i>	“Subject to” “Liable”	“Liable”
12	<i>Limits upon content of law?</i>	Limited by Constitution	Limited only by what parties will agree/consent to
13	<i>Enforceability of enacted/ratified version</i>	Requires implementing regulations published in the federal register	May be enforced by statute and without implementing regulations
14	<i>Territorial enforcement authority</i>	Limited to territorial jurisdiction of enacting government	Can be enforced only in federal court if Federal government is party. Can be enforced only in state court if state government is a party. This is a result of the Separation of Powers Doctrine.
15	<i>Examples of language within such a law</i>	“All persons...” “Every person...” “All individuals...”	“A person...” “An individual...” “A person subject to...”

1 Now let's apply what we have learned in this section to a famous example: The Ten Commandments. We will  
 2 demonstrate for you how to deduce the nature of each commandment as being either “public law” or “private law”. The  
 3 rules are simple:

- 4 1. Everything that says “thou shalt NOT” or uses the word “no” and carries with it a punishment is a “public law”.  
 5 2. Everything that says “thou shalt” is a “private law” that is essentially a voluntary contract. It has no punishment for  
 6 disobedience but usually has a blessing for obedience.

7 To start off, we will list each of the ten commandments, from Exodus 20:3-17, NKJV:

- 8 1. "You shall have no other gods before Me.  
 9 2. "You shall not make for yourself a carved image--any likeness of anything that is in heaven above, or that is in the  
 10 earth beneath, or that is in the water under the earth;<sup>5</sup> you shall not bow down to them nor serve them. For I, the LORD  
 11 your God, am a jealous God, visiting the iniquity of the fathers upon the children to the third and fourth generations of  
 12 those who hate Me,<sup>6</sup>but showing mercy to thousands, to those who love Me and keep My commandments.

- 1     3. "You shall not take the name of the LORD your God in vain, for the LORD will not hold him guiltless who takes His  
2     name in vain.  
3     4. "Remember the Sabbath day, to keep it holy. Six days you shall labor and do all your work, but the seventh day is the  
4     Sabbath of the LORD your God. In it you shall do no work: you, nor your son, nor your daughter, nor your male  
5     servant, nor your female servant, nor your cattle, nor your stranger who is within your gates. For in six days the LORD  
6     made the heavens and the earth, the sea, and all that is in them, and rested the seventh day. Therefore the LORD  
7     blessed the Sabbath day and hallowed it.  
8     5. "Honor your father and your mother, that your days may be long upon the land which the LORD your God is giving  
9     you.  
10    6. "You shall not murder.  
11    7. "You shall not commit adultery.  
12    8. "You shall not steal.  
13    9. "You shall not bear false witness against your neighbor.  
14    10. "You shall not covet your neighbor's house; you shall not covet your neighbor's wife, nor his male servant, nor his  
15     female servant, nor his ox, nor his donkey, nor anything that is your neighbor's."

16 Now some statistics on the above commandments based on our analysis in this section:

- 17    1. Commandments 1,2,3,6,7,8,9,10 are "public law". They are things you cannot do and which apply equally to  
18     everyone. Disobeying these laws will harm either ourself or our neighbor, will offend God, and carry with them  
19     punishments for disobedience.  
20    2. Commandments 4 and 5 are "private law", and apply only to those who consent. Blessings flow from obeying them  
21     but no punishment is given for disobeying them anywhere in the Bible. Below is an example of the blessings of  
22     obedience to this "private law":

23                 *"Honor your father and your mother, that your days may be long upon the land which the LORD your God is  
24                 giving you"*  
25                 *[Exodus 20:12, Bible, NKJV].*

26                 *"Honor your father and your mother, as the LORD your God has commanded you, that your days may be long,  
27                 and that it may be well with you in the land which the LORD your God is giving you."*  
28                 *[Deut. 5:16, Bible, NKJV]*

- 29    3. The first four commandments deal with our vertical relationship with God, our Creator, in satisfaction of the first Great  
30     Commandment to love our God found in Matt. 22:37.  
31    4. The last six commandments deal with our horizontal, earthly relationship with our neighbor, in satisfaction of the  
32     second of two Great Commandments to love our neighbor found in Matt. 22:39.

33 How do we turn a "private law" into a "public law"? Let's use the fifth commandment above to "honor your father and  
34     mother". Below is a restatement of that "private law" that makes it a "public law". A harmful behavior of "cursing" is  
35     being given the punishment of death:

36                 *"He who curses father or mother, let him be put to death."*  
37                 *[Exodus 21:17, Bible, NKJV]*

38 One last important concept needs to be explained about how to distinguish Public Law or Private law. When reading a  
39     statute or code, if the law uses such phrases as "All persons.." or "Everyone.." or "All individuals..", then it applies equally  
40     to everyone and therefore is most likely a "public law". If the code uses such phrases as "An individual.." instead of "All  
41     individuals..", then it is probably a private or special law that only applies to those who consent to it. The only element  
42     necessary in addition to such language in order to make such a section of code into "law" is the consent of the governed,  
43     which means the section of code must be formally enacted by the sovereigns within that system of government. If it was  
44     never enacted through such consent of the governed, then it can't be described as "law", except possibly to those specific  
45     individuals who, through either and explicit signed written agreement or their conduct, express their consent to be bound by  
46     it.

1    **3.2    Comity**

2    An important form of official “consent” is called “comity” in the legal field. Black’s Law Dictionary defines “comity” as  
3    follows:

4                 *“comity. Courtesy; complaisance; respect; a willingness to grant a privilege, not as a matter of right, but out of deference and good will. Recognition that one sovereignty allows within its territory to the legislative, executive, or judicial act of another sovereignty, having due regard to rights of its own citizens. Nowell v. Nowell, Tex.Civ.App., 408 S.W.2d 550, 553. In general, principle of "comity" is that courts of one state or jurisdiction will give effect to laws and judicial decisions of another state or jurisdiction, not as a matter of obligation, but out of deference and mutual respect. Brown v. Babbitt Ford, Inc., 117 Ariz. 192, 571 P.2d 689, 695. See also Full faith and credit clause.”*  
5                 [Black’s Law Dictionary, Sixth Edition, p. 267]

12    Comity is the reason why countries and even sister states of the Union do the following for each other, even though no law  
13    requires them to:

- 14    1. Extradite criminals wanted in another country.  
15    2. Provide military aid.  
16    3. Accept immigrants or refugees from other countries.

17    Comity is usually used to describe the actions of states of the Union in relation to the federal government. Below is how  
18    the U.S. Supreme Court describes the sovereignty of the states, and the fact that it cannot compel states to do anything in  
19    relation to each other:

20                 *“This court has declined to take jurisdiction of suits between states to compel the performance of obligations which, if the states had been independent nations, could not have been enforced judicially, but only through the political departments of their governments. Thus, in Kentucky v. Dennison, 24 How. 66, where the state of Kentucky, by her governor [127 U.S. 265, 289] applied to this court, in the exercise of its original jurisdiction, for a writ of mandamus to the governor of Ohio to compel him to surrender a fugitive from justice, this court, while holding that the case was a controversy between two states, decided that it had no authority to grant the writ.”*

21                 [State of Wisconsin v. Pelican Insurance Company, [127 U.S. 265](#) (1888)]

28    The U.S. Supreme Court also said that “comity” may not be employed to enlarge the powers of the federal government in  
29    relation to the states.

30                 *Where Congress exceeds its authority relative to the States, therefore, the departure from the constitutional plan cannot be ratified by the "consent" of state officials. An analogy to the separation of powers among the branches of the Federal Government clarifies this point. The Constitution's division of power among the three branches is violated where one branch invades the territory of another, whether or not the encroached-upon branch approves the encroachment.* In Buckley v. Valeo, [424 U.S. 1, 118](#) -137 (1976), for instance, the Court held that Congress had infringed the President's appointment power, despite the fact that the President himself had manifested his consent to the statute that caused the infringement by signing it into law. See National League of Cities v. Usery, [426 U.S., at 842](#), n. 12. In INS v. Chadha, [462 U.S. 919, 944](#) -959 (1983), we held that the legislative veto violated the constitutional requirement that legislation be presented to the President, despite Presidents' approval of hundreds of statutes containing a legislative veto provision. See *id.*, at 944-945. The constitutional authority of Congress cannot be expanded by the "consent" of the governmental unit whose domain is thereby narrowed, whether that unit is the Executive Branch or the States.

42                 *State officials thus cannot consent to the enlargement of the powers of Congress beyond those enumerated in the Constitution. Indeed, the facts of this case raise the possibility that powerful incentives might lead both federal and state officials to view departures from the federal structure to be in their personal interests.* Most citizens recognize the need for radioactive waste disposal sites, but few want sites near their homes. As a result, while it would be well within the authority of either federal or state officials to choose where the disposal sites will be, it is likely to be in the political interest of each individual official to avoid being held accountable to the voters for the choice of location. If [505 U.S. 144, 183] a federal official is faced with the alternatives of choosing a location or directing the States to do it, the official may well prefer the latter, as a means of shifting responsibility for the eventual decision. If a state official is faced with the same set of alternatives - choosing a location or having Congress direct the choice of a location - the state official may also prefer the latter, as it may permit the avoidance of personal responsibility. The interests of public officials thus may not coincide with the Constitution's intergovernmental allocation of authority. Where state officials purport to submit to the direction of Congress in this manner, federalism is hardly being advanced.”

55                 [New York v. United States, [505 U.S. 144](#) (1992)]

1 A departure from the Constitutional plan for taxation therefore cannot be ratified by the acquiescence or “comity” of a state  
2 without violating the Constitution. Only We the People individually and personally can ratify such a departure. When they  
3 do this, their consent must be fully informed and procured completely absent duress. The only way we can ratify such a  
4 departure as a “state” or nation is therefore to amend the Constitution. We cannot write a “code”, such as the Internal  
5 Revenue Code, that circumvents the Constitution, breaks down the separation of powers, and does so through compulsion  
6 or enforcement. Consequently, we cannot lawfully:

- 7 1. Write a “private law”, command or allow our public servants to deceive the public by portraying it as a “public law”,  
8 and then empower an independent contractor, which is not an agency of the federal government, such as the IRS, to  
9 enforce it against those who do not consent individually to obey it absent duress.  
10 2. Allow our state government to look the other way and acquiesce to abuses or usurpations by the federal government.

11 Below is how the U.S. Supreme Court describes how “comity” can affect the tax system, from a case where it was talking  
12 about Social Security. Notice they don’t mention anything about “consent” of the state, or where or how that consent is  
13 procured from the state or the individual who might be the subject of the tax. In that sense, they have violated the very  
14 purpose of the Constitution, which is to respect and protect the requirement for consent in every human interaction:

15 *A nondiscriminatory taxing measure that operates to defray the cost of a federal program by recovering a*  
16 *fair approximation of each beneficiary's share of the cost is surely no more offensive to the constitutional*  
17 *scheme than is either a tax on the income earned by state employees or a tax on a State's sale of bottled*  
18 *water. [18](#) The National Government's interest in being compensated for its expenditures is only too apparent.*  
19 *More significantly perhaps, such revenue measures by their very nature cannot possess the attributes that led*  
20 *Mr. Chief Justice Marshall to proclaim that the power to tax is the power [\[435 U.S. 444, 461\]](#) to destroy.*

21 There is no danger that such measures will not be based on benefits conferred on that they will function as  
22 regulatory devices unduly burdening essential state activities. It is, of course, the case that a revenue provision  
23 that forces a State to pay its own way when performing an essential function will increase the cost of the state  
24 activity. But *Graves v. New York ex rel. O'Keefe*, and its precursors, see [306 U.S., at 483](#) and the cases cited in  
25 n. 3, teach that an economic burden on traditional state functions without more is not a sufficient basis for  
26 sustaining a claim of immunity. Indeed, since the Constitution explicitly requires States to bear similar  
27 economic burdens when engaged in essential operations, see U.S. Const., Amdts. 5, 14; *Pennsylvania Coal Co.*  
28 v. *Mahon*, [260 U.S. 393](#) (1922) (State must pay just compensation when it "takes" private property for a public  
29 purpose); U.S. Const., Art. I, 10, cl. 1; *United States Trust Co. v. New Jersey*, [431 U.S. 1](#) (1977) (even when  
30 burdensome, a State often must comply with the obligations of its contracts), it cannot be seriously contended  
31 that federal exactions from the States of their fair share of the cost of specific benefits they receive from federal  
32 programs offend the constitutional scheme.

33 *Our decisions in analogous context support this conclusion. We have repeatedly held that the Federal*  
34 *Government may impose appropriate conditions on the use of federal property or privileges and may require*  
35 *that state instrumentalities comply with conditions that are reasonably related to the federal interest in*  
36 *particular national projects or programs.* See, e. g., *Ivanhoe Irrigation Dist. v. McCracken*, [357 U.S. 275, 294](#) -  
37 296 (1958); *Oklahoma v. Civil Service Comm'n*, [330 U.S. 127, 142](#) -144 (1947); *United States v. San Francisco*,  
38 [310 U.S. 16](#) (1940); cf *National League of Cities v. Usery*, [426 U.S. 833, 853](#) (1976); *Fry v. United States*, [421](#)  
39 [U.S. 542](#) (1975). *A requirement that States, like all other users, pay a portion of the costs of the benefits they*  
40 *enjoy from federal programs is surely permissible since it is closely related to the [\[435 U.S. 444, 462\]](#) federal*  
41 *interest in recovering costs from those who benefit and since it effects no greater interference with state*  
42 *sovereignty than do the restrictions which this Court has approved.*

43 A clearly analogous line of decisions is that interpreting provisions in the Constitution that also place  
44 limitations on the taxing power of government. See, e. g., U.S. Const., Art. I, 8, cl. 3 (restricting power of States  
45 to tax interstate commerce); 10, cl. 3 (prohibiting any state tax that operates "to impose a charge for the  
46 privilege of entering, trading in, or lying in a port." *Clyde Mallory Lines v. Alabama ex rel. State Docks*  
47 *Comm'n*, [296 U.S. 261, 265](#) -266 (1935)). These restrictions, like the implied state tax immunity, exist to protect  
48 constitutionally valued activity from the undue and perhaps destructive interference that could result from  
49 certain taxing measures. The restriction implicit in the Commerce Clause is designed to prohibit States from  
50 burdening the free flow of commerce, see generally *Complete Auto Transit, Inc. v. Brady*, [430 U.S. 274](#) (1977),  
51 whereas the prohibition against duties on the privilege of entering ports is intended specifically to guard  
52 against local hindrances to trade and commerce by vessels. See *Packet Co. v. Keokuk*, [95 U.S. 80, 85](#) (1877).

53 *Our decisions implementing these constitutional provisions have consistently recognized that the interests*  
54 *protected by these Clauses are not offended by revenue measures that operate only to compensate a*  
55 *government for benefits supplied.* See, e. g., *Clyde Mallory Lines v. Alabama*, supra (flat fee charged each  
56 vessel entering port upheld because charge operated to defray cost of harbor policing); *Evansville-*  
57 *Vanderburgh Airport Authority v. Delta Airlines, Inc.*, [405 U.S. 707](#) (1972) (\$1 head tax on explaining  
58 commercial air passengers upheld under the Commerce Clause because designed to recoup cost of airport  
59 facilities). A governmental body has an obvious interest in making those who specifically benefit from its  
60 services pay the cost and, provided that the charge is structured to compensate the government for the benefit

1           conferred, there can be no danger of the kind of interference [435 U.S. 444, 463] with constitutionally valued  
2           activity that the Clauses were designed to prohibit.  
3           [Massachusetts v. United States, 435 U.S. 444 (1978)]

- 4       The U.S. Supreme Court also agreed that one of the may consequences of the Social Security system was to break down the  
5       separation of powers between the states and the federal government and allow the feds to coerce and intimidate the states.  
6       This result alone ought be sufficient reason not to participate in the system:

7           *"A state may enter into contracts; but a state cannot, by contract or statute, surrender the execution, or a share  
8           in the execution, of any of its governmental powers either to a sister state or to the federal government, any  
9           more than the federal government can surrender the control of any of its governmental powers to a foreign  
10          nation. The power to tax is vital and fundamental, and, in the highest degree, governmental in character.  
11          Without it, the state could not exist. Fundamental also, and no less important, is the governmental power to  
12          expend the moneys realized from taxation, and exclusively to administer the laws in respect of the character of  
13          the tax and the methods of laying and collecting it and expending the proceeds."*

14           *The people of the United States, by their Constitution, have affirmed a division of internal governmental powers  
15          between the federal government and the governments of the several states-committing to the first its powers by  
16          express grant and necessary implication; to the latter, or [301 U.S. 548, 611] to the people, by  
17          reservation, 'the powers not delegated to the United States by the Constitution, nor prohibited by it to the  
18          States.' The Constitution thus affirms the complete supremacy and independence of the state within the field of  
19          its powers. Carter v. Carter Coal Co., 298 U.S. 238, 295, 56 S.Ct. 855, 865. The federal government has no  
20          more authority to invade that field than the state has to invade the exclusive field of national governmental  
21          powers; for, in the oft-repeated words of this court in Texas v. White, 7 Wall. 700, 725, 'the preservation of the  
22          States, and the maintenance of their governments, are as much within the design and care of the Constitution as  
23          the preservation of the Union and the maintenance of the National government.' The necessity of preserving  
24          each from every form of illegitimate intrusion or interference on the part of the other is so imperative as to  
25          require this court, when its judicial power is properly invoked, to view with a careful and discriminating eye  
26          any legislation challenged as constituting such an intrusion or interference. See South Carolina v. United  
27          States, 199 U.S. 437, 448, 26 S.Ct. 110, 4 Ann.Cas. 737.*

28           [. . .]

29           *By these various provisions of the act, the federal agencies are authorized to supervise and hamper the  
30          administrative powers of the state to a degree which not only does not comport with the dignity of a quasi  
31          sovereign state-a matter with which we are not judicially concerned-but which deny to it that supremacy and  
32          freedom from external interference in respect of its affairs which the Constitution contemplates-a matter of very  
33          definite judicial concern. I refer to some, though by no means all, of the cases in point.*

34           *In the License Cases, 5 How. 504, 588, Mr. Justice McLean said that the federal government was supreme  
35          within the scope of its delegated powers, and the state governments equally supreme in the exercise of the  
36          powers not delegated nor inhibited to them; that the states exercise their powers over everything connected with  
37          their social and internal condition; and that over these subjects the federal government had no power. They  
38          appertain to the State sovereignty as exclusively as powers exclusively delegated appertain to the general  
39          government.'*

40           *In Tarble's Case, 13 Wall. 397, Mr. Justice Field, after pointing out that the general government and the state  
41          are separate and distinct sovereignties, acting separately and independently of each other within their  
42          respective spheres, said that, except in one particular, they stood in the same independent relation to each other  
43          as they would if their authority embraced distinct territories. The one particular referred to is that of the  
44          supremacy of the authority of the United States in case of conflict between the two.*

45           *In Farrington v. Tennessee, 95 U.S. 679, 685, this court said, 'Yet every State has a sphere of action where the  
46          authority of the national government may not intrude. Within that domain the State is as if the union were not.  
47          Such are the checks and balances in our complicated but wise system of State and national polity.'*

48           *'The powers exclusively given to the federal government,' it was said in Worcester v. State of  
49          Georgia, 6 Pet. 515, 570, 'are limitations upon the state authorities. But [301 U.S. 548,  
50          615] with the exception of these limitations, the states are supreme; and their sovereignty  
51          can be no more invaded by the action of the general government, than the action of the state  
52          governments can arrest or obstruct the course of the national power.'*

53           *The force of what has been said is not broken by an acceptance of the view that the state is not coerced by the  
54          federal law. The effect of the dual distribution of powers is completely to deny to the states whatever is  
55          granted exclusively to the nation, and, conversely, to deny to the nation whatever is reserved exclusively to  
56          the states. The determination of the Framers Convention and the ratifying conventions to preserve complete  
57          and unimpaired state self-government in all matters not committed to the general government is one of the*

1           *plainest facts which emerges from the history of their deliberations. And adherence to that determination is*  
2           *incumbent equally upon the federal government and the states. State powers can neither be appropriated on*  
3           *the one hand nor abdicated on the other.' Carter v. Carter Coal Co., supra, 298 U.S. 238 , at page 295, 56*  
4           *S.Ct. 855, 866. The purpose of the Constitution in that regard does not admit of doubt or qualification; and it*  
5           *can be thwarted no more by voluntary surrender from within than by invasion from without.*

6           *Nor may the constitutional objection suggested be overcome by the expectation of public benefit resulting from*  
7           *the federal participation authorized by the act. Such expectation, if voiced in support of a proposed*  
8           *constitutional enactment, would be quite proper for the consideration of the legislative body. But, as we said in*  
9           *the Carter Case, supra, 298 U.S. 238 , at page 291, 56 S.Ct. 855, 864, 'nothing is more certain than that*  
10          *beneficent aims, however great or well directed, can never serve in lieu of constitutional power.'* Moreover,  
11          *everything which the act seeks to do for the relief of unemployment might have been accomplished, as is done*  
12          *by this same act for the relief of the misfortunes of old age, with- [301 U.S. 548, 616] out obliging the*  
13          *state to surrender, or share with another government, any of its powers.*

14          *If we are to survive as the United States, the balance between the powers of the nation and those of the states*  
15          *must be maintained. There is grave danger in permitting it to dip in either direction, danger-if there were no*  
16          *other-in the precedent thereby set for further departures from the equipoise. The threat implicit in the present*  
17          *encroachment upon the administrative functions of the states is that greater encroachments, and encroachments*  
18          *upon other functions, will follow.*

19          *For the foregoing reasons, I think the judgment below should be reversed."*  
20          *[Steward Machine Company v. Davis, 301 U.S. 548 (1937)]*

### 21          **3.3 Positive Law**

22          There are only two types of governments: government by consent (contract) or government by force/fraud. All  
23          governments that operate by force or fraud rather than consent are terrorist governments. The Declaration of Independence  
24          says that all just powers of the United States government derive from the consent of the governed.

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

28          Absent individual, explicit, and voluntary consent for everything that government does in this country, a law may not be  
29          enforced and may not adversely affect our Constitutional rights to life, liberty or property. In a Republic of free and  
30          sovereign People who have rights, any government that disregards the requirement for consent is essentially acting *unjustly*  
31          and involving itself in organized crime, extortion, and terrorism. A law which is enforceable because the people either  
32          individually or collectively consented explicitly to it is called *positive law*:

33          *"Positive law. Law actually and specifically enacted or adopted [consented to] by proper authority for the*  
34          *government of an organized jural society. See also Legislation."*  
35          *[Black's Law Dictionary, Sixth Edition, p. 1162]*

36          "Proper authority" above is the people's elected representatives, because all power in this country derives from We The  
37          People.

38          *"In the United States, sovereignty resides in the people...the Congress cannot invoke sovereign power of the*  
39          *People to override their will as thus declared."*  
40          *[Perry v. U.S., 294 U.S. 330 (1935)]*

41          *"Sovereignty itself is, of course, not subject to law, for it is the author and source of law...While sovereign*  
42          *powers are delegated to...the government, sovereignty itself remains with the people."*  
43          *[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]*

44          *"The words 'people of the United States' and 'citizens,' are synonymous terms, and mean the same thing. They*  
45          *both describe the political body who, according to our republican institutions, form the sovereignty, and who*  
46          *hold the power and conduct the government through their representatives. They are what we familiarly call the*  
47          *'sovereign people,' and every citizen is one of this people, and a constituent member of this sovereignty. ..."*  
48          *[Boyd v. State of Nebraska, 143 U.S. 135 (1892)]*

49          There is only one exception to the above rule, which is that a person who commits a crime that injures the rights of a fellow  
50          sovereign thereby surrenders his own rights because he has broken his covenant with God to "love his neighbor" (see Gal

1       5:14), which is one of only two great commandments in the Bible (see Matt. 22:39, Bible). Such an exception as this,  
2       however, does not at all apply to so-called “crimes” within the Internal Revenue Code, because no one’s “rights” are  
3       adversely impacted by those who refuse to pay such government “extortion under the color of law”. If you choose not to  
4       consent to become a “taxpayer”, you may cause other “taxpayers” to lose “privileges” (government socialist handouts) by  
5       refusing to participate, but other “taxpayers” don’t lose any of their constitutional rights if you refuse to subsidize the evil  
6       and socialism that is embodied in the Infernal Revenue Code. In fact, the “crimes” listed in 26 U.S.C. §§7201 to 7217 are  
7       not “tax crimes” for the average American, because:

- 8       1. Those who are “nontaxpayers” are not subject to it. We’ll cover this further later.
- 9       2. There is no statute which creates a liability and there is no evidence of consent to abide by it. Therefore, it is not law  
10      for those who have not consented in some way, who therefore become “nontaxpayers”. See:  
11      <http://sedm.org/LibertyU/NontaxpayerBOR.pdf>
- 12      3. Subtitle A of the Internal Revenue does not describe a “tax” as legally defined by the Supreme Court, because revenues  
13      collected are being paid to private people who are not federal “employees” or a “public purpose”. See:  
14      <http://sedm.org/Forms/MemLaw/WhyThiefOrEmployee.pdf>

15      When federal courts choose to illegally enforce the criminal provisions of the Internal Revenue Code, which is not positive  
16      law, against those in states of the Union who are not in fact and in deed “public officers” engaged in a “trade or business”  
17      within the United States government, they are prosecuting people for what is called “malum prohibitum acts”. They are  
18      also involved in treason against the Constitution if they acquiesce to or aid in the prosecution of private parties who are not  
19      in fact federal “employees”, who live in states of the Union and outside of federal territorial jurisdiction.

20           *“Malum prohibitum. A wrong prohibited; a thing which is wrong because prohibited; an act which is not  
21           inherently immoral, but becomes so because its commission is expressly forbidden by positive law; an act  
22           involving an illegality resulting from positive law. Compare Malum in se.”*  
23           [Black’s Law Dictionary, Sixth Edition, p. 960]

24      Treason, by the way, is punishable by death under 18 U.S.C. §2381. See section 5.1.2 of the *Great IRS Hoax* book for a  
25      complete explanation of this concept. They are committing treason because they are not enforcing a “tax” as legally  
26      defined. “Taxes” can ONLY go to support public employees on official business and cannot constitutionally be used for  
27      any other purpose:

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

32           *Nor is it taxation. ‘A tax,’ says Webster’s Dictionary, ‘is a rate or sum of money assessed on the person or  
33           property of a citizen by government for the use of the nation or State.’ ‘Taxes are burdens or charges imposed  
34           by the Legislature upon persons or property to raise money for public purposes.’ Cooley, Const. Lim., 479.”*  
35           [[Loan Association v. Topeka, 20 Wall. 655 \(1874\)](#)]

36      The legislation passed by Congress in pursuance of the authority delegated to it by the Constitution of the United States  
37      (which is “positive law”) is organized by subject in the 50 titles of the U.S. Code. Each title of the U.S. Code covers a  
38      different subject area. For instance, Title 26 covers Internal Revenue: that is, revenue gathered within the territorial  
39      jurisdiction of the federal government, which is limited to the territories and possessions of the United States and the  
40      District of Columbia, collectively called the “federal zone” throughout this book.

41      Within the U.S. Code, certain titles are enacted into “positive law” while others are not. Those that are not enacted into  
42      positive law may safely be regarded as “private law”. Those that are should be regarded as “public law”. [1 U.S.C. §204](#)  
43      lists which Titles are positive law and which are not. Only those titles that are enacted into positive law have the potential  
44      to become binding generally upon all legal “persons” within the territorial jurisdiction of the federal government. However,  
45      before this can happen, an agency of the federal government within the Executive Branch must choose to step forward  
46      under the leadership of the President of the United States and voluntarily consent to take responsibility for executing the  
47      statute by writing implementing regulations giving the statutes force and effect, and publishing those enforcement  
48      regulations in the Federal Register for public review and comment. Below is a definition of the Federal Register from  
49      Black’s Law Dictionary:

1       “Federal Register. The Federal Register, published daily, is the medium for making available to the public  
2       Federal agency regulations and other legal documents of the executive branch. These documents cover a wide  
3       range of Government activities. An important function of the Federal Register is that it includes proposed  
4       changes (rules, regulations, standards, etc.) of governmental agencies. Each proposed change published  
5       carries an invitation for any citizen or group to participate in the consideration of the proposed regulation  
6       through the submission of written data, views, or arguments, and sometimes by oral presentations. Such  
7       regulations and rules as finally approved appear therefore in the Code of Federal Regulations.”  
8       [Black’s Law Dictionary, Fifth Edition]

9       The above description explains that the Federal Register also serves as the means by which notice is given to the general  
10      public that laws by Congress can and will be enforced by rules and regulations that may adversely affect their rights. “Due  
11      notice” to all of the affected parties is considered an essential and fundamental element of Constitutional “due process”.  
12      Here is how the U.S. Supreme Court describes it:

13       “An elementary and fundamental requirement of due process in any proceeding which is to be accorded finality  
14      is notice reasonably calculated, under the circumstances, to apprise interested [and affected] parties of the  
15      pendency of the action and afford them an opportunity to present their objections.”  
16      [Mullane v. Central Hanover Bank & Trust Co., 339 U.S. 306, 314 (1950)]

17      These regulations are then subsequently published in the Code of Regulations (hereafter C.F.R.) after they are published in  
18      the Federal Register. The C.F.R. then becomes the means by which Federal Government employees are informed of the  
19      limits of their conduct when implementing the laws they are authorized and required to enforce under the authority of the  
20      Constitution. The public record built during the public review process then becomes the means by which the courts enforce  
21      the regulations against the public, because it helps establish legislative intent of both the agency and the public.

22      44 U.S.C. §1505(a) (which is positive law) requires that every document or order which has “general applicability and legal  
23      effect” to all persons must be printed in the Federal Register. In other words, if the statute and the regulations that  
24      implement it haven’t been published in the Federal Register, then the statute is unenforceable against the general public.  
25      This means that all positive laws, including both the statutes and the regulations that implement them, must appear in the  
26      Federal Register before one can reasonably conclude that the general public has been properly placed on notice about a law  
27      according to which they must control their conduct.

28       TITLE 44 > CHAPTER 15 > Sec. 1505.  
29       Sec. 1505. - Documents to be published in Federal Register

30       (a) Proclamations and Executive Orders; Documents Having General Applicability and Legal Effect;  
31       Documents Required To Be Published by Congress.

32       There shall be published in the Federal Register -

33       (1) Presidential proclamations and Executive orders, except those not having general applicability and legal  
34       effect or effective only against Federal agencies or persons in their capacity as officers, agents, or employees  
35       thereof;

36       (2) documents or classes of documents that the President may determine from time to time have general  
37       applicability and legal effect; and

38       (3) documents or classes of documents that may be required so to be published by Act of Congress.

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

41      If a positive law statute was passed by the Legislative branch for which no agency in the Executive Branch ever claimed  
42      responsibility and for which no implementing regulations were ever published in the Federal Register, that statute would be  
43      a “dead law” that effectively is unenforceable against anything but federal employees, the military, and federal benefit  
44      recipients. Note that paragraph (a)(1) in the above statute says no implementing regulations are required in the context of  
45      federal officers, agents, or employees.

46       “...the Act's civil and criminal penalties attach only upon violation of the regulation promulgated by the  
47       Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone..The  
48       Government urges that since only those who violate these regulations [not the Code] may incur civil or  
49       criminal penalties, it is the actual regulations issued by the Secretary of the Treasury, and not the broad

1        *authorizing language of the statute, which are to be tested against the standards of the Fourth Amendment; and*  
2        *that when so tested they are valid."*  
3        [Calif. Bankers Assoc. v. Shultz, 416 U.S. 25], 44, 39 L.Ed. 2d 812, 94 S.Ct 1494.]

4        An example of such “dead laws” are the campaign finance reforms passed during the early 2000’s by Congress. They are  
5        not enforced. Does that surprise you? There is one important exception to these general rules for positive law, and that  
6        exception is that any act of Congress that affects only federal employees in the Executive branch acting only in their official  
7        capacity need not be published in the Federal Register and need not have implementing regulations in order to be  
8        enforceable. This exception is found in 44 U.S.C. §1505(a)(1), which we showed above. This same exception also appears  
9        a second time in 5 U.S.C. §553(a)(2):

10      **TITLE 5--GOVERNMENT ORGANIZATION AND EMPLOYEES**  
11      **PART I--THE AGENCIES GENERALLY**  
12      **CHAPTER 5--ADMINISTRATIVE PROCEDURE**  
13      **SUBCHAPTER II--ADMINISTRATIVE PROCEDURE**  
14      Sec. 553. Rule making

15      (a) *This section applies, according to the provisions thereof,*  
16      except to the extent that there is involved--  
17      (I) *a military or foreign affairs function of the United States;*  
18      *or*  
19      (2) a matter relating to agency management or personnel or to  
20      public property, loans, grants, benefits, or contracts.

22      Some say that while the Internal Revenue Code may not be “positive law”, there ARE or at least MAY BE sections within  
23      it that ARE positive law. They will look at the legislative notes on a section of the code and find the Congressional Acts  
24      that it references and conclude that because the Act that the section was based on was a positive law and because it was  
25      passed AFTER the Internal Revenue Code was repealed in 1939, then that section and only that section is “positive law”.  
26      That may very well be true. However, the government has the burden of proving in each case, usually as the moving party,  
27      that the section they are citing is positive law for each case or instance where they use it. To do otherwise would be to  
28      violate due process of law using false presumption and disrespect the requirement for consent in every aspect of  
29      government.

30      1 U.S.C. §204 describes the applicability of statutes within the U.S. Code based on whether they are “positive law”, which  
31      we will now show below. We have broken 1 U.S.C. §204(a) into two clauses, with each one numbered in the cite below.  
32      Everything after the “[1]” would be clause 1 and everything after the “[2]” would be clause 2.

33      1 U.S.C. §204: Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of Codes and Supplements

35      *Sec. 204. - Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of Codes and Supplements*

37      *In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia, and of each*

39      *State, Territory, or insular possession of the United States -*

40      (a) *United States Code. -*

41      [1] The matter set forth in the edition of the Code of Laws of the United States current at any time shall  
42      together with the then current supplement, if any, establish prima facie [by presumption] the laws of the  
43      United States, general and permanent in their nature, in force on the day preceding the commencement of the  
44      session following the last session the legislation of which is included:

45      [2] Provided, however, That whenever titles of such Code shall have been enacted into positive law the text  
46      thereof shall be legal evidence of the laws therein contained, in all the courts of the United States, the several  
47      States, and the Territories and insular possessions of the United States.

48      The above statute shows three jurisdictions: (1) Clause 1 shows the “United States”, which is defined as the District of  
49      Columbia under 4 U.S.C. §72; (2) Clause 2 adds the States of the Union and Territories to the jurisdiction. We have

1 therefore created a table to show each of the three jurisdictions and the applicability of “positive law” and “prima facie law”  
2 in each of the three cases based on the foregoing discussion.

3 **Table 1: Applicability of laws of United States to various jurisdictions**

#	Description	Applicable Jurisdiction		
		District of Columbia Only (“United States”)	States of the Union (“several States”)	Territories and Insular Possessions
1	<i>Jurisdiction of Clause 1 of I U.S.C. §204(a) above</i>	X		
2	<i>Jurisdiction of Clause 2 of I U.S.C. §204(a) above</i>	X	X	X
3	<i>Type of law</i>	Prima facie law Not “positive law”	Positive law	Positive law
4	<i>Regulations must be published in Federal Register?</i>	No	Yes	Yes
5	<i>“State” defined in</i>	28 U.S.C. §1332(d)	Constitution 40 U.S.C. §319c(a)	4 U.S.C. §110(d)
6	<i>When no implementing regulations published in the Federal Register, statutes can only apply to</i>	Federal employees, agencies, military, and benefit recipients (see 44 U.S.C. §1505(a)(1) and 5 U.S.C. §553(a))	No one	No one
7	<i>Jurisdiction of federal district courts assigned to this area by</i>	These laws are excluded by 28 U.S.C. §1366 28 U.S.C. §1603	Not excluded by 28 U.S.C. §1366	Not excluded by 28 U.S.C. §1366
8	<i>Sections from U.S. Code that are applicable exclusively here are called</i>	“Code section”	“Statute” “Legislation” “Law”	“Statute” “Legislation” “Law”
9	<i>Type of law applying here is</i>	Private law	Public law	Public law

4 Therefore, based on the above, we can safely conclude the following:

- 5 1. Sections from the U.S. Code that are not positive law can only apply in the District of Columbia and no place else.  
6 2. All law applying exclusively to the District of Columbia is “Private law” that applies only to federal employees,  
7 agencies, military, and benefit recipients.  
8 3. Sections of the U.S. Code which are not positive law may not be called “law” or a “statute” or “legislation”, because  
9 they were never enacted by the consent of the governed. Consent of the sovereign is the only thing that can create  
10 “law”, “statutes”, or “legislation”.

11 An example of wording that can be used to make law positive is in the Fifth Amendment to the U.S. Constitution. By  
12 starting out “No person...” it is clear that no one is excluded. In statutes, a phrase such as “any person is required” is used  
13 to indicate that the statute applies to anyone. When Congress omits the word “is” from such a phrase, making it read “any  
14 person required” (as in 26 U.S.C. §7203), it is saying that this law only applies to a specific person. This is not a positive  
15 law, it is a “special law” or “private law” which became “law” by virtue of the consent of that specific individual. It only  
16 applies to the person who exercised his personal choice (sovereignty) to become effectively connected with it by accepting  
17 some duty that made him a “person required,” i.e. the person in section 7343 of the I.R. Code who is under a duty to  
18 perform the act in respect of which the violation occurs.

19 Acquiescence to the legal consequence of non-positive law legislation is possible only when a person makes himself  
20 subject to that legislation, i.e. a Federal Government “employee” or contractor, as to income belonging to the U.S.  
21 Government. Once a person is effectively connected with a law, he is required to obey it. If a person is not “effectively  
22 connected” with such a law, a violation of that law is not legally possible. For example, it is impossible for a person who is  
23 not connected with the U.S. Government’s (called a “trade or business”) income or within federal jurisdiction to be under a  
24 legal obligation or condition to perform some act or duty with regard to such income. When no legal duty exists, the  
25 consequences of I.R.C. section 7203 cannot be legally forced upon him.

26 Lastly, if you are engaged in litigation against “the Beast”, be very careful in your use of the word “law”. Anyone who  
27 refers to any code section within the I.R.C. as “law” during a court trial:

- 28 1. Is making a “presumption” that cannot be supported with evidence. All “presumption” is a violation of due  
29 process in the legal realm. An unchallenged presumption becomes fact in any legal proceeding. Watch out!

*"The principle that there is a presumption of innocence in favor of the accused is the undoubted law, axiomatic and elementary, and its enforcement lies at the foundation of the administration of our criminal law."*  
[Coffin v. United States, 156 U.S. 432, 453 (1895)]

*"It is apparent,' this court said in the Bailey Case ([219 U.S. 239](#), 31 S. Ct. 145, 151) 'that a constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional restrictions.'"*  
[Heiner v. Donnan, [285 U.S. 312](#) (1932)]

Thus the Court held that presumptions, while often valid (and some of which, I think, like the presumption of death based on long unexplained absence, may perhaps be even salutary in effect), must not be allowed to stand where they abridge or deny a specific constitutional guarantee. It is one thing to rely on a presumption to justify conditional administration of the estate of a person absent without explanation for seven years, see Cunnias v. Reading School District, 198 U.S. 458; compare Scott v. McNeal, 154 U.S. 34; it would be quite another to use the presumption of death from seven years' absence to convict a man of murder. I do not think it can be denied that use of the statutory presumptions in the case before [380 U.S. 63, 81] us at the very least seriously impaired Gainey's constitutional right to have a jury weigh the facts of his case without any congressional interference through predetermination of what evidence would be sufficient to prove the facts necessary to convict in a particular case. [...] ]

For all the foregoing reasons, I think that these two statutory presumptions by which Congress has tried to relieve the Government of its burden of proving a man guilty and to take away from courts and juries the function and duty of deciding guilt or innocence according to the evidence before them, unconstitutionally encroach on the functions of courts and deny persons accused of crime rights which our Constitution guarantees them. The most important and most crucial action the courts take in trying people for crime is to resolve facts. This is a judicial, not a legislative, function. I think that in passing these two sections Congress stepped over its constitutionally limited bounds and encroached on the constitutional power of courts to try cases. I would therefore affirm the judgment of the court below and grant Gainey a new trial by judge and jury with all the protections accorded by the law of the land.

Legislation declaring that proof of one fact of group of facts shall constitute prima facie evidence of an ultimate fact in issue is valid if there is a rational connection between what is proved and what is to be inferred. A prima facie presumption casts upon the person against whom it is applied the duty of going forward with his evidence on the particular point to which the presumption relates. A statute creating a presumption that is arbitrary, or that operates to deny a fair opportunity to repel it, violates the due process clause of the Fourteenth Amendment. Legislative fiat may not take the place of fact in the judicial determination of issues involving life, liberty, or property. Manley v. Georgia, 279 U.S. 1, 49 S. Ct. 215, 73 L. Ed. \_\_\_\_\_, and cases cited. [Western and Atlantic Railroad v. Henderson, 279 U.S. 639 (1929)]

"[I]t is unconstitutional for a legislature to remove from the jury the assessment of facts that increase the prescribed range of penalties to which a criminal defendant is exposed. It is equally clear that such facts must be established by proof beyond a reasonable doubt."

2. Has transformed “prima facie evidence” of law into legally admissible evidence if unchallenged. See 1 U.S.C. §204, which says that the I.R.C. is “prima facie” evidence, which means “presumed to be true” unless rebutted.
  3. Is implying that you, the litigant, gave your consent in some form to be bound by the legal provision which they are referring to. This makes you look like a bad American and a criminal if you don’t challenge their presumption.
  4. When their presumption of the existence of “law” is challenged, the moving party must shoulder the burden of showing what form the consent was given. If they do not meet the burden of proof, then you should object to their use of the word “law” in any and all cases. You should refer to all statements about such “law” as “hearsay” until proven with other than “prima facie evidence”.

54 Let us now summarize some important things we have learned about positive law:

- 1     1. Whether a statute is positive law is helpful in establishing WHERE it may lawfully be enforced. Statutes which are not  
2     positive law may not be lawfully enforced in states of the Union.  
3     2. Statutes which are not positive law may be enforced only in the District of Columbia.  
4     3. The Internal Revenue Code is not positive law. Therefore, it is “law” but may not be lawfully enforced inside states of  
5     the Union, except possibly against “federal employees”, who according to Federal Rule of Procedure Rule 17(b) are  
6     subject to the laws of the District of Columbia when acting in a representative capacity for the federal corporation  
7     called the “United States”, and which is defined in 28 U.S.C. §3002(15)(A). That federal corporation is a “U.S.  
8     citizen” under 8 U.S.C. §1401, and so they become “U.S. citizens” when representing the corporation as federal  
9     “employees”.

10    **3.4    Justice**

11    The whole notion of “justice” implies the requirement of positive law in all dealings with the public. The only way that  
12    positive law can be enacted is through the consent of those it is enforced against, which the Declaration of Independence  
13    calls “the consent of the governed”. Below is a definition of “justice” from Easton’s Bible Dictionary which clearly proves  
14    this:

15    *JUSTICE — is rendering to **every one** [equally, whether citizen or alien] that which is his due. It has been  
16    distinguished from equity in this respect, that while justice means merely the doing [of] what positive law  
17    demands, equity means the doing of what is fair and right in every separate case.<sup>5</sup> [Easton’s Bible Dictionary,  
18    1996]*

19    We would also add to the above definition that:

- 20    1. Enforcing anything BUT “positive law”.  
21    2. Enforcing anything unequally against one group or class of persons more than another.  
22    3. Taking more tax as a percentage from one group than another.

23    . . . equates with INjustice or the OPPOSITE of justice, in our view. When we look up the definition of “justice” in the legal  
24    dictionary, however, lawyers try to hide its relationship to “positive law”. Below is the definition of “justice” from Black’s  
25    Law Dictionary, Sixth Edition:

26    *Justice, n. Title given to judges, particularly judges of U.S. and state supreme courts, and as well to judges of  
27    appellate courts. The U.S. Supreme Court, and most state supreme courts are composed of a chief justice and  
28    several associate justices.*

29    *Proper administration of laws. In jurisprudence, the constant and perpetual disposition of legal matters or  
30    disputes to render every man his due.*

31    *Commutative justice concerns obligations as between persons (e.g., in exchange of goods) and requires  
32    proportionate equality in dealings of person to person; Distributive justice concerns obligations of the  
33    community to the individual, and requires fair disbursement of common advantages and sharing of common  
34    burdens; Social justice concerns obligations of individual to community and its end is the common good.*

35    *In Feudal law, jurisdiction; judicial cognizance of causes or offenses. High justice was the jurisdiction or right  
36    of trying crimes of every kind, even the highest. This was a privilege claimed and exercised by the great lords  
37    or barons of the middle ages. Law justice was jurisdiction of petty offenses.*

38    See           also           *Miscarriage*           of           *justice*;           *Obstructing*           *justice*.  
39    [Black’s Law Dictionary, Sixth Edition, p. 864]

40    Apparently, only pastors can be trusted to tell the truth about the meaning of “justice”, because Pharisees/lawyers with  
41    Mercedes payments to make aren’t going to undermine their livelihood and make their job moot by telling the truth.  
42    Common to both the ecclesiastical and the legal dictionary definitions of “justice” above, however, is the notion of  
43    “rendering to every man his due”. The world owes NOTHING to any man. As the Great IRS Hoax says at the beginning  
44    of section 4.1:

45    *“Don’t go around saying the world owes you a living. The world owes you nothing. It was here first.”*

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<sup>5</sup>Easton, M. 1996, c1897. *Easton’s Bible dictionary*. Logos Research Systems, Inc.: Oak Harbor, WA

2 The only thing that can be “owed” or “due” to a man is that which he has earned or procured under contract to some other  
 3 free agent. What is owed to him is considered “property”, and the government’s most fundamental obligation is to protect  
 4 our right to property. Therefore, the whole notion of “justice” originates from the exercise of our right to contract. All law,  
 5 in fact, is an extension of our right to contract, as we said in the previous sections, because it is created with our consent,  
 6 behaves as a contract, and conveys to us certain rights and benefits that courts have a sacred duty to protect. Even the U.S.  
 7 Supreme Court recognized this fact, when it said:

8     *"Independent of these views, there are many considerations which lead to the conclusion that the power to*  
 9 *impair contracts [either the Constitution or the Holy Bible], by direct action to that end, does not exist with*  
 10 *the general [federal] government. In the first place, one of the objects of the Constitution, expressed in its*  
 11 *preamble, was the establishment of justice, and what that meant in its relations to contracts is not left, as was*  
 12 *justly said by the late Chief Justice, in Hepburn v. Griswold, to inference or conjecture.* As he observes, at the  
 13 time the Constitution was undergoing discussion in the convention, the Congress of the Confederation was  
 14 engaged in framing the ordinance for the government of the Northwestern Territory, in which certain articles of  
 15 compact were established between the people of the original States and the people of the Territory, for the  
 16 purpose, as expressed in the instrument, of extending the fundamental principles of civil and religious liberty,  
 17 upon which the States, their laws and constitutions, were erected. *By that ordinance it was declared, that, in*  
 18 *the just preservation of rights and property, 'no law ought ever to be made, or have force in the said*  
 19 *Territory, that shall, in any manner, interfere with or affect private contracts or engagements bona fide and*  
 20 *without fraud previously formed.'* The same provision, adds the Chief Justice, found more condensed  
 21 expression in the prohibition upon the States [in Article 1, Section 10 of the Constitution] against impairing the  
 22 obligation of contracts, which has ever been recognized as an efficient safeguard against injustice; and though  
 23 the prohibition is not applied in terms to the government of the United States, he expressed the opinion,  
 24 speaking for himself and the majority of the court at the time, *that it was clear 'that those who framed and*  
 25 *those who adopted the Constitution intended that the spirit of this prohibition should pervade the entire body*  
 26 *of legislation, and that the justice which the Constitution was ordained to establish was not thought by them*  
 27 *to be compatible with legislation [or judicial precedent] of an opposite tendency.'* 8 Wall. 623. [99 U.S. 700,  
 28 765] Similar views are found expressed in the opinions of other judges of this court." [*Sinking Fund Cases, 99*  
 29 *U.S. 700 (1878)*]

30 The reason the U.S. Supreme Court had to state the above is that if it did not, it would be sanctioning public servants to  
 31 violate the right to contract of We the People, by disrespecting the Constitution itself, which is a contract. The Supreme  
 32 Court also recognized that state Constitutions are “contracts” as well, when it said:

33     *"A state can no more impair the obligation of a contract by her organic law [constitution] than by legislative*  
 34 *enactment; for her constitution is a law within the meaning of the contract clause of the national*  
 35 *constitution.* Railroad Co. v. [115 U.S. 650, 673] McClure, 10 Wall. 511; Ohio Life Ins. & T. Co. v. Debolt,  
 36 16 How. 429; Sedg. St. & Const. Law, 637 *And the obligation of her contracts is as fully protected by that*  
 37 *instrument against impairment by legislation as are contracts between individuals exclusively.* State v.  
 38 Wilson, 7 Cranch, 164; Providence Bank v. Billings, 4 Pet. 514; Green v. Biddle, 8 Wheat. 1; Woodruff v.  
 39 Trapnall, 10 How. 190; Wolff v. New Orleans, *103 U.S. 358.* [*New Orleans Gas Company v. Louisiana Light*  
 40 *Company, 115 U.S. 650 (1885)*]

41 You can also electronically search, as we have, the entire 50+ volume legal encyclopedia called American Jurisprudence 2d  
 42 for a definition of “justice” and you will not find one. Think about just how absurd this is: The entire purpose of law,  
 43 government, and the legal profession is justice, as revealed by the founding fathers in Federalist Paper #51:

44     *"Justice is the end of government. It is the end of civil society. It ever has been, and ever will be pursued, until*  
 45 *it be obtained, or until liberty be lost in the pursuit."* [James Madison, *The Federalist No. 51 (1788)*]

46 . . . and yet the largest legal reference and encyclopedia on law in the country, American Jurisprudence 2d, doesn’t even  
 47 define exactly what “justice” is as revealed here! The foundation of justice is enforcing ONLY positive law. The  
 48 foundation of positive law is consent. Therefore, to ignore the requirement for positive law is to ignore the requirement for  
 49 “consent of the governed”, which is the very foundation of our system of government starting with the Declaration of  
 50 Independence and going down from there. Here, in fact, is how the U.S. Supreme Court describes the relationship of the  
 51 Declaration of Independence to our system of jurisprudence:

52     *"No language is more worthy of frequent and thoughtful consideration than these words of Mr. Justice*  
 53 *Matthews, speaking for this court, in Yick Wo v. Hopkins, 118 U.S. 356, 369,* 6 S. Sup. Ct. 1064, 1071: 'When  
 54 we consider the nature and the theory of our institutions of government, the principles upon which they are  
 55 supposed to rest, and review the history of their development, we are constrained to conclude that they do not  
 56 mean to leave room for the play and action of purely personal and arbitrary power.' The first official action of

1           this nation declared the foundation of government in these words: 'We hold these truths to be self-evident,  
2           [165 U.S. 150, 160] that all men are created equal, that they are endowed by their Creator with certain  
3           unalienable rights, that among these are life, liberty, and the pursuit of happiness.' While such declaration of  
4           principles may not have the force of organic law, or be made the basis of judicial decision as to the limits of  
5           right and duty, and while in all cases referenced must be had to the organic law of the nation for such limits,  
6           yet the latter is but the body and the letter of which the former is the thought and the spirit, and it is always  
7           safe to read the letter of the constitution in the spirit of the Declaration of Independence. No duty rests more  
8           imperatively upon the courts than the enforcement of those constitutional provisions intended to secure that  
9           equality of rights which is the foundation of free government." [Gulf, C. & S. F. R. Co. v. Ellis, [165 U.S. 150](#)  
10           (1897)]

11          Ignoring the requirement for positive law in all interactions of the government with its citizens and subjects is therefore  
12          INjustice, not justice. Now do you understand Jesus' condemnation of the Pharisees/Lawyers, when he said:

13           "*Woe to you, scribes and Pharisees [lawyers], hypocrites! For you pay tithe of mint and anise and cummin,*  
14           *and have neglected the weightier matters of the [God's] law: justice and*  
15           *mercy and faith. These you ought to have done [FIRST], without leaving the others undone.*" [[Matthew](#)  
16           [23:23](#), Bible, NKJV]

17          This is very telling indeed. If lawyers and judges had to admit what REAL justice was and that it consisted of enforcing  
18          ONLY "positive law" enacted with the full authority of "consent of the governed", then they would have to admit that most  
19          of what our present day government does amounts to INjustice, because they are implementing that which is not  
20          specifically authorized by any public law, and which therefore only applies to those who individually consent to it. To give  
21          you just a few examples of private law that is wrongfully enforced as though it were positive public law, consider the  
22          following important private laws:

- 23          1. Title 42, which contains the Social Security, FICA, and Medicare codes, is not positive law. Therefore, these are  
24          strictly voluntary programs that no one can be compelled to participate in, and certainly not those domiciled in a  
25          state of the Union. The U.S. Supreme Court confirmed this, when it called Social Security "not coercive", which  
26          means unenforceable unless individual consent is provided:

27           "*There remain for consideration the contentions that the state act is invalid because its enactment was coerced*  
28           *by the adoption of the Social Security Act, and that it involves an unconstitutional surrender of state power.*  
29           *Even though it be assumed that the exercise of a sovereign power by a state, in other respects valid, may be*  
30           *rendered invalid because of the coercive effect of a federal statute enacted in the exercise of a power granted*  
31           *to the national government, such coercion is lacking here.* [301 U.S. 495, 526] *It is unnecessary to*  
32           *repeat now those considerations which have led to our decision in the Chas. C. Steward Machine Co. Case,*  
33           *that the Social Security Act has no such coercive effect. As the Social Security Act is not coercive in its*  
34           *operation, the Unemployment Compensation Act cannot be set aside as an unconstitutional product of*  
35           *coercion.* The United States and the State of Alabama are not alien governments. They coexist within the same  
36           territory. Unemployment within it is their common concern. Together the two statutes now before us embody a  
37           cooperative legislative effort by state and national governments for carrying out a public purpose common to  
38           both, which neither could fully achieve without the cooperation of the other. The Constitution does not prohibit  
39           such cooperation."  
40           [[Carmichael v. Southern Cole and Coke Co, 301 U.S. 495 \(1937\)](#)]

- 41          2. Title 50, which contains the Military Selective Service Act and describes how men may be "drafted", is not  
42          positive law. Therefore, participation is voluntary for people in states of the Union. The only persons it can  
43          pertain to are "U.S. citizens" domiciled in the federal zone. See:  
44           <http://famguardian.org/Subjects/Military/Draft/NotSubjectToDraft.htm>
- 45          3. Title 26, which is the Internal Revenue Code, is not positive law. Neither has there ever been any attempt by any  
46          court that we are aware of to decide which of its provisions are indeed positive law. Therefore, its provisions must  
47          be voluntary for everyone, and especially for those domiciled in states of the Union.

48          Instead, our public "servants" have turned our government into a money-making corporation (see 28 U.S.C. §3001(15)(A))  
49          intent on maximizing "corporate profit" by plundering the most that it can from people it is supposed to instead be  
50          protecting, rather than plundering. They have become PREDATORS, not PROTECTORS.

51          Lastly, there are only two ways that courts can lawfully ignore the requirement for "consent of the governed". Those two  
52          ways are:

- 1    1. To fool you into signing away your rights via a contract or to involve yourself in some act that creates a presumption  
2    that you waived your rights. Most often, this method relies on some government benefit program such as Social  
3    Security to make you a federal “employee”. Participating in such benefit programs makes participation in federal  
4    taxation “quasi-contractual”, as the Supreme Court calls it. See *Milwaukee v. White*, [296 U.S. 268](#) (1935)  
5    2. To kidnap your legal identity and “domicile” and to physically place it in a location where consent of the governed is  
6    not legally required. That place is the “federal zone”, as revealed throughout this book. See, for instance, 26 U.S.C.  
7    §7408(c ) or 26 U.S.C. §7701(a)(39), and 26 CFR §301.6109-1(g) for examples of how this type of devious fraud is  
8    effected against those domiciled in states of the Union and outside of exclusive/general federal jurisdiction.

9    As you will learn throughout the remainder of this chapter, both of the above devious and dishonest tactics are used to  
10   assault and undermine the sovereignty of the people both in the Internal Revenue Code and daily in the federal courts.  
11   Whichever of the above two devious tricks they pull on you, we wish to remind the readers of the following fact, that most  
12   people overlook when litigating to defend their rights:

13     *“In all legal actions bearing upon legal rights, the moving party asserting the right, which is the government in*  
14   *most cases, has the burden of proving with a preponderance of evidence that the defendant gave his consent in*  
15   *some form, or that you maintained a legal domicile in a place where consent was not required. Absent such*  
16   *proof, there is no way to enforce a government regulation or statute that is not positive law against the*  
17   *defendant. Strictly satisfying this requirement in all legal proceedings is the very essence and definition of ‘due*  
18   *process’ as we understand it.” [Chris Hansen]*

### 19    3.5    **Invisible consent: The weapon of tyrants**

20   We established in the last few sections that only consent in some form can produce a “law” within a Republican  
21   government populated by Sovereigns. Where people are Sovereign, the only way you can lose rights is to give them away  
22   by exercising your right to contract. The type of consent provided determines the type of “law” that is produced by the act  
23   of consenting. *Collective* consent produces “public law”. *Individual* consent produces “private law” or “special law”.  
24   Section 3.1 earlier showed that within the realm of private law, the consent that produces the individual contractual  
25   obligation can be manifested or implied in several ways:

- 26   1. By a signed instrument that identifies itself as a contract or agreement. For instance, the W-4 is identified in Treasury  
27   Regulations [26 CFR §31.3401\(a\)-3\(a\)](#) as an “agreement”, which means a private contract between you and uncle Sam  
28   to procure “social insurance”. The only people who are allowed to procure social insurance under the Internal Revenue  
29   Code are “employees”, so when you procure such insurance, you have to consent to be treated as a federal “employee”.  
30   Note, for instance, that 26 U.S.C. Subtitle C, Chapter 21, Subchapter A, which is the FICA program, is entitled “Tax  
31   on Employees”, which means you are a federal “employee” if you participate in the program. 5 U.S.C. §552a(a)(13) ,  
32   which is the Privacy Act, also identifies you as “federal personnel”. You become the equivalent of an uncompensated  
33   federal “employee” until you begin collecting retirement benefits.  
34   2. By certain behavior which implicates a person as being associated with the contract. For instance:  
35      2.1. The only people with a legal obligation to file tax returns are those “subject to” and “liable for” something  
36       under the Internal Revenue Code. If you are a “nontaxpayer” and you file one of these, you implicitly imply  
37       yourself to be a “taxpayer”.  
38      2.2. The only people who litigate in family court are those who volunteered to be subject to the Family Code. The  
39       only people subject to the Family Code in most states are those who obtained a state marriage license. Many  
40       states that issue marriage licenses do not recognize common law marriage. This means you can only become  
41       subject to the Family Code and government control of your family by volunteering.  
42   3. By applying for a license to engage in a privileged, regulated, or taxable activity. For instance:  
43      3.1. Applying for a business license implies intent to be subject to business taxation, because a Taxpayer  
44       Identification Number is asked for on the application and the application implies that failure to provide the  
45       number will result in the application not being granted.  
46      3.2. Applying for driver’s license implies that you are engaged in revenue-taxable commercial activities upon the  
47       public roadways and that you agree to pay taxes upon such activity. That is why you must supply a Socialist  
48       Security Number when you apply for a Driver’s License: so they can enforce the payment of taxes upon your  
49       commercial activities.

50   Of the above three methods of manifesting consent, the last two are not recognized as a voluntary process by the average  
51   American, but in fact they are. A government run by covetous tyrants will do everything that it can to make the process of  
52   consenting to something invisible or to make the activity look involuntary or unavoidable. Therefore, they will usually

1    elect the last two of the above three methods to in effect force or compel people to become privileged, regulated, and  
2    taxable. In most cases, this process of compelled consent is illegal, but few Americans realize why it is illegal and  
3    therefore do not prosecute the abuse. Tyrannical governments make the process of procuring consent invisible by:

- 4    1. Not mentioning anything about “agreement” or “contract” on the form, but only in the regulations that usually only the  
5    agency will read. This is the case of the W-4 form. How many of you knew that the W-4 form was indeed a binding  
6    legal contract?
- 7    2. Destroying or interfering with all other alternatives to what the government is offering so that you must accept the  
8    government’s offer. For instance
  - 9    2.1. Those who do not wish to get a state-issued marriage license may lawfully draft their own private contract and  
10   record it at the county recorder. The government’s method for interfering with this process is to refuse to record  
11   anything at the recorder’s office other than government-issued applications. In many cases, they will not allow  
12   parties to record private contracts, because it undermines their monopoly.
  - 13   2.2. Those who do not wish to obtain a Taxpayer Identification Number are often refused in opening bank  
14   accounts as a matter of bank policy rather than as a requirement of law. This forces private individuals into  
15   becoming taxpayers subject to IRS supervision just in order to conduct their financial affairs.
  - 16   2.3. Those who do not wish to pay property tax may elect to quitclaim their property to an unnamed third party  
17   and file the quitclaim with the county recorder. At that point, the government cannot enforce the payment of  
18   property taxes because it does not know who the property owner is. Some county governments interfere with this  
19   tactic by refusing to record such documents, even though this is perfectly legal and an extension of our protected  
20   right to contract. We have a right to keep our private contracts secret from the government if we wish, and to not  
21   have the government account for or track who owns our property if we choose.
- 22   3. Making false presumptions about the status of a person based on their behavior. For instance:
  - 23   3.1. If you send in a tax return, then the IRS will “assume” that you must be a “taxpayer” who has income  
24   exceeding the exemption amount. Therefore, the penalty provisions of the I.R.C. apply to you. In fact, this is not  
25   true if the amount of gross income on the return is zero. You can’t be a taxpayer without taxable income.  
26   Without taxable income, regardless of whether you sent in a return or not, you can’t be subject to any other  
27   provision of the I.R.C.
  - 28   3.2. When the IRS sends you a collection notice and you don’t respond, then they will assume that you agree and  
29   basically “Default” you. In most cases, you don’t, but they in effect assume that you therefore “consent” to  
30   whatever determination they might make about you that results from your failure to respond.
  - 31   3.3. If your employer sent the IRS a form W-2, then the I.R.S. will assume that you completed a W-4 and are  
32   subject to the I.R.C. contract. This is simply not true, and in fact, we show later in this chapter that those who  
33   never signed a W-4 should never have W-2’s filed on them and if they do have any such forms, the amount of  
34   “wages” must be zero.
  - 35   3.4. If you apply for a Social Security Number, then you must maintain a “domicile” in the federal zone. This also  
36   is untrue, because the SS-5 form and the SSA Program Operations Manual does not tell the whole truth about  
37   what a “U.S. citizen” is, and the fact that most Americans born in the states on nonfederal land are NOT “U.S.  
38   citizens” as defined under 8 U.S.C. §1401.
  - 39   3.5. If you receive an IRS Form 1099, then you must be engaged in a privileged activity called a “trade or  
40   business”. This also is untrue, as is explained in section 5.6.13 and following of the *Great IRS Hoax*.
  - 41   3.6. If you send in an IRS form 1040, then the IRS will assume that you have a domicile in the District of  
42   Columbia, even though you actually live elsewhere. According to IRS Publication 7130, the 1040 form may only  
43   be used by either citizens (U.S. citizens under 8 U.S.C. §1401) or residents (aliens), both of whom have a domicile  
44   in the “United States”, which is defined in 26 U.S.C. §7701(a)(9) and (a)(10) as the District of Columbia.
- 45   4. Inviting you to attend a court hearing at “federal church”, also called “district court”:
  - 46   4.1. The judge will use non-positive law assume that you are a “taxpayer” unless you prove you are not. See 26  
47   U.S.C. §7491. This is a prejudice to your constitutional rights and according to the Supreme Court, is a violation  
48   of due process. See:  
<http://famguardian.org/TaxFreedom/CitesByTopic/Presumption-RPG-Federal.pdf>
  - 49   4.2. If you show up and do not do any of the following, the judge will usually falsely assume that you are subject  
50   to exclusive and general federal jurisdiction.
    - 51   4.2.1. Appear by special rather than general appearance. A general appearance subjects you to the general  
52   rather than special jurisdiction of the court.
    - 53   4.2.2. Do not challenge jurisdiction in your response. Jurisdiction is “assumed” if you do not challenge it.

1       4.2.3.     Do not claim diversity jurisdiction under 28 U.S.C. §1332. Consequently, they will assume you are a  
2                   domiciliary of the federal zone and that you are subject to the exclusive jurisdiction of the federal  
3                   government.

4       4.3.     The judge will falsely assume that you are subject to whatever code or title you quote in your pleading. You  
5                   can't cite a code or statute that you aren't subject to.

6       4.4.     The judge will falsely assume that you agree with everything you didn't explicitly disagree with in your  
7                   response to the government's Complaint. This creates a tremendous burden of effort to deflect false government  
8                   charges if the government's pleading is long.

9     Consequently, we must be very aware of the use of the above tactics in procuring or establishing evidence of our consent.  
10    We can give consent without even realizing it, if we are ignorant of the law and of legal process and especially the false  
11    presumptions which it employs. The key to preserving our God-given rights is to understand how these tactics of procuring  
12    "invisible consent" by false presumption operate and to openly and forcefully challenge their exercise on every occasion  
13    that they are employed.

14   If you want to learn more about how corrupted public dis-servants eliminate or avoid the need or requirement for consent,  
15   you can go back and read sections 4.3.16 through 4.3.16.9 of the Great IRS Hoax.

## 16   **4   The three methods for exercising our Constitutional right to contract**

17   Within the legal field, there are three distinct ways that we exercise our right to contract and thereby surrender a portion of  
18   our private rights or become the target of enforcement actions by the government.:

- 19   1. Contract between two private parties: see Article 1, Section 10 of the Constitution. We can sign a contract or consent  
20   to a contract by our behavior, and thereby forfeit our rights in pursuit of the benefits or special privileges that result  
21   from availing ourself of the contract.
- 22   2. Government "codes" or "statutes" which are *not* enacted positive law and which therefore are a voluntary private  
23   contract between you and the state. An example is marriage licenses and the family law codes in most states which  
24   implement them are in fact entirely voluntary. If you don't volunteer or consent to get a marriage license, then you  
25   aren't obligated to comply with the family code in most states, and especially those that do not recognize "common law  
26   marriage".
- 27   3. Enacted positive law. Law which the people directly or indirectly consented to because their elected representatives  
28   "enacted" it into positive law.

29   The above list is in order of priority. The first two are based on our private right to contract. The last one is based on our  
30   ability to contract collectively as a group called a "state" with the public servants who will enforce and protect our rights  
31   using the law/contract. The parties to the contract are our representatives and the public servants who will enforce the  
32   contract they enact called a "Public law". In a society such as we have which is populated with sovereigns, our private  
33   power to contract supersedes enacted positive law and in some cases is also used as a substitute for positive law in cases  
34   where positive law cannot be enacted. No government, as we pointed out earlier in section 3.1, has the power to interfere  
35   with our private right to contract. Likewise, no state has the ability to interfere with the right of the federal government to  
36   contract with private people in the states to provide "social services" such as Medicare, Social Security, etc.

37   Below is a tabular summary that graphically depicts who the parties are to each of the above three types of contracts and  
38   what form the contract takes in each case. The purpose of each of the tree types of contract is to protect and defend the  
39   rights of the parties:

40   **Table 4-1: The three methods for exercising our right to contract**

#	<i>Type of contract</i>	<i>Form of contract</i>	<i>Enforcer of contract</i>	<b>PARTIES TO THE CONTRACT</b>		
				<i>Two consenting parties</i>	<i>The government and individually consenting parties</i>	<i>The "state" and every person individually</i>
1	Contract	Private,	Parties to	X		

#	Type of contract	Form of contract	Enforcer of contract	PARTIES TO THE CONTRACT		
				Two consenting parties	The government and individually consenting parties	The “state” and every person individually
	between two private parties	notarized, recorded contract	contract and their counsel			
2	Government “code” that is not positive law	Government application for benefits	IRS, Social Security Administration		X	
3	Enacted positive law	Positive laws	Attorney General			X

- 1 The second option above is the equivalent of an “invisible adhesion contract” in the legal field:

2        *“Adhesion contract. Standardized contract form offered to consumers of [government] goods and services on  
 3 essentially “take it or leave it” basis without affording consumer realistic opportunity to bargain and under  
 4 such conditions that consumer cannot obtain desired product or services except by acquiescing in form  
 5 contract. Distinctive features of adhesion contract is that weaker party has no realistic choice as to its terms.  
 6 Cubic Corp. v. Marty, 4 Dist., 185 C.A.3d 438, 229 Cal.Rptr. 828, 833; Standard Oil Co. of Calif. v. Perkins,  
 7 C.A.Or., 347 F.2d 379, 383. Recognizing that these contracts are not the result of traditionally “bargained”  
 8 contracts, the trend is to relieve parties from onerous conditions imposed by such contracts. However, not  
 9 every such contract is unconscionable. Lechmere Tire and Sales Co. v. Burwick, 360 Mass. 718, 720, 721, 277  
 10 N.E.2d 503.”  
 11 [Black’s Law Dictionary, Sixth Edition, p. 40]*

12 Adhesion contracts have only come into vogue in the last century because of the corporatization of America and the  
 13 monopolistic power that these large corporations have over the economy. If we didn’t have such large, government  
 14 sanctioned, corporate monopolies within specific segments of our economy, the sovereign People would have enough  
 15 choice that they would never knowingly consent to an “adhesion contract” because they could entertain other competitive  
 16 options. This concept of monopolistic coercion of the public also applies to the federal government. 28 U.S.C.  
 17 §3002(15)(A) identifies the “United States” government as a “corporation”. It also happens to be the largest corporation in  
 18 the world which has a virtual monopoly in certain market segments. It has abused this monopolistic power to coerce people  
 19 into complying with what amounts to an “invisible adhesion contract” called the Infernal Revenue Code. What makes this  
 20 particular contract “invisible” is the fact that our public servants positively refuse to help you or notify you of precisely  
 21 what activity or action makes you a party to this private contract. They do this because they don’t want anyone escaping  
 22 their control so that everyone will be trapped in their usurping spider web of tyranny, lies, and deceit. Hence, we had to  
 23 write this memorandum so you would understand all the nuances of this invisible contract and thus make an informed  
 24 choice about whether you wish to be party to it. In response to publishing the terms of this “stealth contract” within our  
 25 book, the government has repeatedly harassed, threatened, and persecuted us in an effort to keep the truth away from public  
 26 view. Section 4.3.2 of the *Great IRS Hoax* reveals some of the many devious ways that dishonest and evil public servants  
 27 attempt to conceal, avoid, or hide the requirement for consent in their interactions with the public. If you haven’t read that  
 28 section, then we recommend going back and doing so now before you proceed further.

29 On the subject of “invisible adhesion contracts”, you might want to visit the Family Guardian website and read a  
 30 fascinating series of articles by George Mercier on the subject at:

31 <http://famguardian.org/PublishedAuthors/Indiv/MercierGeorge/GeorgeMercier.htm>

32 Our public dis-servants often use the second option above, the “invisible adhesion contract”, quite deviously in order to  
 33 pass statutes that “appear” to impose a mandatory obligation on their surface, but which in fact are not “law” and are  
 34 entirely voluntary and only simply “directory” in nature:

1       “Directory. A provision in a statute, rule of procedure, or the like, which is a mere direction or instruction of  
2       no obligatory force, and involving no invalidating consequence for its disregard, as opposed to an imperative  
3       or mandatory provision, which must be followed. The general rule is that the prescriptions of a statute relating  
4       to the performance of a public duty are so far directory that, though neglect of them may be punishable, yet it  
5       does not affect the validity of the acts done under them, as in the case of statute requiring an officer to prepare  
6       and deliver a document to another officer on or before a certain day.” [Black’s Law Dictionary, Sixth Edition,  
7       p. 460]

8       The second option above, by the way, is an extension of both our and the government’s right to contract. The government  
9       writes the contract as a statute but doesn’t enact it into positive law. This makes it simply a “proposal” that we can choose  
10      to accept or not to accept. The contract provides some benefit or “privilege” that people or the states want, which is usually  
11      some form of protection or some entitlement to a financial benefit. An example would be welfare “benefits”. When a  
12      person or a state accept the benefit of the statute, then they must obey the REST of the contract, even if they did not  
13      explicitly consent in writing to the rest of the contract. In the case of receipt of federal welfare benefits, one requirement is  
14      that all states who want to receive the benefit MUST require those applying for driver’s licenses to provide a Slave  
15      Surveillance Number, for instance. This approach is simply a devious legal extension of the Golden Rule:

16                  “*He who owns the gold rules.*”

17       In the case of our current federal government, by the way, the gold they are ruling with is stolen! It is loot! Here is how the  
18       Supreme Court describes it:

19                  “The Government urges that the Power Company is estopped to question the validity of the Act creating the  
20                  Tennessee Valley Authority, and hence that the stockholders, suing in the right of the corporation, cannot [297  
21                  U.S. 323] maintain this suit. .... The principle is invoked that one who accepts the benefit of a statute cannot  
22                  be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581;  
23                  Wall v. Parrot Silver & Copper Co., 244 U.S. 407; St. Louis Casting Co. v. Prendergast Construction Co.,  
24                  260 U.S. 469.” [Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)]

25                  “...when a State willingly accepts a substantial benefit from the Federal Government, it waives its immunity  
26                  under the Eleventh Amendment and consents to suit by the intended beneficiaries of that federal assistance.”  
27                  [Papasan v. Allain, 478 U.S. 265 (1986)]

28       In effect, a statute that is not positive law but which confers a government “privilege” or a “benefit”, becomes a “roach  
29       trap”. They set the trap by writing the statute that implements the benefit program, and those who walk into the legal trap  
30       must obey their new landlord to get out of the trap. This kind of trickery is called “privilege-induced slavery” in section  
31       4.3.12 of the Great IRS Hoax. We will simply refer to it as the “roach trap statutes” throughout the rest of this book. Do  
32       you want your public servants treating you like an insect because that is what you have become? The easiest way to avoid  
33       the “roach trap” is never to accept any government benefit. Those who are sovereign cannot be dependent in any respect  
34       and won’t walk into such a trap to begin with. Another way to avoid “roach trap statutes” is to qualify one’s consent when  
35       applying for the benefit by explicitly stating the terms under which one consents. If the receiving agency accepts your  
36       application, then they accepted the terms of your proposed new or replacement “contract”. This, by the way, is the vehicle  
37       we recommend for those who insist on filing “tax returns” with the government: making them into conditional self-  
38       assessments with tons of strings attached.

39       **IMPORTANT!**: Only those who are party to “roach trap” statutes and the “constructive contract” they describe should be  
40       using or citing anything from them! If you aren’t a “taxpayer”, and are not subject to the Internal Revenue Code, then don’t  
41       go citing anything from the I.R.C. in a court federal or state court pleading or in correspondence with the government. The  
42       minute you claim any “privilege” or “benefit” from using or quoting any part of the Internal Revenue Code is the minute  
43       you become a “taxpayer”! WATCH OUT! People who aren’t subject to federal law shouldn’t be benefiting from it in any  
44       way. The only exception to this rule are positive laws elsewhere in the U.S. Code such as Title 18, the Criminal Code,  
45       which applies to all crimes committed by federal employees or on federal property. The Great IRS Hoax covers this subject  
46       of not citing federal statutes to protect your rights in section 4.2.6 entitled “Why you shouldn’t cite federal statutes as  
47       authority for protecting your rights.

48       The U.S. Supreme Court has also agreed with the conclusions of this section, by declaring that the payment of taxes is  
49       “quasi-contractual”, which means that the Internal Revenue Code must be the contract!

1       “Even if the judgment is deemed to be colored by the nature of the obligation whose validity it establishes, and  
2       we are free to re-examine it, and, if we find it to be based on an obligation penal in character, to refuse to  
3       enforce it outside the state where rendered, see *Wisconsin v. Pelican Insurance Co.*, 127 U.S. 265, 292, et seq.

4       8 S.Ct. 1370, compare *Fauntleroy v. Lum*, 210 U.S. 230, 28 S.Ct. 641, **still the obligation to**  
5       **pay taxes is not penal. It is a statutory liability, quasi**  
6       **contractual in nature, enforceable, if there is no exclusive**  
7       **statutory remedy, in the civil courts by the common-law action**  
8       **of debt or indebitatus assumpsit.** *United States v. Chamberlin*, 219 U.S. 250, 31 S.Ct.  
9       155; Price v. United States, 269 U.S. 492, 46 S.Ct. 180; *Dollar Savings Bank v. United States*, 19 Wall. 227;  
10       and see *Stockwell v. United States*, 13 Wall. 531, 542; *Meredith v. United States*, 13 Pet. 486, 493. This was  
11       the rule established in the English courts before the Declaration of Independence. Attorney General v. Weeks,  
12       Bunbury's Exch. Rep. 223; Attorney General v. Jewers and Batty, Bunbury's Exch. Rep. 225; Attorney General  
13       v. Hatton, Bunbury's Exch. Rep. [296 U.S. 268, 272] 262; Attorney General v. \_ 2 Ans.Rep. 558; see  
14       Comyn's Digest (Title 'Dett,' A, 9); 1 Chitty on Pleading, 123; cf. Attorney General v. Sewell, 4 M.&W. 77. “  
15       [Milwaukee v. White, 296 U.S. 268 (1935)]

16       Below is the meaning of “quasi-contract” from the above quote:

17       **Quasi contact.** An obligation which law creates in absence of agreement; it is invoked by courts where there  
18       is unjust enrichment. *Andrews v. O'Grady*, 44 Misc.2d 28, 252 N.Y.S.2d 814, 817. Sometimes referred to as  
19       implied-in-law contracts (as a legal fiction) to distinguish them from implied-in-fact contracts (voluntary  
20       agreements inferred from the parties' conduct). Function of “quasi-contract” is to raise obligation in law where  
21       in fact the parties made no promise, and it is not based on apparent intention of the parties. *Fink v. Goodson-*  
22       *Todman Enterprises, Limited*, 9 C.A.3d 996, 88 Cal.Rptr. 679, 690. See also Contract.” [Black's Law  
23       Dictionary, Sixth Edition, p. 1245]

24       The weak point of roach trap laws and the point upon which we can attack and undermine them is that the benefit must  
25       indeed be a tangible, measurable benefit. Simply “perceiving” it as a benefit does not in fact make it into a benefit. The  
26       benefit also cannot derive from the absence of force, fraud, or illegal duress upon the person in receipt of the benefit.  
27       Compelled receipt of a benefit is nothing but slavery and involuntary servitude cleverly disguised as government  
28       “benevolence”. Without some mutual tangible benefit voluntarily and freely accepted, which is called “consideration” in  
29       the legal field, a valid contract cannot be formed. Every valid legal contract must include an offer, acceptance, mutual  
30       consideration, and mutual informed consent. In the case of the Internal Revenue Code, it ought to be quite obvious that if  
31       payment is voluntary and consensual under Subtitle A, there is absolutely no tangible benefit whatsoever that can result  
32       from “volunteering” or “consenting” to become a federal serf as a person living in a state of the Union. The only people  
33       who could possibly “benefit” from this corrupt communistic and socialistic system, in fact, are parasites and thieves who  
34       intend from the beginning to draw more out of the government than they put in. God's law, however, tells us that no  
35       righteous government has any moral authority to be taxing and pillaging the successful members of society in order to  
36       subsidize and reward this kind of thievery, failure, and government dependency:

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

47       **My son, do not walk in the way with them [do not ASSOCIATE with them and don't let the government**  
48       **FORCE you to associate with them either by forcing you to become a "[taxpayer]/government whore or a**  
49       **"U.S. citizen"].**  
50       Keep your foot from their path;  
51       For their feet run to evil,  
52       And they make haste to shed blood.  
53       Surely, in vain the net is spread  
54       In the sight of any bird;  
55       But they lie in wait for their own blood.  
56       They lurk secretly for their own lives.

1           *So are the ways of everyone who is greedy for gain [or unearned government benefits];*  
2           *It takes away the life of its owners.”*  
3           *[Proverbs 1:10-19, Bible, NKJV]*

4       Furthermore, the U.S. Supreme Court has said several times that the government cannot manipulate Constitutional rights  
5       out of existence either directly or indirectly, which means they can't abuse their taxing powers or their power to contract in  
6       order to deceive people into bargaining away their Constitutional rights:

7           *“It has long been established that a State may not impose a penalty upon those who exercise a right guaranteed*  
8           *by the Constitution.” Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271 U.S. 583.*  
9           *“Constitutional rights would be of little value if they could be indirectly denied,” Smith v. Allwright, 321 U.S.*  
10          *649, 644, or manipulated out of existence,” Gomillion v. Lightfoot, 364 U.S. 339, 345.”*

11       When we signed our first tax return or W-4 form, which were knowingly false as far as our public dis-servants were  
12      concerned, the government didn't explicitly inform us as “nationals” and “nonresident aliens” who have rights that we  
13      would be giving away those rights by lying to the government in admitting that we are a “U.S. individual” in the upper left  
14      corner of the form. In fact, the government didn't even want you to know that you were consenting to anything by  
15      submitting the form. Did you ever notice, for instance, that the upper left corner of the IRS form W-4 says “Employee's  
16      Withholding Allowance Certificate”, and yet within the Treasury Regulations that the government knows you will probably  
17      never read in your lifetime, they instead call this same form a “Withholding Agreement”? Sneaky, huh?

18           **26 CFR Sec. 31.3401(a)-3 Amounts deemed wages under voluntary withholding agreements.**

20           *(a) IN GENERAL. Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and*  
21           *the regulations thereunder, the term “wages” includes the amounts described in paragraph (b)(1) of this*  
22           *section with respect to which there is a voluntary withholding agreement in effect under section 3402(p).*  
23           *References in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also*  
24           *to this section (Section 31.3401(a)-3).*

25           *(b) REMUNERATION FOR SERVICES.*

26           *(1) Except as provided in subparagraph (2) of this paragraph, the amounts referred to in paragraph (a) of*  
27           *this section include any remuneration for services performed by an employee for an employer which, without*  
28           *regard to this section, does not constitute wages under section 3401(a). For example, remuneration for*  
29           *services performed by an agricultural worker or a domestic worker in a private home (amounts which are*  
30           *specifically excluded from the definition of wages by section 3401(a)(2) and (3), respectively) are amounts with*  
31           *respect to which a voluntary withholding agreement may be entered into under section 3402(p). See Sections*  
32           *31.3401(c)-1 and 31.3401(d)-1 for the definitions of “employee” and “employer”.*

33       Who is doing the agreeing here, anyway? IT'S YOU!! Your public servants don't want you to know that they need your  
34      consent to take your money. They want the process of giving consent to be “invisible” to you so that you are tricked into  
35      believing that participation in payroll withholding is mandatory. Your devious politicians and government lawyer  
36      “servants” have been playing tricks on you like this for decades, and most Americans have been blissfully unaware of these  
37      devious machinations until this book came out. Consequently then, it must be presumed in the context of the W-4 fraud  
38      documented above that we never provided sufficiently informed or voluntary consent, which the Supreme Court interprets  
39      to meant that we never made any choice or provided any “consent” at all:

40           *“Waivers of constitutional rights not only must be voluntary but must be knowing, intelligent acts done with*  
41           *sufficient awareness of the relevant circumstances and likely consequences.” Brady v. U.S., 397 U.S. at 749, 90*  
42           *S.Ct. 1463 at 1469 (1970).*

43       Laws that are not “positive law” are described simply as “prima facie evidence of law” and may not be cited as admissible  
44      evidence in any criminal or civil trial. Prima facie evidence is rebuttable evidence:

45           [I.U.S.C. §204: Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of Codes and Supplements](#)

47           [Sec. 204. - Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of Codes and Supplements](#)

1           In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia,  
2           and of each

3           State, Territory, or insular possession of the United States -

4           (a) United States Code. -

5           The matter set forth in the edition of the Code of Laws of the United States current at any time shall, together  
6           with the then current supplement, if any, establish prima facie [by presumption] the laws of the United States,  
7           general and permanent in their nature, in force on the day preceding the commencement of the session  
8           following the last session the legislation of which is included: Provided, however, That whenever titles of such  
9           Code shall have been enacted into positive law the text thereof shall be legal evidence of the laws therein  
10           contained, in all the courts of the United States, the several States, and the Territories and insular  
11           possessions of the United States.

12          Of the above three methods for exercising our right to contract, the Internal Revenue Code falls into the category of item 3  
13          above: Legislation or statutes which is not enacted into positive law and which are therefore not “law”, and whose  
14          enforcement provisions are not published in the Federal Register. See the IRS Due Process Hearing Worksheet for  
15          evidence of the missing enforcement regulations at:

16          <http://famguardian.org/TaxFreedom/Forms/TaxExamAudit/IRSDueProcMtgWorksheet.pdf>

17          Consequently, the Internal Revenue Code, because it is neither “positive law” nor “law” and because there are no  
18          enforcement provisions published in the Federal Register, can only be enforced against federal “employees” who are  
19          “effectively connected” to U.S. government income if it is enforced at all. The reason is because federal employees  
20          basically must observe their employment contract, which includes the implied agreement to pay “kickbacks” to the federal  
21          government out of their pay called “income taxes”. These “kickbacks” are recorded and accounted for on a “return”, which  
22          is a return of the government’s property to its rightful owner. For all persons other than federal “employees”, the I.R.C. is  
23          nothing more than a voluntary contract which each individual must choose for himself or herself whether he or she  
24          individually wants the “benefits” of. Those who choose to avail themselves of the benefits of this constructive voluntary  
25          private “contract” reveal their consent and intent by declaring themselves to be federal “employees” on the W-4 form and  
26          submitting it directly to the IRS or indirectly, through their private, non-federal employer. When they elect to avail  
27          themselves of this contract, they will be treated by the government in every respect relating to “taxes” like any typical  
28          federal “employee”, even if they in fact are not and even if they deny having done so. Note, however, that in the vast  
29          majority of cases, those who submit the W-4 form had to LIE in order to avail themselves of the contract because there are  
30          280+ million Americans but only about 2,000 elected or appointed federal “employees” who lawfully hold public office.  
31          Once they perjure themselves on the W-4 by claiming they are federal “employees” under penalty of perjury, now the  
32          government has them trapped because they have given the government court-admissible evidence that they are federal  
33          “employees”. If they then later claim they were deceived or tricked in filling out the form, the government can try to  
34          blackmail them by saying they committed perjury on the form. Checkmate!

35          Another way to challenge the “roach trap” in court is simply to show that statistically, the statute one is subject to does not  
36          “benefit”, but instead harms people and societies. Once you can prove that it isn’t a benefit but in fact a harm to the people,  
37          the government loses its ability to enforce its’ contract upon the recipient. The sole purpose of both law and government is  
38          to protect and not harm society. Government cannot exceed that boundary no matter what. The Supreme Court explained  
39          why this is as follows:

40          “The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law  
41          involving the power to destroy.” [Providence Bank v. Billings, 29 U.S. 514 (1830)]

42          The last point we want to make about “roach trap statutes” in relation to income taxation is that the Supreme Court has  
43          already said that their main benefit, which is the Social Security and Medicare benefits that go with the payment of income  
44          taxes, is NOT, and I repeat NOT, a contract.

45          “We must conclude that a person covered by the Act has not such a right in benefit payments... This is not to  
46          say, however, that Congress may exercise its power to modify the statutory scheme free of all constitutional  
47          restraint.”

48          [Fleming v. Nestor, [363 U.S. 603](#) (1960)]

1 Therefore, payment by the government of benefits is not contractual, it is discretionary according to the Supreme Court.  
2 Where there is no contract, there can be no breach of contract or harm to the benefit recipient. Therefore, payment to the  
3 government for these so-called "benefits" through income taxation cannot be contractual either. Equal protection of the  
4 laws guaranteed by Section 1 of the Fourteenth Amendment demands this. Not only that, but anyone who takes out  
5 anything more than exactly what they put in, is a THIEF! The Bible says that all such thieves MUST be forced to pay back  
6 DOUBLE what they stole to the victims of the theft:

7       *"If a man [the government, in this case] delivers to his neighbor [a citizen, in this case] money or articles to  
8 keep, and it is stolen out of the man's house [our out of his paycheck], if the thief is found, he shall pay  
9 double. If the thief is not found, then the master of the house shall be brought to the judges to see whether he  
10 has put his hand into his neighbor's goods." [Exodus 22:7-8, Bible, NKJV]*

11 The "victim" of the theft, in this case, are all the "nontaxpayers" who never wanted to participate in this bankrupt  
12 humanistic/socialist tax and welfare-state system to begin with. If people cannot lawfully be permitted to take out more  
13 than they put in because it would be theft, then why have the socialist program to begin with? All it will do is encourage  
14 those who receive the benefit to abuse their voting power to compel the government to STEAL from their fellow working  
15 citizens, in violation of 18 U.S.C. §597, which IS positive law, by the way.

## 16 **5 Understanding Administrative Law<sup>6</sup>**

17 What you are about to read is very provocative and likely to shock, but educate, many of you. Some of you will likely be  
18 inspired to do likewise, but just as you see those disclaimers which say, "Experts - do not try this at home," so I say, "Do  
19 not try mimicking this at home. Remember, when reality and common sense run up against politics and money, the former  
20 two will not register in the courts."

21 We have all heard the term "Administrative Law." Administrative Law is everywhere in society, and affects everyone of us.  
22 But despite our familiarity, how many people really know what "Administrative Law" is? Most people see the word "Law"  
23 and automatically think it is some kind of a special law passed by either Congress, our state legislators, or our city councils,  
24 etc. No matter where we are in our experience and knowledge of Administrative Law, we all tend to feel deep down inside,  
25 "I just do not like it." It is that same sort of feeling when we drive down the highway and pass a police car with its lights  
26 flashing, having pulled over a car. You don't naturally think, "Boy, I'm pleased to see that police officer out here on the  
27 highway performing us a public service." Rather, you are more likely to think, "Boy, I'm glad it's him he pulled over, and  
28 not me." Just as hearing from the Internal Revenue Service, "public service" is probably the last thing that enters your mind.

29 Administrative Law demands things of us that intrude into our personal lives, our homes, our businesses. It makes us  
30 comply with certain codes, inspects us, demands arbitrary taxes and payment in advance of establishing liability, calls us  
31 into account before boards composed of political appointees having conflicts of interests, all without the benefit of a trial by  
32 jury of your peers.

33 Administrative Law governs us, to name only a few, in our relation to our children through CPS, our right to contract  
34 through the State Contractor's License Board, our businesses through Business Licenses and Worker's Compensation  
35 Boards which provide a feeding frenzy for lawyers, and even our pleasurable moments through Fishing and Gaming  
36 Licenses, our travel through DMV, etc, etc, and so on without end. In fact, all of our lives in every area is governed by  
37 administrative agencies and their "laws," and there is near nothing that is not regulated and licensed by some agency. It  
38 would almost seem that life's existence itself is but a special privilege of government that is revocable upon whim.  
39 Whatever happened to "... governments are instituted among men, deriving their just powers from the consent of the  
40 governed..."?

41 As some of may you already know, none of the protections set forth in the U.S. Constitution has any application  
42 whatsoever upon the enforcement and carrying out of "Administrative Law." So we shout with outrage at the government,  
43 "You're violating my Constitutional rights," and you ask, "What gives? Is Administrative Law superior to, and above, the  
44 Constitution of the United States, which is the supreme Law of this Land?"

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<sup>6</sup> By: Ron Branson, Author/Founder J.A.I.L, <http://www.jail4judges.org>

1 I am now going to pull the veil off the mystery of "Administrative Law," and let you in on a secret that no government  
2 wants you to know. Some of you are going to laugh at the simplicity of the matter, once I tell you. "Administrative Law" is  
3 not some esoteric law passed by some legislative body. "Administrative Law" simply means "Contract Agreement." But if  
4 government called it what it really was, everyone would know what is going on. But by the government calling it  
5 "Administrative Law," few understand it, and think, "Oh my goodness, I don't want to go to jail because I violated  
6 Administrative Law." What you must implicitly remember is that Administrative Law and Police Powers are diametrically  
7 opposed to each other. They cannot co-exist in the same context. Like oil and water, they can never mix. But governments  
8 do not want you to know that. If there were any form of police power exerted to enforce "Administrative Law," it would  
9 clearly fly in the face of the Constitution. So all governments exercise fraud when they take "Administrative Law" beyond  
10 "the consent of the governed," Declaration of Independence.

11 Every time you hear the term "Administrative Law," you must correctly think "Contract Agreement." If everyone thought  
12 that way, people would automatically ask themselves the logical question: "Where's the contract?". But government does  
13 not want you to think in terms of "Contracts," nor the fact that there can ever be police powers involved in the enforcement  
14 of a contract. If you fail to show up for work, can your boss call up the police and send them out to arrest you? No! This is  
15 true even if your boss happens to be the city, or the chief of police. Police powers are limited only to criminal acts, never  
16 contract disputes. These are totally separate and exclusive jurisdictions.

17 The U.S. Constitution specifically forbids all fifty states of this country from passing any law that interferes with any  
18 individual's right of contract, or, if the person so chooses, the right not to contract.

19       *"No state shall...make any...law impairing the obligation of contracts."*  
20        *[Constitution, Article I, Sec. 10, Clause 1]*

21 The right to contract necessarily establishes the right not to contract. Just like the First Amendment to Congress:

22       *"Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof;"*  
23        *[First Amendment]*

24 so also in Article I, Sec. 10, it says that no state shall make any law that impairs the free exercise of the right to contract or  
25 not to contract. Now how does this Constitutional prohibition to states apply to such state administrative agencies as the  
26 "State Contractor's License Board?" Ah, yes, and note, we are not here even challenging this as an Administrative Law, but  
27 rather the very authority of the State itself to even "make" such an administrative agency that presumes to govern the right  
28 to contract. In other words, the Legislature was acting unconstitutionally when they even considered "making" such a law,  
29 whether the law passed by a majority vote or not. In other words, it was null and void the very moment it was "passed."  
30 One could just imagine the untold hundreds of billions of dollars that would invigorate the entire economy of this country if  
31 states could not interfere with, or tax our constitutional right to contract, or not to contract, with whosoever we pleased.

32 Contracts are very much a necessary part of all of our lives, and we all understand the meaning of agreements and keeping  
33 our word. Contracts always must contain a consideration, and are made voluntarily for the mutual benefit of each of the  
34 parties entering them.

35 I am going to explain the legitimate uses of contracts, and then proceed to what they have been transmuted into by the  
36 State. In a legitimate contract, for instance, and I speak to those married, remember the days when you went out on dates  
37 with that special person that made your heart throb? You fell in love and the two of you decided, for the mutual benefit of  
38 both of you, to get married. You voluntarily appeared before a minister who asked you the question, "Do you, Sharon, take  
39 Steven to be your lawfully wedded husband?" In which you replied, "I do!" You were under no obligation to agree.  
40 Remember, wherever one may say "Yes" or "I do" they equally have the right to say, "No," or "I don't," to wit, "Do you,  
41 Steven, take Sharon to be your lawfully wedded wife?" which could equally be responded to by, "No, I do not!" Of course,  
42 what a way to shock everyone and ruin a marriage ceremony. Without both parties agreeing equally to the full terms and  
43 conditions, there can be no "Administrative Law," oops, I mean, "Contract Agreement."

44 (For the benefit of those of you reading this who are ministers, I would like to take a sidebar. What are those commonly  
45 heard words that come from your lips, "...lawfully wedded wife?" I ask you, is there an "unlawfully wedded wife," or an  
46 "unlawfully wedded husband?" How did those words get in the marriage vow? Why not just ask, "Do you, Steven, take  
47 Sharon to be your wife?" Ah, it is the State trying to stick their foot in the door and become a third party to the marriage

1 "Contract Agreement." I ask you, is it a crime to get married? Must couples have government's permission to get married?  
2 The government thinks so. But does the government have constitutional authority to do so? Absolutely not.

3 Consider the marriage license. A license is a special grant of permission from the government to do that which is otherwise  
4 illegal. People are now being convicted of "practicing law without a license," so I ask you, are couples who refuse marriage  
5 licenses guilty of practicing marriage without a license? We are instructed in the Bible, "Whoso findeth a wife findeth a  
6 good thing, and obtaineth favour of the LORD." Prov. 18:22. Yes, and remember that famous quote, "Render therefore unto  
7 Caesar the things which are Caesar's; and unto God the things that are God's, Matt. 22:21, and "What therefore God hath  
8 joined together, let not man put asunder." Matt. 19:6. Would it not be just as appropriate if God were to say, "What  
9 therefore God has 'licensed,' let not man license?" Of course! Are you not therefore rendering to Caesar that which is  
10 God's? And are you not doing it "By the power vested in you by the State of [fill in state], I now pronounce you man and  
11 wife." And what about this so-called doctrine beaten into our heads by the courts of "Separation of Church and State?" End  
12 of sidebar.)

13 Let's next turn to the "Contract Agreement" of Civil Service Employment. You open the newspaper and see an ad placed by  
14 the City of Ten Buck Two, saying "Now hiring." You go and apply for the job and you are hired. Whether it be secretary,  
15 street cleaner, or police officer, you enter a Civil Service Contract, and receive a mutual benefit, i.e., a paycheck. If you  
16 were to receive no consideration from the city, you would be merely a slave. Neither the city nor you were under duress,  
17 you both receive a consideration, and established a legitimate "Contract Agreement." The city wishes to call it  
18 "Administrative Law." After being hired, if there arises a dispute, you cannot shout, "My Constitutional Rights were  
19 violated," for you are now under Civil Service protection, and are not entitled to a jury trial nor any of the protections of the  
20 Constitution, for now it is Administrative Law that controls, and the Constitution has no application whatsoever.

21 Now let's take this a step further, and talk about a ticket. I once was mailed a ticket through the mail offering me an  
22 "Administrative Review." I wrote back to this administrative agency by certified mail with return receipt, and with a sworn  
23 declaration attached stating that I had never entered into a "Contract Agreement" with them, and that such contract did not  
24 exist. I further demanded that they respond with a counter-declaration stating that I had indeed entered into a "Contract  
25 Agreement" with them, and thus bring the question into issue. (An uncontested declaration stands as the truth. No counter-  
26 declaration, no dispute.) I also demanded that they attach of copy of the contract we had between us as evidence to support  
27 their contention.

28 This administrative agency just did not know what to do, so they just declared my "request for an Administrative Review"  
29 untimely, despite the certified mail proving otherwise. They then stated that I now owed them more than twice the amount  
30 they originally demanded of me. However, as you note, I did not ask for an "Administrative Review." Rather my only issue  
31 was the appropriateness and legitimacy of the agency "offering" me the administrative review. If you received a letter from  
32 Moscow, Russia accusing you of failing to possess a license from the Moscow Aviation Flight Board, and offering you an  
33 administrative review, would you ask for an administrative review?

34 Further, in my communication to this administrative body, which further baffled them, I asked:

35     *"When you say you are offering me an 'Administrative Review,' it implies I am now on appeal. Was there a trial  
36     in which I have already been found guilty, and that I now should appeal that decision? I never received a notice  
37     of such trial. When was the trial? Who sat in judgment? What was the basis of his or her findings? What is the  
38     particular clause in the "Contract Agreement" I have been found guilty of violating?"*

39 You see, my questions were entirely logical and practical, but they just did not know how to deal with me. So they just  
40 forged ahead with enforcement as if I said nothing. This resulted in my lawsuit against them which went all the way to the  
41 U.S. Supreme Court twice, once through the state courts, and then all the way through the federal, the issue in federal court  
42 being deprivation of due process of law. There was not one court, neither state, nor federal, that would address a single  
43 issue I presented in my lawsuit. This suit resulted in five long years of litigation, and the agency admittedly spent over  
44 \$100,000.00 defending itself, and demanded of me that I should pay them for their time from what started out to be \$55.

45 This case resulted in my filing a criminal complaint against the defendants with the U.S. Attorney, and petitioning Congress  
46 to open impeachment proceedings against five federal judges for conspiracy to commit extortion, accompanied with a copy  
47 of the proposed Federal J.A.I.L. Bill, with my instant case as an example of why Congress should pass J.A.I.L. into law.  
48 Everything grew very quiet. No one would say anything.

- 1 All this over the implied assumption that I had entered into a "Contract Agreement" that did not exist, and never did exist.  
2 Here in Los Angeles, the city dispenses bureaucrats throughout the city to search your home. However, the city likes to  
3 refer to it as "inspection." Although the U.S. Constitution provides:

4       *"The right of the people to be secure in their persons, houses, papers and effects, against unreasonable  
5 searches and seizure shall not be violated, and no warrants shall issue, but upon probable cause, supported by  
6 oath or affirmation, and particularly describing the place to be searched, and the persons or things to be  
7 seized"*  
8       *[Fourth Amendment]*

- 9 these bureaucrats come to you "for your good," as a "public service." They charge you money for their services, and  
10 exercise police power, having neither oath or affirmation, warrant, or probable cause, mandating you "volunteer" to accept  
11 their searches. If you refuse to volunteer, they turn you over to the city prosecutor who will prosecute you for failure to  
12 comply with the program. If you think these bureaucrats are bribe-free, you have a shock coming. Many hint at and suggest  
13 that they can arrange special treatment for you, or that they can make things very bad for you.

- 14 We have now come to the point in this country where the public's common acceptance that we are administrative subjects,  
15 that a mere suggestion by a government bureaucrat has now become law, and one is guilty by the simple allegation of  
16 whatever charge these bureaucrats wish to lay upon them without appeal to the Constitution.

- 17 Approximately seven years ago I was stopped by a police officer. He "offered" to engage me into a contract with him. The  
18 problem with his contract offer was that it was imposed upon me by the threat of my going immediately to jail, and that of  
19 having my car stolen. Under criminal constitutional standards he was required to take me before a magistrate at least within  
20 48 hours of his conducting my arrest. He did not wish to do that however, so for his convenience, not mine, he asked me to  
21 enter into a contract with him. But what was my consideration in this contract? Was it that I didn't have to go to jail  
22 immediately? Nay, for that is like placing a gun to one's head and asking them to voluntarily write a check, which is called  
23 "Robbery" in the criminal codes.

- 24 This nice policeman told me that by signing his ticket, I was not waiving any of my rights. I read it, and all it said was that  
25 I promised to appear before the clerk of the court authorized to receive bail by a certain date. I went ahead and took the  
26 comfortable route, and signed his contract under duress, "agreeing" to appear before the court clerk as opposed to going to  
27 jail. I then went to the clerk of the court by the date specified and asked if she was the clerk of the court authorized to  
28 accept bail. She said "Yes." I then told her who I was, and that since she was the authorized person before whom I had  
29 promised to appear, I needed her signature showing I had fulfilled my promise. She refused. Gee, what's wrong with these  
30 people? They demand my signature to show up before them under threat of going to jail. I show up as they ask and request  
31 their signature to show that I have complied, and they refuse. They do not respect you for keeping your promise to them. It  
32 seems they are not satisfied, and they want something more from you than they made you promise. Hmm, it seems to me  
33 that not all the terms of the contract were revealed when the officer said all I had to do was appear in front of the clerk. I  
34 must have been defrauded.

- 35 What they really wanted, and now demanded, was that I appear before a commissioner, not a judge, when originally I was  
36 entitled under the Constitution to appear before a magistrate for a determination of probable cause of my arrest by the kind  
37 police officer. The officer must have lied to me when I was clearly told that I would not be waiving any of my rights. But  
38 a waiver of my rights under the Constitution requires my voluntary and knowledgeable consent with a consideration in the  
39 pie for me. But I never got the pie. This "Contract Agreement" does not seem to be like saying "I do" at the altar and  
40 getting a wife, or "I agree" at the Civil Service interview, and getting a paycheck.

- 41 This commissioner bullied me, trying to induce me by force to enter into his offered contract agreement, when in no way  
42 was he qualified to act or perform pursuant to the Fourth Amendment requirements of a magistrate.

- 43 When he failed to convince me that it was in my best interest that I should voluntarily agree to his contract, he proceeded to  
44 unilaterally enter me into his contract whether I agreed to it or not. And of course, it was done with "my best interest at  
45 heart." He's an educated man, and has graduated from law school. So why didn't he know that a contract requires my  
46 voluntary consent? Having waived my rights for me (which is an impossibility), he now tells me that I am going to appear  
47 for trial on the date he chose for me, and that I am going to sign a promise to appear. I told him, "NO! I am not going to

1 sign such a contract agreement!" He became very wroth, and I was immediately arrested, chained to thieves, con artists, and  
2 extortionists and thrown into jail for not agreeing to sign.

3 At least one of the sheriff's deputies handling me expressed disbelief at what she was hearing that I was arrested for not  
4 agreeing to sign on to the commissioner's offer. Here they were digging through my pockets and relieving me of all my  
5 possessions, and my crime is failing to accept an offer. This could only be a civil charge at best, but refusing to contract is  
6 not a violation of a contract. I had not even agreed to the deprivation of a magistrate to appear before this commissioner.

7 No sooner had they illegally processed me into the Los Angeles County jail system, that they wanted to get rid of me.  
8 Under California statute, no person can be jailed on an alleged infraction, but here I was in jail. The fact is, neither the  
9 courts nor the administrative boards know how to deal with the rare individual who sensibly raises questions about the  
10 existence of a contract, so they just bully forward with police power enforcement, and address nothing.

11 The deputies told me they were putting me out of jail, but that I must come back to court on the date specified by the  
12 commissioner. I told them "No! I did not agree to appear." They told me that if I did not appear, I would be arrested. I  
13 said that I was already under arrest, so just keep me in jail until you are finished with me. They said, we can't do that, we  
14 don't have the money to keep you here. I said, "I'm not here to save you money. If you want me, just keep me here. If you  
15 don't want me, put me out." So they threw me out of jail to get rid of me, and I never showed up later. In the meantime, I  
16 commenced suit against the commissioner for kidnapping, holding me hostage and demanding ransom for my release. (His  
17 ransom was my signature, for he said when I gave him my signature, I would be free to go. Of course, that was why I was  
18 in jail because I did not agree to that.)

19 In my civil suit against the commissioner, I had him totally defenseless, and the trial judge hearing the case knew it. There  
20 was absolutely no way the commissioner could lawfully wiggle off, but since when do judges do things lawfully? The trial  
21 judge knew the commissioner was naked, and had no jurisdiction whatsoever for what he did to me. He slammed his hands  
22 down on the bench and said, "Mr. Branson, in all my twenty years' career on the bench, I have never met a person like you."  
23 He then quoted the words found in my complaint, "Just keep me in jail until you are finished with me."

24 This judge could see the potential chaotic conditions if every person which was stopped by the cops stated "Just keep me in  
25 jail until you are finished with me." I was supposed to fear losing my job, my reputation and companionship and capitulate.  
26 He knew that if everybody did what I was doing, the entire system would fall apart. I was suddenly costing government  
27 mucho money to the tune of thousands upon thousands of dollars when the whole idea was to make some money from me.  
28 This lawsuit continued for years all the way up to the U.S. Supreme Court, yet not one judge would address the issues of  
29 my contract case.

30 I now refer to a humorous situation that sounds like make-believe. An acquaintance of mine was called into court by one of  
31 the ABC "public service" administrative agencies to be cross-examined to discover information from him to be used against  
32 him. He was asked to take the witness stand. They asked him to raise his right hand after which the clerk of the court said,  
33 "Do you solemnly swear to tell the truth, the whole truth, and nothing but the truth, so help you God?" He responded, "No,  
34 I do not!" Everyone in the court gasped. (Remember, the right to say "Yes" also includes the right to say "No!") The judge  
35 instructed the clerk to re-read the swearing-in again, supposing that he just did not understand the question. He responded  
36 the second time, "I heard you the first time, and my answer is, No, I do not!" You can imagine the uncomfortable and  
37 embarrassing situation into which this placed the judge. He asked why he would not swear to tell the truth, and he said,  
38 "The Bible says, 'Let God be true, but every man a liar,' " (referring to Rom. 3:4), and "I am a man, and a liar."

39 The judge came unglued and threatened him with jail if he did not swear to tell the truth. He responded,

40       *"Judge, you asked me a straight-forward question requiring either a yes, or a no answer. I gave you a straight-  
41 forward answer to your question, and that was No, I do not. You can't say I did not answer your question, for I  
42 did answer it, but you just don't like my answer. If you didn't want to hear my answer, then don't ask me the  
43 question. And judge, on what basis do you threaten me with jail? Is it because I answered your question  
44 truthfully? Or is it because you wanted me to lie, and I didn't do it? Or is it because you believe I am lying to  
45 you when I tell you I am a man, and a liar?"*

1 The judge threw him in jail for three days, after which he brought him forth to swear him in again. He said, "Judge, my  
2 answer to you is still the same as three days ago. I am still a man, and still a liar, and no amount of jail time can change that.  
3 The judge again threatened him with jail, to which he responded:

4       *"On what basis do you threaten me with jail? Is it because I answered your question truthfully, and you want  
5 me to lie? Or is it because you believe I am lying to you when I tell you I am a man, and a liar?"*

6 The system just does not know how to handle people who question the actions of government when all the government is  
7 only trying to get your approval to what they do to you. If you don't agree to the Contract Agreement, then they do you the  
8 favor of "agreeing" for you even if it is against your will, without consideration. As I say, this is not quite like you saying  
9 "I do" at the alter, but the judge spake and it was so.

10 Other examples are, when you are called to jury duty, the judge makes you raise your right hand and agree to follow the law  
11 as interpreted to you by the judge. But wait, it is not the judge or the jurors who are entitled to a jury trial, but the  
12 defendant who is constitutionally entitled to a fully informed and unencumbered jury which must judge on both the law and  
13 the facts. Here we have a judge seeking to induce the defendant's jurors to conspire with him against the defendant. How  
14 can the judge, in conspiracy with the jurors, lawfully agree to waive the rights of the defendant? They can't. It is the  
15 defendant that is entitled to a fair and impartial trial, "In all criminal prosecutions, the accused shall enjoy ... an impartial  
16 jury." Jurors who have been induced to conspire with the judge cannot possibly be "an impartial jury." Fifth Amendment,  
17 U.S. Constitution.

18 Then there are the various taxing agencies who want you to enter into a "Contract Agreement" with them. They kindly  
19 provide you with a pre-printed line on their forms to agree with their offer of a "Contract Agreement." But if you choose  
20 not to accept their offer, can one go to jail? Not constitutionally. However, they somehow want you to believe that if you  
21 do not accept their offer, then you are obligated to comply with their "Imposed Criminal Administrative Law," for after all,  
22 you don't want to go to jail because you violated the law.

23 Remember, anything that requires your signature, or a swearing thereto in order to give it application, is not law, but a  
24 contract. A contract must entail:

- 25       1. Being fully cognizant of all its terms.  
26       2. Agreeing to all those terms.  
27       3. Having equal right to say yes or no.  
28       4. Offering you a consideration to which you would rather have than retaining your constitutional rights and saying  
29           no.  
30       5. Being totally done without duress in any way.

31 Anything otherwise fails the test of a contract.

## 32       **6      The Internal Revenue Code is not Public or Positive Law, but Private Law**

### 33       **6.1     Proof that the I.R.C. is not positive law**

34 You can find a list of specific titles of the U.S. Code that are positive law by examining 1 U.S.C. §204. In addition, each  
35 Title of the U.S. Code indicates whether or not it contains positive law. As an example, Title One, General provisions,  
36 starts out with:

37       *"This title has been made positive law by section 1 of the act of July 30, 1947, ch. 388, 61 Stat. 633, which  
38 provided in part that: 'Title 1 of the United States Code entitled 'General Provisions,' is codified and enacted  
39 into positive law and may be cited as '1 U.S.C. Sec....'"*

40 Whereas Title 26 makes no statement that it is positive law. Congress just says that I.R. Codes were "enacted" and how  
41 they may be cited, but never explicitly says they are "positive law". That means they don't obligate you to anything  
42 without your explicit consent in some form. In that sense, they are "private law" and amount essentially to a contract for  
43 federal employment.

1 If you trace the history of the current Internal Revenue Code, you will find that it began with the 1939 code. All revenue  
2 laws prior to the 1939 I.R.C. were repealed when the 1939 code was enacted. See Section 4 of the 1939 code, 53 Stat. 1.  
3 In addition to repealing all the previous revenue laws, the 1939 code repealed itself! You can see this for yourself by  
4 viewing the 1939 code in section 4:

5 <http://www.famguardian.org/Disks/LawDVD/Federal/RevenueActs/Revenue%20Act%20of%201939.pdf>

6 There have been two major revisions of the I.R.C. since the 1939 code: 1954 and 1986. Both of these codes referred to  
7 themselves simply as “amendments”, but what they amended was a repealed code that was dead! If you look at the list of  
8 amendments in the 1954 code, it doesn’t even list the sections of the previous 1939 code that were changed, and the reason  
9 it doesn’t is because it is amending a dead, inactive, and repealed code! That is why the Internal Revenue Code is not only  
10 not positive law, but is not law at all. Instead, it is a “code of repealed laws” that have no force and effect at all against  
11 anyone who does not explicitly consent in some way. Consequently, any legal trials based on the Internal Revenue Code  
12 are simply religious inquisitions and not valid legal proceedings by any stretch of the imagination. We will cover this  
13 startling fact in the next section to show all the similarities between a historical religious inquisition and a modern tax trial.

14 No reference to the I.R. Code being positive law either in 1 U.S.C. §204 or in the “Title” itself confirms that it is “private  
15 law” that applies to specific persons rather than “all persons generally”. These specific persons are those who chose to  
16 become “effectively connected” with the U.S. Government income and the only “individual” mentioned in the I.R. Code is  
17 a person with the specific status of a Federal Government employee. This is confirmed, for instance, by:

- 18 1. 26 U.S.C. §6331(a), which is the ONLY person against whom levy and distraint (enforcement) may be instituted.  
19 2. 26 U.S.C. §7343, which defines “person” for the purposes of the criminal provisions of the I.R.C. as:

20       “*. . .an officer or employee of a corporation, or a member or employee of a partnership, who as such officer,  
21 employee, or member is under a duty to perform the act in respect of which the violation occurs.*”

- 22 3. 26 U.S.C. §6671(b), which defines “person” for the purposes of the penalty provisions of the I.R.C. as:

23       “*. . .an officer or employee of a corporation, or a member or employee of a partnership, who as such officer,  
24 employee, or member is under a duty to perform the act in respect of which the violation occurs.*”

25 Incidentally, the “duty” they are talking about above is fiduciary duty as a “transferee” over federal payments. This  
26 fiduciary duty is then defined in 26 U.S.C. §6903. The fiduciary duty was created when you signed up to be a “trustee” for  
27 the Social Security Trust by signing and submitting Social Security form SS-5. A trustee is a person who has a fiduciary  
28 duty to the Beneficiary of the trust. Your elected representatives in the District of Criminals are the beneficiary of the trust,  
29 which has a domicile in the District of Columbia. See the following for exhaustive details on this scam:

30 <http://famguardian.org/TaxFreedom/Forms/Emancipation/SSTrustIndenture.pdf>

31 Another very important point about codes that are not “positive law” needs to be made here, which is that those codes  
32 within the U.S. code which are *not* “positive law”, such as the Internal Revenue Code, are described simply as “prima facie  
33 evidence” of law. 1 U.S.C. §204 and the notes thereunder describe the I.R.C. as a “code” or a “title”, but NEVER as a  
34 “law”. Below is the text of 1 U.S.C. §204 to demonstrate this:

35       **TITLE 1 > CHAPTER 3 > §204**  
36       **§204. Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of  
37 Codes and Supplements**

38       *In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia,  
39 and of each State, Territory, or insular possession of the United States—*

40       *(a) United States Code.—The matter set forth in the edition of the Code of Laws of the United States current  
41 at any time shall, together with the then current supplement, if any, establish prima facie the laws of the  
42 United States, general and permanent in their nature, in force on the day preceding the commencement of  
43 the session following the last session the legislation of which is included: Provided, however, That whenever  
44 titles of such Code shall have been enacted into positive law the text thereof shall be legal evidence of the*

1           laws therein contained, in all the courts of the United States, the several States, and the Territories and  
2           insular possessions of the United States.

3       The term “prima facie evidence” is a fancy legal term or “word of art” that simply means “presumed to be law until  
4       rebutted with substantive evidence”. Based on the discussion of “presumption” at:

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

5       . . . and the detailed coverage of “due process” starting in section 5.4.9 of the *Great IRS Hoax*, we know that anything  
6       involving “presumption” is not only a Biblical sin under Psalms 19:12-13 and Numbers 15:30, but also is a violation of  
7       “due process”.

8           *“The power to create [false] presumptions is not a means of escape from constitutional restrictions,”*  
9           *[New York Times v. Sullivan, 376 U.S. 254 (1964)]*

11           *“But where the conduct or fact, the existence of which is made the basis of the statutory presumption, itself*  
12           *falls within the scope of a provision of the Federal Constitution, a further question arises. It is apparent that a*  
13           *constitutional prohibition cannot be transgressed indirectly by the creation of a statutory presumption any*  
14           *more than it can be violated by direct enactment. The power to create presumptions is not a means of escape*  
15           *from constitutional restrictions. And the state may not in this way interfere with matters withdrawn from its*  
16           *authority by the Federal Constitution, or subject an accused to conviction for conduct which it is powerless to*  
17           *proscribe.” [Bailey v. State of Alabama, 219 U.S. 219 (1911)]*

19           *“Conclusive presumptions affecting protected interests: A conclusive presumption may be defeated where its*  
20           *application would impair a party’s constitutionally-protected liberty or property interests. In such cases,*  
21           *conclusive presumptions have been held to violate a party’s due process and equal protection rights. [Vlandis*  
22           *v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) 414 US 632,*  
23           *639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates*  
24           *process]”*

25           *[Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page 8K-34]*

26       Under the rules of Constitutional due process, an unsubstantiated presumption of any kind cannot act as a substitute for  
27       hard physical evidence or else the Constitution has been violated. In a system of jurisprudence such as we have where  
28       people are “presumed” to be innocent until proven guilty with evidence, any “presumption” to the contrary is a violation of  
29       due process.

30       It is a violation of due process to “assume” or “presume” that anything is “law” unless it was enacted into positive law and  
31       evidence is entered on the record of same. Positive law is the *only* legitimate or admissible evidence that the people ever  
32       consented to the enforcement of an enactment, and without such explicit consent, no enactment is enforceable nor may it  
33       adversely affect a person’s rights. Once again, the Declaration of Independence says that all just powers derive from  
34       “consent”, which implies that any compulsion by government absent consent is unjust. The only exception to this rule is  
35       the criminal laws, which could not function properly if consent of the criminal was required. “Presumption”, in fact, is the  
36       OPPOSITE of “due process”, as the definition of “due process” admits in Black’s Law Dictionary:

37           *“Due process of law. Law in its regular course of administration through courts of justice. Due process of law*  
38           *in each particular case means such an exercise of the powers of the government as the settled maxims of law*  
39           *permit and sanction, and under such safeguards for the protection of individual rights as those maxims*  
40           *prescribe for the class of cases to which the one in question belongs. A course of legal proceedings according*  
41           *to those rules and principles which have been established in our systems of jurisprudence for the*  
42           *enforcement and protection of private rights. To give such proceedings any validity, there must be a tribunal*  
43           *competent by its constitution—that is, by the law of the creation—to pass upon the subject-matter of the suit;*  
44           *and, if that involves merely a determination of the personal liability of the defendant, he must be brought*  
45           *within its jurisdiction by service of process within the state, or his voluntary appearance. Pennoyer v. Neff, 96*  
46           *U.S. 733, 24 L.Ed. 565. Due process of law implies the right of the person affected thereby to be present before*  
47           *the tribunal which pronounces judgment upon the question of life, liberty, or property, in its most*  
48           *comprehensive sense; to be heard, by testimony or otherwise, and to have the right of controverting, by proof,*  
49           *every material fact which bears on the question of right in the matter involved. If any question of*  
50           *fact or liability be conclusively be presumed [rather than proven] against*  
51           *him, this is not due process of law.” [Blacks Law Dictionary, Sixth Edition, p. 500;*  
52           *Emphasis added]*

1 How do we rebut the false “presumption” that the Internal Revenue Code is law using admissible evidence? One way to  
2 rebut the fact that the Internal Revenue Code is “law” is to present section 4 of the 1939 Internal Revenue Code itself,  
3 located in 53 Stat. 1, and show that the code repealed all prior revenue laws as well as itself, and therefore is unenforceable.  
4 You can also present 1 U.S.C. §204 to show that it is not “law” or “positive law”, but is “presumed to be law”. Since all  
5 presumption which prejudices Constitutional rights is a violation of due process, then the code cannot be used as a  
6 substitute for real positive law evidence. The only reason this wouldn’t work in a court of law is because a tyrant judge  
7 with a conflict of interest (in violation of 18 U.S.C. §208 and 28 U.S.C. §455) who is subject to IRS extortion won’t allow  
8 such evidence to be admitted at trial because it is too likely to reduce his federal retirement benefits. However, if we put  
9 the evidence in our IRS administrative record BEFORE the trial by attaching it to the certified mail correspondence we  
10 send them, and keep the original correspondence and the notarized proof that we mailed it, then the corrupt judge can no  
11 longer keep it out of evidence and may not grant a motion “in limine” by the Department of Injustice to exclude it as  
12 evidence at trial. Our administrative record with the IRS is ALWAYS admissible as evidence.

13 The authority of the IRS is limited to seeing that a proper “return” (kickback) of U.S. Government property (income) is  
14 made by Federal Government “employees” and fiduciaries (Trustees) in the name of “tax”. The tax is actually corporate  
15 profit that is kicked back to the mother corporation, which is defined as the “United States” in 28 U.S.C. §3002(15)(A).  
16 When IRS employees act upon property not within the authority given them by the I.R. Code, they are NOT acting in  
17 behalf of the U.S. government and must personally accept the consequences of their illegal actions.

18 IRS employees and government welfare recipients such as tax attorneys have invented a number of specious and false  
19 arguments relating to the fact that the I.R.C. is not “positive law”. They will try to exploit your legal ignorance in order to  
20 deceive you into thinking that it IS positive law by any one of the following statements. Some have observed these false  
21 statements being made by Mr. Rookyard ([http://www.geocities.com/b\\_rookard/](http://www.geocities.com/b_rookard/)) as he was debated him on the Sui Juris  
22 Forums (<http://suijuris.net>). The information below was used to “checkmate” him on each of these issues and thereby  
23 exposed his fraud to the large audience there. We have cataloged each false statement and provided a rebuttal you can use  
24 against it:

- 25 1. **FALSE STATEMENT #1:** “Everything in the Statutes at Large is ‘positive law’. The IRC was published in the  
26 Statutes at Large. Therefore, the I.R.C. MUST be positive law.”
- 27 2. **REBUTTAL TO FALSE STATEMENT #1:** Not everything in the Statutes at Large is “positive law”, in fact. Both  
28 the current Social Security Act and the current Internal Revenue Code (the 1986 code) were published in the Statutes at  
29 Large and 1 U.S.C. §204 indicate that NEITHER Title 26 (the I.R.C.) nor Title 42 (the Social Security Act) of the U.S.  
30 Code are “positive law”. Therefore, this is simply a false statement. If you would like to see the evidence for yourself,  
31 here it is:
  - 32 2.1. 1 U.S.C. §204:  
[http://assembler.law.cornell.edu/uscode/html/uscode01/usc\\_sec\\_01\\_00000204----000-.html](http://assembler.law.cornell.edu/uscode/html/uscode01/usc_sec_01_00000204----000-.html)
  - 33 2.2. 1986 Internal Revenue Code, 100 Stat 2085:  
<http://www.famguardian.org/Disks/LawDVD/Federal/RevenueActs/Revenue%20Act%20of%201986.pdf>
  - 34 2.3. Current Social Security Act: [http://www.ssa.gov/OP\\_Home/ssact/comp-toc.htm](http://www.ssa.gov/OP_Home/ssact/comp-toc.htm)
- 35 3. **FALSE STATEMENT #2:** “The Statutes at Large, 53 Stat 1, say the 1939 Internal Revenue Code was ‘enacted’. Anything that is ‘enacted’ is ‘law’. Therefore, the 1939 I.R.C. and all subsequent versions of it MUST be positive law.”
- 36 4. **REBUTTAL TO FALSE STATEMENT #2:** A repeal of a statute can be enacted, and it produces no new “law”. Seeing the word “enacted” in the Statutes of Law does not therefore necessarily imply that new “law” was created. In fact, you can go over both the current version of 1 U.S.C. §204 and all of its predecessors all the way back to 1939 and you will not find a single instance where the Internal Revenue Code has ever been identified as “positive law”. If you think we are wrong, then show us the proof or shut your presumptuous and deceitful mouth.
- 37 5. **FALSE STATEMENT #3:** “The Internal Revenue Code does not need to be ‘positive law’ in order to be enforceable. Federal courts and the I.R.S. call it ‘law’ so it must be ‘law’.”
- 38 6. **REBUTTAL TO FALSE STATEMENT #3:** The federal courts are a foreign jurisdiction with respect to a state  
39 national domiciled in his state on land not subject to exclusive federal jurisdiction under Article 1, Section 8, Clause 17  
40 and who has no contracts or fiduciary relationships with the federal government. This is covered extensively in the *Tax  
41 Fraud Prevention Manual*, Chapter 6. Your statement represents an abuse of caselaw for political rather than legal  
42 purposes as a way to deceive people. Even the IRS’ own Internal Revenue Manual, section 4.10.7.2.9.8 says that cases  
43 below the Supreme Court may not be cited to sustain a position. Furthermore, if you read the cases to which you are  
44 referring, you will find out that the party they were talking about was a “taxpayer”. Because the Internal Revenue  
45

Code has no liability statute under Subtitle A, then the only way a person can become a “taxpayer” is by consenting to abide by the Code. If he consented, then the code becomes “law” for him. This is why even the U.S. Supreme Court itself refers to the income tax as “voluntary” in *Flora v. United States*, 362 U.S. 145 (1960). Consent is the ONLY thing that can produce “law”, as we covered in previous sections. The I.R.C. is private law, special law, and contract law that only applies to those who explicitly consent by signing a contract vehicle, such as a W-4, an SS-5, or a 1040. Since all of these forms produce an obligation, then all of them are contracts. The obligation cannot exist without signing them, nor can the IRS lawfully or unilaterally assess a person on a 1040 form under 26 U.S.C. §6020(b) who does not first consent. See section 5.3.1 of the *Great IRS Hoax* for details on this scam.

## 6.2 The “Tax Code” is a state-sponsored Religion, not a “law”

*"Preach the Word; be prepared in season and out of season [by diligent study of this book and God's Word]; correct, rebuke and encourage—with great patience and careful instruction. For the time will come when men [in the legal profession or the judiciary] will not put up with sound [legal] doctrine [such as that found in this book]. Instead, to suit their own desires, they [our covetous public dis-servants] will gather around them a great number of teachers [court-appointed "experts", "licensed" government whores called attorneys and CPA's, and educators in government-run or subsidized public schools and liberal universities] to say what their itching ears want to hear. They will turn their ears away from the truth and turn aside to [government and legal-profession] myths/ and fables]. But you [the chosen of God and His servants must], keep your head in all situations, endure hardship, do the work of an evangelist, discharge all the duties of your [God's] ministry." [2 Tim. 4:2-5, Bible, NKJV]*

As a consequence of the considerations in the previous section about the requirement for “positive law”, one may safely conclude the following with regard to the Internal Revenue “Code”:

1. The Internal Revenue Code is not *positive law, and therefore imposes no obligation upon anyone except federal “public officials”, agents, and contractors and those who consented (called “elected” in IRS publications) to be treated as one of these, even if they in fact are not*. Instead, it is “special law”, which applies to particular persons and things and not to all people generally throughout the country. Personal consent is required to give the I.R.C. the status of enforceable law, and we can choose to withhold our consent with no adverse legal consequence.
2. The I.R.C. effectively amounts to an offer and a proposal by the government to put you under their “special protection” 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 in receipt of taxable federal privileges. The privilege you agreed to accept was that of being *left alone* and not harassed by the IRS for your decision to keep or retain whatever money and property is left over after the Federal Mafia has raped and pillaged their share from your estate.
3. Every contract requires four things to be valid:
  - 3.1. *An offer*: The Internal Revenue Code.
  - 3.2. *Informed and voluntary Consent/Acceptance*. Both parties must voluntarily accept the terms of the offer and duress may not be used to procure consent.
  - 3.3. *Mutual Consideration*: Something valuable that both parties receive from the agreement.
  - 3.4. *Mutual assent*. Both parties were fully informed about the rights they were surrendering and the consideration they were receiving in return, and all terms of the contract were fully disclosed in writing.
4. In the case of the voluntary contract called the Internal Revenue Code, the consideration is the right to be left alone *after* you pay the IRS a large bribe and that essentially amounts to “protection money”. Keeping whatever is left over *after* you bribe them and pay them their extortion is the consideration you derive from this private contract. This is *not*, however, true consideration, mind you, because it is *not* an exercise of free will. Instead, if you *don't* accept the contract, then you become the target of IRS harassment and terrorism, may lose your job (especially your federal job) and be persecuted by your coworkers for being a “crackpot”. Voluntary consent is impossible under such conditions. Therefore, it is impossible for you to agree to such a legal contract, which is why the government never bothers to disclose it to begin with!
5. The contract is also void on its face because it was not based on *informed consent*. The IRS and the government never fully disclosed to you the terms of their “invisible adhesion contract”, and chances are you never even read any part of the contract by reading Title 26 for yourself. As a matter of fact, they have exercised every opportunity available to stifle and persecute those freedom advocates who were trying to educate others about the nature of this contract. Consequently, like the marriage license you never should have gotten, you signed away your whole life and all your rights by filing your first 1040 or W-4 form and thereby declaring yourself to be a “taxpayer” under penalty of perjury.

1 "Waivers of Constitutional rights not only must be voluntary, but must be knowing, intelligent acts done with  
2 sufficient awareness of the relevant circumstances and likely consequences." [Brady v. U.S., 397 U.S. 742  
3 (1970)]

4 "The question of a waiver of a federally guaranteed constitutional right is, of course, a federal question  
5 controlled by federal law. There is a presumption against the waiver of constitutional rights, see, e.g. Glasser  
6 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  
7 clearly established that there was an 'intentional relinquishment or abandonment of a known right or privilege.'  
8 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,  
9 384 U.S. 1; 86 S.Ct. 1245; 16 L.Ed.2d 314 (1966)]

- 10 6. The decision to accept the terms of the I.R.C. contract also involved fraud on the part of the government. The  
11 employees of the IRS who directly or indirectly influenced you to make the decision to accept the contract also never  
12 fully disclosed to you that they had no authority to enforce the Internal Revenue Code to begin with. If they never had  
13 authority to enforce the I.R.C. against a private citizen who is not employed by the federal government, then they  
14 couldn't offer to stop doing that which they were never authorized to do to begin with! Therefore, they deceived you  
15 to believe that they really were giving you something of value (a "benefit" or "consideration") that they had the legal  
16 authority to provide, which is the absence of lawful enforcement actions directed against you. In effect, they  
17 convinced you to pay for something that they didn't have the legal authority to provide to begin with! It's all based on  
18 fraud.

19 *Unquestionably, the concealment of material facts that one is, under the circumstances, bound to disclose may  
20 constitute actionable fraud. 3 Indeed, one of the fundamental tenets of the Anglo-American law of fraud is that  
21 fraud may be committed by a suppression of the truth (suppressio veri) as well as by the suggestion of falsehood  
22 (suggestio falsi). 4 It is, therefore, equally competent for a court to relieve against fraud whether it is committed  
23 by suppression of the truth—that is, by concealment—or by suggestion of falsehood. 5*

24 [...]

25 *Where failure to disclose a material fact is calculated to induce a false belief, the distinction between  
26 concealment and affirmative misrepresentation is tenuous. Both are fraudulent. 11 An active concealment  
27 has the same force and effect as a representation which is positive in form. 12 The one acts negatively, the  
28 other positively; both are calculated, in different ways, to produce the same result. 13 The former, as well as  
29 the latter, is a violation of the principles of good faith. It proceeds from the same motives and is attended with  
30 the same consequences; 14 and the deception and injury may be as great in the one case as in the other.  
31 [37 Am.Jur.2d, Fraud and Deceit, §144]*

32  
33 **"Fraud vitiates every transaction and all contracts.** Indeed, the principle is often stated, in broad and  
34 sweeping language, that fraud destroys the validity of everything into which it enters, and that it vitiates the  
35 most solemn contracts, documents, and even judgments. 8 Fraud, as it is sometimes said, vitiates every act,  
36 which statement embodies a thoroughly sound doctrine when it is properly applied to the subject matter in  
37 controversy and to the parties thereto and in a proper forum. As a general rule, fraud will vitiate a  
38 contract notwithstanding that it contains a provision to the effect that no representations have been made as an  
39 inducement to enter into it, or that either party shall be bound by any representation not contained therein, or a  
40 similar provision attempting to nullify extraneous representations. Such provisions do not, in most  
41 jurisdictions, preclude a charge of fraud based on oral representations." 42 [37 Am.Jur.2d, Fraud and Deceit, §144]

- 43 Since the people living in the states never enacted the Internal Revenue Code into "positive law", then they as the  
44 "sovereigns" in our system of government never consented to enforce it upon themselves collectively. "Positive law" is the  
45 only evidence that the people ever explicitly consented to enforcement actions by their government, because legislation can  
46 only become positive law by a majority of the representatives of the sovereign people voting (consenting) to enact the law.  
47 Since the people never consented, then the "code" cannot be enforced against the general public. The Declaration of  
48 Independence says that all just powers of government derive from the "consent" of the governed. Anything not consensual  
49 is, ipso facto, unjust by implication. In fact, the sovereign People REPEALED, not ENACTED the Internal Revenue Code.  
50 It has been nothing but a repealed law since 1939, in fact. An examination of the Statutes at Large, 53 Stat 1, Section 4,  
51 reveals that the Internal Revenue Code and all prior revenue laws were REPEALED. See:

52 <http://sedm.org/Exhibits/EX1023.pdf>

1 Even state legislatures recognize that the Internal Revenue Code is not law. Below is a cite from the Oregon Revised  
2 Statutes (ORS), section 316.012, which refers to the Internal Revenue Code. Notice below the use of the phrase “*laws of*  
3 *the United States or to the Internal Revenue Code*”. If the Internal Revenue Code were “law”, then that phrase would be  
4 redundant, now wouldn’t it?:

5                   ***316.012 Terms have same meaning as in federal laws; federal law references.*** Any term used in  
6                   this chapter has the same meaning as when used in a comparable context in the laws of the United States  
7                   relating to federal income taxes, unless a different meaning is clearly required or the term is specifically  
8                   defined in this chapter. Except where the Legislative Assembly has provided otherwise, any reference in this  
9                   chapter to ***the laws of the United States or to the Internal Revenue Code***:

10                   (1) Refers to ***the laws of the United States or to the Internal Revenue Code*** as they are amended  
11                   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***  
14                   ***United States or in the Internal Revenue Code*** that is enacted after December 31, 2005, as applicable to the  
15                   tax year of the taxpayer.

16                   (2) Refers to ***the laws of the United States or to the Internal Revenue Code*** as they are amended  
17                   and in effect 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*  
22                   *of 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 our 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  
31         workplace, such as in the lives of private Americans living or working in the states of the Union, was created and continues  
32         to be 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  
40         beliefs and behaviors, the object of which is to reverence or hold in high esteem a “superior being”. If that superior being is  
41         anything 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*  
43                   *precepts of supernatural or superior beings. In its broadest sense includes all forms of belief in the existence of*  
44                   *superior beings exercising power over human beings by volition, imposing rules of conduct, with future rewards*  
45                   *and punishments. Bond uniting man to God, and a virtue whose purpose is to render God worship due him as*  
46                   *source of all being and principle of all government of things. Nikulnikoff v. Archbishop, etc., of Russian*

1      Orthodox Greek Catholic Church, 142 Misc. 894, 255 N.Y.S. 653, 663." [Black's Law Dictionary, Sixth  
2      Edition, p. 1292, emphasis added]

3      Our society is based on "equal protection of the laws" (see section 4.3.2 of the *Great IRS Hoax*), so there simply can't be  
4      any "superior beings" in America, but the judiciary has changed all that with "judge made law" so that judges become the  
5      object of idol worship. We call this "neo-religion" or state-sponsored pagan federal religion "The Civil Religion of  
6      Socialism". This religion is thoroughly described in detail in the free pamphlet below:

**Socialism: The New American Civil Religion**  
<http://sedm.org/Forms/MemLaw/SocialismCivilReligion.pdf>

7      Unlike Christianity, the foundation of this state-sponsored judicial religion is fear, not love. This state religion of  
8      humanism and socialism is based entirely on "the power to destroy", which is why it produces fear and why people comply  
9      at all. In that sense, it is Satanic and evil. The only basis for a righteous justice system is "the power to create" and not the  
10     "power to destroy", as was pointed out in section 5.1.1 of the *Great IRS Hoax*.

11     *"The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law  
12     involving the power to destroy. [ . . . ] They decided against the tax; because the subject had been placed  
13     beyond the power of the states, by the constitution. They decided, not on account of the subject, but on  
14     account of the power that protected it; they decided that a prohibition against destruction was a prohibition  
15     against a law involving the power of destruction."* [Providence Bank v. Billings, 29 U.S. 514 (1830)]

16     The "law" described above that is doing the destruction to our society presently is "judge made law", and not statutes  
17     passed by Congress. The superior being that is being worshipped in this false religion is "The Beast", mentioned in the  
18     book of Revelations chapters 17 and 18 in the Bible. That book describes "The Beast" as the political rulers (politicians,  
19     Congressmen, Judges, and the President) of the earth. The worship and servitude of this "Beast" occurs mostly out of fear  
20     but also because of ignorance and laziness, as was shown in section 4.3.10 of the *Great IRS Hoax*.

21     *"And I saw the beast, the kings [political rulers] of the earth, and their armies of nonbelievers under a  
22     democratic form of government, gathered together to make war against Him [God] who sat on the horse and  
23     against His army."* [Revelations 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 Revelations 16:1-2. See our book entitled "Social Security: Mark of the Beast" available for free  
26     downloading at:

27     <http://famguardian.org/Publications/SocialSecurity/TOC.htm>

28     This Beast is personified by the corruption evident in the political realm and the Federal and state Judiciaries in their  
29     treasonous and illegal enforcement of our revenue codes (not "laws", but "codes"). The judges in courts everywhere have  
30     become the "Priests" of this *pagan* neo-religion, and by virtue of the fact that they are ignoring the federal and state  
31     Constitutions and are not being held accountable for such Treason, everything that comes out of their mouth becomes law,  
32     or "common law" or "judge-made law":

33     *"Judge-made law. A phrase used to indicate judicial decisions which construe away the meaning of statutes,  
34     or find meanings in them the legislature never intended. It is perhaps more commonly used as meaning, simply,  
35     the law established by judicial precedent and decisions. Laws having their source in judicial decisions as  
36     opposed to laws having their source in statutes or administrative regulations."* [Black's Law Dictionary, Sixth  
37     Edition, p. 841]

38     This "judge-made law" has created a new, "de facto" government that is in complete conflict with the "de jure" government  
39     described by our federal and state Constitutions and the public acts that implement them. This process of corruption  
40     graphically in section 6.1 of the *Great IRS Hoax*, where it is proven that the Executive, Legislative, and Judicial branches  
41     have conspired over the last 100 years to strip us of our Constitutional rights by destroying the separation of powers and  
42     thereby make us into tax slaves residing on the "federal plantation" called the federal zone. Only a pagan "god" called a  
43     "judge" can create law out of nothing and without explicit consent of the people found in the Constitution. Only a pagan  
44     "god" called a "judge" can deprive the people of "equal protection" by protecting IRS wrongdoers while coercing those

1 who refuse to consent to their abuses. Only a pagan “god” can create man-made “law” which conflicts with the Ten  
2 Commandments and the Constitution and do so with impunity.

3       “...it must be recognized that in any culture the source of law is the god of that society. If law has its source  
4       in man's reason, then reason is the god of that society. If the source is an oligarchy, or in a court, senate, or  
5       ruler, then that source is the god of that system.”

6       [...]

7       Modern humanism, the religion of the state, locates law in the state and thus makes the state, or the people as  
8       they find expression in the state, the god of the system. As Mao Tse-Tung has said, "Our God is none other than  
9       the masses of the Chinese people." [2] In Western culture, law has steadily moved away from God to the people  
10      (or the state) as its source, although the historic power and vitality of the West has been in Biblical faith and  
11      law.

12      “Third, in any society, any change of law is an explicit or implicit change of religion. Nothing more clearly  
13      reveals, in fact, the religious change in a society than a legal revolution. When the legal foundations shift from  
14      Biblical law to humanism, it means that the society now draws its vitality and power from humanism, not from  
15      Christian theism.

16      “Fourth, no disestablishment of religion as such is possible in any society. A church can be disestablished, and  
17      a particular religion can be supplanted by another, but the change is simply to another religion. Since the  
18      foundations of law are inescapably religious, no society exists without a religious foundation or without a law-  
19      system which codifies the morality of its religion.”

20      /[Institutes of Biblical Law, Rousas John Rushdoony, Copyright 1973, pp. 4-5]

21      The purpose of the “Civil Religion of Socialism” is to steal the sovereignty of the People and to replace it with a  
22      dictatorship and a totalitarian police state devoid of individual rights. This is accomplished through “judge-made law” and  
23      social engineering in the tax “code”. The result is that the people comply out of their desire to take the path of least  
24      resistance which minimizes fear and personal liability. The Internal Revenue Code is just such a voluntary federal religion.  
25      When we join this feudal religion and figuratively move our “domicile” and our primary political “allegiance” to the federal  
26      plantation under 26 U.S.C. §7701(a)(9) and (a)(10), 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(c). By doing so, we  
27      surrender our sovereignty, turn it over to the Congress, and become “subjects” who live on the “federal plantation” (federal  
28      zone), which we call the “matrix”. To join such a state-sponsored religion, we need only lie about our status as federal  
29      “employees” on either a W-4 or submit a 1040 form with a nonzero liability. Once we shift our primary allegiance from  
30      God to the “state”, Congress becomes our new “king” because they can pass any statute and it will apply to us, including  
31      those statutes that are not “positive law”, and they can disregard the need for implementing regulations because they don’t  
32      need implementing regulations for federal “employees”. The benefits of this religion are that we are insulated from  
33      responsibility for ourselves and from fear of the IRS or the government. Acceptance of this religion represents a formal and  
34      complete transfer of sovereignty over your person, labor and property from you to your public “dis-servants”. You turn  
35      over responsibility for yourself to the government in exchange for them taking care of you when you get old or  
36      unemployed. You become federal property: a slave, in effect, through the operation of a voluntary contract called the  
37      Internal Revenue Code. This, friends, is nothing short of idolatry, in stark violation of the First Commandment in the Ten  
38      commandments (see Exodus 20 in the Bible) to not have any other idols before God. We are supposed to trust God, not  
39      government, to provide for us. Trusting government is putting the vanity of man ahead of the grace and majesty and  
40      sovereignty of God.

41            “It is better to trust the Lord  
42            Than to put confidence in man.  
43            It is better to trust in the Lord  
44            Than to put confidence in princes [or government, or the ‘state’].”  
45            [Psalms 118:8-9]

46      Such man-centric (rather than God-centric) idolatry is the worst of all sins described in the Bible, and a sin for which God  
47      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  
48      Hoax for an in-depth exposition backing up these conclusions. This type of idolatry describes the original sin of Lucifer,  
49      who wanted to do it “his [man’s] way” instead of God’s way.<sup>7</sup> God pronounced a death sentence upon us for the original

<sup>7</sup> See Isaiah 14:12-21.

1 sin of Adam and Eve, and He said life would be a struggle as a consequence of this death sentence meted out under His  
2 sovereign Law.

3       *"Cursed is the ground for your sake;  
4       In toil you shall eat of it  
5       All the days of your life.  
6       Both thorns and thistles it shall bring forth for you,  
7       And you shall eat the herb of the field.  
8       In the sweat of your face you shall eat bread  
9       Till you return to the ground,  
10      For out of it you were taken;  
11      For dust you are,  
12      And to dust you shall return."*  
13       *[Genesis 3:17-19, Bible, NKJV]*

14 Ever since the original fall described above, we have been trying to escape God's sovereign judgment and punishment for  
15 our sin by escaping liability for ourselves and accountability to Him. We have been doing this by making an atheistic  
16 government into our false god, parent, caretaker, and social insurance company. The purpose of law within a society based  
17 on this "Civil Religion of Socialism" is to facilitate irresponsibility and thereby undermine God's sovereignty by interfering  
18 with the curse He put on us for our original sin and disobedience against His sovereign command. This was described  
19 much more thoroughly in section 4.3.10 of the *Great IRS Hoax*, entitled "The Unlimited Liability Universe" if you would  
20 like to investigate further. In so doing, we fornicate with the Beast, which is the political rulers of the world. Black's Law  
21 Dictionary defines "commerce" as "intercourse".

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

26 When we, as natural persons, send our money to the government or receive money from the government, we are involved in  
27 "intercourse". The Bible in Isaiah 54:5-6 describes God as the "husband" of believers and it describes believers as His  
28 "bride". We as His bride are committing adultery and fornication when we conduct "commerce" with the government as  
29 private individuals. See section 4.3.1 of the *Great IRS Hoax* for a complete explanation of this analogy that is quite  
30 frightening and completely fulfills the prophesy found in the book of Revelations in the Bible.

31 Now that we have established that the "Tax Code" is in fact a state sponsored religion, we will now document the core  
32 "beliefs" that make up this false religion. We will also show why every one of these beliefs not only cannot be  
33 substantiated with facts or law, but also that the *opposite* can be established with admissible evidence, scientifically  
34 provable facts, and law. This comparison and analysis builds upon section 4.3.13 of the *Great IRS Hoax* entitled "Our  
35 Government has become Idolatry and a False Religion", where we proved that our government has become a god, and that  
36 this was done essentially by destroying the "equal protection of the laws" that is the foundation of freedom in this country,  
37 and thereby making the public servants into gods because they do not have to abide by the same rules as everyone else  
38 does.

1    **Table 6-1: Comparison of Political Religion v. Christianity**

2

<b>Belief</b>	<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 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	1 to 6.4
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 to 5.1.9
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	6.9 to 6.9.12

<b>Belief</b>	<b>The false belief of “cult members”</b>	<b>The truth</b>	<b>Proof of the truth found in which section of the Great IRS Hoax book</b>
		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.	
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) 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”.	5.4.9 to 5.4.12, 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 5.4.36, 5.6 to 5.6.21
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 5.5.9
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	4.3.6 to 4.3.13

<i><b>Belief</b></i>	<i><b>The false belief of “cult members”</b></i>	<i><b>The truth</b></i>	<i><b>Proof of the truth found in which section of the Great IRS Hoax book</b></i>
		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.	

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-  
11 31. Our tax system, in fact, is an imitation of God's design for the church and has all the trappings of a church. Going  
12 back to 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  
18       Orthodox Greek Catholic Church, 142 Misc. 894, 255 N.Y.S. 653, 663." [Black's Law Dictionary, Sixth  
19       Edition, page 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 our public "servants". This reversal of roles, whereby the  
23 public "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  
28 much. The Sixteenth Amendment is the income tax amendment that was later fraudulently ratified in 1913. Notice the  
29 use of 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  
32       at 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 our website at:

36       <http://famguardian.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. Our Great IRS Hoax contains 1,900  
42       pages of secrets that our public servants and the federal judiciary have done their best to keep cleverly hidden and  
43       obscured from public view and discourse. When these secrets come out in federal courtrooms, the judges make  
44       the case unpublished so the American people can't learn the truth about the misdeeds of their servants in  
45       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  
48       covetous public dis-servants. For an example, see:

1                   <http://www.irs.gov/compliance/enforcement/article/0,,id=119332,00.html>

- 2     4. No scientifically proven basis for belief. False belief is entirely based on false presumption, which in turn is promoted  
3     by:  
4        4.1. “Prima facie” law such as the Internal Revenue Code. “Prima facie” means “presumed to be law”.  
5        4.2. Propaganda and “brainwashing” by the media and public schools and cannot stand public scrutiny or scientific  
6        investigation because it cannot be substantiated.  
7        4.3. Deceptive IRS publications that don’t tell the whole truth. See section 3.19 of the *Great IRS Hoax* for proof.  
8     5. The false government “god” is the “source of all being and principle of all government”. Those who refuse to comply  
9     are illegally stripped of their property rights, their security, and their government employment by a lawless federal  
10    judiciary in retaliation for demanding the rule of written positive law. They cease to have a commercial existence or  
11    “being” as a punishment for demanding the “rule of law” instead of “rule of men” in our country. Their credit rating is  
12    destroyed and their property is illegally confiscated as punishment for failure to comply with the whims, wishes, and  
13    edicts of an “imperial judiciary” and its henchmen, the IRS.  
14    6. The false religion has its own “bible”, which is all 9,500 pages of the “Infernal (Satanic) Revenue Code”. This  
15    “scripture” or “bible” was written by the false prophets, who are our political leaders in Congress. It was written to  
16    further their own political (church) ends. Former Treasury Secretary Paul O’Neil calls the I.R.C.:  
17                   “9,500 pages of gibberish.”

- 18    7. Federal courtrooms are where “worship services” are held for the cult. Even the seats are the same as church pews!  
19    This worship service amounts to devil worship, because its purpose is to help criminals working for the government to  
20    enforce in a federal courtroom that which is neither law nor which can be proven to create any obligation on the part of  
21    anyone. In that sense, we are participating in Treason against the Constitution by aiding and abetting it. By  
22    subsidizing this madness and fraud, we are also bribing public officials in violation of 18 U.S.C. §201.  
23    8. The judge, like the church pastor, wears a black robe and chants in Latin. Many legal maxims are Latin phrases that  
24    have no meaning to the average citizen, which is the very same thing that happens in Catholic churches daily across the  
25    country.  
26    9. The jury are the twelve disciples of the judge, rather than of the Truth or the law or their conscience. Their original  
27    purpose was as a check on government abuse and usurpation, but judges steer them away from ruling in such a manner  
28    and being gullible sheep raised in the public “fool” system, they comply to their own injury.  
29      9.1. Those who are not already members of the cult are not allowed to serve on juries. The judge or the judge’s  
30      henchmen, his “licensed attorneys” who are “officers of the court”, dismiss prospective jurists who are not cult  
31      members during the voir dire (jury selection) phase of the tax trial. The qualifications that prospective jurists  
32      must meet in order to be part of the “cult” are at least one of the following:  
33        9.1.1. They collect government benefits based on income taxes and don’t want to see those benefits reduced or  
34        stopped. The only people who can collect federal benefits under enacted law and the Constitution are  
35        federal employees. Therefore, they must be federal employees. Since jurists are acting as “voters”, then  
36        receipt of any federal benefits makes them into a biased jury in the context of income taxes and violates 18  
37        U.S.C. §597, which makes it illegal to bribe a voter. The only way to eliminate this conflict of interest is to  
38        permanently remove public assistance or to recuse/disqualify them as jurists.  
39        9.1.2. They faithfully pay what they “think” are “income taxes”. They are blissfully unaware that in actuality, the  
40        1040 return is a federal employment profit and loss statement.  
41        9.1.3. They believe or have “faith” in the cult’s “bible”, which is the Infernal Revenue Code and falsely believe it  
42        is “law”. Instead, 1 U.S.C. §204 legislative notes says it is NOT positive law, but simply “presumed” to be  
43        law. Presumption is a violation of due process and therefore illegal under the Sixth Amendment.  
44        9.1.4. They are ignorant of the law and were made so in a public school. They therefore must believe whatever  
45        any judge or attorney tells them about “law”. This means they will make a good lemming to jump off the  
46        cliff with the fellow citizen who is being tried.  
47      9.2. Juries are FORBIDDEN in every federal courthouse in the country from entering the law library while serving on  
48      a jury because judges don’t want jurists reading the law and finding out that judges are misrepresenting it in the  
49      courtroom. Don’t believe us? Then call the law library in any federal court building and ask them if jurists are  
50      allowed to go in there and read the law while they are serving. Below are the General Order 228C for the Federal  
51      District Court in San Diego proving that jurors are not allowed to use the court law library while serving. Notice  
52      jurors are not listed as authorized to use the library in this order:  
53                   <http://famguardian.org/Disks/IRSDVD/Evidence/JudicialCorruption/GenOrder228C-Library.pdf>  
54      9.3. Unlike every other type of federal trial, judges forbid discussing the law in a tax trial. Could it be because we  
55      don’t have any and he doesn’t want to admit it?

- 9.4. Public (government) schools deliberately don't teach law or the Constitution either, so that the public become sheep that the government can shear and rape and pillage.
  - 9.5. Federal judges also warn juries these days NOT to vote on their conscience, as juries originally did and were encouraged to do. He does this to steer or direct the jury to do his illegal and unconstitutional dirty work. He turns the jury effectively into an angry lynch mob and thereby maliciously abuses legal process for his own personal benefit in violation of 18 U.S.C. §208. He helps get the jury angry at the defendant by giving them the idea that their "tax" bill will be bigger because the defendant refuses to "pay their fair share".
  10. Those who refuse to worship the false god and false religion (which the Bible describes in the book of Revelations as "the Beast") are "exorcised" from society by being put into jail so that they don't spread the truth about the total lack of lawful authority to institute income taxation within states of the Union. They are jailed as political prisoners by communist judges and socialist fellow citizens, just like in the Soviet Union. You can read more about this at:  
<http://famguardian.org/Publications/SocialSecurity/TOC.htm>
  11. The lawyers representing both sides are licensed by the pope/judge and therefore will pay homage to and cooperate with him fully or risk losing their livelihood and becoming homeless. Every tax trial has THREE prosecutors who are there to prosecute you: your defense attorney, the opposing U.S. attorney, and the judge, all of whom are on the take. Attorneys have a conflict of interest and it is therefore impossible for them to objectively satisfy the fiduciary duty to their clients which they have under the law. You can read more about this scam at:  
<http://famguardian.org/Subjects/LawAndGovt/LegalEthics/PetForAdmToPractice-USDC.pdf>
  12. "Future rewards and punishments", which are political persecution in a courtroom using our uninformed neighbors acting as jurors as a weapon against us and by exploiting their fear of the government, envy and jealousy directed against the rich or those who dare to demand the authority of law before they will pay "their fair share", or those who challenge being compelled to subsidize the government benefit payments to these jurors with their labor.
  13. Tax preparation businesses all over the country like H.R. Block are where "confession" is held annually to "deacons" of the federal church/cult.
  14. Representatives of this church/cult, such as the Department of Justice and the IRS, dress the same as Mormon missionaries.
  15. Those who participate in this cult can write-off or deduct their contributions just like donations to any church. State income taxes, for instances, are deductible from federal gross income.
  16. The false god/idol called government gets the "first fruits" of our labor, before the Lord even gets one dime, using payroll deductions. Some employers treat the payroll deduction program like it is a law to be followed religiously, even though it is not. This is a violation of Prov. 3:9, which says:

*"Honor the LORD with your possessions, And with the firstfruits of all your increase;"*  
*[Prov. 3:9, Bible, NKJV]*

- Yes, people, the government has made itself into a religion and a church, at least in the realm of taxation. The problem with this corruption of our government is that the U.S. Supreme Court said they cannot do it:

"The "establishment of religion" clause of the First Amendment means at least this: **neither a state nor the Federal Government can set up a church.** Neither can pass laws which aid one [state-sponsored political] religion, aid all religions, or prefer one religion over another. Neither can force or influence a person to go to or remain away from church against his will, or force him to profess a belief or disbelief in any religion. No person can be punished for entertaining or professing religious beliefs or disbeliefs, for church attendance or non-attendance. **No tax in any amount, large or small, can be levied to support any religious activities or institutions, whatever they may be called, or whatever form they may adopt to teach or practice religion.** **Neither a state nor the Federal Government can, openly or secretly, participate in the affairs of any religious organizations or groups and vice versa.**" [Everson v. Bd. of Ed., 330 U.S. 1, 15 (1947)]

- Can we prove with evidence that this false political religion is a “cult”? Below is the definition of “cult” from Easton’s Bible Dictionary:

**“cults**, illicit non-Israelite forms of worship. Throughout the history of ancient Israel, there were those who participated in and fostered the growth of cults (cf. 2 Kings 21). These cults arose from Canaanite influence in

1           the land of Israel itself and from the influence of neighboring countries. One of the main tasks of the prophets  
2           was to return the people to the proper worship of God and to eliminate these competing cults (1 Kings 18:20-  
3           40). See also Asherah; Baal; Chemosh; Harlot; High Place; Idol; Milcom; Molech; Queen of Heaven;  
4           Tammuz; Topheth; Worship; Zeus.<sup>8</sup> “

5     Since the belief and worship of people is directed at other than a monotheistic Christian God, the government has become a  
6     “cult”. It has also become a dangerous or harmful cult. Below is the description of “dangerous cults” from the Microsoft  
7     Encarta Encyclopedia 2005:

8           “V. Dangerous Cults

9           *Some cults or alternative religions are clearly dangerous: They provoke violence or antisocial acts or place  
10          their members in physical [or financial] danger. A few have caused the deaths of members through mass  
11          suicide or have supported violence, including murder, against people outside the cult. Sociologists note that  
12          violent cults are only a small minority of alternative religions, although they draw the most media attention.*

13           *Dangerous cults tend to share certain characteristics. These groups typically have an exceedingly  
14          authoritarian leader who seeks to control every aspect of members' lives and allows no questioning of  
15          decisions. Such leaders may hold themselves above the law or exempt themselves from requirements made of  
16          other members of the group. They often preach a doomsday scenario that presumes persecution from forces  
17          outside the cult and a consequent need to prepare for an imminent Armageddon, or final battle between good  
18          and evil. In preparation they may hoard firearms. Alternatively, cult leaders may prepare members for suicide,  
19          which the group believes will transport it to a place of eternal bliss”*  
20           [Microsoft® Encarta® Reference Library 2005. © 1993-2004 Microsoft Corporation. All rights reserved.]

21     To summarize then:

- 22     1. A “cult” is “dangerous” if it promotes activities that are harmful. Giving away one’s earnings and sovereignty is  
23        harmful if not done knowingly, voluntarily, and with full awareness of what one was giving up. This is exactly what  
24        people do who file or pay monies to the government that no law requires them to pay.
- 25     2. Dangerous cults are authoritarian and have stiff mainly “political penalties” for failure to comply. The federal  
26        judiciary dishes out stiff penalties to people who refuse to join or participate in the dangerous cult, even though there is  
27        no “law” or positive law authorizing them to do so and no implementing regulation that authorizes any kind of  
28        enforcement action for the positive law. These penalties are as follows:
  - 29         2.1. Jail time.
  - 30         2.2. Persecution from a misinformed jury who has been deliberately tampered with by the judge to cover up  
31            government wrongdoing and prejudice the case against the accused.
  - 32         2.3. Exorbitant legal fees paying for an attorney in order to resist the persecution.
  - 33         2.4. Loss of reputation, credit rating, and influence in society.
  - 34         2.5. Deprivation of property and rights to property because of refusal to comply.
- 35     3. The dangerous cult of the Infernal (Satanic) Revenue Code also seeks to control every aspect of the members lives.  
36        The tax code is used as an extensive, excessive, and oppressive means of political control over the spending and  
37        working habits of working Americans everywhere. The extent of this political control was never envisioned or  
38        intended by our Founding Fathers, who wanted us to be completely free of the government. Members of the cult  
39        falsely believe that there is a law requiring them to report every source of earnings, every expenditure in excruciating  
40        detail. They have to sign the report under penalty of perjury and be thrown in jail for three years if even one digit on  
41        the report is wrong. The IRS, on the other hand, isn’t responsible for the accuracy of anything, including their  
42        publications, phone support, or even their illegal assessments. In that sense, they are a false god, because they play by  
43        different and lesser rules than everyone else.
- 44     4. The cult of the Infernal Revenue Code also “preaches a doomsday scenario that presumes persecution from forces  
45        outside the cult”. This is a religion based on fear, and the fear originates both from ignorance about the law and with  
46        what will happen to the members who leave the cult or refuse to comply with all the requirements of the cult. The  
47        doomsday messages are broadcast from the IRS and DOJ website, public affairs section, where they target famous  
48        personalities for persecution because of failure to participate in the cult, and when successful, use the result as evidence  
49        that they too will be severely persecuted for failure to participate. This is no different than what the Communists did in  
50        Eastern Europe, where they put a big wall around East Berlin 100 miles long to force people to remain under  
51        communist rule. They patrolled the wall by guards, dogs, and weapons, and highly publicized all escape attempts in

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<sup>8</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 which people were killed, maimed, or murdered. This negative publicity acted as a warning and deterrent against those  
2 who might think of escaping.

- 3 5. The cult of the Infernal (Satanic) Revenue Code also prepares people for spiritual suicide and Armageddon.  
4 Remember, the term “Armageddon” comes from the Bible book of Revelations, where doomsday predictions describe  
5 what will happen to those who allowed government to become their false god. Those who did so, and who accepted  
6 the government’s “mark” called the Socialist INSecurity Number, will be the first to be judged and persecuted and  
7 injured, according to Revelations. This is the REAL Armageddon folks!

8       *“So the first [angel] went and poured out his bowl [of judgment] upon the earth, and a foul and loathsome  
9       sore came upon the men who had the mark of the beast [political rulers] and those who worshiped his image  
10      [on the money].” [Rev. 16:2, Bible, NKJV]*

11 Only those who do not accept the government’s mark will reign with Christ in Heaven:

12       *“And I saw thrones, and they sat on them, and judgment was committed to them. Then I saw the souls of those  
13      who had been beheaded for their witness to Jesus and for the word of God, who had not worshiped the beast or  
14      his image, and had not received his mark on their foreheads or on their hands. And they lived and reigned  
15      with Christ for a thousand years.”* [Rev. 20:4, Bible, NKJV]

- 16 Surprisingly, the U.S. Congress, who are the REAL criminals and cult leaders who wrote the “Bible” that started this  
17 dangerous “cult of the Infernal Revenue Code”, also described the cult as a form of “communism”. Here is the  
18 unbelievable description, right from the Beast’s mouth, of the dastardly corruption of our legal and political system which it  
19 willfully did and continues to perpetuate and cover up:

20       TITLE 50 > CHAPTER 23 > SUBCHAPTER IV > Sec. 841.  
21       Sec. 841. - Findings and declarations of fact

22       *The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ,  
23      and a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a  
24      conspiracy to overthrow the [de jure] Government of the United States [and replace it with a de facto  
25      government ruled by a the judiciary]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted  
26      federal judiciary in collusion] within a [constitutional] republic, demanding for itself the rights and privileges  
27      [including immunity from prosecution for their wrongdoing in violation of Article 1, Section 9, Clause 8 of the  
28      Constitution] accorded to political parties, but denying to all others the liberties [Bill of Rights] guaranteed by  
29      the Constitution. Unlike political parties, which evolve their policies and programs through public means, by  
30      the reconciliation of a wide variety of individual views, and submit those policies and programs to the  
31      electorate at large for approval or disapproval, the policies and programs of the Communist Party are secretly  
32      [by corrupt judges and the IRS in complete disregard of the tax laws] prescribed for it by the foreign leaders of  
33      the world Communist movement [the IRS and Federal Reserve]. Its members [the Congress, which was  
34      terrorized to do IRS bidding recently by the framing of Congressman Traficant] have no part in determining  
35      its goals, and are not permitted to voice dissent to party objectives. Unlike members of political parties,  
36      members of the Communist Party are recruited for indoctrination [in the public schools by homosexuals,  
37      liberals, and socialists] with respect to its objectives and methods, and are organized, instructed, and  
38      disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the assignments given them by  
39      their hierarchical chieftains. Unlike political parties, the Communist Party [thanks to a corrupted federal  
40      judiciary] acknowledges no constitutional or statutory limitations upon its conduct or upon that of its members.*  
41      The Communist Party is relatively small numerically, and gives scant indication of capacity ever to attain its  
42      ends by lawful political means. The peril inherent in its operation arises not from its numbers, but from its  
43      failure to acknowledge any limitation as to the nature of its activities, and its dedication to the proposition that  
44      the present constitutional Government of the United States ultimately must be brought to ruin by any available  
45      means, including resort to force and violence [or using income taxes]. Holding that doctrine, its role as the  
46      agency of a hostile foreign power [the Federal Reserve and the American Bar Association (ABA)] renders its  
47      existence a clear present and continuing danger to the security of the United States. It is the means whereby  
48      individuals are seduced into the service of the world Communist movement, trained to do its bidding, and  
49      directed and controlled in the conspiratorial performance of their revolutionary services. Therefore, the  
50      Communist Party should be outlawed

- 51 That’s right folks: We now live under communism stealthily disguised as “democracy”, and which is implemented exactly  
52 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  
53 real and evil. Take a moment to review section 2.7.1 of the Great IRS Hoax if you want to compare our system of  
54 government with Pure Communism. The “wall” between east and west like the one in Berlin is an invisible “legal wall”  
55 maintained by the federal judiciary and the legal profession, who keep people (the “slaves” living on the federal plantation)  
56 from escaping the communism and regaining their freedom and complete control over their property, their labor, and their  
57 lives. Those who participate in the federal income tax system by living on this figurative “federal plantation” essentially

1 are treated as government “employees”. In order to join this dangerous cult, all they have to do is use a federal W-4 or  
2 1040 form to lie or deceive the federal government into believing that they are “U.S. citizens” and “employees”, who under  
3 the I.R.C. are actually and only privileged “public officers” of the United States government. This is what it means to have  
4 income “effectively connected with a trade or business”, as described throughout the code, because “trade or business” is  
5 defined in 26 U.S.C. 7701(a)(26) as “the functions of a [privileged, excise taxable] public office [in the United States  
6 Government]”. If you would like to know how this usurious and unconstitutional federal employee kickback program is  
7 used to perpetuate the fraud, read section 5.6.11 of the *Great IRS Hoax*. A whole book has been written about how the  
8 “federal employee kickback program” works called *IRS Humbug*, written by Frank Kowalik, and it is a real eye opener that  
9 we highly recommend.

10 All the earnings of these slaves living on this federal plantation are treated in law (not physically, but by the courts) as  
11 originating from a gigantic monopoly called the “United States” government which, based on the way it has been acting, is  
12 actually nothing but a big corporation (see 28 U.S.C. §3002(15)(A)) a million times more evil than what happened to Enron  
13 and which will eventually destroy everyone, including those who refuse to participate in the “cult”, if we continue to  
14 complacently tolerate its usurpations and violations of the Constitution and God’s laws. The book of Revelation in the  
15 Bible describes exactly how the destruction will occur, and it even gives this big corporation a name called “The Beast”.  
16 The people living on the federal corporate plantation are called “Babylon the Great Harlot”, which is simply an assembly of  
17 ignorant, lazy, irresponsible, and dependent people living under a pure, atheistic commercial democracy who are ignorant  
18 and complacent about government, law, truth, and justice. They have been dumbed-down in the school system and taught  
19 to treat government as their friend, not realizing that this same government has actually become the worst abuser of their  
20 rights. ***Wake up people!***

21       *“And I heard another voice from heaven [God] saying, ‘Come out of her [/Babylon the Great Harlot](#), a*  
22 *democratic state full of socialist non-believers], my people [Christians], lest you share in her sins, and lest you*  
23 *receive of her plagues.”* [\[Revelation 18:4, Bible, NKJV\]](#)

### 24       **6.3 How you were duped into signing the contract and joining the state-sponsored religion and** 25       **what the contract says**

26 It might surprise you to find that if you are a “taxpayer”, then at one point or another, you probably unknowingly  
27 volunteered to become a federal “employee”, even if you never set foot in a federal building or worked for the federal  
28 government! That process of volunteering is accomplished using the Form W-4, which says at the top “**Employee**  
29 **Withholding Allowance Certificate**” and this is the nexus that connects you to the Beast. When you signed that W-4 form  
30 and submitted it with a perjury oath in violation of Matt. 5:34, then:

- 31       1. You consented to be treated as an “employee” of the federal government. All “employees” are elected or appointed  
32 under 26 CFR §31.3401(c )-1. That makes you into a “public officer” and the federal government has always had  
33 nearly totalitarian authority over its officers and employees.

34       *“The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the*  
35 *regulator of private conduct, are not the same as the restrictions that it places upon the government in its*  
36 *capacity as employer. We have recognized this in many contexts, with respect to many different constitutional*  
37 *guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley v.*  
38 *Johnson, [425 U.S. 238, 247](#) (1976). Private citizens cannot have their property searched without probable*  
39 *cause, but in many circumstances government employees can. O’Connor v. Ortega, [480 U.S. 709, 723](#) (1987)*  
40 *(plurality opinion); id., at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for*  
41 *refusing to provide the government information that may incriminate them, but government employees can be*  
42 *dismissed when the incriminating information that they refuse to provide relates to the performance of their job.*

43       *Gardner v. Broderick, [\[497 U.S. 62, 95\]](#) [392 U.S. 273, 277](#) -278 (1968). With regard to freedom of speech*  
44 *in particular: Private citizens cannot be punished for speech of merely private concern, but government*  
45 *employees can be fired for that reason. Connick v. Myers, [461 U.S. 138, 147](#) (1983). Private citizens cannot be*  
46 *punished for partisan political activity, but federal and state employees can be dismissed and otherwise*  
47 *punished for that reason. Public Workers v. Mitchell, [330 U.S. 75, 101](#) (1947); Civil Service Comm’n v. Letter*  
48 *Carrriers, [413 U.S. 548, 556](#) (1973); Broadrick v. Oklahoma, [413 U.S. 601, 616](#) -617 (1973).”* [\[Rutan v.](#)  
49 *Republican Party of Illinois, [497 U.S. 62](#) (1990)]*

50 Every action you do, including your earnings from private life, are considered to be done on “official federal business”  
51 at that point. Your new boss and idol to be worshipped is the federal government, and not God. Your continued  
52 obedience to the IRS is evidence that you worship this false god.

- 1      2. By virtue of being a federal “employee”, then you became “effectively connected with a trade or business” because  
 2      “trade or business” is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”. 26 CFR §1.1-1(a)(2)(ii)  
 3      and 26 CFR §1.861-8(f)(1)(iv) reveal that only “aliens” (residents) and “nonresident aliens” (nationals living in states  
 4      of the Union) with income “effectively connected with a trade or business” can have “taxable income” or be the proper  
 5      subject of the code. The process of becoming “effectively connected” with federal income was done through what is  
 6      called an “election” in the Internal Revenue Code. This “election” is made upon either filing a form W-4 that  
 7      authorizes withholding or a 1040 form that indicates a nonzero liability. This contractual act of “election” can be  
 8      revoked using the procedures described in section 5.3.6 of the *Great IRS Hoax*, which are further described in Chapter  
 9      1      of      the      *Sovereignty      Forms      and      Instructions      Manual:*  
 10     <http://famguardian.org/Publications/SovFormsInstr/SovFormsInstr.pdf>.
- 11    3. Once your earnings contractually became “effectively connected with a trade or business”, at least a portion of them  
 12    became “public property” and the federal government gained “in rem” jurisdiction over them by virtue of Article 4,  
 13    Section 3, Clause 2 of the U.S. Constitution, even if that property is not situated on federal land or otherwise within  
 14    exclusive federal jurisdiction. The portion of your earnings that are considered “public property” over which they have  
 15    jurisdiction is that portion which you owe in “taxes” (kickbacks) at the end of the year. If you resist efforts to collect  
 16    property in your custody that always has belonged to the government, then all actions against you will be a “replevin”,  
 17    meaning an action against the property under your control and not against the “person”, which is you.

18    *“Replevin. An action whereby the owner or person entitled to repossession of goods or chattels may recover  
 19    those goods or chattels from one who has wrongfully distrained or taken or who wrongfully detains such goods  
 20    or chattels. Jim's Furniture Mart, Inc. v. Harris, 42 Ill.App.3d 488, 1 Ill.Dec. 176, 176, 356 N.E.2d 175, 176.  
 21    Also refers to a provisional remedy that is an incident of a replevin action which allows the plaintiff at any time  
 22    before judgment to take the disputed property from the defendant and hold the property pendente lite. Other  
 23    names for replevin include Claim and delivery, Detinue, Revendication, and Sequestration (q.v.).”*  
 24    [Black's Law Dictionary, Sixth Edition, p. 1299]

- 25    4. Because your earnings as a federal “employee” are “public property”, then under 5 U.S.C. §553(a)(2) and 44 U.S.C.  
 26    §1505(a)(1), there is no need to publish implementing regulations in the Federal Register governing the management of  
 27    that property. Because you volunteered to be treated as a federal “employee”, you already consented to the terms of  
 28    the implied employment agreement found in the Internal Revenue Code between your new “employer” (the federal  
 29    government) and you. Those who don’t want to be “effectively connected” simply don’t pursue federal employment or  
 30    volunteer to fill out any forms that would indicate they are “effectively connected”.
- 31    5. Because you are an “employee” and are treated under the I.R.C. Subtitles A and C as a “person” whose every action is  
 32    in the context of federal employment, then all monies paid to the IRS at that point literally do support the  
 33    “government”, because everything you do in your private life is done essentially as a government “employee”.  
 34    Therefore, the Internal Revenue Code literally does describe a “tax” at that point because it does support only the  
 35    government, of which you are part 24 hours a day, 7 days a week. The only thing the government can spend money on  
 36    is a “public purpose”, which means the only thing they can compensate you for is services as a federal “employee”:

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

46    *The term is synonymous with governmental purpose. As employed to denote the objects for which taxes may be  
 47    levied, it has no relation to the urgency of the public need or to the extent of the public benefit which is to  
 48    follow; the essential requisite being that a public service or use shall affect the inhabitants as a community,  
 49    and not merely as individuals. A public purpose or public business has for its objective the promotion of the  
 50    public health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or  
 51    residents within a given political division, as, for example, a state, the sovereign powers of which are exercised  
 52    to promote such public purpose or public business.”*

53    [Black's Law Dictionary, Sixth Edition, p. 1231, Emphasis added]

- 54    6. As a federal “employee”, you surrendered your sovereign immunity as a “nonresident alien” and made an election  
 55    under 26 U.S.C. §6013(g) to be treated as a privileged “alien” and a “resident” who no longer has control over his  
 56    earnings. Here is how the U.S. Supreme Court describes it:

#### Requirement for Consent

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EXHIBIT: \_\_\_\_\_

1       A nondiscriminatory taxing measure that operates to defray the cost of a federal program by recovering a  
2       fair approximation of each beneficiary's share of the cost is surely no more offensive to the constitutional  
3       scheme than is either a tax on the income earned by state employees or a tax on a State's sale of bottled  
4       water.<sup>18</sup> The National Government's interest in being compensated for its expenditures is only too apparent.  
5       More significantly perhaps, such revenue measures by their very nature cannot possess the attributes that led  
6       Mr. Chief Justice Marshall to proclaim that the power to tax is the power [435 U.S. 444, 461] to  
7       destroy. There is no danger that such measures will not be based on benefits conferred or that they will function  
8       as regulatory devices unduly burdening essential state activities. It is, of course, the case that a revenue  
9       provision that forces a State to pay its own way when performing an essential function will increase the cost of  
10      the state activity. But *Graves v. New York ex rel. O'Keefe*, and its precursors, see [306 U.S. at 483](#) and the cases  
11      cited in n. 3, teach that an economic burden on traditional state functions without more is not a sufficient basis  
12      for sustaining a claim of immunity. Indeed, since the Constitution explicitly requires States to bear similar  
13      economic burdens when engaged in essential operations, see U.S. Const., Art. I, 8, cl. 3; *Pennsylvania Coal Co.*  
14      v. *Mahon*, [260 U.S. 393](#) (1922) (State must pay just compensation when it "takes" private property for a public  
15      purpose); U.S. Const., Art. I, 8, cl. 3; *United States Trust Co. v. New Jersey*, [431 U.S. 1](#) (1977) (even when  
16      burdensome, a State often must comply with the obligations of its contracts), it cannot be seriously contended  
17      that federal exactions from the States of their fair share of the cost of specific benefits they receive from federal  
18      programs offend the constitutional scheme.

19       Our decisions in analogous context support this conclusion. We have repeatedly held that the Federal  
20      Government may impose appropriate conditions on the use of federal property or privileges and may require  
21      that state instrumentalities comply with conditions that are reasonably related to the federal interest in  
22      particular national projects or programs. See, e. g., *Ivanhoe Irrigation Dist. v. McCracken*, [357 U.S. 275, 294](#) -  
23      296 (1958); *Oklahoma v. Civil Service Comm'n*, [330 U.S. 127, 142](#) -144 (1947); *United States v. San Francisco*,  
24      [310 U.S. 16](#) (1940); cf. *National League of Cities v. Usery*, [426 U.S. 833, 853](#) (1976); *Fry v. United States*, [421](#)  
25      [U.S. 542](#) (1975). A requirement that States, like all other users, pay a portion of the costs of the benefits they  
26      enjoy from federal programs is surely permissible since it is closely related to the [435 U.S. 444, 462]  
27      federal interest in recovering costs from those who benefit and since it effects no greater interference with  
28      state sovereignty than do the restrictions which this Court has approved.

29       A clearly analogous line of decisions is that interpreting provisions in the Constitution that also place  
30      limitations on the taxing power of government. See, e. g., U.S. Const., Art. I, 8, cl. 3 (restricting power of States  
31      to tax interstate commerce); 10, cl. 3 (prohibiting any state tax that operates "to impose a charge for the  
32      privilege of entering, trading in, or lying in a port." *Clyde Mallory Lines v. Alabama ex rel. State Docks*  
33      *Comm'n*, [296 U.S. 261, 265](#) -266 (1935)). These restrictions, like the implied state tax immunity, exist to protect  
34      constitutionally valued activity from the undue and perhaps destructive interference that could result from  
35      certain taxing measures. The restriction implicit in the Commerce Clause is designed to prohibit States from  
36      burdening the free flow of commerce, see generally *Complete Auto Transit, Inc. v. Brady*, [430 U.S. 274](#) (1977),  
37      whereas the prohibition against duties on the privilege of entering ports is intended specifically to guard  
38      against local hindrances to trade and commerce by vessels. See *Packet Co. v. Keokuk*, [95 U.S. 80, 85](#) (1877).

39       Our decisions implementing these constitutional provisions have consistently recognized that the interests  
40      protected by these Clauses are not offended by revenue measures that operate only to compensate a  
41      government for benefits supplied. See, e. g., *Clyde Mallory Lines v. Alabama*, *supra* (flat fee charged each  
42      vessel entering port upheld because charge operated to defray cost of harbor policing); *Evansville-*  
43      *Vanderburgh Airport Authority v. Delta Airlines, Inc.*, [405 U.S. 707](#) (1972) (\$1 head tax on explaining  
44      commercial air passengers upheld under the Commerce Clause because designed to recoup cost of airport  
45      facilities). A governmental body has an obvious interest in making those who specifically benefit from its  
46      services pay the cost and, provided that the charge is structured to compensate the government for the benefit  
47      conferred, there can be no danger of the kind of interference [435 U.S. 444, 463] with constitutionally  
48      valued activity that the Clauses were designed to prohibit.

49       [*Massachusetts v. United States*, 435 U.S. 444 (1978)]

- 50      7. As an employee, the federal courts exercise jurisdiction over you as a federal "employee", trustee, and fiduciary as  
51      described in 26 U.S.C. §6903. If you fail to properly discharge your duties and return profits of your employment to  
52      the mother corporation, you violate your fiduciary duty and your employment contract, the I.R.C., and become subject  
53      to federal but not state jurisdiction. Below is how the legal encyclopedia American Jurisprudence 2d describes claims  
54      by the United States against its employees and officers:

55       "The interest to be recovered as damages for the delayed payment of a contractual obligation to the United  
56      States is not controlled by state statute or local common law."<sup>9</sup> In the absence of an applicable federal statute,

<sup>9</sup> *West Virginia v United States*, 479 US 305, 93 L Ed 2d 639, 107 S Ct 702.

1           the federal courts must determine according to their own criteria the appropriate measure of damages.<sup>10</sup>  
2           State law may, however, be adopted as the federal law of decision in some instances.<sup>11</sup>"  
3           [American Jurisprudence 2d, United States, section 42: Interest on claim]

4       The same process above is also accomplished by completing and signing and submitting the IRS form 1040 to the IRS. 26  
5       CFR §1.1-1(a)(2)(ii) and 26 CFR §1.861-8(f)(1)(iv) both specifically say that the only biological people who earn "taxable  
6       income" are those with income "effectively connected with a trade or business", and these are the only sections anywhere  
7       in the I.R.C. or implementing regulations which we could find that refer to the earnings of a biological person as being  
8       taxable. By submitting a 1040 with a nonzero "taxable income" to the IRS or a W-4 to an "employer", you are essentially  
9       signing a contract with the federal government. Below are the terms of that "adhesion contract":

10           *"For you, brethren, have been called to liberty; only do not use liberty as an opportunity for the flesh, but  
11           through love serve one another."* [Gal. 5:13, Bible, NKJV]

12           **1. Benefits/consideration:**

- 13           1.1. You can surrender responsibility for yourself to your public servants and live a life of luxury and complacency at  
14           government expense. That life of luxury is described in Rev. 18:3:  
15           1.1.1. Your new false god, the government, will now take care of you like it takes care of the rest of its own:  
16           counterfeiting money or stealing it from your neighbor to take care of you when you get old. You have  
17           joined the Mafia's retirement system and they will take care of you, so long as you are politically correct.  
18           1.1.2. You have imperceptibly and unknowingly joined Babylon the Great Harlot, and the process was transparent  
19           to you so you don't have to fear the inevitable consequences of God's wrath for your decision. To wit:

20           *For all the nations [and socialist peoples] have drunk of the wine of the wrath of her fornication, the kings  
21           [political rulers] of the earth have committed fornication [commerce] with her, and the merchants  
22           [corporations] of the earth have become rich through the abundance of her luxury."  
23           And I heard another voice from heaven saying, "Come out of her, my people, lest you share in her sins, and lest  
24           you receive of her plagues. For her sins have reached<sup>[2]</sup> to heaven, and God has remembered her iniquities."  
25           [Rev. 18:3-5, Bible, NKJV]*

- 26           1.2. Your life while on earth will be a comfortable and "safe" life free of consequence or responsibility. It will be a  
27           life that rewards failure, dependency, and irresponsibility, and punishes, taxes, and persecutes success and  
28           entrepreneurship. You will be a "subject federal citizen" who surrendered all his rights and abdicated his godly  
29           stewardship:

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

32           (a) Statement of equal rights

33           [All persons within the jurisdiction of the United States \[ . . . \], shall be subject to like punishment, pains,](#)  
34           [penalties, taxes, licenses, and exactions \[and IRS extortions\] of every kind, and to no other.](#)

35       You will live in a very temporary man-made, egalitarian socialist utopia free of God or liability to obey His laws.  
36       Those churches who criticize this result as immoral are persecuted by pulling their 501(c )(3) exemption and  
37       raping and pillaging and seizing their assets. The government will enforce with its unjust laws not only equality of  
38       opportunity, but equality of RESULT, by abusing its taxing powers to redistribute wealth from the "haves" to the  
39       "have-nots and parasites" of society.

- 40           1.3. Your political "mafia protectors" will abuse their lawmaking power to indemnify you from liability for all of the  
41           following sins and violations of God's eternal laws. Their lawmaking power will be used as a "license to sin"  
42           free of consequence:

- 43           1.3.1. [Bad parenting](#). The government will take care of your kids if you screw up. They will become "wards of  
44           the state" who won't come knocking on your door when you get older because Uncle will take care of them  
45           instead.  
46           1.3.2. [Selfishness in churches](#). The government will take over the charity business with Welfare, Medicare, and  
47           Social Security so that churches don't have to bother with charity anymore and can keep all their tithes for

<sup>10</sup> West Virginia v United States, 479 US 305, 93 L Ed 2d 639, 107 S Ct 702.

<sup>11</sup> West Virginia v United States, 479 US 305, 93 L Ed 2d 639, 107 S Ct 702.

vain and self-serving purposes like gymnasiums, new buildings, raises for the pastor, and after-school care programs.

1.3.3. **Homosexuality.** Leviticus 18:22 forbids homosexuality and says it is an abomination to be hated and for which God will judge. The government, on the other hand, will decriminalize it and even promote gay marriages, causing eternal damnation for all those who practice it after they die. Your politicians will either decriminalize it or offer to do so in order to procure your votes at election time.

1.3.4. Abortion. Exodus 20:13 and Prov. 31:8-9 say abortion is murder and violates God's law. Politicians promise to decriminalize it in order to bribe promiscuous single people to vote for them.

1.3.5. **Adultery**. The Ten Commandments in Exodus 20:14 makes adultery a sin. King David was punished and persecuted by God for his violation of this law. Yet government, in race to bribe voters for votes, has replaced lifelong Holy Matrimony with temporary civil unions, thus making

#### 1.3.5.1. Marriage into a form of legalized prostitution

#### 1.3.5.2. Marriage licenses into prostitution licenses

### 1.3.5.3. Family court judges into “pimps”

1.3.5.4. Family law attorneys into tax collectors for the pimp.  
With a *Holy Martin* attitude, dedicated to the law.

Without Holy Matrimony virtually eliminated and replaced with temporary civil unions, there can be no such thing as adultery. All children born to parents practicing this form of prostitution give birth to bastard children under God's law who have no right to inheritance. Consequently, the state will steal their inheritance through inheritance taxes. See:

See:

<http://famguardian.org/Subjects/FamilyLaw/Marriage/InDefenseOfMarriage.htm>

**1.3.6. Fornication.** God says in 1 Cor. 6:18 and 1 Thess. 4:3-6 not to fornicate. Yet the government panders to the sinful nature of people by loosening FCC rules for lewdness on TV, teaching children in high school sex education class *how to fornicate* without having babies. They teach “safe sex”, but avoid teaching “abstinence”, thus contributing to the decay of society and the sacredness of Holy Matrimony.

1.3.7. Laziness. No need to be in a hurry to find a job because government will support me indefinitely if I don't.

*"The hand of the diligent will rule, but the lazy man will be put to forced labor [government slavery!]."* [Prov. 12:24, Bible, NKJV]

1.3.8. Borrowing money. The *Great IRS Hoax* shows in section 2.8.11 that God's laws, such as Rom. 13:8, Deut. 15:6, Deut. 28:12, Deut. 23:19 say we should not borrow or go into debt or charge interest to our brother. Yet our politicians actually encourage debt through the tax code by allowing write-offs.

1.4. You gain the right to demand that the government subsidize and encourage your sinful behaviors by offering you “tax deductions” for sins that it wants you to commit in its name. For instance:

1.4.1. You can demand on your tax return the “privilege” to demand that the government allow you to exempt or deduct interest on debt, as a way to encourage you to go into debt, even though debt violates God’s laws found in Rom. 13:8, Deut. 15:6, Deut. 28:12, Deut. 23:19.

1.4.2. You can “write off” those kids you never wanted by claiming them as deductions, as long as you make them into “taxpayers” and government “whores” by giving them “Slave Surveillance Numbers”. The government will then use the SSN as a way to chain your kids and their kids to the federal plantation for the rest of their lives. Is that kind of treachery of your kids worth \$3,000 in deductions per year? Shouldn’t they have the right to make an informed choice when they reach adulthood whether or not they want to be “taxpayers” or have an SSN?

## **2. Responsibilities and Liabilities:**

2.1. You must accept the Mark of the Beast, the Slave Surveillance Number (SSN). This number is simply a number used to track federal property, which you then become.

2.2. You become a federal "employee" on official business 24 hours a day, 7 days a week because:

2.2.1. When “employed”, you become a subcontractor to the federal government and a fiduciary over earnings that actually belong to the government and which are paid to you as a “trustee” of federal property by your federal “employer”.

2.2.2. Your “straw man”, who has the Slave Surveillance Number (SSN) attached to it, actually becomes the recipient of your earnings and you become the “trustee”. The strawman has “legal title” and you have “equitable title”. You cease to be the “trustee” and achieve “legal title” ONLY AFTER you have given the government their “fair share” according to whatever your benefactors at the IRS say you are entitled to keep. In other words, you get the “spoils” and the “leftovers” after the government has taken whatever it wants and picked the bones clean.

2.2.3. Any money you spend on yourself that came from the government disguised as an “entitlement” or “benefit” and which you did not directly earn with your own personal labor in effect becomes “employment income” that controls your *private*, personal behavior. The Supreme Court said in *Loan Assoc. v. Topeka*, 87 U.S.

(20 Wall.) 655, 665 (1874), that a legitimate “tax” can only be spent on the support of the “government”. If you spend government entitlements on yourself instead of in furtherance of an official government function, then you become a thief and a criminal who is abusing government funds for personal gain. Therefore, it must be presumed that you are on “official business” 24 hours a day, 7 days a week or you would have to be thrown in jail for embezzlement.

- 2.3. Because you are a federal “employee” 24 hours a day, 7 days a week, then you, all of your earnings, and your personal and real property become federal property subject to federal jurisdiction under Article 4, Section 3, Clause 2 of the U.S. Constitution, regardless of where it physically exists. The government has an “equity interest” in your property which you gave to them by identifying yourself as a federal “employee” with a Slave Surveillance Number.
  - 2.4. You become an “officer of a corporation”, which is the federal corporation called the United States government as defined in [28 U.S.C. §3002](#)(15)(A). As such, you become the proper legal subject of most penalty statutes within the Internal Revenue Code such as [26 U.S.C. §6671](#)(b) and [26 U.S.C. §7343](#), which only apply penalties to “officers of corporations”.
  - 2.5. You become a “resident” (alien) living on the federal plantation situated in the District of Columbia (see [26 U.S.C. §7701](#)(a)(39)) and 26 U.S.C. §7408(c). None of the property or labor the government “harvests” from its slaves on the plantation can be considered stolen property, because everyone living on the federal plantation presumably “volunteered” to be there by signing the form W-4 and 1040.
  - 2.6. You and your property become surety for endless government debt in violation of Prov. 6:1-5. The whole function of the IRS, in fact, is to manufacture fraudulent debt instruments called “assessments” without lawful authority and to thereby put people into perpetual debt slavery to their government in violation of the Thirteenth Amendment prohibition against “peonage” (slavery to pay off a debt), and “involuntary servitude”.
  - 2.7. You become “an individual” and a “natural person” in the context of the Internal Revenue Code and become subject to the code in its entirety. This is called being “effectively connected with a trade or business” in the code.
  - 2.8. Since you already admitted you are a “taxpayer”, which is a government “whore”, by furnishing an federal identifying number and specifying a liability on a tax form, then the burden of proof shifts to you to prove that you don’t earn “Taxable income” under 26 U.S.C. §7491. Your Constitutional right of being “innocent until proven guilty” is now completely reversed. You are guilty of being a government “whore” until you prove you are innocent.
  - 2.9. All of your earnings become “effectively connected with a trade or business in the [federal] United States”, which means they are treated as though they originated from the Federal Government, even if they didn’t. All those who are “effectively connected” are essentially parties to an implied “employment” contract with the federal government. In effect, you became a federal “contractor” and the money you earn is theirs until you settle accounts with the prime contractor by submitting a tax return. This “return” is actually a return of property actually belonging to the federal government:

“THE”+”IRS”=”THEIRS”

- 2.10. Whenever you are given a political or a legal choice as a jurist or voter or a parent, you have an obligation to do whatever you must in order to ensure the flow of your share of the stolen “loot” from the public servant thieves you work for in the federal judiciary and the IRS.

2.10.1. As a jurist, you must rule against all those people who try to exit the fraudulent revenue collection system or who try to reform the corruption within the system.

2.10.2. As a voter, you must vote for the candidate who promises the most stole “loot”.

2.10.3. As a parent, you must train your children that they have a duty to participate in the tax system, because that is where your retirement is going to come from!

46 The above is EVIL! It is the essence of socialism. Christians cannot be socialists. All socialists worship government as  
47 their false god. This is Satan worship and idolatry, because it is man/government-centric instead of God centric. The Bible  
48 calls such rebellion and mutiny of God's laws "witchcraft" in 1 Sam 15:22-23. Such idolatry is punishable by death under  
49 God's law (see Ezekial 9 in the Bible). The same kind of rebellion by our public servants of the Constitution is also  
50 punishable by death under 18 U.S.C. §2381.

Based on the above analysis, the only ethical and moral way to avoid the “roach trap statute” called the Internal Revenue Code is to not accept any social welfare benefit. This is a very important point. The Foreign Sovereign Immunities Act, codified in 28 U.S.C. Chapter 97, in fact, clearly identifies why this is the case. 28 U.S.C. §1605, part of the act, contains a

1 list of exceptions whereby a foreign sovereign forfeits its sovereign immunity in courts of justice. Two exceptions in  
2 particular reveal why we can't accept federal benefits or be "U.S. citizens". To wit:

- 3 1. [28 U.S.C. §1605](#)(a)(2) says that if you conduct "commerce" within the legislative jurisdiction of the "United States"  
4 (meaning the federal zone), then you lose your sovereign immunity. Receiving government benefits or paying for  
5 them through taxation qualifies as "commerce". 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(c) place all "persons"  
6 subject to the tax code squarely within the District of Columbia regardless of where they live, which is what the  
7 "United States" is defined as in 26 U.S.C. §7701(a)(9) and (a)(10):

8 [\*\*TITLE 28 > PART IV > CHAPTER 97\*\*](#) > § 1605  
9 § 1605. General exceptions to the jurisdictional immunity of a foreign state

10 *A foreign state shall not be immune from the jurisdiction of courts of the United States or of the States in any  
11 case—*

12 *(2) in which the action is based upon a commercial activity carried on in the United States by the foreign state;  
13 or upon an act performed in the United States in connection with a commercial activity of the foreign state  
14 elsewhere; or upon an act outside the territory of the United States in connection with a commercial activity of  
15 the foreign state elsewhere and that act causes a direct effect in the United States;*

16 For further confirmation of the fact that your domicile as a federal "employee" is the District of Columbia, see Federal  
17 Rule of Civil Procedure Rule 17(b), which says that those acting in a representative capacity for a federal corporation,  
18 which in this case is the "United States", become subject to the laws for the domicile of the corporation, which is the  
19 District of Columbia under 4 U.S.C. §72 and Article 1, Section 8, Clause 17 of the Constitution:

20 [\*\*IV. PARTIES > Rule 17.\*\*](#)  
21 [\*\*Rule 17. Plaintiff and Defendant; Capacity\*\*](#)

22 *(b) Capacity to Sue or be Sued.*

23 *The capacity of an individual, other than one acting in a representative capacity, to sue or be sued shall be  
24 determined by the law of the individual's domicile. The capacity of a corporation for an officer of the  
25 corporation such as the Social Security Trustee] to sue or be sued shall be determined by the law under  
26 which it was organized. In all other cases capacity to sue or be sued shall be determined by the law of the  
27 state in which the district court is held, except (1) that a partnership or other unincorporated association,  
28 which has no such capacity by the law of such state, may sue or be sued in its common name for the purpose of  
29 enforcing for or against it a substantive right existing under the Constitution or laws of the United States, and  
30 (2) that the capacity of a receiver appointed by a court of the United States to sue or be sued in a court of the  
31 United States is governed by [Title 28, U.S.C., §§ 754 and 959\(a\).](#)*

- 32 2. [28 U.S.C. §1603](#)(b), also part of the act, defines an "agency or instrumentality" of a foreign state as an entity (1) which  
33 is a separate legal person, corporate or otherwise, and (2) which is an organ of a foreign state or political subdivision  
34 thereof, or a majority of whose shares or other ownership interest is owned by a foreign state or political subdivision  
35 thereof, and (3) which is neither a citizen of the a state of the United States as defined in [28 U.S.C. §1332](#)(c) and (d)  
36 nor created under the laws of any third country.

37 [\*\*TITLE 28 > PART IV > CHAPTER 97 > § 1603\*\*](#)  
38 [\*\*§ 1603. Definitions\*\*](#)

39 *For purposes of this chapter—*

40 *(a) A "foreign state", except as used in section [1608](#) of this title, includes a political subdivision of a foreign  
41 state or an agency or instrumentality of a foreign state as defined in subsection (b).*

42 *(b) An "agency or instrumentality of a foreign state" means any entity—*

43 *(1) which is a separate legal person, corporate or otherwise, and*

44 *(2) which is an organ of a foreign state or political subdivision thereof, or a majority of whose shares or other  
45 ownership interest is owned by a foreign state or political subdivision thereof, and*

46 *(3) which is neither a citizen of a State of the United States as defined in section [1332](#) (c) and (d) of this title,  
47 nor created under the laws of any third country.*

1       Based on the above, when you are acting effectively as a federal “employee”, you are *not* a “separate legal person”, but  
2       instead are just an extension of the federal government. Consequently, you cannot be part of a “foreign state” and  
3       maintain judicial immunity in a federal court if you accept federal employment as a person engaged in a “trade or  
4       business”. Likewise, you will lose your sovereign immunity if you allow yourself to be a statutory “citizen of the  
5       United States” under [8 U.S.C. §1401](#). That is why the Great IRS Hoax suggests in chapter 4 that you MUST correct  
6       your citizenship status to expatriate statutory citizenship in favor of Constitutional citizenship. Watch out!

7       We can’t take what we didn’t earn, and so if we are willing to accept a “benefit” (government bribe), then we should be just  
8       as willing to accept the responsibility to pay for it or else we are definitely a thief. No devout Christian can be a thief.  
9       Some people try to compromise on this principle by calculating how much they paid in, inflation adjusting it, and then only  
10      taking out exactly what they put in and no more. This is another alternative, but the cleanest way to separate from the Beast  
11      is simply to:

- 12     1. Completely abandon all entitlement to government social welfare “benefits”
- 13     2. Consider all contributions so far as simply donations to charity.
- 14     3. Completely abandon allegiance to the Beast. When we say “abandon allegiance”, we mean abandon allegiance to the  
15       lawless de facto government we have now but maintain our allegiance to the de jure “state”, which is all the people that  
16       our public servants work for and who are the true “sovereigns” in our system of government. If we have allegiance to  
17       them instead of our political rulers, then we will want to do what is best for them but taking them off their sinful  
18       addiction to plundered loot stolen by our covetous public servants.
- 19     4. Vow to take complete and exclusive responsibility for ourselves from this day forward.

20                    “Make it your ambition to lead a quiet life, to mind your own business and to work with your hands, just as  
21                    we told you, so that your daily life may win the respect of outsiders and so that you will not be dependent on  
22                    anybody.” [1 Thess. 4:9-12, Bible, NIV]

23                    “Go to the ant, you sluggard! Consider her ways and be wise, which, having no captain, overseer or ruler,  
24       provides her supplies in the summer, and gathers her food in the harvest, how long will you slumber, O  
25       sluggard? When will you rise from your sleep? A little sleep, a little slumber, a little folding of the hands to  
26       sleep—**so shall your poverty come on you like a prowler [and government**  
27       **dependence], and your need like an armed man.**” Prov. 6:11

28                    [INTERPRETATION: Laziness allows us to be robbed of our heritage and our birthright, our dignity and our  
29       sovereignty, because we are victimized by it and will end up surrendering our rights to the government out of  
30       desperation in order to get the sustenance that we were otherwise unwilling to earn. This makes the  
31       government into a Robin Hood, which using the tools of democracy, turns a sword against its own citizens to  
32       rob from the rich to give to the poor. This leads to the downfall of democracy eventually because the  
33       government becomes an agent of plunder.]

34       A search of the Federal Register and the C.F.R. will not find criminal sections 7201(tax evasion) and 7203(willful failure to  
35       file) of Title 26 (the I.R. Code) anywhere. This fact seems to contradict the mandate of [44 U.S.C. §1505\(a\)](#), which says,  
36       “for the purposes of this chapter (Sec. 1501 et seq.) every document or order which prescribes a penalty has generally  
37       applicability and legal effect” and that those “having general applicability and legal effect” are “required to be published.”  
38       From this it would appear as though these penalty statutes should have been published in the Federal Register and the  
39       C.F.R. if they were to be enforced against the public at large, but Congress very deliberately limited the application of these  
40       penalty statutes and all of chapter 75 of the I.R. Code to a person described in section 7343 of the I.R. Code—a person who  
41       is “under a duty to perform the act in respect of which the violation occurs.” The person under a duty is only a person who  
42       “effectively connected” himself with the U.S. Government income, an act called a “trade or business”, and willfully made  
43       some of that income part of their own estate by criminal conduct, such as fraud or perjury. Upon proof of fraud or perjury,  
44       the additional punishment of these statutes is applicable. Hence, sections 7201 and 7203 are not statutes of primary  
45       punishment, they only provide for additional punishment after a primary criminal act has been charged and proven. Only  
46       then does the U.S. Court have authority to impose the additional punishment under section 7201(tax evasion) and section  
47       7203 (willful failure to file) upon such a person, and no other.

48       The Federal Government “employee” who works in the federal zone and is responsible for handling part of the U.S.  
49       Government’s income is the most likely candidate to be in a position to act fraudulently with regard to that income. Such  
50       person is in a fiduciary relationship with regard to the U.S. Government income and [44 U.S.C. §1501\(a\)\(2\)](#) excepted  
51       statutes that are “effective only against Federal agencies or persons in their capacity as officers, agents, or employees

1 thereof.” So, technically, section 1505(a) does not require section 7201 and section 7203 of the I.R. code to be in the  
2 Federal Register or C.F.R. if it is only being enforced against federal “employees”.

3 If these statutes prescribed primary rather than secondary punishment, they would have general applicability and would be  
4 required to be noticed. But, these statutes state they are *additional* punishment, so they cannot lawfully be used as primary  
5 punishment. The fact that they are not noticed in the Federal Register as required for other types of penalties is conclusive  
6 evidence that they can only be applied upon the specific persons described in section 7343 and only upon specific U.S.  
7 Government income. Section 7343, in turn, only specifies that “officer or employee of a corporation” is the party who has  
8 the duty to perform, and that person is holding “public office” in the United States government ONLY. Absence in the  
9 Federal Register tells that the subject matter is limited to internal revenue service and not possible to use for external (to the  
10 Federal Government) revenue service.

11 With I.R.C. sections 7201 and 7203 being applied generally through malicious prosecutions and malicious abuse of legal  
12 process, there remains only one source of authority being used by Federal Government employees against Americans living  
13 in states of the Union and outside of federal jurisdiction. Unlawfulness notwithstanding, Federal Government employees  
14 must be relying on authority received by judicial decisions, referred to as “case law” or “judge-made law” by lawyers  
15 within and without the U.S. Government.

16 If you would like to know more detail about how the federal tax “scheme” works as described in this section, we refer you  
17 to:

- 18 • Section 5.6.1.1 of the *Great IRS Hoax* entitled “Federal Employee Kickback Position” later.
- 19 • Resignation of Compelled Social Security Trustee:  
<http://famguardian.org/TaxFreedom/Forms/Emancipation/SSTrustIndenture.pdf>
- 20 • *Social Security: Mark of the Beast* book on the Family Guardian website at:  
<http://famguardian.org/Publications/SocialSecurity/TOC.htm>

## 23 **6.4 Modern tax trials are religious “inquisitions” and not valid legal processes**

24 This section will build upon sections 4.3.12 and 6.1 of the *Great IRS Hoax*, in which it was shown that our government has  
25 become idolatry, a false religion, and false god and that its “Bible” has become the Infernal and Satanic Revenue Code. In  
26 it, we will prove that so-called “income tax” trials are not in fact legal proceedings at all, but essentially amount to religious  
27 inquisitions against those who do not consent to participate in the official state-sponsored federal religion called the Internal  
28 Revenue Code. We will start off by defining what a valid legal proceeding is, and then show you why today’s tax trials do  
29 not even come close to meeting these requirements, and are conducted more like religious inquisitions than valid legal  
30 proceedings. We will even compare modern tax trials to the early “witch trials” to show quite graphically just how similar  
31 that they are to religious inquisitions. We will then close the section by giving you a tabular comparison showing all the  
32 similarities between how federal tax trials of today are conducted and the way the inquisitions were conducted in the 1600’s  
33 so that the facts are crystal clear in your mind. This will form the basis to describe modern tax trials not only as religious  
34 inquisitions, but also as a “malicious abuse of legal process” that is the responsibility of mainly federal judges.

35 At the heart of the notion of religious liberty and the First Amendment is the freedom from “compelled association”. We  
36 can only be “holy” in God’s eyes, if we separate ourselves from pagan people and governments around us. Here are a few  
37 authorities from the Bible on this subject of separation of “church”, which is us as believers, from “state”, which is all the  
38 pagan nonbelievers living under our system of government:

39       *Come out from among them [the unbelievers]*  
40       *And be separate, says the Lord.*  
41       *Do not touch what is unclean,*  
42       *And I will receive you.*  
43       *I will be a Father to you,*  
44       *And you shall be my sons and daughters,*  
45       *Says the Lord Almighty.”*  
46       *[2 Corinthians 6:17-18, Bible, NKJV]*

47       *“Do not love the world or the things in the world. If anyone loves [is a citizen of] the world, the love of the*  
48       *Father is not in Him.* For all that is in the world--the lust of the flesh, the lust of the eyes, and the pride of life-

1           -is not of the Father but is of the world. And the world is passing away, and the lust of it; but he who does the  
2           will of God abides forever." [1 John 2:15-17, Bible, NKJV]

3           "Adulterers and adulteresses! Do you now know that friendship [and "citizenship"] with the world is enmity  
4           with God? **Whoever therefore wants to be a friend [citizen or "taxpayer"] of the world makes himself an**  
5           **enemy of God.**" [James 4:4, Bible, NKJV]

6           "**Pure and undefiled religion before God and the Father is this:** to visit orphans and widows in their trouble,  
7           and **to keep oneself unspotted from the world [and the corrupted governments and laws of the world].**"  
8           [James 1:27, Bible, NKJV]

9           "And you shall be holy to Me, **for I the Lord am holy, and have separated you from the peoples, that you**  
10          **should be Mine.**" [Leviticus 20:26, Bible, NKJV]

11          "I am a stranger in the earth;  
12          Do not hide Your commandments from me."  
13          [Psalms 119:19, Bible, NKJV]

14          "**I have become a stranger to my brothers,**  
15          **And an alien to my mother's children;**  
16          Because zeal for Your house has eaten me up,  
17          And the reproaches of those who reproach You have fallen on me."  
18          [Psalms 69:8-9, Bible, NKJV]

19          A graphical example of the need for this separation of "church" and "state" is illustrated in the Bible book of Nehemiah, in  
20         which the Jews tried to rebuild the wall that separated them, who were believers, from the pagan people, governments, and  
21         rulers around them who were enslaving them with taxes, persecuting, and ridiculing them. Does this scenario sound  
22         familiar? It should because that is exactly the scenario Christians in America are beginning to be exposed to. Those who  
23         want to be holy and sanctified therefore cannot associate themselves with a pagan or socialist state without violating God's  
24         laws, sinning, and alienating themselves from God. The First Amendment says the right to refuse to associate, which in  
25         this case is a "religious practice", is protected. Below is what a prominent First Amendment reference book says on this  
26         subject:

27          Just as there is freedom to speak, to associate, and to believe, so also there is freedom not to speak, associate,  
28          or believe. "**The right to speak and the right to refrain from speaking [on a government tax return, and in**  
29          **violation of the Fifth Amendment when coerced, for instance] are complementary components of the**  
30          **broader concept of 'individual freedom of mind.'**" Wooley v. Maynard [430 U.S. 703] (1977). Freedom of  
31          conscience dictates that no individual may be forced to espouse ideological causes with which he disagrees:

32          "[A]t the heart of the First Amendment is the notion that the individual should be free to believe  
33          as he will, and that in a free society one's beliefs should be shaped by his mind and by his  
34          conscience rather than coerced by the State [through illegal enforcement of the revenue laws]."  
35          Abood v. Detroit Board of Education [431 U.S. 209] (1977)

36          Freedom from compelled association is a vital component of freedom of expression. Indeed, freedom from  
37          compelled association illustrates the significance of the liberty or personal autonomy model of the First  
38          Amendment. As a general constitutional principle, it is for the individual and not for the state to choose  
39          one's associations and to define the persona which he holds out to the world.  
40          [First Amendment Law, Barron-Dienes, West Publishing, ISBN 0-314-22677-X, pp. 266-267]

41          All of the harassment, financial terrorism, and evil instituted by the IRS and the legal skirmishes happening in courtrooms  
42         across the country relating to income taxes is all designed with one very specific, singular purpose in mind: to force and  
43         terrorize people into associating with, subsidizing, and having allegiance to a pagan, socialist, EVIL government, and to  
44         thereby commit idolatry in making government one's new false god and using that false god as a substitute for the Living  
45         God. We are being forced to choose between one of two competing sovereigns: the true, living God, or a pagan and evil  
46         government, and we can only choose ONE:

47          "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  
48          one and despise the other. **You cannot serve God and mammon [unrighteous gain or any other false god].**"<sup>12</sup>  
49          [Jesus in Matt. 6:24, Bible, NKJV]

<sup>12</sup>The New King James Version. 1996, c1982 . Thomas Nelson: Nashville

1           “Bravery or slavery, take your pick, because your covetous government is going to force you to choose one!”  
2           [Chris Hansen]

3       We must remember what the Bible says about this choice we have:

4           “You shall not follow a [socialist or democratic] crowd[or “mob”] to do evil; nor shall you testify in a dispute  
5           so as to turn aside after many to pervert justice.”  
6           [Exodus 23:2, Bible, NKJV]

7           “Away with you , Satan! For it is written, ‘**You shall worship the Lord your God, and Him ONLY [NOT the**  
8           **government!]** you shall serve [with your labor or your earnings from labor].’”  
9           [Jesus in [Matt. 4:10](#), Bible, NKJV ]

10          Therefore, there is only one righteous choice of who our “Master” can be as believers, and it isn’t man, or anything  
11          including governments, that is made by man. If it isn’t God, then you have violated your contract and covenant with God  
12          in the Bible. When you choose government as your Master, the tithes you used to pay to God then are diverted to subsidize  
13          your new pagan god, the government, in the form of “income taxes”. Once you understand this important concept  
14          completely, the picture becomes quite clear and the purposes behind the abuse of legal process relating to illegal income tax  
15          enforcement and collection will be clear in your mind. What we are dealing with in the court system then, is essentially not  
16          a legal, but a political and ideological war. The apostle Paul warned us about this inevitable ideological war, when he said:

17           “For we do not wrestle against flesh and blood, but against principalities, against powers, against the rulers  
18           of the darkness of this age, against spiritual hosts of wickedness in the heavenly [and governmental] places.”  
19           [Eph. 6:12, Bible, NKJV ]

20          In the context of individual taxation, we now know from the preceding sections that there are no “positive laws” at the  
21          federal level, other than perhaps the Constitution itself. The Internal Revenue Code is therefore a religion, and not a law, as  
22          we concluded earlier. The disciples of that religion are all those who benefit financially from it by receiving socialist  
23          government benefits, which are really just bribes paid from stolen money generated by this false religion. Among the  
24          victims of this socialist bribery effected with loot stolen from our fellow Americans are judges, lawyers, and jurors. To  
25          validate our analysis here, we will therefore prove to you scientifically in the remainder of this section that modern tax trials  
26          are more “political campaigns” and “religious inquisitions” rather than valid legal processes. In a society without tax laws  
27          where “voluntary compliance” must be maintained, some method of discipline must be used, and since it can’t be “law”,  
28          then the tools of discipline and enforcement must then degenerate into political persecution and religious inquisition.

29          A valid legal proceeding in a federal court against a sovereign National who lives in a state of the Union and not on land  
30          within federal territorial jurisdiction must meet all the following prerequisites to be a valid:

- 31          1. The statute which is being enforced must be a “positive law” which they are obligated to observe. Positive law means  
32          that the people consented to the enforcement of the law and its adverse impact against their rights. If the statute being  
33          enforced is not a “positive law”, then the government must disclose on the record how and why the defendant comes  
34          under the contractual or voluntary jurisdiction of the statute. They must prove, for instance, beyond a reasonable  
35          doubt, why the person is a federal “employee” in order to enforce a “special law” statute such as the Internal Revenue  
36          Code that only applies to federal employees.
- 37          2. Implementing regulations must be published in the federal register for the positive law statute that allow the statute to  
38          be enforced. Without publication in the federal register, no law may prescribe any kind of penalty, as we learned  
39          earlier.
- 40          3. Jurisdictional boundaries and requirements must be strictly observed by the court:
  - 41           3.1. The violation of a “positive law” must occur within federal jurisdiction on land that the government can prove  
42           belonged to the federal government at the time of the offense. Such records are in the possession of the  
43           Department of Justice.
  - 44           3.2. Federal judges who hear federal tax trials must maintain a domicile on federal land within the district where they  
45           serve, and are unqualified to serve if they do not.
  - 46           3.3. Since federal law only applies inside the federal zone, then the only people who can serve as jurors on a federal  
47           trial are people born in and residing within the federal zone, and very few people meet this requirement.
- 48          4. The result of violating the positive law statute must harm a specific, flesh and blood individual. This is the foundation  
49          of the notion of “common law”. Laws are there to protect the “sovereign”, which in this country is the People and not  
50          the government.

- 1       5. A confession or a critical statement or act by the accused upon which a conviction depends must be made completely  
2           voluntarily and the subject who made the confession or committed the act may not be under any kind of duress or  
3           undue influence, especially by the government who is hearing the case. It is considered prejudicial and a violation of  
4           due process to rely upon evidence that was obtained under duress and involuntarily.
- 5       6. No presumptions may be made about the status of the individual involved, because assumption and presumption  
6           violate due process of law under the Fifth Amendment and are also a religious sin (see Numbers 15:30, Bible). All  
7           evidence admitted, even if it is signed under penalty of perjury by the National, must be verified to be true and correct  
8           and the individual must agree that no duress was involved in the production of the evidence in order for it to be  
9           admissible.
- 10      6.1. “prima facie” evidence of law, such as the Internal Revenue Code, are not admissible. “prima facie” means  
11           “presumed”. See the 1 U.S.C. §204.
- 12      6.2. The accused cannot be “presumed” to be an 8 U.S.C. §1401 “U.S. citizen”, without a showing with credible  
13           evidence that he was born within federal jurisdiction, on land under the exclusive jurisdiction of the federal  
14           government.
- 15      6.3. The jury may not make any presumptions. Jurists must be warned in advance that they should not make any  
16           presumptions about what the tax code says, which means they must be:
- 17        6.3.1. Shown that the code is not positive law but special law, and therefore may not be used generally, but only  
18           against persons who effectively connected themselves to the code by working for the government.
- 19        6.3.2. Shown the code themselves.
- 20        6.3.3. Shown why the individual on trial is subject to the code by being shown the liability statute or by proving  
21           that he is a federal “employee”
- 22      7. The voir dire jury selection and judge selection process must remove all persons from the legal process who have any  
23           kind of conflict of interest:
- 24        7.1. Judges who receive retirement benefits or pay from illegal collection activity must recuse themselves.
- 25        7.2. Jurists who receive any kind of government benefit or who file tax returns and therefore are subject to influence  
26           by the IRS must be removed from the trial. The only people who can serve on the jury are those not subject to  
27           extortion or influence by the IRS. Consequently, the IRS must agree in writing not to institute any kind of  
28           collection action or retaliation against any of the jurists for any adverse decisions they might make against the  
29           IRS.
- 30      8. The judge:
- 31        8.1. May not pay or receive benefits from Subtitle A federal income taxes, nor be subject to any kind of collection  
32           action by the IRS. Even the possibility that such retaliation could happen by the IRS would severely prejudice the  
33           rights of the accused if he is opposing the IRS.
- 34        8.2. Must have an appointment affidavit making him an Article III judge, which is admitted into evidence prior to the  
35           start of the trial for the jury and the accused to see.
- 36        8.3. Must be a member of the Judicial Branch and not the Executive Branch. Consequently, he cannot be an  
37           “employee” of the Executive branch and may not have a SF-61 form on file with the executive branch. Instead,  
38           all of his records and pay must be handled by the Judicial branch and not any federal agency in the Executive  
39           Branch.
- 40      9. If the judge is either a “taxpayer” or does not demonstrate a willingness to recuse himself as a person who receives  
41           financial benefit from the operation of the I.R.C. against persons who do not consent or volunteer, then the jury must  
42           be advised that because a clear conflict of interest is present and that they have the right to rule on both the facts and  
43           the law. Ordinarily, the judge would rule on the law and the jury would rule only on the facts, but if the judge has a  
44           clear conflict of interest, then Thomas Jefferson and John Jay, one of our first chief Justices of the Supreme Court, both  
45           said that the jury can and should rule on BOTH the facts AND the law to prevent tyranny by the judge:

46           *“It is left... to the juries, if they think the permanent judges are under any bias whatever in any cause, to take  
47           on themselves to judge the law as well as the fact. They never exercise this power but when they suspect  
48           partiality in the judges; and by the exercise of this power they have been the firmest bulwarks of English  
49           liberty.”* [Thomas Jefferson to Abbe Arnoux, 1789. ME 7:423, Papers 15:283]

50      The judicial process we have today for hearing tax cases in federal district courts does not even remotely resemble most of  
51           what is listed above. For instance:

- 52      1. Federal judges commonly treat the Internal Revenue Code as “law” and admit it into evidence at tax trials, which is  
53           very prejudicial of the rights of the accused.

- 1    2. Federal judges seldom if ever recuse themselves even though they are “taxpayers” and even though them being  
2    “taxpayers” and receiving benefits based on illegal enforcement of Subtitle A of the Internal Revenue Code creates a  
3    conflict of interest in violation of 18 U.S.C. §208.  
4    3. Jurors are seldom excused from tax trials because they are either “taxpayers” or are in receipt of benefits derived from  
5    income taxes which might create a conflict of interest. This prejudices the rights of the accused in favor of the  
6    government.  
7    4. Few of the jurors or judges are domiciled or born on federal land that is within the judicial district or Internal Revenue  
8    District in question. Consequently, the trial is moot and illegal from the beginning. Many of them said on their jury  
9    summons that they are “U.S. citizens”, but the government never defines anywhere exactly what it means to be a “U.S.  
10   citizen” in any positive law statute. Consequently, the federal government uses vague laws and the false presumption  
11   they generate to induct illegal jurors to serve on federal tax trials.  
12   5. The criminal statutes that are being enforced, found in 26 U.S.C. §7201 through 7217 have no implementing  
13   regulations published in either the Federal Register or the Code of Federal Regulations, and therefore are  
14   unenforceable against anyone but federal “employees”. Likewise, the judge prejudices the rights of the accused by not  
15   requiring the government to prove that the accused is a federal employee who is the proper subject of the Internal  
16   Revenue Code.  
17   6. The federal judge not only doesn’t prevent, but actually encourages false presumption and prejudice by the jury by:  
18      6.1. DOJ prosecutors and the judge work as a team to encourage jealousy and contempt in the jurists against the  
19      accused by telling them that they are “taxpayers” but “this bozo refuses to pay his fair share!”.  
20      6.2. Judges refuse to allow jurists to see the actual laws that the accused is being tried for, because there simply are  
21      none in most cases.

22   The above abuses of the legal process are primarily the responsibility of the judge hearing the case. If you want to blame  
23   anyone or prosecute anyone for the abuse, prosecute the judge himself as a private individual for exceeding his lawful  
24   authority and thereby injuring your rights. All of the above abuses of the legal process are described in the legal dictionary  
25   as follows:

26      ***“Malicious abuse of legal process.*** *Willfully misapplying court process to obtain object not intended by law.*  
27      *The wilful misuse or misapplication of process to accomplish a purpose not warranted or commanded by the*  
28      *writ. The malicious perversion of a regularly issued process, whereby a result not lawfully or properly*  
29      *obtained on a writ is secured; not including cases where the process was procured maliciously but not abused*  
30      *or misused after its issuance. The employment of process where probable causes exists but where the intent is*  
31      *to secure objects other than those intended by law. Hughes v. Swinehart, D.C.Pa., 376 F.Supp. 650, 652. The*  
32      *tort of “malicious abuse of process” requires a perversion of court process to accomplish some end which the*  
33      *process was not designed to accomplish some end which the process was not designed to accomplish, and does*  
34      *not arise from a regular use of process, even with ulterior motives. Capital Elec. Co. v. Cristaldi, D.C.Md., 157*  
35      *F.Supp. 646, 648. See also Abuse (Process); Malicious prosecution. Compare Malicious use of process.”*  
36      *[Black’s Law Dictionary, Sixth Edition, p. 958]*

37   The federal **Injustice** system we have is meant only as a counterfeit that is intended to deceive the people and give them a  
38   false sense of security and confidence in our legal system:

39      “GOVERNMENT ANNOUNCEMENT April 15, 2004

40      *[Washington, District of Criminals (D.C.)] The federal government announced today that it is changing its*  
41      *emblem from an eagle to a condom, because that more clearly reflects its political stance.*

42      *A condom stands up to inflation, halts production, destroys the next generation, protects a bunch of pricks, and*  
43      *gives you a sense of security while it’s actually screwing you.”*

44   Consequently, we contend that most federal tax trials are not a judicial or even a lawful proceeding. This is further  
45   described in the free Memorandum of law below:

**Political Jurisdiction**

<http://sedm.org/Forms/MemLaw/PoliticalJurisdiction.pdf>

46   In fact, based on several Freedom of Information Act Requests (FOIA) about the status of numerous federal district court  
47   “judges” we have, who hear such tax cases, most of the judges do not have a valid appointment document, never took any  
48   oath as required by positive law, and aren’t even listed as “judges” in the records of the government! Don’t believe us?  
49   Send in a Freedom of Information Act (FOIA) request yourself and find out! Throughout the remainder of this section, we

**Requirement for Consent**

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>  
Form 05.003, Rev. 8-20-2006

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**EXHIBIT:** \_\_\_\_\_

1 will refer to these imposters simply as “pseudo judges”. Therefore, our “United States District Courts” have simply  
2 become the equivalent of administrative federal office buildings that are part of the Executive, and not Judicial, branch of  
3 the government. A truly sovereign and independent Article III Judicial Branch can’t even be mentioned in any federal  
4 statute, because of the separation of powers doctrine, and yet we have a whole Title of the U.S. Code, Title 28, which  
5 defines and prescribes what pseudo judges in these bogus “courts” can and can’t do. The Supreme Court says the existence  
6 of such laws proves that such “courts” aren’t really judicial tribunals. Notice the statement “the ONLY judicial power  
7 vested in Congress” below:

8       *“As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during  
9 good behavior, it necessarily follows that, if Congress authorizes the creation of courts and the appointment  
10 of judges for limited time, it must act independently of the Constitution upon territory which is not part of  
11 the United States within the meaning of the Constitution.”* [O’Donohue v. United States, 289 U.S. 516, 53  
12 S.Ct. 740 (1933)]

13 Title 28 not only “creates” all the district and circuit courts of the United States, but it in fact even defines what the  
14 “judges” CANNOT rule on. See 28 U.S.C. §2201(a), which plainly states that federal judges CANNOT rule on rights in  
15 the context of income taxes. Excuse our language here, but what the HELL is a judge for if he can’t defend or rule on *our*  
16 rights(!)? We’ll give you a hint: The only “rights” he is there to protect are the governments “right” to STEAL your money  
17 and use it to subsidize socialism. The only type of court over which the Congress could have such absolute legislative  
18 power over judges is in an Article IV (of the Constitution), territorial court, and this in fact *exactly* describes our present  
19 District and Circuit federal court systems. Our present federal District and Circuit courts were created to rule ONLY over  
20 issues relating to federal territory and property under Article 1, Section 8, Clause 17, and Article 4, Section 3, Clause 2 of  
21 the Constitution. They are all “legislative” rather than “constitutional” or “judicial” courts. They are part of the Executive  
22 Branch of the government, and which have no authority to even address Constitutional rights. They are NOT part of the  
23 “judicial branch”, and this is a deception. The entire Judicial Branch, in fact, is composed exclusively of the seven justices  
24 of the Supreme Court. A very exclusive club, we might add!

25       *“The United States District Court has only such jurisdiction as Congress confers [by legislation].”* [Eastern  
26 Metals Corp. v. Martin, 191 F.Supp 245 (D.C.N.Y. 1960)]

27 If the pseudo judges who hear tax trials aren’t even part of the Judicial branch, were never appointed, and are simply  
28 “employees” of the Executive Branch, then what exactly are they? They are simply imposters who are there to create the  
29 illusion that there is even a remote possibility of equity and justice in the courtroom relating to an income tax issue. To  
30 preserve some semblance of civil order and prevent a massive civil revolt, the government has to maintain some kind of  
31 façade so that the people don’t lose faith in a government that in fact has already become totally corrupted in the area of  
32 money and commerce. Keep in mind that deceit in commerce is the most offensive and abominable sin that God hates the  
33 most. Below is an excerpt from Matthew Henry’s commentary on the Bible demonstrating why this is:

34       *“As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so  
35 righteousness towards men is a branch of true religion, for he is not a godly man that is not honest, nor can  
36 he expect that his devotion should be accepted; for, 1. Nothing is more offensive to God than deceit in  
37 commerce. A false balance is here put for all manner of unjust and fraudulent practices [of our public dis-  
38 servants] in dealing with any person [within the public], which are all an abomination to the Lord, and  
39 render those abominable [hated] to him that allow themselves in the use of such accursed arts of thriving. It  
40 is an affront to justice, which God is the patron of, as well as a wrong to our neighbour, whom God is the  
41 protector of. Men [in the IRS and the Congress] make light of such frauds, and think there is no sin in that  
42 which there is money to be got by, and, while it passes undiscovered, they cannot blame themselves for it; a  
43 blot is no blot till it is hit, Hos. 12:7, 8. But they are not the less an abomination to God, who will be the  
44 avenger of those that are defrauded by their brethren. 2. Nothing is more pleasing to God than fair and  
45 honest dealing, nor more necessary to make us and our devotions acceptable to him: A just weight is his  
46 delight. He himself goes by a just weight, and holds the scale of judgment with an even hand, and therefore is  
47 pleased with those that are herein followers of him. A balance cheats, under pretence of doing right most  
48 exactly, and therefore is the greater abomination to God.”*  
49 [Matthew Henry’s Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1]

50 Back in the 1600’s in our country and elsewhere in Europe, there were several notable occasions where so-called “witches”  
51 were tried and finally executed for practicing “witchcraft”. The nature of the proceedings strongly resembled the religious  
52 “inquisitions” that preceded them throughout Europe in the 1400’s. In fact, witchcraft trials evolved out of these religious  
53 inquisitions and first began to appear in the late 1400’s. A History Channel special on witches aired on October 29, 2004,  
54 identified the following common characteristics about how these “witch trials” were conducted:

1    1. Historical foundations of the public outcry against witchcraft:

- 2    1.1. The peak of the witch trials occurred in the late 1600's. The period from the late 1400's to the late 1600s were  
3    known as the "Burning Times" because witch hunts and executions were so prevalent during this period. The  
4    most common places for witch trials were in the rural villages of France and Germany, but they also occurred in  
5    America in the late 1600's.  
6    1.2. The basis for the persecution of witches had a primarily "religious" foundation. The Bible forbids witchcraft in  
7    Deut. 19:10. Witches were believed to have a covenant with the devil and worship the devil and to be involved in  
8    harmful activities that were a threat to society as a whole.  
9    1.3. The practice of witchcraft was viewed as the worst type of religious heresy and was punishable by death by  
10   execution. The reason it had this status was because the practice of witchcraft was made to appear as a threat not  
11   just to the church, but to the whole society. Activities of accused "witches" were viewed as a competing  
12   "religion" and the worship of the devil. Witchcraft was also viewed as a threat to the predominantly Christian  
13   religion and evidence of possession by the "devil".

14    2. Social status of witches:

- 15    2.1. Hatred against and fear of witchcraft was most prevalent among uneducated or under-informed people, who are  
16   most susceptible to false belief, presumption, government propaganda, and superstition.  
17    2.2. Mobilizing the public against witchcraft was done by encouraging and exploiting intense fear and hatred towards  
18   immoral or harmful activities and by associating witches with such immoral and harmful activities. This was  
19   done by exploiting the ignorance, presumptions, and prejudices of the people by religious and political leaders.  
20    2.3. The people who were accused of witchcraft, in fact, were most often those who were accomplishing most to help  
21   their community. These people were often the most prominent political targets and opponents and accusing them  
22   of witchcraft was a way to retaliate politically against them. Most were older, single, or widowed and therefore  
23   didn't fit the mold that most other women did. They did deviant things like use herbs and folk remedies to heal  
24   people magically. They had fewer friends and therefore were more vulnerable to false accusations and  
25   persecution, because they did not have a social network of friends who could help defend them.

26    3. How criminal charges of witchcraft were initiated:

- 27    3.1. Search for the witch began when a person was observed to have psychological fits and delirium and the society  
28   could not explain the cause of the fits. Observers then would assume it was a supernatural possession by the  
29   devil (rather than simply a psychological illness) and would then begin searching for supernatural phenomenon  
30   and "witches" to explain the possession.  
31    3.2. Witch trials were often initiated at the request of an upstanding citizen or someone having deliriums who wanted  
32   to politically retaliate against an opponent. Most of the accusations of witchcraft came from people who only  
33   superficially knew the accused "witches" and therefore were suspicious and fearful of them. An even larger  
34   number of accusations came from those accused of witchcraft themselves and who were under torture to make a  
35   confession.  
36    3.3. The government fomented and facilitated the witch trials. There was a lot of political propaganda that was  
37   intended to smear and denigrate suspected "witches" by associating them with the following harmful activities:  
38        3.3.1. Immoral activity.  
39        3.3.2. The taking of hallucinogenic drugs.  
40        3.3.3. Promiscuous sex, sometimes with the devil.  
41        3.3.4. Murder and cannibalism of innocent infants.  
42        3.3.5. Nocturnal worship of the devil as a deity. This worship was called either the "Witch's Sabbath" or the  
43        "Black Sabbath".  
44        3.3.6. Secret invisible societies that created fear, suspicion, and insecurity in the people.

45    4. How witches were identified, arrested, convicted and punished:

- 46    4.1. The basis for determining who was a witch was described in an early book called the *Malleus Maleficarum*,  
47   which is translated to mean "The hammer against witches". The book was published in 1486 by two Dominican  
48   monks in Germany named Jacob Springer and Heinrich Kramer. The book described women as the most  
49   vulnerable to becoming witches. It described the source of all witchcraft as the carnal lust of women, which it  
50   said was insatiable. The book was second in popularity only to the Bible, and served as the equivalent of a bible  
51   for witch hunters for over 200 years. Witches were described in the book as being:  
52        4.1.1. Evil.  
53        4.1.2. Lecherous  
54        4.1.3. Vain  
55        4.1.4. Lustful  
56    4.2. The physical evidence required to prove that a person was a "witch" was very subjective and it was very difficult  
57   to prove with physical evidence that a person was a witch. Witch trials were more a matter of personal opinion

1 and religious belief than a scientifically provable matter. Evidence that a person was a witch was often fabricated  
2 or imagined, and not real.

3 4.3. When witches were arrested, they:

4 4.3.1. Were stripped and searched.

5 4.3.2. Prodded with needles to find the mark of the devil.

6 4.3.3. Any suspicious wart, mole, or birth mark could be enough to condemn someone to death.

7 4.3.4. Any questionable character reference from a political opponent could doom a person to death.

8 4.4. Prerequisite for confession. Civil law required that a “witch” could not be prosecuted without first making a  
9 “voluntary” confession. Because few people would voluntarily confess to being “witches”, the government  
10 sanctioned and condoned an elaborate system of painful physical torture against the accused “witches” to compel  
11 them to give a “voluntary” confession. This was the very same type of persecution and torture that was instituted  
12 against heretics during the inquisitions in Spain and elsewhere in Europe. The following hideous instruments of  
13 torture were used to extract the “confession”:

14 4.4.1. Thumb screws

15 4.4.2. Leg screws

16 4.4.3. Head clamps

17 4.4.4. Iron maiden

18 4.5. During the torture:

19 4.5.1. The Malleus Maleficarum warned the torturer never to look a witch in the eye. This was a devious way to  
20 ensure that empathy or sympathy or compassion would not be employed towards those accused of  
21 witchcraft. This made the witch trials and those who could be accused of witchcraft very terrified and  
22 prejudiced the rights of those accused. The torture used to extract the coerced confessions was also used to  
23 implicate other innocent people, and this lead to the uncontrollable spread of witch trials throughout France  
24 and Germany.

25 4.5.2. Many people confessed to the crime of witchcraft who in fact were not witches, simply to avoid further  
26 suffering and torture. When the pain of torture is severe enough, people will confess to almost anything.

27 4.6. The English devised a very prejudicial method for determining if someone was a witch called “swimming the  
28 witch”. A person accused of witchcraft was thrown in deep water. If she swam and survived then she was  
29 proven to be a witch. If she sank and drowned, then she was innocent. Either way, the suspect was doomed and  
30 had no chance of survival.

31 4.7. Witnesses and political opponents were allowed to show up at the trials and act out being “possessed” by Satan in  
32 front of everyone in the courtroom.

33 4.8. Once a person confessed to being a “witch”, then they were usually burned at the stake in a very public way in  
34 order to terrorize the rest of the population into “compliance” with the wishes of whoever made the accusation of  
35 witchcraft to begin with. The reason for burning, was that it was believed that the witches evil spirit could only  
36 be destroyed if she was burned into ashes.

37 5. Political motivation for witch trials explains why they spread:

38 5.1. The government abused the laws against witchcraft, especially in Europe, as follows:

39 5.1.1. Church clergy in Christian churches were accused because they were political opponents of the government.

40 5.1.2. Witch hunters received a bounty for each witch they found and prosecuted.

41 5.1.3. The property and lands of executed witches were confiscated by the government and used to enrich public  
42 servants. This is a big reason that explains the promotion and spread of the witch hunts and witch trials by  
43 the government.

44 5.2. The largest witch trial ever occurred in the town of Wurzburg in Germany, in which an overzealous magistrate  
45 tried nearly the whole town on witchcraft charges! 600 people were condemned to death. 19 were priests and 41  
46 were children. In some towns in Germany, there were no women left after the inquisitors came through. Some  
47 scholars estimate that between 60,000 and 300,000 people were executed as witches during the “Burning Years”  
48 in Europe.

49 5.3. The largest witch trial in America occurred in 1692 in Salem, Massachusetts, in which 200 people were burned at  
50 the stake. Salem was a Puritan town torn by Indian and land wars and political controversy. The Salem witch  
51 trial investigations began in the home of a Puritan minister, Rev. Samuel Paris. His daughters became allegedly  
52 possessed after playing a household game with the family slave and they went into a frenzy, which spread  
53 throughout the town. The Puritan minister then launched an investigation to find out who had instigated the  
54 possession, leading to three women being tried on witchcraft based on the accusations of the possessed girls. All  
55 three of the accused witches were outsiders and deviants who were easy targets for suspicion and retaliation.  
56 Historians agree that the investigation into witches in this incident was used to conceal a political agenda. The  
57 agenda involved a private dispute, and the witch allegation was used as a means to gain political advantage. After

1 this incident, the witch hysteria spread to 200 other accused witches in 24 other surrounding villages. 27 witches  
2 were found guilty and 19 were hanged. The witch trials ended in America when the accusers began accusing  
3 prominent people, such as the wife of the governor of Massachusetts. At that point, political leaders abruptly  
4 stopped the trials because they were not only not benefiting from them, but began being hurt by them.

5 **6. Why witch trials eventually ended and how these matters are handled today:**

6 6.1. Two factors contributed to the end of the witch trials in America:

7 6.1.1. Scientific investigation and knowledge ultimately was what brought witch trials to an end. Science  
8 eliminated the role of superstition in attributing harmful events to supernatural and magical powers.

9 6.1.2. The wife of the governor of Massachusetts was accused of witchcraft. Once government officials saw that  
10 they could no longer benefit, but would be harmed by spreading the witch trials, they put them to an abrupt  
11 end.

12 6.2. Today, people who would have been accused as witches in the 1600's would now simply be identified by a  
13 mental health expert as mentally ill. Unlike the early witch trials, in which the accusers and inquisitors were  
14 often religious figures, today's accusers usually work in the government and they use as their justification the  
15 testimony of a mental health professional who:

16 6.2.1. Would be undermining his livelihood and his income by giving a person a clean mental bill of health.

17 6.2.2. Has no moral or religious training.

18 6.2.3. Has a conflict of interest because he is licensed by the same government that is doing the false accusing.

19 As we examined the above list of characteristics that describe witchcraft, some striking similarities became obvious  
20 between the way the government treated "witches" back then and the way the same government treats "freedom advocates"  
21 of today. Below is a table summarizing the many similarities between the two, organized in the same sequence as the  
22 above list:

23 **Table 6-2: Comparison of treatment of "witches" to that of "tax protesters"**

#	<i>Characteristic</i>	<i>Incidence in witches</i>	<i>Incidence in freedom advocates</i>
<b>1</b>	<i>Historical foundations of the public outcry against witchcraft</i>	<i>NA</i>	<i>NA</i>
1.1	Context of trials	Peak occurred in late 1600's in rural villages of Europe and America.	Period after World War II, when government no longer needed the income tax but still wanted to expand its power and control over the people in violation of the Constitution.
1.2	Basis for persecution	Main motivation was Biblical prohibitions and superstition by ignorant citizens and government covetousness of property of accused witches. Witch hunts allowed government to confiscate all the property of the witch and not return it to the witch's family.	Government greed and lust for power and money.
1.3	Activities of accused witches	Were viewed as a "religion" and a threat to Christianity.	Are viewed as a threat to the state-sponsored "Civil religion of Socialism" and a challenge to the authority of the government as the new false "god" and sovereign within society.
<b>2</b>	<i>Social Status</i>	<i>NA</i>	<i>NA</i>
2.1	Hatred and fear of most prevalent in	Uninformed, superstitious, and presumptuous people	Ignorant, superstitious, and presumptuous jurists educated in government schools. This ignorance about law is deliberately created by our government by manipulating the public education system to dumb down the population. Ignorant people tend to be more fearful than highly educated people.
2.2	Public mobilized against accused by government through	Associating "witches" with immoral and harmful activities.	Associating tax protesters with extremist groups such as "Montana Free Men", terrorists, and criminals.
2.3	Profile of accused	Outcasts of society who don't have many friends, and can therefore easily be picked on. This included widows, midwives, divorcees, spinsters, non-religious, and outcasts at their local church.	Outcasts of society who are denigrated by propaganda from government-licensed 501(c) churches, government-licensed attorneys, and the Illegal Robbery Squad (IRS). Wrongfully accused as "militia", "gun activists", "religious extremists", "unpatriotic", "irresponsible" (don't pay fair share), and harmful to "taxpayers" because they raise the taxes on them.

#	<b>Characteristic</b>	<b>Incidence in witches</b>	<b>Incidence in freedom advocates</b>
<b>3</b>	<b>How criminal charges are initiated and encouraged</b>	<b>NA</b>	<b>NA</b>
3.1	Cause for start of investigation	Psychological disorders and abnormal behavior of a “witch” or someone possessed or visited by witch	American refuses to either incriminate themselves on a tax return or to pay money to IRS that law does not require them to pay
3.2	Investigation initiated by	Upstanding citizen or possessed individual who wanted to politically retaliate against an opponent. Most accusations came from people who superficially knew the accused “witches” and therefore were suspicious and fearful of them. Additional referrals came from accused “witches” who confessed or snitched on other witches while under duress and physical torture.	IRS in retaliation against people for demanding due process of law, respect for the Constitution, and obedience to IRS procedures.
3.3	Government fomenting of trials	Judges facilitate violation of due process and loosen need for objective or physical evidence. Government also cooperated with and staged executions of the accused witches and condoned their torture in order to obtain coerced confessions.	Judges condone violation of due process of accused by allowing IRS to take their property without due process of law or a court hearing using “Notice of Levies”, “Notice of liens”, and other fraudulent securities. The result essentially is grand theft and “extortion under the color of law”, which federal judges refuse to hold IRS agents accountable for.
<b>4</b>	<b>How accused is identified, arrested and convicted</b>	<b>NA</b>	<b>NA</b>
4.1	Basis for determining guilt	Malleus Maleficarum book published in 1486 provided procedures and processes useful for determining who are witches. The procedures were very prejudicial. Witches described in the book as: “evil, lecherous, vain, and lustful”.	The Department of Justice Criminal Tax manual is used as the “Bible” for federal prosecutors. The book is deliberately deceptive because it does not reveal the most important aspects about the legal basis for federal taxation as documented in this book. “Tax protesters” described in the book as vain, contemptible, ignorant, and impulsive.
4.2	Physical evidence required to prove guilt	A confession by the accused, imagined events by persons who were haunted by accused witch, subjective personal opinions, warts and moles, testimony of clergy, very biased questioning techniques.	1099 and W-2 forms that are not signed by the reporters and are therefore “hearsay” evidence that is inadmissible. Writings of accused submitted under duress on a tax return that are also not admissible because coerced.
4.3	Method of arrest and confinement	Stripped, searched, prodded with needles. Physically tortured until confessed.	Stripped, searched, prodded with needles. Financially tortured by having all assets seized and being forced into financial slavery to a legal professional to represent them. While in federal prison, not able to do own legal research and defense because deprived of proper resources, computers, and legal references. High legal fees act as punishment, torture, and coercion against accused to settle quickly and falsely admit guilt to end the financial bleeding.
4.4	Prerequisite for conviction	A confession from the accused “witch”, often extracted under severe physical torture. Even though testimony is coerced, judges still prejudicially admitted it anyway and thereby violated the due process rights of the accused.	Proving that tax crimes committed “willfully” by accused, meaning they were deliberate, defiant acts of disobedience to a known “lawful” duty. Willfulness is proven prejudicially and unfairly by using inadmissible evidence such as: 1. IRS publications which the IRS is not held responsible for the accuracy of; 2. Judicial opinions from courts outside the jurisdiction of the accused; 3. Correspondence and advice from the IRS which the government readily admits it cannot and should not be held accountable for the accuracy of; 4. Advice from government licensed “experts” with a severe conflict of interest such as attorneys, mental health professionals, etc.
4.5	Method and result of the torture	Physical torture conducted using hideous devices. Many accused died while imprisoned and before trial. Brutality and no compassion were shown during physical	Accused is financially tortured by being forced to hire an attorney and pay more than \$300 per hour for services that he would not need if the prison provided or allowed

#	<b>Characteristic</b>	<b>Incidence in witches</b>	<b>Incidence in freedom advocates</b>
		torture. Witches were dehumanized and torturers would not look witches in the eye. Many accused would make a false confession simply to end the torture. Prisoners could also not leave the prison until they reimbursed the state for the cost of holding them there, which is a double punishment.	computers, internet research, and an extensive law library. Prisoners do not have and are not allowed same legal research tools as attorneys and so are compelled to hire attorney. Once attorney is hired, accused loses right to challenge jurisdiction and becomes "ward of the state", and this prejudices his case. While in prison, employer of accused usually terminates him, bills mount up, and result is that house is confiscated by banks and all equity is lost. Accused is slandered and has a hard time finding future work because of false charges of "willful failure to file" and "tax evasion" by government. Credit rating is destroyed, making it difficult to buy home or obtain credit in the future. Most torture is therefore financial, but it is still torture and done unjustly, because people who don't pay money that no law requires them to pay are not a threat to society and do not need to be imprisoned. In fact, federal jailhouses have become the equivalent of "debtors prisons" for fraudulently created tax debts. "Debtors prisons", including those for tax debts, were outlawed in 1868 by the passage of the Thirteenth Amendment, which outlawed not only slavery but all such involuntary servitude. Yet, the U.S. government STILL allows these debtor's prisons to continue.
4.6	Prejudicial methods for determining guilt	"Swimming the witch". Accused witches were thrown in deep water and if they survived, they were guilty, but if they drowned, they were innocent.	Judges refusing to admit any of the evidence of the accused during preliminary motions in limine before trial while admitting all the government's evidence. This leaves the accused essentially defenseless and a prejudiced attorney whose livelihood will be destroyed by having his license pulled if he objects to or exposes the tactics of the judge in front of the jury.
4.7	Violations of due process at trial	Witnesses and political opponents of the accused were allowed to show up at witch trial and act out being possessed in front of everyone, in order to prejudice the case.	Government parades its own prejudiced "experts" in front of the jury and builds its case not on what the law says, but primarily on the subjective opinions of "experts" who nothing but slanders cleverly disguised as credentialed scientists or specialists. Like the judge himself, all these experts have a conflict of interest because they are usually licensed by the government and will lose their license if they turn on the government, or they are "taxpayers" and they know the IRS will turn on them if they turn on the government. The trial then simply devolves more into a mud-slinging political campaign and the judge and the prosecutor work as a tag team to convict the accused because both of them benefit financially from doing so. If the judge doesn't help the prosecutor get the conviction, then he will end up on the IRS' hit list.
4.8	Political propaganda following the trial	Witches executed by burning or hanging in a very public way. This terrorizes all present to avoid being accused themselves.	IRS and DOJ have a "Press Releases" section where they slander those convicted. Newspapers are called up and results are published to make sure public is warned that they better not buck the Gestapo. The news stories are often deliberately vague so that they look like they apply to everyone instead of the very small subset of people who are actually affected. Sometimes, even the judges will participate in this grandstanding and political propaganda by the way they write their rulings, which are often nothing but rubber-stamped versions of the proposed

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#	<b>Characteristic</b>	<b>Incidence in witches</b>	<b>Incidence in freedom advocates</b>
			orders written by the Department of Injustice prosecutor himself. They do this to increase their chances of a promotion or new political appointment to a higher court by winning the favor of the Executive branch in “bringing home the stolen loot”. Public is therefore terrorized and coerced into compliance with laws that they are not even subject to, in order to spread the federal slavery and expand the power and control of politicians and judges over the general populace.
<b>5</b>	<b>Political motivation for trials</b>	<b>NA</b>	<b>NA</b>
5.1	Witch trials used to punish political targets and dissidents	Religious factions and rivalry within small rural villages lead to the witch hunts, and they were directed at political targets. Accusers were usually disadvantaged parties in a dispute who wanted upper hand. Government capitalized on these rivalries by plundering the estates of the accused witches. When specific government officials were accused as witches and they found out they could no longer remain neutral in the dispute and could no longer benefit or avoid being harmed, the trials abruptly ended.	Political factions and rivalries between “socialists” (Democrats) and “capitalists” (Republicans and independents) are exploited by the government during tax trials as a way to encourage convictions. Tax trials are turned into a type of class warfare between the “haves” (rich) and the “have nots” (poor). Jealousy, greed, ignorance, fear, and envy are the main tool the government uses to motivate juries into convictions. Since there is no risk for the government participants and judges protect and shield IRS employees from the consequences of their unlawful behavior, then the abuses continue. This is called the “judicial conspiracy to protect the income tax” and it is described in section 6.9 of the <i>Great IRS Hoax</i> and following.
5.2	Largest trials	Occurred in rural areas where political factions and rivalries existed. Witch laws were used to settle political scores. Nepotism between the judges and the town marshal in the case of the Salem trials contributed to the spread of the witch hunts. The Salem marshal plundered the estates of the accused witches.	Largest tax trials occur around tax time on April 15 and are used as a means to propagandize and scare Americans into paying extortion and bribery money to the government that no law requires. Big cities are most prevalent places for the convictions, because this is where the following types of dysfunctional types of citizens and government sheep congregate: 1. Socialists and government dependents on Social Security and Medicare; 2. People educated in public schools by the government, who are dysfunctional citizens, and who trust government too much.
<b>6</b>	<b>Why trials eventually ended</b>	<b>NA</b>	<b>NA</b>
6.1	Cause of the end of trials	Scientific discoveries ended the role of superstition and the mass hysteria that the superstition caused. Also, when high officials in the government began to be implicated and risked conviction, the government quickly ended the trials.	Still ongoing, primarily because the same kind of ignorance and superstition about law and legal process exists as that which existed about supernatural events in the 1600's.
6.2	How witches are identified then and now	Back then, subjective opinions and superstition, strong religious beliefs, and political revenge motivated identification of “witches”. Since the field of psychology had not yet evolved, psychological disorders could not be attributed as the cause of the abnormal behavior that initiated the investigations.	Today, atheistic and biased psychological “experts” are used as pawns by the government to slander the accused. Juries are deceived into believing that freedom advocates are irresponsible (won’t pay their “fair share”), deviant, mentally unstable, anti-social, and disrespectful of all authority. They are also made to appear as though they are a threat to the prevailing social order and the personal financial benefits of the jurists. Who wouldn’t vote against an accused that threatened the social security check of a jurist?

- 1 Isn't it fascinating just how many similarities there are between the trial of a modern-day freedom advocate and the witch trials in the 1600's? The only thing new is the history that you do not know. There is nothing new under the sun. This section, we believe, provides a compelling demonstration that in fact:

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- 1     1. The Internal Revenue Code is a government-sponsored religion whose main purpose is to promote socialism,  
2       humanism, and the theft of the sovereignty of the individual and the transfer of that sovereignty to the government and  
3       the legal profession.  
4     2. Modern day tax trials are nothing but “religious inquisitions”.  
5     3. The government wins in modern day tax trials by using the same prejudicial techniques as witch hunters used against  
6       witches: Exploiting the ignorance, fear, and superstition of the general public about law and legal process.  
7     4. Confessions are still obtained under duress the same way they were with the witch trials, but instead of the duress and  
8       torture being physical, it is now primarily financial. The results, however, are the same: A confession or “compliance”  
9       by the accused results primarily as a way to stop the torture, rather than because they actually committed any kind of  
10      crime.  
11     5. The motivation for the witch hunts, insofar as the government is concerned, was the same as the motivation for  
12       modern day tax trials: Greed and covetousness. When the government executed a witch, they confiscated all their  
13       property and enriched themselves. When the government wins a tax trial, they enrich themselves and rape and pillage  
14       the assets of the accused and slander and destroy the credit rating of the accused.  
15     6. Like the witch trials of the 1600’s, the only thing that will end the injustice is:  
16       6.1. Public education about law in the schools, so that the scientific method and due process may return to the federal  
17           courtroom and ignorance, superstition, and fear may no longer be exploited by the government to convict the  
18           accused.  
19       6.2. The financial incentives and rewards for the government must be removed from the process, so that judges will  
20           no longer act essentially as a partner to the prosecutors. Judges must be recused who are either “taxpayers” or  
21           who will receive benefits from illegal enforcement of the Internal Revenue Code. Judges pay must derive  
22           exclusively from lawful constitutional activities, which are exclusively taxes on imports, excises.  
23       6.3. Due process must return to the courtroom, meaning that ambiguity of the Internal Revenue Code must be  
24           eliminated and they must be considerably simplified, so that “experts” are no longer required and so that the  
25           general public can easily discern what they mean. This will eliminate the role of ignorance, superstition, and fear  
26           in the courtroom that lead to the kind of hysteria present during the witch trials.

27     To help underscore and support assertions made in this section, consider the prosecution of Dr. Phil Roberts, which is  
28       described in section 6.8.1 of the *Great IRS Hoax*. It provides excerpts from the transcript of his trial for tax evasion in that  
29       section. The federal judge kept telling the counsel of the defendant that he couldn’t talk about “the law” in the courtroom  
30       during the trial with the jury present. As a matter of fact, he threatened the counsel with disbarment if he continued to insist  
31       on quoting the law! By doing so, the judge was accomplishing the following:

- 32     1. Preventing the jury from learning that the Internal Revenue Code is not “law”.  
33     2. Encouraging superstition, bias, and prejudice on the part of the jury. Absent an objective standard such as enacted  
34       positive law, the judge is ensuring that the jury reaches a “political” rather than a “legal” verdict. This makes those  
35       convicted of tax crimes into “political prisoners” rather than “criminals”.  
36     3. Preventing enforcement of the Constitution, which is law and a contract, by the jury and against the government, in  
37       reaching a verdict. Indirectly, this is a violation of the judge’s oath of office to support and defend the Constitution,  
38       and amounts to Treason. You can’t in good faith uphold that which you refuse to discuss.  
39     4. Ensuring that the result of the trial would be evil and unjust. The bible says that when “law” is removed from public  
40       life, the result will be “abominable”:

41           *“One who turns his ear from hearing the law, even his prayer is an abomination.” [Prov. 28:9, Bible, NKJV]*

42     This is only the tip of the iceberg of courtroom corruption, folks. In 2004, someone also visited a federal district  
43       courthouse in San Diego and noted that it had an extensive law library. They walked into the law library as a private citizen  
44       to see if they could read the law for ourselves in the books there while serving as a jurist. Remember, this is a PUBLIC  
45       building that is PUBLIC, not private property, which any citizen should have access to provided he does not take it or  
46       misuse it or interfere with use by others. There was NO ONE in the law library except the clerk. They were intercepted at  
47       the door by an inquisitive and nervous clerk, who asked us why they were there. They said they were serving on jury duty  
48       and that they wanted to read what the law says for ourselves rather than trust the biased judge or the attorneys. Here is what  
49       the clerk in the law library told them, and what she said completely stunned them:

- 50     1. Federal jurists are NOT allowed to read the law while serving as a jurist.

- 1      2. Federal jurists are NOT allowed to enter the courthouse law library while serving as jurists. The clerk running the law  
2      library is under strict orders from the chief justice NOT to allow jurists into the courthouse law library. When they  
3      asked her why that was, she could not explain the reasoning.  
4      3. Jurists who read the law while serving can be impeached from serving on the jury.

5      The above statements by the clerk of the district court law library, friends, and the orders from the Chief Justice that lead  
6      her to say what she said to them, are not only Treason punishable by death under 18 U.S.C. §2381, but amount to jury  
7      tampering in violation 18 U.S.C. §§1503 and 1504. Law is the solemn expression of the will of the “sovereign” within any  
8      system of government.

9            *“Law. . . .That which is laid down, ordained, or established. A rule or method according to which*  
10         *phenomenon or actions co-exist or follow each other. Law, in its generic sense, is a body of rules of action or*  
11         *conduct prescribed by controlling authority, and having binding legal force. United States Fidelity and*  
12         *Guaranty Co. v. Guenther, 281 U.S. 34, 50 S.Ct. 165, 74 L.Ed. 683. That which must be obeyed and followed*  
13         *by citizens subject to sanctions or legal consequences is a law. Law is a solemn expression of the will of the*  
14         *supreme power of the State. Calif.Civil Code, §22.” [Black’s Law Dictionary, Sixth Edition, p. 884]*

15     The “State” above is “We the People”, and does not include our public servants at all. In our system of government, the  
16     “sovereign” is the People both individually and collectively, and is NOT anyone serving in government. Any federal judge  
17     who prevents law from being discussed in a courtroom is refusing to recognize the sovereignty of the People who ordained  
18     that law, and is interfering with the definition and protection of their sovereign will in courts of justice. All law is a  
19     “compact” or a “contract” between the sovereign People and their servants in government. Refusing to discuss tax laws in  
20     a court trial is every bit as ludicrous as trying to enforce a contract without the contract. In effect, federal judges who refuse  
21     to discuss law in the courtroom are interfering with the right to contract of the sovereign “People”, because law is a  
22     “compact” or “contract” between us as Sovereigns and our public servants. Here is what the Supreme Court said about the  
23     authority of the government to impair the obligation of such contracts, and in particular the main contract between the  
24     sovereign People and their government servants called the Constitution:

25            *“Independent of these views, there are many considerations which lead to the conclusion that the power to*  
26         *impair contracts [either the Constitution or the Holy Bible], by direct action to that end, does not exist with*  
27         *the general [federal] government. In the first place, one of the objects of the Constitution, expressed in its*  
28         *preamble, was the establishment of justice, and what that meant in its relations to contracts is not left, as was*  
29         *justly said by the late Chief Justice, in Hepburn v. Griswold, to inference or conjecture. As he observes, at the*  
30         *time the Constitution was undergoing discussion in the convention, the Congress of the Confederation was*  
31         *engaged in framing the ordinance for the government of the Northwestern Territory, in which certain articles of*  
32         *compact were established between the people of the original States and the people of the Territory, for the*  
33         *purpose, as expressed in the instrument, of extending the fundamental principles of civil and religious liberty,*  
34         *upon which the States, their laws and constitutions, were erected. By that ordinance it was declared, that, in*  
35         *the just preservation of rights and property, ‘no law ought ever to be made, or have force in the said*  
36         *Territory, that shall, in any manner, interfere with or affect private contracts or engagements bona fide and*  
37         *without fraud previously formed.’ The same provision, adds the Chief Justice, found more condensed*  
38         *expression in the prohibition upon the States [in Article 1, Section 10 of the Constitution] against impairing the*  
39         *obligation of contracts, which has ever been recognized as an efficient safeguard against injustice; and though*  
40         *the prohibition is not applied in terms to the government of the United States, he expressed the opinion,*  
41         *speaking for himself and the majority of the court at the time, that it was clear ‘that those who framed and*  
42         *those who adopted the Constitution intended that the spirit of this prohibition should pervade the entire body*  
43         *of legislation, and that the justice which the Constitution was ordained to establish was not thought by them*  
44         *to be compatible with legislation [or judicial precedent] of an opposite tendency.’ 8 Wall. 623. [99 U.S. 700,*  
45         *765] Similar views are found expressed in the opinions of other judges of this court.” [Sinking Fund Cases, 99*  
46         *U.S. 700 (1878)*]

47     Now some people might respond to these observations by saying that since the Internal Revenue Code is not ”positive law”,  
48     then the judge is actually preventing a biased trial by keeping discussions of it out of the courtroom. This is partially true,  
49     but if the judge either won’t allow the Internal Revenue Code to be identified as not being “law”, or won’t allow other types  
50     of real, positive law, such as the Constitution, to be discussed in the courtroom, then he is impairing the right to contract of  
51     the sovereign “People” who delegated authority to their government using that positive law. The only basis for interfering  
52     with discussing the Constitution as “law” in a federal courtroom is that:

- 53     1. Neither party to the suit inhabits areas in a state of the Union where the Constitution applies....AND  
54     2. The crime occurred within exclusive federal jurisdiction within a territory or possession of the federal government.

1 In nearly all tax trials, the above false presumptions are invisibly made by both the U.S. attorney prosecutor and the judge.  
2 It is made either because of ignorance or because of deliberate malice on the part of the judge. Either way, the resulting tax  
3 trial devolves into a witch hunt that is a completely political proceeding that is not founded in any way upon positive law.  
4 Don't believe us? Well then watch the movie on the Family Guardian website entitled "How to Keep 100% of Your  
5 Earnings", at:

6 <http://famguardian.org/Media/movie.htm>

7 In the above movie, a jurist at a state income tax trial testifies that the judge manipulated the case against a person accused  
8 of willful failure to file by preventing the jurists from seeing the law he was accused of violating. She says on tape that this  
9 was a tacit admission by the judge that there is no law requiring anyone to pay income tax!

10 Therefore, any judge, whether state or federal, who interferes with discussing the Constitution at a federal tax trial can only  
11 justify such action based on a usually false presumption that the accused is a statutory "citizen" under 8 U.S.C. §1401 who  
12 does not inhabit the states of the Union and therefore is not a party to the Federal Constitution. It is up to you to understand  
13 and challenge all the false presumptions that your federal persecutors are going to make and to challenge them as early on  
14 as possible and get them into your administrative record in all your correspondence. Furthermore, also understand that  
15 federal tax trials are unique and different from other types of federal trials. We have sat through several other types of trials  
16 in federal district court and found through personal observation that tax trials are the *only* types of trials where the judges  
17 are so tenacious in keeping the discussion of law out of the courtroom. It's perfectly OK to discuss law or the Constitution  
18 in most other types of trials, but not in tax trials. As a matter of fact, we sat next to a U.S. attorney who handled criminal  
19 law on an airplane flight. We asked them if it was OK to discuss criminal law in the courtroom, and she said "Of course.  
20 I've never heard of a trial that operated any other way". She obviously hadn't sat through any tax trials! Do you smell a rat  
21 here? WE DO!

22 The only thing left when positive law is completely removed from tax trials are the following unreliable and Satanic forces:

- 23 1. Ignorance  
24 2. Prejudice  
25 3. Conflict of interest  
26 4. Bias on the part of the judge  
27 5. The opinions of biased "experts" who are subject to IRS and judicial extortion.

28 On that last item above, we must consider what the Bible says about the use of "experts" in court:

29 *"Preach the Word; be prepared in season and out of season; correct, rebuke and encourage—with great  
30 patience and careful instruction. For the time will come when men [in the legal profession or the judiciary]  
31 will not put up with sound [legal] doctrine [such as that found in this book]. Instead, to suit their own  
32 desires, they [our covetous public dis-servants] will gather around them a great number of teachers [court-  
33 appointed "experts", "licensed" government whores called attorneys and CPA's, and educators in  
34 government-run or subsidized public schools and liberal universities] to say what their itching ears want to  
35 hear. They will turn their ears away from the truth and turn aside to [government and legal-profession  
36 myths] and fables]. But you [the chosen of God and His servants must], keep your head in all situations.  
37 endure hardship, do the work of an evangelist, discharge all the duties of your [God's] ministry." [2 Tim.  
38 4:2-5, Bible, NKJV]*

39 Instead of ensuring justice, keeping law out of the courtroom and replacing it with subjective opinions of biased "experts"  
40 who have a conflict of interest simply transforms the court into a unruly lynch mob of angry people ("taxpayers") who want  
41 to keep their tax bill down by inducting other tax slaves to join them and share the burden of supporting the federal  
42 plantation. This is *exactly* the tactic, in fact, that was used against Jesus at his trial. A major subject at Jesus' trial was his  
43 attitude about taxes, in fact:

44 *And they [the angry democratic lynch mob of atheistic socialists] began to accuse Him [Jesus], saying, "We  
45 found this fellow perverting the nation, and forbidding to pay taxes to Caesar, saying that He Himself is Christ,  
46 a King [sovereign]." [Luke 23:2, Bible, NKJV]*

1 The priests, who were the political enemies of Jesus, fomented negative public opinion against Jesus and caused an angry  
2 mob of atheists to bring Jesus before the courts and governor Pilate so that he could be tried for things that weren't even  
3 crimes. These vindictive priests turned an exclusively religious ministry of Jesus into a political persecution by an angry  
4 lynch mob in order to silence dissent and challenges to their power and authority. The persecution of Jesus literally was a  
5 "witch hunt", and not a valid legal process. The goal of his persecutors was to strip Him of His sovereignty, dignity, and  
6 life. For further information on this subject, see the article entitled "The Trial of Jesus" at the address below, where a real  
7 judge analyzed how Jesus was treated:

8 <http://famguardian.org/Subjects/LawAndGovt/History/TrialOfJesus.htm>

9 What the Department of Justice has learned how to do in terrorizing and illegally persecuting tax honesty advocates is to  
10 institutionalize the kind of tyranny, despotism, and violation of due process which Jesus experienced. They have made  
11 every tax trial into a witch hunt that exactly replicates the one Jesus experienced. Tax honesty advocates want their  
12 sovereignty and rights respected, while the government wants to destroy it and make them into federal serfs who are falsely  
13 "presumed" to inhabit the federal plantation called the "United States" as "U.S. citizens". Remember: Jesus was a tax  
14 protester! See section 1.10.1 of the *Great IRS Hoax* and the article below for fascinating evidence of this fact:

*Jesus Is An Anarchist*

<http://famguardian.org/Subjects/Spirituality/ChurchvState/JesusAnarchist.htm>

15 **6.5 No Taxation Without Consent<sup>13</sup>**

16 Once you give it a little thought, one should conclude that a self-governing people must *consent* to their own taxes. After  
17 all, what do conquered people do? They pay tribute to their conquerors right? Self governing people don't pay tribute, as  
18 they consent to their own taxation.

19 Today in America, what tax is it that takes the largest bite out of the typical American's wallet? What tax is it that is the  
20 most invasive? What tax is it that incarcerates more Americans than any other tax? It is the income tax! Did we consent to  
21 this tax, or are we paying tribute as conquered people do?

22 The answer to this question is both yes and no. Yes, we consented to an indirect income tax on the net income from  
23 business and on the net income from investment. (However, this assumes that the 16th Amendment was properly and  
24 legally ratified, which is doubtful.) The amount of such income is determined by subtracting from the gross revenue all  
25 business expenses, depreciation, taxes, interest payments, etc., and then severing that income from the underlying asset that  
26 produced the income in the first place. Producing taxable net income is kind of like producing wine. There is an intricate  
27 process one must go through to get the final result, and there are some good years and bad years.

28 But the answer to the "consent question" is also no. The American People never consented to a direct tax on our wages and  
29 salaries. Call it an income tax, call it a capitation tax, call it whatever you want to call it, the American People never  
30 consented to a direct tax exempted from the apportionment rule required by the Constitution for direct taxes.

31 In order to understand the dynamics of this question, we must realize that some income taxes are direct, while other income  
32 taxes are indirect. The issue is actually quite simple. A direct tax is direct. The tax falls directly on the person or the thing  
33 taxed. The one who is obligated to pay such a tax is not in a position to shift it to another.

34 On the contrary, an indirect tax may either be avoided or shifted to another. A trucking company shifts the excise tax on  
35 fuel to the customer who ships his product by way of the trucking company. The excise tax on cigarettes is avoided by  
36 choosing not to smoke. How is the wage earner going to shift the taxes deducted out of his paycheck to another? He can't.  
37 Therefore, the tax imposed directly by the government on the wage earner is a direct tax.

38 The idea that a free people would be taxed without their consent defies all logic. It simply can't be true. From the beginning  
39 of recorded history people have paid taxes without their consent to their conquering masters. Today Americans are paying

<sup>13</sup> Extract from an article by the same name written by Phil Hart, whose website is at:  
<http://www.constitutionalincome.com/>.

1 an income tax on their wages and salaries to which they never consented to. The saddest part about this state of affairs is  
2 that the American people are unaware of this fact. Thomas Jefferson was right when he said:

3       *"If a nation expects to be ignorant and free... it expects what never was and never will be."*

4 The remainder of this article is actually a segment out of a Petition for Writ of Certiorari filed with the Supreme Court on  
5 June 21, 2002. This section covers pages 12 thru 17 of the Petition. The case is Philip Lewis Hart v. Commissioner of  
6 Internal Revenue. As of this date, the case has not been given a docket number. The Petition was limited to 30 pages, which  
7 is extremely short when considering that the Internal Revenue Code and supporting regulations are approximately some  
8 20,000 pages. One can not do justice to such a complex subject in only 30 pages. The following section is excerpted from  
9 the Petition:

10 **No tax may be imposed on the American People without their consent.**

11 In the Declaration of Independence, one of the Grievances against King George III listed by the American Colonists was,  
12 'For imposing taxes on us without our consent.' The Declaration of Independence further states, "That to secure these rights,  
13 governments are instituted among men, deriving their just powers from the consent of the governed."

14 This Court has previously ruled that those Grievances listed in the Declaration of Independence provide a foundation as to  
15 the purpose of the American government and also the boundaries as to its power. The Declaration of Independence is  
16 America's Great Charter; the Constitution is America's by-laws. Government has only that power for which the People have  
17 consented to delegate to it.

18 The idea that taxes may not be levied unless the People consent to them dates back 800 years to another great charter, that  
19 of the Magna Carta of 1215. King John, a disorganized ruler, had just suffered an expensive and humiliating defeat by  
20 losing Normandy to the French. He desperately needed money and was pressing all in his kingdom with higher taxes.

21       *"Magna Carta was the culmination of a protest against the arbitrary rule of King John, who was using  
22 governmental powers which had been established by the great builders of the English nation, William the  
23 Conqueror, Henry I, and Henry II, for selfish and tyrannical purposes. In general these abuses took the pattern  
24 of increasing customary feudal obligations and decreasing established feudal rights and privileges. The Barons  
25 were forced to pay higher taxes above the usual rate... The merchants of London were burdened with heavy  
26 taxes... In addition, John's administration was disorganized and inefficient, and he employed unscrupulous  
27 foreign adventurers as royal officers and as sheriffs and bailiffs in every county of the land." [Perry, Richard  
28 L.; Cooper, John C., Sources of Our Liberties, 1-2 (William S. Hein & Co., Buffalo, New York, 1991)]*

29 The requirement that taxes cannot be levied unless the people consent to them appears in Magna Carta at chapters 12 and  
30 14. But Magna Carta itself was a result of not only abusive and unjust taxation, but also taxation that was in violation of the  
31 Charter of Liberties of King Henry I. Henry I became king in 1100 A.D. when his brother, King William, was removed  
32 from the throne because of "unjust exactions."

33 Unfortunately it is the habit of government to exceed its lawful boundaries and by 1297 the administration of Edward I was  
34 levying taxes in violation of Magna Carta. The abuses were serious. In August of 1297, while the barons were formally  
35 presenting their grievances to the king, they were also arming and preparing for revolution. Revolution was avoided when  
36 on November 5, 1297, King Edward signed Confirmatio Cartarum.

37       *"The events leading up to Confirmatio Cartarum, like those which led up to Magna Carta, show that the king's  
38 violation of established laws oppressed the community as a whole and caused the barons and the clergy to unite  
39 in demanding the observance of the law. As was also true of Magna Carta, this oppression often took the form  
40 of illegal and unreasonable taxation."*

41       *"Confirmatio Cartarum has had two principal effects upon the development of the liberties of the citizen. First  
42 it established Parliament as a truly representative organ of government by providing in Section 6 that the taxes  
43 must be raised by the common assent of the realm. The imposition of direct taxes without the consent of the  
44 people's representatives in Parliament was now against the very letter of the law." [Perry; Cooper, supra at  
45 24-6]*

46 The principle that government must have the consent of the People before levying any tax showed up on the American  
47 continent in 1618 with the Ordinances for Virginia.

1           *"The governor should not be allowed to levy taxes on the colony without the consent of the assembly." [Perry,*  
2           *Cooper, supra at 50.]*

3       The Petition of Right of 1628 was yet another attempt by the English people to compel the administration of Charles I to  
4       obey the law. Again, one of the abuses was taxation without the consent of the governed. At Section X the document states,  
5       "That no man hereafter be compelled to make or yield any gift, loan, benevolence, tax or such-like charge, without common  
6       consent by act of Parliament."

7       The Charter of Massachusetts Bay of 1629 provided for taxation only when consented to by the assembly of freemen. So  
8       did the Charter of Maryland of 1632. Other colonies declared that the colonists had all the rights of Englishmen and that  
9       Magna Carta and all subsequent documents that secured those rights applied to the freemen of the colonies including the  
10      Bill of Rights of 1689.

11      The Bill of Rights of 1689 was the culmination of a revolution that took place in England which overthrew James II. Again,  
12      one of the major abuses of the absolute rule of James II was illegal and abusive taxation. The preamble and forth clause of  
13      the 1689 Bill of Rights states,

14           *"WHEREAS the late King James the Second, by the assistance of divers, evil counselors, judges, and ministers  
15           employed by him, did endeavor to subvert and extirpate the protestant religion, and the laws and liberties of  
16           this kingdom... 4. By levying money for and to the use of the crown, by pretence of prerogative, for other time,  
17           and in other manner, than the same was granted by parliament." [Bill of Rights of 1689]*

18      The remedy provided by the Bill of Rights of 1689 was that taxes could not be levied except:

19           *"4. That levying money for or to the use of the crown, by pretence or prerogative, without the grant of  
20           parliament, for longer time, on in other manner than the same is or shall be granted, is illegal."*

21      Back on the American continent was the Resolutions of the Stamp Act Congress of 1765. American Colonists objected to  
22      the Stamp Act as it imposed taxes on them without their consent. "John Adams denounced the Stamp Act as a violation of  
23      Magna Carta." Perry; Cooper, supra at 10.

24      Various colonial assemblies passed resolutions condemning the Stamp Act. The Virginia House of Burgesses was the first.  
25      Four of seven resolutions offered by Patrick Henry were passed including number 1 and number 3 below:

26           *"(1) That the first settlers of Virginia brought with them all the liberties, privileges, franchises, and immunities  
27           of British subjects; (3) that under the British constitution taxes could be levied only by the people or their  
28           representatives."*

29      Most of the other colonies passed varying degrees of the Henry resolutions. They also called for a congress of  
30      representatives to meet in New York and condemn the Stamp Act. Nine of the colonies sent representatives to the congress.

31           *"There was little difference of opinion as to the fundamental questions involved... Resolutions 2 thru 8  
32           expressed the constitutional theory of the colonists that all taxation... without the consent of the people's  
33           representatives was illegal... 'No nation ought to be taxed against its own consent. England had passed through  
34           many a year of civil war in defence of the proposition'" [Perry; Cooper, supra at 266-7]*

35      The actual text of the Resolutions of the Stamp Act Congress of October 19, 1765 stated:

36           *"2d. That his majesty's liege subjects in these colonies are entitled to all the inherent rights and privileges of his  
37           natural born subjects within the kingdom of Great Britain,*

38           *"3d. That it is inseparably essential to the freedom of a people, and the undoubted rights of Englishmen, that no  
39           taxes should be imposed on them, but with their own consent, given personally, or by their representatives."*

40      Likewise the Declaration and Resolves of the First Continental Congress of 1774 contained similar language about the  
41      necessity of consent for taxation. Additionally, Sir William Blackstone wrote in his Commentaries on the Laws of England,

42           *"No subject of England can be constrained to pay any aids or taxes, even for the defence of the realm or the  
43           support of government, but such as are imposed by his own consent, or that of his representatives in  
44           parliament... And as this fundamental law had been shamefully evaded under many succeeding princes, by*

1                   *compulsive loans, and benevolences extorted without a real and voluntary consent, it was made an article in the*  
2                   *petition of right.” [Blackstone’s Commentaries on the Laws of England, Book I, p. 140 (1st edition, 1765)]*

3     This principle was memorialized in the Declaration of Independence. This is one of the great principles upon which the  
4     entire system of self government rests: The consent of the governed must be given to the taxes they must pay. When this  
5     principle is not in place, self government does not exist. Tyranny exists in its place.

6     The Commissioner claims that his authority to collect the tax in the instant case comes from the Sixteenth Amendment. As  
7     part of the Constitution, the Sixteenth Amendment must be interpreted using the everyday language and common  
8     dictionaries of the time. There are no “words of art” or “terms of art” in the Constitution, as it is We the People who  
9     determine what the Constitution means or doesn’t mean. We the People don’t speak using “words of art.” We the People  
10    just use everyday language. Therefore the consent for the scope of the meaning of the Sixteenth Amendment is vested in the  
11    People, and that meaning will be plain for anyone to see once the evidence has been examined.

12    An exhaustive review of the Congressional Record during the time of the debates on the Sixteenth Amendment reveals no  
13    credible evidence that the members of Congress were contemplating a direct tax on the wages and salaries of the American  
14    People. An exhaustive review of other congressional documents during the ratification process yields no evidence that  
15    Congress contemplated using the Sixteenth Amendment as a vehicle to place an unapportioned direct tax on the wages and  
16    salaries of the American People.

17    An exhaustive review of law journal articles of the time produced no articles that indicated Congress or the American  
18    People were contemplating a nonapportioned direct tax on the wages and salaries of the American People. No evidence was  
19    found in the journals on political economy and economics. Nor was any such evidence discovered in an exhaustive search  
20    of New York Times articles, which are all cataloged in yearbooks as the New York Times is a New York Times articles,  
21    which are all cataloged in yearbooks as the New York Times is a “newspaper of record.”

22    As there is no evidence that can be found anywhere indicating that the American People sought to place an unapportioned  
23    direct tax on their wages and salaries, we can conclude that the American People never consented to the very tax that the  
24    Commissioner is attempting to collect in the instant case [Hart v. Commissioner].

25    The entire weight of evidence as to the purpose of the Sixteenth Amendment indicates that its objective was to place  
26    income taxes on net income from unincorporated business and investment into the classification of indirect taxes. Pollock  
27    was overturned by the 16th Amendment. No more and no less. The purpose of the Sixteenth Amendment was to shift the  
28    tax burden off of consumption and onto incomes from the accumulated wealth of the country such as to bring tax relief to  
29    wage earners.

30    Since the signing of Magna Carta 800 years ago, it has been a well established principle of self-government among the  
31    English speaking people that the people must consent to their taxes. According to author R.L. Perry in Sources of Our  
32    Liberties:

33                   *“The liberties of the American citizen depend upon the existence of established and known rules of law limiting*  
34                   *the authority and discretion of men wielding the power of government. Magna Carta announced the rule of law;*  
35                   *this was its great contribution. It is this characteristic which has provided throughout the years the foundation*  
36                   *on which has come to rest the entire structure of Anglo-American constitutional liberties.” supra at 1.*

37    That Magna Carta and all subsequent documents that secured our liberties are relevant to the American Citizen today is  
38    born out by the fact that the single monument on the meadow of Runnymede, between Windsor and Staines,  
39    commemorating Magna Carta was designed, paid for and erected by the American Bar Association. The American People  
40    never consented to this unapportioned direct tax on their wages and salaries. Therefore the Commissioner is wholly without  
41    any delegated authority whatsoever to collect such a tax within the several union states.

1    7 **How public servants eliminate or avoid or hide the requirement for “consent”**  
2    **to become “Masters”**<sup>14</sup>

3            "Good intentions will always be pleaded for every assumption of authority. It is hardly too strong to say that the  
4            Constitution was made to guard the people against the dangers of good intentions. There are men in all ages  
5            who mean to govern well, but they mean to govern. They promise to be good masters, but they mean to be  
6            masters." [Noah Webster]

7        Earlier in section1, we showed how all just government authority derives from the “consent” of the governed, starting with  
8        the Declaration of Independence on down. The implication of this requirement of law is that all good governments and the  
9        public servants working within them should always remind us that they need our consent to do anything and they must  
10      explicitly ask for our consent in writing before they accomplish anything on our behalf. That consent must come in all of  
11      the following coinciding forms:

- 12     1. There must be a positive law statute which our elected representatives passed and therefore consented to authorizing  
13      absolutely everything they are doing for us.
- 14     2. There must be a regulation published in the Federal register or the state register that implements the statute and which:  
15        2.1. Gives due notice to the public that their rights may be adversely affected by enforcing the new law.  
16        2.2. Gives an opportunity for public comment and review to discern legislative intent and the proper enforcement of  
17        the law.  
18        2.3. Reconciles the broad language of the statute against the requirements of the Bill of Rights.
- 19     3. There must be a delegation of authority for the specific government agent who is implementing the regulations and the  
20      statutes within the agency in question. Anything not explicitly in the delegation of authority order may not be  
21      accomplished.
- 22     4. If the statute and implementing regulation creates a privilege that we have to volunteer for in order to receive, there  
23      must be a form signed by us and received by the government which shows that we elected to voluntarily participate in  
24      the privilege and pay the corresponding tax. If we wish to qualify the conditions under which we consent to the  
25      program, the application for the program must also have an attachment containing additional provisions that we place  
26      upon our participation, so as to completely define the extent of our “consent”. The government application should also  
27      explicitly and completely define the specific rights we are giving up in order to procure the government privilege.

28        The above requirements effectively put government servants inside of a box which they cannot legally go outside of  
29      without being personally liable for a tort, which is an involuntary violation of rights to life, liberty, or property. The minute  
30      our public servants stop asking for our consent, our signature, and our permission and stop reading and obeying the  
31      regulations and delegation of authority orders that limit their authority whenever they are dealing with us is the point at  
32      which they are trying to become masters and tyrants and make us into slaves. Jesus warned us this was going to happen  
33      when he said:

34            "Remember the word that I said to you, "A [public] servant is not greater than his master [the American  
35            People].' If they persecuted Me, they will also persecute you [because you emphasize this relationship]. If they  
36            kept My word [God's Law], they will keep yours [the Constitution] also." [Jesus in John 15:20, Bible, NKJV]

37        Positive law is essentially an agreement, a contract, a delegation of authority, and a promise by the government, in effect, to  
38      only do what we, the Sovereigns and their Master, consented explicitly to allow them to do, and to respect our sacred God-  
39      given rights while they are doing it.

40            "No legislative act [of the SERVANT] contrary to the Constitution [delegation of authority from the  
41            MASTER] can be valid. To deny this would be to affirm that the deputy [public SERVANT] is greater than  
42            his principal [the sovereign American People]; that the servant is above the master; that the representatives  
43            of the people are superior to the [SOVEREIGN] people [as individuals]; that men, acting by virtue of  
44            [delegated] powers may do not only what their [delegated] powers do not authorize, but what they  
45            forbid...[text omitted] It is not otherwise to be supposed that the Constitution could intend to enable the  
46            representatives of the people to substitute their will to that of their constituents. It is far more rational to  
47            suppose, that the courts were designed to be an intermediate body between the people and the legislature, in  
48            order, among other things, to keep the latter within the limits assigned to their authority. The interpretation of  
49            the laws is the proper and peculiar province of the courts. A Constitution is, in fact, and must be regarded by

<sup>14</sup> Adapted from Great IRS Hoax, section 4.3.16 with permission:  
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>.

1       judges, as fundamental law [a DELEGATION OF AUTHORITY FROM THE MASTER TO THE SERVANT]. If  
2       there should happen to be an irreconcilable variance between the two, the Constitution is to be preferred to the  
3       statute.” [Alexander Hamilton, [Federalist Paper # 78](#)]

4       As concerned Americans who want to preserve our liberties and freedoms, we must be ever-vigilant and watchful when our  
5       government steps outside the boundaries of the law by ignoring the requirement for consent in all the forms listed above.  
6       We must ensure that specific challenges to our sovereignty and authority by defiant public dis-servants are met with an  
7       appropriate and timely response which emphasizes in no uncertain terms “who is boss”. Parents frequently must do the  
8       same thing with their children. The Bible says we should not spare the rod for our children or our servants, because it is the  
9       only way we will ever stay free and have peace at home.

10      *“But if that servant says in his heart ‘My master is delaying his coming,’ and begins to beat the male and  
11       female servants, and to eat and drink and be drunk, the master of that servant will come on a day when he is  
12       not looking for him, and at an hour when he is not aware, and will cut him in two and appoint him his portion  
13       with the unbelievers. And that servant who knew his master’s will, and did not prepare himself or do  
14       according to his will, shall be beaten with many stripes.”* [Luke 12:45-47, Bible, NKJV]

15      *“He who spares his rod [of discipline] hates his son, But he who loves him disciplines him promptly.”* [Prov.  
16       13:24, Bible, NKJV]

17       In a free society with a free press, open defiance by public servants of the Constitution, the law, and their delegation of  
18       authority and open violations of our rights are more difficult to get away with than in totalitarian or communist countries  
19       where the press is state controlled. Therefore, the means of defiance must be much more subtle and made to look simply  
20       like an “accident”, or a product of “bureaucracy” or mismanagement or inefficiency, rather than what it really is: Open,  
21       rebellious, willful defiance of the law and violation of our rights. Because people will rebel against sudden changes, public  
22       servants intent on seizing and usurping power from their master, the People, are very aware of the fact that they must take  
23       baby steps to make any headway in the struggle for control. Here is how one of our readers wisely describes it:

24      *“The devil always works in baby steps. If you put a frog in hot water, he will immediately jump out. But if you  
25       put him in cool water and then gradually raise the temperature over tens or even hundreds of years, then you  
26       can boil the frog alive and he won’t even know how it happened.”*

27       This section will therefore focus on how to recognize very subtle and insidious but prevalent techniques that our public dis-  
28       servants commonly use to sidestep the requirement for consent and usurp authority to transform themselves from servants  
29       to masters. The Great IRS Hoax section 2.8 and following already covered the more obvious and blatant means of effecting  
30       tyranny. This section and its subsections will focus on much more subtle, devious, and insidious techniques at rebellion by  
31       our public servants. Once we are trained to recognize these techniques, we will be better equipped to meet them with an  
32       appropriate response that protects our rights and liberties and reminds them “who’s boss”. We have traced the history of  
33       many of the insidious corrupting steps taken by public dis-servants since the beginning of our country within Chapter 6 of  
34       this book. That chapter makes very interesting reading for history buffs and also provides powerful confirmation of the  
35       techniques documented in succeeding subsections.

## 36       **7.1 Rigging government forms to create false presumptions and prejudice our rights**

37       By far the most common method to hide or eliminate consent from the governance process is the insidious rigging of  
38       government forms to create false presumptions in the reader and thereby prejudice out rights. This method involves:

- 39       1. Constricting the choices offered on a government form to only those outcomes that the government wants and  
40       removing all others, even though there other more desirable and valid legal choices.
- 41       2. Using labels that are incorrect to identify the party filling out the form in some way, such as “taxpayer”, or “resident”,  
42       or “citizen”.
- 43       3. Modifying the perjury statement at the end of the form to create false presumptions about our residency.

44       The above techniques most commonly appear on the following types of forms:

- 45       1. Jury summons.
- 46       2. Voter registration.
- 47       3. Tax returns.

1      4. Withholding forms  
2      5. Driver's license applications.  
  
3      In an effort to prevent prejudicing our rights, we have downloaded most of the above types of forms and modified them  
4      electronically to remove false or misleading labels and to restore the missing choices from the forms. You can view the  
5      tax-related modified forms on our website below. The modified versions of the forms appear in the column entitled  
6      "Amended form". The page also describes the changes that have been made to the forms to remove false presumptions or  
7      restricted choices:

8      <http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormsPubs.htm>

## 9      **7.2 Misrepresenting the law in government publications**

10     Tyrants focus on propaganda as a major way to expand their power and influence. Propaganda is a very efficient means of  
11    political control because it is inexpensive and does not require the use of guns or force or a military. Such propaganda is  
12    implemented by three chief methods:

- 13    1. Government ownership or control or regulation of the media and press, including television stations and newspapers.  
14    2. Eliminating private education and forcing children to be educated in government-run public schools. Teaching  
15    evolution instead of creationism to take the focus off God and religion, and to make Government a replacement for  
16    God and an idol to young minds. This breeds an atheistic society that is hostile to God.  
17    3. Misrepresenting what the laws say in government publications.

18     The media and the public education system, once they are put under government control or regulation, are then used as a  
19    vehicle to deceive and brainwash the people to believe lies that expand government power and control further. This very  
20    technique, in fact, is part of the original Communist Manifesto written by Karl Marx, which calls for:

21     *Sixth Plank: Centralization of the means of communications and transportation in the hands of the State. (read  
22    DOT, FAA, FCC etc...)*

23     *Tenth Plank: Free education for all children in public schools. Abolition of children's factory labor in its  
24    present form. Combination of education with industrial production.*

25     We will focus the remainder of this section on the third approach used to implement propaganda, which is that of  
26    misrepresenting what the law says in government publications. The surest way to know whether the laws are being  
27    misrepresented in government publications is to:

- 28    1. Examine whether the people in government who are doing the misrepresentation are being held personally accountable  
29    by our legal system for their actions to deceive the people.  
30    2. Pose pointed questions to the author of the deceiving publication that will help expose the deception. If the  
31    government responds with either silence (the Fifth Amendment response), gives a personal opinion instead of citing  
32    relevant law, or further tries to confuse or mislead the questioner, then one can safely conclude that the government  
33    knows what they are doing is wrong and is trying to cover it up.

34     The First Amendment to the Constitution of the United States is designed to ensure an accountable government. The Right  
35    to Petition clause of the First Amendment, in particular, demands that the government answer the petitions of the people for  
36    redress of grievances, including petitions that include questions or inquiries about government improprieties. In practice,  
37    our government ignores the First Amendment Petition for Redress clause repeatedly. This violation of our Constitution by  
38    specific public dis-servants and the refusal of the federal courts to hold specific IRS employees accountable for the content  
39    of IRS publications are the main influences that propagate and expand willful constructive fraud and deceit that permeates  
40    government tax publications. The fraud and deceit, in turn, are what maintains the high level of "voluntary compliance"  
41    currently existing.

42     Within government publications, the main method for fraud and deceit is to use "words of art" without clarifying that the  
43    words used are clearly different from common understanding. The key "words of art" are :

- “employee”
- “employer”
- “income”
- “taxpayer”
- “State”
- “United States”
- “trade or business”
- “nonresident alien”

The *Great IRS Hoax* also discusses in section 3.16 how both the IRS’ own Internal Revenue Manual and the courts refuse to hold the IRS accountable for the content of their publication. The section below from the IRM below clearly establishes that you can’t rely on anything on an IRS form or publication:

4.10.7.2.8 (05-14-1999)  
IRS Publications

*IRS Publications, issued by the Headquarters Office, explain the law in plain language for taxpayers and their advisors. They typically highlight changes in the law, provide examples illustrating Service positions, and include worksheets. Publications are nonbinding on the Service and do not necessarily cover all positions for a given issue. While a good source of general information, publications should not be cited to sustain a position.*

Consequently, you can’t trust anything the IRS puts out on a government form or a publication, and the courts have even said you can be penalized for relying on IRS advice! See the article below:

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

Is it any wonder that the author of the publications is not identified and that the lies and deception contained in IRS publications continues? Can you also see that if the IRS did tell the whole truth in their publications about the use of their “words of art”, that almost no one would participate in the federal donation program deceitfully called a “tax”? This deception and hypocrisy is unconscionable and must be righted. It can only be fixed by holding the IRS and their employees just as liable for false statements in their publications as Americans are held liable for what they put on government tax forms. If their publications are wrong or misleading, then the author should go to jail. All IRS publications must also be signed under penalty of perjury by the IRS commissioner, just like the IRS tries to force us to do on our tax forms.

### 7.3 Automation

Bureaucrats just love automation because it gives them a convenient excuse to blame the lack of their “ability” to satisfy the requirement to procure your consent upon an impersonal computer that they have no control over and no one person is responsible for. The most common place this happens is:

1. Mandating the use of Socialist Security Numbers. The Socialist Security Administration, for instance, said in a signed letter we received from them that there is no requirement to either have or use a Socialist Security Number, which implies that its use is “voluntary” and “consensual”. On the other hand, most government agencies when you call them up, they will tell you that you HAVE to provide a Socialist Security Number in order for them to be “able” to help you or to process your “application” and that their computer won’t work without it. If you tell them that they do not have your consent to use a Socialist Security Number to process your application, they will tell you that they have to deny you some privilege or benefit, as though them doing anything for you is a privilege and not a right.
2. In many cases you may want to protect your rights by providing a an attachment to staple to your paper government application that qualifies and defines the extent of your “consent”. We have tried this several times and they have told us that they don’t keep attachments, and in fact shred not only your attachment but also the original paper application after they enter only the relevant data into the computer. If you ask them if they scan in the application or the attachment before shredding, they will say no. This is destroying evidence! This is also a violation of the First Amendment, which guarantees us a right of free speech and to define how we communicate with our government. When you complain about it, they will typically say they do this to promote “efficiency”. When you ask them if they have a field to enter important notes on their terminal screen, they will say none is provided.

- 1     3. When a government dis-servant has violated the requirement for consent in the methods above and you call to  
2 complain and find a person accountable for the problem, your public servants will knowingly use automation to avoid  
3 personal accountability. Most large federal agencies have a “voicemail jail” front end to their phone support so that it  
4 is virtually impossible to get through to a specific person to complain or to talk to the last person who helped you.  
5 When you login to their website, you will also find that there is no way to find the identify or contact information of a  
6 specific person or their specific job function. This discourages personal responsibility by specific government servants,  
7 which in turn encourages abuse and tyranny. Bureaucrats just love this approach, because then they can say they must  
8 be doing what Americans want because they never hear any complaints! The IRS support line, for instance, is an  
9 example of that. It takes almost two hours on hold waiting to get help, when they talk to you they are trained to be  
10 rude if you bring up the law, they won’t give you their full name or direct phone number, and it is virtually impossible  
11 to talk to the same person who was handling your case on the last call. This is no accident: it is a defect in customer  
12 service deliberately engineered to frustrate, exasperate, and alienate you so that you will just pay up and go away.  
13     4. When the government maintains records about you, they will frequently choose to code the information and then not  
14 publish the meaning of the codes, so that even if you do obtain a copy of the record, it is meaningless without the “code  
15 book”. This is the technique used both by the IRS and many state taxing authorities. The IRS’ electronic information  
16 about “taxpayers” is called the “Individual Master File” and it took us nearly a year to figure out how the codes work  
17 and then design a program to decode the content of the files. About ten days before we released the program to do the  
18 decoding called the Master File Decoder, the IRS launched an investigation of us and called us in for an audit,  
19 presumably to prevent the program from getting into the hands of the American Public.

20 When you complain about any of the above violations of the requirement for consent, government dis-servants will  
21 frequently say “We are just ‘clerks’ and are not empowered to change the system”, and then they will give you an address  
22 to write to, knowing that most people don’t like to write and that letters can more easily be ignored and forgotten than live  
23 phone calls. If you then write the appropriate party to complain, your letter will either be ignored or they will send you a  
24 flattering form letter that doesn’t deal substantially with any of your concerns, and in effect, blow you off and never deal  
25 with the problem. All the while, they can use the following additional standard excuses with innocent impunity, such as:

- 26     1. “Please write your Congressman if you don’t like it.”  
27     2. “We can’t give you the benefit until you give us your Social Security Number.”  
28     3. “Why don’t you talk to someone who cares?”  
29     4. “We’re too busy around here to deal with your personal concerns. Can’t you see how many people there are in line  
30         behind you?”

31 This kind of evasion of responsibility and violation of rights and privacy using computers as the means is the similar to the  
32 kind of evasion practiced by the U.S. Congress, in fact, in the context of tax collection. When our country was founded,  
33 taxation without representation was the biggest cause for the revolution. After we won the revolution and separated from  
34 Great Britain, our new federal government put the representation and taxation function in the same place: The House of  
35 Representatives, which is part of the Legislative Branch. The House of Representatives was meant to represent the people  
36 while the Senate represented the states. As long as the “purse”, which is the responsibility and authority to collect taxes,  
37 remained under the control of the People in the House of Representatives, we had “taxation with representation”. When the  
38 exigencies of the Civil War happened in the 1860’s, the first thing the IRS did was try to move the tax collection function to  
39 the Executive Branch, thus separating the representation from the taxation function. Déjà vu all over again! The “Bureau  
40 of Internal Revenue” (BIR) was put into the Executive Branch instead of the Legislative Branch, and was assigned the  
41 responsibility to collect taxes to pay for the Civil War. When the people complained, they complained bitterly about  
42 “taxation without representation”, and about the injustice and violation of the Constitution that was being wrought by the  
43 this expediency. Instead of Congress taking responsibility for the monster they created, they blamed it on the excesses and  
44 abuses of the BIR and the Executive Branch! They turned the rogue organization they created into the whipping boy for all  
45 of the complaints and told constituents that they had no control over the Executive Branch because of the separation of  
46 powers! In fact, they were violating the Constitution and the Separation of Powers Doctrine by trying to delegate the tax  
47 collection function to the Executive Branch and they should have been impeached! No sovereign power of any branch of  
48 government can be delegated to another branch.

#### 49     **7.4 Concealing the real identities of government wrongdoers**

50 In the former Soviet Union, the government terrorized the citizens using a secret police force called the KGB. They made  
51 everyone into informants to the KGB by offering rewards to people who would snitch on their “comrades”. The

1 government, in such a scenario, becomes a terrorist organization. The secrecy surrounding the KGB was the main source  
2 of government terror because its activities were kept secret and the government-controlled press did not report on their  
3 activities. The fear that the terrorism is intended to produce comes mainly from ignorance about who or what we are up  
4 against.

5 Secrecy, however, is anathema to a free society and an accountable government. Wherever there is secrecy in government,  
6 there is sure to be tyranny, corruption, and abuse of power. Consequently, those governments that are knowingly engaged  
7 in illegal or criminal activities will implement security measures to keep the identity of the perpetrators of the crimes and  
8 terrorism secret. This helps maintain the deception and illusion that we have a “voluntary tax system”, as the U.S. Supreme  
9 Court said in *Flora v. United States*, but at the same time, generates enough fear and anxiety in Americans to keep them  
10 involuntarily paying anyway. Can it reasonably or truthfully be said that any choice or decision we make in the presence of  
11 any kind of illegal duress and the fear it produces is voluntary or consensual? Absolutely NOT! Black’s Law Dictionary,  
12 Sixth Edition, says the following under the definition of the word “consent” on p. 305:

13       “Consent is implied in every agreement. It is an act unclouded by fraud, duress, or sometimes even mistake.”

14 Is an enforcement act that is not specifically authorized by an implementing regulation published in the federal register an  
15 act of duress? You bet it is! If that act hurts someone, and more importantly, if it produces fear in all the “sheep” who  
16 observed it, then it is an act of illegal duress and terrorism. If the fear produced by the illegal act causes someone to  
17 comply with the wishes of the IRS when no law obligates them to, then their act is no longer consensual, but simply a  
18 response to illegal government terrorism, racketeering, and extortion.

19 Have you ever tried to find a publication or a government website that identifies everyone who works at the IRS by name  
20 and gives their mailing address, phone number, and email address? We’ll give you a clue: There is no such thing! We have  
21 spent days searching for this type of information at the law library and the public library and on the Internet and have found  
22 nothing. We even called them and they said they don’t make that kind of information public. We also wrote them a  
23 freedom of information act request to provide the information and they refused to comply. Does this cause you some  
24 concern? We hope so! The IRS is unlike any other government organization because of the secrecy it maintains about the  
25 identity of its employees, and perhaps that’s because they aren’t even part of the U.S. government! They have no lawful  
26 authority to even exist either within the Constitution or under Title 31 of the U.S. Code. The IRS even readily admits that  
27 they are not an agency of the federal government! See:

28       <http://famguardian.org/Subjects/Taxes/Evidence/USGovDeniesIRS/USGovDeniesIRS.htm>

29 The IRS is, instead, a rogue private organization of financial terrorists involved in racketeering, what Irwin Schiff calls  
30 “The Federal Mafia”, that is extorting vast sums of money from the American people under the “color of law” but without  
31 the authority of law. For confirmation of this fact, look at the 1939 edition of the Internal Revenue Code (still active today  
32 and never repealed) and look at the code section dealing with the duties of IRS “Revenue Agents”:

33       *53 Stat 489*  
34       *Revenue Act of 1939, 53 Stat. 489*  
35  
36       *Chapter 43: Internal Revenue Agents*  
37  
38       *Section 4000 Appointment*  
39

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

44       “Competent agents”? What a joke! If they were “competent”, then they would:

- 45       1. Know and follow the law and be fired if they didn’t.  
46       2. Work as an “employee” for a specific Congressman in the House of Representatives who was personally accountable  
47       for their actions. “Taxation and representation” must coincide to preserve the original intent of the Constitution.

1 You can read the above statute yourself on our website at:

2 <http://famguardian.org/CDs/LawCD/Federal/RevenueActs/Revenue%20Act%20of%201939.pdf>

3 If “Revenue Agents” are not “appointed, commissioned, or employed”, then what exactly are they? I’ll tell you what they  
4 are: They are independent consultants who operate on commission. They get a commission from the property they steal  
5 from the American People, and their stolen “loot” comes from the Department of Agriculture. See the following response  
6 to a Freedom of Information Act request proving that IRS agents are paid by the Department of Agriculture:

7 <http://famguardian.org/TaxFreedom/Evidence/OrgAndDuties/USDA Pays IRS.pdf>

8 Why would the Congress NOT want to make Revenue Agents “appointed, commissioned, or employed”? Well, if they are  
9 effectively STEALING property from the American people and if they are not connected in any way with the federal  
10 government directly, have no statutory authority to exist under Title 26, and are not “employees”, then the President of the  
11 United States and all of his appointees in the Executive Branch cannot then be held personally liable for the acts and abuses  
12 of these thieves. What politician in his right mind would want to jeopardize his career by being held accountable for a  
13 mafia extortion ring whose only job is to steal money from people absent any legal authority?

14 Because IRS supervisors know they are involved in terrorism, extortion, and racketeering, they have taken great pains to  
15 conceal the identity of their employees as follows:

- 16 1. When you call their 800 support number, the agent who answers will only give you his first name and an employee  
17 number. If you specifically ask him for his full legal name, he will refuse to provide it and cannot cite the legal or  
18 delegated authority that authorizes him to do this.
- 19 2. If you do a Freedom of Information Act request on the identity of a specific IRS employee and provide the employee  
20 number, the IRS will refuse to disclose it, even if you can prove with evidence that the employee was acting illegally  
21 and wrongfully.
- 22 3. There is no information about either the IRS organization chart or the identity of specific IRS employees anywhere on  
23 either the Department of the Treasury or the IRS websites.
- 24 4. When you go to an IRS due process meeting and ask for identification of the employees present, they will present an  
25 IRS badge that contains a “pseudo name” which is not the real name of the employee. If you ask them for some other  
26 form of ID to confirm the accuracy of the IRS Pocket Commission they presented as we did, IRS employees will refuse  
27 to provide it. The only reasonable explanation for this is that the Pocket Commissions issued by the IRS are  
28 fraudulent.
- 29 5. You can visit the law library or any public library and spend days looking for any information about the identity of  
30 anyone in the IRS below the upper management level, and you will not find anything. The closest thing we found was  
31 the Congressional Quarterly, which only publishes information about the identity of a handful of IRS upper  
32 management types.
- 33 6. Collection notices coming from the IRS that might adversely affect your rights to property are conspicuously missing  
34 signatures and the identity of the sender. There is frequently no phone number to call or person to write, and if the  
35 letter has a signature, it is the signature of a fictitious person who doesn’t even exist. If you write a response to the  
36 collection letter and direct it to the signer of the letter, it is frequently either ignored entirely or is sent back with a  
37 statement saying that the employee doesn’t exist!
- 38 7. They will not put their last names or employee numbers in clear view on their name badges so you don’t even know  
39 who you are talking to.
- 40 8. When you call the information number and ask the legal identity of a specific number or his or her contact information  
41 and to connect you to them, they will refuse to comply.
- 42 9. When you visit the federal government building, and especially the IRS floor of the building, you will notice that there  
43 are not directories of people who work there and all doors have cipher locks so you can’t go inside and try to find  
44 someone. Their “customer service desk” will have two-inch thick bullet proof glass. Do you think they would need  
45 that kind of security if they really were conscientiously performing the only legitimate function of government in  
46 defending, protecting, and respecting our Constitutional rights? The laws and their whole work environment are  
47 designed to protect them from their “customers” and the people they work for! They may use the excuse that they are  
48 trying to prevent terrorism, but who are the real terrorists? THEM! Yes indeed, they are trying to protect from  
49 terrorists, and in their mind, any American who demands an accountable government that obeys the Constitution is a

1 terrorist. We have a government pamphlet from the FBI that clearly says that people who promote the Constitution are  
2 terrorist! You can view this pamphlet at:  
3 <http://famguardian.org/Subjects/LawAndGovt/LegalEthics/ConstDefenderTerrorists.pdf>

4 10. If you go to the IRS website and download any of their publications relating to tax scams or enforcement, notice that  
5 neither the agency nor any specific individual is identified as the author. For instance, the IRS publishes a short  
6 propaganda pamphlet called “The Truth About Frivolous Tax Arguments” at:  
7 [http://famguardian.org/PublishedAuthors/Govt/IRS/friv\\_tax.pdf](http://famguardian.org/PublishedAuthors/Govt/IRS/friv_tax.pdf)

8  
9 The most interesting thing about this pamphlet is not the inflammatory and accusatory and presumptuous rhetoric, but  
10 the fact that it is posted on the IRS website and no author is specifically identified. DO you think that people in the  
11 government who claim to be speaking “The Truth”, as they call it, ought to be held accountable for their statements?  
12 How can you have a reasonable basis for belief if they aren’t identified and held accountable? For instance, at a court  
13 trial, witnesses must identify themselves and swear under oath that they will tell “the truth, the whole truth, and nothing  
14 but the truth”. There is not such affirmation at the end of the document, no IRS seal, and no author identified. This  
15 isn’t truth: its’ government sponsored propaganda!

16 Do the above observations disturb you? They should! We are living in a police state and the IRS is a Gestapo organization  
17 of secret police operatives who maintain “voluntary compliance” through financial terrorism. It’s terrorism because they:

- 18
- 19 • Cannot demonstrate the authority of a specific statute AND implementing regulations AND delegation of authority  
20 order authorizing their act of enforcement. 50 U.S.C. §841, in fact, says any public servant who refuses to  
acknowledge and respect the Constitutional or lawful limits on their authority is a “communist”!
  - 21 • Won’t reveal their identities or allow themselves to be held personally liable and accountable to the public for  
22 their illegal and fraudulent acts and statements.
  - 23 • Are allowed to institute illegal abuses of our rights completely anonymously and without having to accept personal  
24 responsibility for the abuses.

25 On the other hand, how long do you think the lies, the propaganda, and the willful and illegal abuses of our rights would  
26 continue if the following reforms were instituted and enforced upon the IRS:

- 27
- 28 1. Every Revenue Agent who interacts with the public had to reveal their true, full legal identity and contact information,  
including their Social Security Number. After all, if they can ask you for it, then you should be able to do the same  
29 thing. Equal protection of the laws requires it.
  - 30 2. Use of “Pseudo names” on IRS Pocket Commissions was discontinued.
  - 31 3. The identities of every IRS employee down to the lowest level was published on the IRS website.
  - 32 4. Every piece of correspondence from the IRS had to be signed under penalty of perjury as required by 26 U.S.C. §6065  
33 and the complete contact information and real legal name of the originator or responsible person must be identified on  
34 the correspondence.

35 The answer is that the abuses would stop IMMEDIATELY. Secrecy and the fear it produces is the only thing that keeps  
36 this house of cards standing, folks!

37 **7.5 Making it difficult, inconvenient, or costly to obtain information about illegal government**  
38 **activities**

39 Criminals, whether they are violating the Constitution or enacted statutory law, don’t want evidence about their misdeeds  
40 exposed. A crime is simply any act that harms someone and was not done to them with their consent. The Freedom of  
41 Information Act and the Privacy Act are both designed to maintain an accountable government that serves the people by  
42 ensuring that people can always find out what their government is up to. Information about what the government is doing  
43 can then be used to prosecute specific public servants who violated the requirement for consent and your rights.  
44 Government agencies typically maintain “Public relations” offices, and also a full-time legal staff called the “disclosure  
45 group” to deal with requests for information that come in from the Public because of these laws. These disclosure litigation  
46 lawyers have the specific and sole function of filtering and obscuring and obfuscating information that is provided to the  
47 public about the activities and employees of the agency they work for. These main purpose for doing the filtering is to  
48 protect from prosecution wrongdoers within the agency. Disclosure litigation lawyers know that Fifth Amendment  
49 guarantees only biological people the right to not incriminate themselves, but corporations are not covered by the Fifth

1 Amendment. The U.S. Code identifies the U.S. Government as a federal corporation in 28 U.S.C. §3001(15)(A), and so the  
2 silver tongued devils have to devise more devious means to conceal the truth. They are paid to lie and conceal and deceive  
3 the public without actually “looking” like they are doing so. They are “poker players” for the government.

4 When you send in a Privacy Act Request or Freedom of Information Act request, as we have many times, that focuses on  
5 some very incriminating evidence that could be used against the government, the response usually falls into one of the  
6 following four categories:

- 7 1. The government will say the information is exempt from disclosure and cite the exemptions found in 5 U.S.C.  
8 §552a(k).
- 9 2. The government will only provide a subset of the requested information and not explain why they omitted certain key  
10 information.
- 11 3. The government will provide the information requested, but redact the incriminating parts. For instance, they will  
12 black out the incriminating information and/or remove key pages.
- 13 4. If the government is involved in an enforcement action and the information you requested under the Privacy Act or  
14 Freedom Of Information Act could stop or interfere with the action because it exposes improprieties, they will try to  
15 drag their feet and delay providing the information until they have the result they want. For instance, if you send in a  
16 Privacy Act request for information about your tax liability, they will delay the response until after the period of appeal  
17 or response is over. That way , you can't respond or defend yourself against their illegal actions in a timely fashion.

18 In the process of decoding the Individual Master Files of several people, we have found that the IRS very carefully conceals  
19 information that would be useful in understanding what the IRS knows about a person. They use complicated,  
20 computerized codes in their records for which no information is presently available about what they mean. They used to  
21 make a manual called IRS Document 6209 available on their website for use in decoding IMF's, but it was taken down in  
22 2003 so that no public information about decoding is available now. A number of people have sent Freedom of  
23 Information Act Requests to the IRS requesting a copy of IRS Document 6209 and the IRS has responded by providing a  
24 very incomplete and virtually useless version of the original manual, with key chapters removed and most of the rest of the  
25 remaining information blacked out. They are obviously obstructing justice by preventing evidence of their wrongdoing  
26 from getting in the hands of the public. Some people who have requested this document under the Freedom of Information  
27 Act from the IRS, got the unbelievable response below:

28       *“We are sorry, but under the war on terrorism, the information you requested is not available for release  
29 because it would jeopardize the security of the United States government.”*

30 What the heck does the meaning of the codes in a persons' IRS records have to do with the war on terrorism? The war on  
31 terror is being used as an excuse to make our own government into a terrorist organization! The needs of the public and the  
32 need for an accountable government that obeys the Constitution far outweigh such lame excuses by the IRS that have the  
33 affect of obstructing justice and protecting wrongdoers in the IRS. Such criminal acts of concealment are also illegal under  
34 the following statutes:

- 35       • [18 U.S.C. §3](#): Accessory after the fact
- 36       • [18 U.S.C. §4](#): Misprision of felony
- 37       • [18 U.S.C. Chapter 73](#): Obstruction of justice
- 38       • [18 U.S.C. §241](#): Conspiracy against rights under

39 Since the IRS Document 6209 is effectively no longer available through the Freedom Of Information Act, then if a person  
40 wanted a full and complete and uncensored version of the document from the government they would then have to file a  
41 disclosure lawsuit against the government for not complying with the provisions of the Freedom of Information Act.  
42 Lawsuits, lawyers, and litigation are costly, inconvenient, and demanding and therefore beyond the reach and affordability  
43 of the average busy American. Consequently, the government wins in its effort to block from public disclosure key  
44 information about its own wrongdoing. The result is that by bending the rules slightly, they in effect make it so costly,  
45 inconvenient, exasperating, and complicated to have an accountable and law-abiding government that few people will  
46 attempt to overcome the illegal barrier they have created. The few that do overcome this barrier then have to worry about  
47 finding an attorney who is brave enough to get his license to practice law pulled by the government he is litigating against  
48 for prosecuting such government wrongdoers. The system we have now is very devious and prejudicial and needs to be  
49 reformed.

1   **7.6 Ignoring correspondence and/or forcing all complaints through an unresponsive legal**  
2   **support staff that exasperates and terrorizes “customers”**

3   When your rights have been violated because a government agency or employee has tried to do something without your  
4   explicit, informed consent, then the clerk at the government agency who instituted the wrong will further obstruct redress of  
5   grievances as follows:

- 6   1. They will tell you that they can't give you information about their supervisor to lodge a complaint, and this is  
7   especially true if you did not get their full legal name because they refused to give it to you.  
8   2. They will say that this is an issue or problem that you must contact the “legal department” or “public affairs  
9   department” about. Then they will tell you that those organizations do not take direct calls and insist that everything  
10   must be in writing. They will not explain why, but the implications are obvious: They want to prevent spilling the  
11   beans and prevent further contact with themselves or their supervisors so they cannot be prosecuted for wrongdoing.  
12   3. Then when you write the address the clerk gave you, most often the legal department will ignore it entirely or respond  
13   with a lame form letter that answers questions you never asked and doesn't directly address any of the major issues you  
14   raised. This leaves you with no further recourse but to litigate, and they do it this way on purpose because they know  
15   most people won't litigate and can't afford the time or expense to do so. Checkmate. The government got what it  
16   wanted: a violation of your rights without legal or material consequence for the violation.

17   Those Americans who are familiar with the above process and the abuses it results in and who are more familiar with legal  
18   procedure can still use the above process to their advantage with a procedure we call the Notary Certificate of Default  
19   Method (NCDM), whereby the correspondence sent to the legal department establishes what you expect, provides  
20   exhaustive evidence of government wrongdoing, formats the complaint as what is called an “Admissions” in the legal field,  
21   gives the government a specific time period to respond, and states that failure to respond constitutes an affirmative  
22   admission to every question. They then send in their complaint to the legal department or “Taxpayer Advocate” via  
23   certified mail with a proof of mailing, which then develops legal evidence of what was sent and when it was sent. This  
24   approach gives them admissible evidence they can use in court to litigate against the government. You can read more about  
25   the Notary Certificate of Default Method in the *Tax Fraud Prevention Manual*, section 3.4.4.5.

*Tax Fraud Prevention Manual*

<http://sedm.org/ItemInfo/Ebooks/TaxFraudPrevMan/TaxFraudPrevMan.htm>

26   **7.7 Deliberately dumbing down and propagandizing government support personnel who have**  
27   **to implement the law**

28   To quote former Treasury Secretary Paul O'Neil on the subject of the Internal Revenue Code, which he says is....:

29   “9,500 pages of gibberish.”

30   [See this quote in a news article at: <http://famguardian.org/TaxFreedom/Evidence/OrgAndDuties/IRSExhibit-PaulONeill-IRSCode9500PgsOfGibberish.pdf>]

32   Add to this the following:

- 33   1. 22,000 pages of Treasury and IRS regulations that implement the Internal Revenue Code  
34   2. 70,000 employees at the IRS  
35   3. A very high turnover rate among revenue agents, and the need to constantly educate new recruits.  
36   4. An overworked support force.  
37   5. Contracting key functions of the IRS out to independent third party debt collectors.  
38   6. A very unpleasant job to do that most people detest.

39   ...and you have a recipe for disaster, abuse, and tyranny and a total disregard of the requirement for consent and respect of  
40   the rights of sovereign Americans everywhere. Several studies have been done on the hazards of this government  
41   bureaucracy by the Government Accounting Office, which show that IRS advice on their telephone support line was wrong  
42   over 80% of the time! IRS supervisors who design the training curricular for new employees have also made a concerted  
43   effort to “dumb down” revenue agents to increase “voluntary compliance”. For instance, during the We the People Truth in

1 Taxation Hearing held in Washington D.C. on February 27-28, 2002, a former IRS Collection Agent brought his IRS  
2 Revenue Agent training materials to the hearing and proved using the materials that Revenue Agents are not properly  
3 warned that there is no law authorizes them to do Substitute For Return (SFR) assessments upon anything BUT a business  
4 or corporation located in the federal zone which consents to taxation, and that SFR's against biological people are illegal  
5 and violate 26 U.S.C. §6020(b) and Internal Revenue Manual section 5.1.11.6.10. See the questions and evidence for  
6 yourself on our website at:

7 <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Section%2013.htm>

8 Do you think that an IRS Revenue Agent who meets all the following criteria is going to be “properly equipped” to follow  
9 the lawful limits on his authority, respect your rights, and help you make an informed choice based only on consent? What  
10 a joke! Most IRS employees:

- 11 1. Are never taught from the law books or taught about the law. Instead, are only taught about internal procedures  
12 developed by people who don't read the tax code. And if they do start reading the law and asking questions of their  
13 supervisors, as former IRS Criminal Investigator Joe Banister did, then they are asked to resign or fired if they won't  
14 resign.
- 15 2. Rely mainly upon the IRS publications for information about what to do and are not told to read the law, in spite of the  
16 fact that the IRS Internal Revenue Manual in section 4.10.7.2.8 says that IRS Publications should not be used to form  
17 an opinion about what the tax code requires.
- 18 3. Are wrong 80% of the time about the only subject they are paid to know.
- 19 4. Don't stay at the job longer than about two years because of the very high turnover in the organization.
- 20 5. Are despised and feared by the public for what they do, mainly because they do not honor the restrictions placed on  
21 them by the law itself.
- 22 6. Have deceptive IRS formal classroom training materials that deliberately omit mention about doing Substitute For  
23 Return (SFR) assessments upon natural persons, even though it is not authorized by the law in 26 U.S.C. §6020(b).

24 In the legal realm, ignorance of the law is no excuse. Therefore, if anyone at the government agency can or should be held  
25 responsible for acts that violate the law and our rights, it should be the ignorant and deliberately misinformed clerk or  
26 employee who committed the act. However, the managers of these employees should also be culpable, because they  
27 deliberately developed the training and mentorship curricula of their subordinates so as to maximize the likelihood that  
28 employees would violate the laws and prejudice the rights of Americans in order to encourage “voluntary compliance” with  
29 what the agency wants, but which the law does not require. These devious managers will most often respond to accusations  
30 of culpability by trying to maintain a defense called “plausible deniability”, in which they deny responsibility for the illegal  
31 actions of their employees because they will falsely claim that they did not know about the problem. Notifying these  
32 wayward government employees personally via certified mail and posting all such correspondences on a public website for  
33 use in litigation against the government can be very helpful in fighting this kind of underhanded approach. This is the  
34 approach of Larken Rose, who has been keeping a database of all government employees at the IRS who have been notified  
35 that employees are mis-enforcing the law and yet refused to take action to remedy the wrong, concealed the fact that they  
36 were notified of the wrong, and continued to claim “plausible deniability”. This has gotten him on the bad side of the IRS  
37 to the point where they decided to raid his house and confiscate his computers, and then plant false evidence of kiddie porn  
38 on them and have him prosecuted for it violation of kiddie porn laws. Your government servants are wicked and these  
39 abuses must be stopped!

40 If you would know more about the subject of “plausible deniability” in the context of the IRS, refer to section 7.4.2 of the  
41 *Great IRS Hoax*.

## 42 **7.8 Creating or blaming a scapegoat beyond their control**

43 As was pointed out in section 6.5.1 of the *Great IRS Hoax*, our republic was created out of the need for taxation WITH  
44 representation. England was levying heavy taxes without giving us any representation in their Parliament, and we didn't  
45 like it and revolted. The original Constitutional Republican model created by the founders solved this problem by giving  
46 the sovereign People in the House of Representatives the dual responsibility of both Representing us AND Collecting  
47 legitimate taxes while also limiting the term of office of these representatives to two years. This ensured that:

- 1       • The sovereign People controlled the purse of government so that it would not get out of control.  
2       • If our tax-collecting representatives got too greedy, we could throw the bastards out immediately.  
3       • There would be no blame-shifting between the tax collectors and our representatives, because they would be one  
4       and the same.

5 This scheme kept our representatives in the House who controlled the purse strings on a very short leash and prevented  
6 government from getting too big or out of control. The very first Revenue Act of 1789 found in the Statutes at Large at 1  
7 Stat. 24-49 created the office of Collector of Revenue and imposed the very first official federal tax of our new  
8 Constitutional Republic only upon imports. This tax was called a “duty” or “impost”, or “excise”. It placed collectors at  
9 every port district and made them accountable to Congress. This type of a taxing structure remained intact until the Civil  
10 War began in 1860.

11 However, our system of Taxation WITH Representation was eventually corrupted, primarily by separating the Taxation and  
12 Representation functions from each other. With the start of the Civil War and as an emergency measure in the Revenue Act  
13 of 1862, the Congress through legislation shifted the tax collection to a newly created “Bureau of Internal Revenue” (BIR),  
14 which was part of the Executive Branch and came under the Department of Treasury, which was in the Executive Branch.  
15 At that point, we lost the direct relationship between Taxation and Representation because the functions were separated  
16 across two departments. All of the evils in our present tax system trace back to the corruption that occurred at that point  
17 because:

- 18 1. Specific collection agents in the IRS are not put under a member of the House of Representatives and apportioned, as  
19 all federal tax collections require in Article 1, Section 9, Clause 4 and Article 1, Section 2, Clause 3. This means that  
20 they are not supervised by someone who we directly control in the House.  
21 2. Congress has a convenient “whipping boy” they created to do the tax collection function. This whipping boy is  
22 conveniently in another branch of government that they can claim they have no direct control over. This causes  
23 endless finger-pointing and eliminates all accountability on either end of the Taxation or Representation equation.  
24 3. Those in IRS cannot be held directly accountable because most are federal employees who are hard to fire and not  
25 elected so they are not accountable to the people.

26 Even today, this devious tactic of separating responsibility from authority for government abuses among multiple branches  
27 is very frequently used as the only real justification for what would otherwise be flagrant disregard for the rights of the  
28 people by the government. For instance, if the government is abusing people’s rights in a way that gets negative media  
29 attention, the most common justification you will hear is that the bureaucracy has gotten too big, is out of control, and is not  
30 accountable directly to the people. The Executive branch will usually be the culprit, and no one in the Legislative Branch  
31 will want to take responsibility to pass a law to fix it. Or worst yet, the Legislative Branch will pass a “dead law”, which is  
32 a statute meant to appease the public but for which the Executive Branch positively refuses to write implementing  
33 regulations to enforce. This is what happened with the campaign finance reforms in the 2001. Sound familiar? The more  
34 layers of bureaucracy there are, the more effective this system of blame-shifting becomes. With more layers, public  
35 servants can just conveniently excuse themselves by saying “It takes forever to get X to do anything so it’s unlikely that we  
36 will be able to help you with your problem.”

37 To give you an example of how the IRS abuses this technique to their advantage, look at how they respond to Privacy Act  
38 requests for Assessment documents. The Privacy Act requires them to respond with the documents requested within 20  
39 days. After several people began using the Privacy Act to demand assessment documents, and since the IRS was not doing  
40 legal assessments and wanted to hide the fact from the public, the IRS changed their Internal Revenue Manual in 2000 to  
41 essentially delay and interfere with responding. In IRM section 11.3.13.9.4, the IRS basically tells its Disclosure Officers  
42 essentially to bounce a person’s Privacy Act Request for assessment documents all over its many hundreds of disclosure  
43 offices until the person gets frustrated and essentially gives up. Read this dastardly section yourself at:

44 <http://www.irs.gov/irm/part11/ch03s14.html#d0e13151>

1   **7.9   Terrorizing and threatening, rather than helping, the ignorant**

2   Another famous techniques of criminals working in public service is to terrorize the ignorant. This technique is usually  
3   only used when the financial stakes are high and a person is taking custody of a large sum of money that the government  
4   wants to steal a part of. Here is how it works:

- 5   1. Before the distribution can be made, and notice is sent to the affected party stating the conditions under which the  
6   distribution can be made without incurring tax liability.
- 7   2. If the party wants to take the distribution without tax withholding as prescribed in 26 U.S.C. §3406, they are told that  
8   they must sign a statement under penalty of perjury that they meet the conditions required for not being “liable” for  
9   federal income taxes. They will be told that if it is not under penalty of perjury, then they cannot get their money or  
10   property back.
- 11   3. The statement the party must sign will contain a dire warning that if they are wrong in signing the form, they are  
12   committing perjury and that they will violate 18 U.S.C. §1001, which carries with it a fine and jail time up to five  
13   years!
- 14   4. In the meantime, the clerks processing the paperwork in the government, when consulted, will tell the submitter that:
  - 15   4.1. We can’t provide legal advice.
  - 16   4.2. We refuse to sign any statement under penalty of perjury which might help you to determine whether you meet  
17   the criteria for not being taxable.
  - 18   4.3. You are on your own and need to seek expensive legal counsel if you want assistance.
- 19   5. If you ask the clerks the phone contact information for the legal department to resolve your issue with the government  
20   agency, they will tell you:
  - 21   5.1. We can’t give it out
  - 22   5.2. It only works internally and you can’t use it.
  - 23   5.3. Calls are not authorized to the legal department. All inquiries must be in writing. Then when you write the legal  
24   department of the agency, they will completely ignore your request and you will have no way to call them and do  
25   follow-up to ensure that they respond.
- 26   6. The party will therefore be left with only two options:
  - 27   6.1. Pay the withholding tax.
  - 28   6.2. Hire an expensive legal counsel to “advise” you and then pay something approaching the cost of the withholding  
29   tax to a government-licensed attorney who has a conflict of interest. The government-licensed attorney will tell  
30   you that you have to pay the tax even if there is no law that requires this, because if he doesn’t, the government  
31   will pull his license. Now you paid close to DOUBLE the withholding tax after everything is said and done,  
32   because you have to pay an expensive attorney AND the withholding tax.

33   To give you an example of how the above tactic is used, consider the situation of a public servant who has just left federal  
34   employment voluntarily or was terminated. At that point, he usually has a large retirement nest egg in Federal Thrift  
35   Savings Plan (TSP) that he wants to take into his or her custody while also avoiding the need to pay any income tax as a  
36   consequence of the distribution. Lawyers in the District of Criminals who are running the Thrift Savings Plan (TSP) have  
37   devised a way to basically browbeat people into paying withholding taxes on direct retirement distributions using the above  
38   technique. Here is how it works:

- 39   1. Federal employees who leave federal service and who want to withdraw their retirement savings must submit the TSP-  
40   70 form to the Thrift Savings Program. You can view this form at:  
<http://tsp.gov/forms/index.html>
- 41   2. Most separating federal employees inhabit the states of the Union, are “nationals” under 8 U.S.C. §1101(a)(21), are not  
42   “citizens” under 8 U.S.C. §1401, and are “nonresident aliens” under 26 U.S.C. §7701(b)(1)(B), as we explain later in  
43   this chapter and throughout chapter 5 later. TSP publication OC-96-21 describes the procedures to be used for  
44   “nonresident aliens” who are not engaged in a “trade or business” to withdraw their entire retirement free of the 20%  
45   withholding mandated by 26 U.S.C. §3406. Here is what section 3 of that pamphlet says:

47   **3. How much tax will be withheld on payments from the TSP?**

48   The amount withheld depends upon your status, as described below. Participant. If you are a nonresident  
49   alien, your payment will not be subject to withholding for U.S. income taxes. (See Question 2.) If you are a  
50   U.S. citizen or a resident alien, your payment will be subject to withholding for U.S. income taxes. If you are a  
51   U.S. citizen or resident alien when you separate, you will receive from your employing agency the tax notice

1           “Important Tax Information About Payments From Your TSP Account,” which explains the withholding rules  
2           that apply to your various withdrawal options.

3           [Pamphlet OC-96-21, <http://tsp.gov/forms/index.html>]

4           Later on in that same pamphlet above, here is what they say about the requirement for a statement under penalty of  
5           perjury attesting that you are a “nonresident alien” with no income from within the federal “United States”:

6           2. Will the TSP withhold U.S. taxes from my payments?

7           *This depends on whether the payment you receive is subject to U.S. income tax. If the money you receive is  
8           subject to U.S. income tax, then it is subject to withholding. In general, the only persons who do not owe U.S.  
9           taxes are nonresident alien participants and nonresident alien beneficiaries of nonresident alien participants.  
10          The TSP will not withhold any U.S. taxes if you fit into either category and you submit the certification  
11          described below. However, if you do not submit the certification to the TSP, the TSP must withhold 30% of your  
12          payment for Federal income taxes.*

13          ***Certification.** To verify that no tax withholding is required on a payment you are receiving as a participant, the  
14          TSP asks that you certify under penalty of perjury that you are a nonresident alien whose contributions to the  
15          TSP were based on income earned outside the [federal] United States. If you are receiving a payment as a  
16          beneficiary, you must certify that you are a nonresident alien and that the deceased participant was also a  
17          nonresident alien whose contributions to the TSP were based on income earned outside the United States.  
18          (Certification forms are attached to this tax notice.)*

19           [Pamphlet OC-96-21, <http://tsp.gov/forms/index.html>]

- 20         3. The certification form for indicating that you are a “nonresident alien” who earned all income outside the “United  
21          States” is contained at the end of the above pamphlet. Here is the warning it contains in the perjury statement at the  
22          end:

23          ***Warning:** Any intentional false statement in this certification or willful misrepresentation concerning it is a  
24          violation of the law that is punishable by a fine of as much as \$10,000 or imprisonment for as long as 5 years,  
25          or both (18 U.S.C. 1001).*

- 26         4. The critical issue in the above pamphlet, of course, is their “presumed” and ambiguous definition of “United States”,  
27          which we find in section 4.8 of the *Great IRS Hoax* means the *federal* United States or “federal zone”, which is the  
28          District of Columbia Only within Subtitle A of the Internal Revenue Code as indicated by 26 U.S.C. §7701(a)(9) and  
29          (a)(10). If you call the Thrift Savings Program (TSP) coordinator and ask him some very pointed questions about the  
30          definition of “United States” upon which the above pamphlet relies and the code section or regulation where it is found,  
31          you will get the run-around. If you ask for the corporate counsel phone number, they refuse to give it to you and tell you to ask in writing. If you write them, they will ignore you because they don’t want the truth to get out in black in white. If you were to corner one of these people after they left federal service and ask them for honest answers, they would probably tell you that their supervisor threatened them if they leaked out what is meant by “United States” to callers or if they put anything in writing. They are obviously holding the truth hostage for 20 pieces of silver. They will positively refuse to give you anything in writing that will help clarify the meaning of “United States” as used in the pamphlet, because they want to make it very risky and confrontational for you to keep your hard-earned money. They will refuse to take any responsibility whatsoever to help you follow the law, and they will conveniently claim ignorance of the law, even though ignorance of the law is no excuse, according to the courts.

- 40         Note in the above the hypocrisy evident in the situation and the resulting violation of equal protection of the laws mandated  
41          by the Fourteenth Amendment, Section 1:

- 42         1. You are being compelled to take a risk of spending five years in jail by signing something under penalty of perjury that they can falsely accuse you is fraudulent and wrong. All you have to do is look at them the wrong way and they will try to sick a mafia police state on you. At the same time, there is absolutely no one in government who is or can be required to take the equivalent risk by signing a determination about the meaning of “United States” in their own misleading publication.
- 43         2. Publication OC-96-21 starts off with a disclaimer of liability and advice to consult an attorney, and yet it is impossible for you to have the same kind of disclaimer if you sign their form at the end of the pamphlet.
- 44         3. They refuse to put anything in writing that they say or do and require EVERYTHING you do with them to be in writing and signed under penalty of perjury. If you do a Privacy Act request for their internal documents relating to

1        your case to hold them accountable, they will refuse to provide them because they want to protect their coworkers from  
2        liability. This is hypocrisy.

3        4. All risk is thereby transferred to you and avoided by your public dis-servants. Consequently, there is no way to ensure  
4        that they do their job by genuinely helping you, even though that is the ONLY reason they even have a job to begin  
5        with.

6        In effect, what our public dis-servants are doing above is using ignorance, fear, deliberate ambiguity of law and  
7        publications, and intimidation as weapons to terrorize “nontaxpayers” into paying extortion money to the government.  
8        They have made every option available to you EXCEPT bribing the government into a risky endeavor, knowing full well  
9        that most people will try to avoid risk. They will not help citizens defend their property, which is the ONLY legitimate  
10      function of government. Based on the above, the only thing these thieves will help anyone do is bribe the government with  
11      money that isn’t owed and to do so under the influence of constructive fraud, malfeasance, and breach of fiduciary duty on  
12      the part of the public dis-servant. The presence of such constructive fraud makes it impossible to give informed, voluntary  
13      consent in the situation, and therefore makes it impossible to willfully make a false statement. However, it is common for  
14      federal judges to aid and abet in the persecution and terrorism of honest Americans who submit the above OC-96-21 form  
15      in order to perpetuate the federal mafia and keep the stolen loot flowing that funds their fat federal retirement checks.

16      **8 Popular illegal government techniques for coercing “consent”<sup>15</sup>**

17      Now that we have firmly established that consent is required in the assessment and collection of income taxes under  
18      Subtitle A of the Internal Revenue Code, it’s reasonable to ask what devious and illegal means the government uses to  
19      coerce “consent” or what they popularly call “voluntary compliance” out of the populace. Section 4.3.16 of the Great IRS  
20      Hoax covers such techniques generally, but it is reasonable to particularize the techniques down so that we can be very  
21      aware of the tools of coercion, force, and fraud used directly against us in the case of income taxation. We will therefore  
22      itemize each technique into a very specific “MO”, which is a “Method of Operation” used by criminal public servants for  
23      accomplishing their crime. The reason we put this section at the end of the treatment of the “voluntary” nature of income  
24      taxes is so that we can start from the point of knowing exactly what the lawful limits are upon the IRS’ authority. The  
25      techniques in the following subsections will be listed in order of the frequency they occur.

26      **8.1 Deceptive language and words of art**

27      IRS makes false presumptions about the meaning of several important words in its publications and forms and website  
28      which it is unwilling to share with you and which prejudice your rights and sovereignty in most cases. In such a case, we  
29      must remind ourselves what the U.S. Supreme Court said about the abuse of “presumption” to exceed the authority of the  
30      Constitution:

31                  *“The power to create [false] presumptions is not a means of escape from constitutional restrictions.”*  
32                  *[New York Times v. Sullivan, 376 U.S. 254 (1964)]*

33      The purpose of these “words of art” is to deceive you into believing their false presumptions and thereby commit  
34      constructive fraud. The abused words include, but are not limited to:

- 35      1. “United States”  
36      2. “State”  
37      3. “state”  
38      4. “foreign”  
39      5. “nonresident alien”  
40      6. “U.S. citizen”  
41      7. “employee”  
42      8. “income”  
43      9. “gross income”  
44      10. “trade or business”  
45      11. “wages”

---

<sup>15</sup> Adapted from Great IRS Hoax, section 5.4.24 with permission:  
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>.

1      12. “individual”  
2      The only way to overcome false presumptions about the meaning of the above words is to read the codes and laws for  
3      oneself, which the IRS knows that few Americans will do. This constructive fraud counts on the following elements to be  
4      successful:

- 5      1. A deficient public education system run by the government which dumbs-down Americans by not teaching them either  
6      “law” or “constitutional law”, in any grammar, junior high, or high school curricula.  
7      2. College and university curricula in government-run universities that do not require the study of any aspect of law for  
8      most majors.  
9      3. IRS and government websites that do not define the meaning of these words. See section 3.12.1 of the *Great IRS Hoax*  
10     and following for examples.  
11     4. IRS publications that deliberately do not define the meaning of these words.  
12     5. Legal dictionaries that have had these critical words removed so that they cannot be easily understood. For instance,  
13     no legal dictionary published at this time that we could find has a definition of the term “United States” in it. See  
14     section 6.10.1 of the *Great IRS Hoax*, for instance.  
15     6. Federal courts that have become vehicles for political propaganda and terrorism rather than justice. See sections 2.8.13  
16     through 2.8.13.8.1 of the *Great IRS Hoax*.  
17     7. A refusal, upon submitting a Freedom of Information Act Request, to provide an unambiguous and honest definition of  
18     these words that includes the WHOLE truth.

19     Those who try to educate the public about the legal meaning of the above words have been persecuted by the IRS, and this  
20     includes us. If you would like to learn more about this fraud, consult the following sections of the *Great IRS Hoax*:

- 21       • Subsections underneath section 3.12.1.  
22       • Section 5.9 later about vague laws

## 23     **8.2 Ignoring Responsive Correspondence to Collection Notices**

24     When the IRS attempts illegal collection actions against Americans, they send out threatening correspondence, often via  
25     certified mail. Many recipients respond faithfully to this correspondence, using research from this book, documenting that  
26     the IRS is:

- 27     1. Violating enacted positive law.  
28     2. Wrongfully enforcing against a “nontaxpayer”.  
29     3. Involved in racketeering and organized extorion.  
30     4. Collecting without the consent of the target.

31     We call such responses to illegal enforcement actions “response letters”. Any time a person sends a response letter to the  
32     IRS, they are doing what is called “Petitioning their government for illegal and unconstitutional abuses.” The First  
33     Amendment to the U.S. Constitution makes petitioning the government a protected right, the exercise of which *cannot* be  
34     penalized. Such a petition also requires an earnest response by the IRS and due respect for the legal issues raised in it.  
35     Seldom are these response letters read or even responded to by the IRS. Instead, the IRS routinely penalizes those  
36     submitting such correspondence by:

- 37     1. Instituting penalties illegally and in violation of the Constitutional prohibition against Bills of Attainder. A Bill of  
38     Attainder is a penalty without a court trial, and it is prohibited by Article 1, Section 10 of the Constitution against  
39     natural persons.  
40     2. Creating additional retaliatory assessments.  
41     3. Falsifying the Individual Master File (IMF) of the respondent by indicating that they are involved in criminal activity.  
42     When the respondent notices this in their record, then the IRS refuses to correct the computer fraud, which is actually a  
43     violation of 18 U.S.C. §1030. See our Master File Decoder for how this fraud works:  
44     <http://sedm.org/ItemInfo/Programs/MFDecoder/MFDecoder.htm>

### **8.3 Fraudulent forms and publications**

2 The IRS publications are constructively fraudulent. Their purpose is mainly as a government propaganda vehicle intended  
3 to encourage false presumption, because they exclude discussion of any of the below subjects, and therefore encourage  
4 incorrect conclusions about the tax liability of the reader:

- 5 1. The limits upon federal jurisdiction.  
6 2. The implications of these limits upon the definition of terms such as “United States”, “State”, “employee”, and  
7 “income”  
8 3. The fact that the Internal Revenue Code is not “law” and therefore imposes no obligation upon anyone except those  
9 who consent to be subject to its provisions.  
10 4. The fact that the Internal Revenue Code does not describe a lawful “tax” as defined by the Supreme Court  
11 5. The dual nature of the Internal Revenue Code as a municipal tax upon all federal territories, possessions, and the  
12 District of Columbia as well as a “national” tax upon imports of corporations ONLY.

13 The IRS admits that its publications are not trustworthy, by saying in its Internal Revenue Manual (IRM) the following:

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

17 If you would like to learn more detail about this subject, read the following resources:

- 18
  - Section 8.1 on “words of art”
  - Section 5.5.9 of the *Great IRS Hoax* about fraud in the use of the 1040 form
  - Section 6.6.6 of the *Great IRS Hoax*: IRS Trickery on the 1040 form to get you inside the federal zone
  - Our website article describing how the courts refuse to hold the IRS responsible for the content of its publications, forms, and telephone advice at: <http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

### **8.4 Political propaganda**

24 There are five main sources of political propaganda designed to terrorize the American public into consenting to comply  
25 with the I.R.C. These sources are:

- 26 1. The IRS tax fraud alerts at: <http://www.irs.gov/compliance/enforcement/article/0,,id=121259,00.html>  
27 2. The Department of Injustice press releases. See: <http://www.usdoj.gov/tax/TEN.htm>  
28 3. Press releases leaked indirectly to the media.  
29 4. Deliberately deceiving publications of the Congressional Research Service. This includes Congressional Research  
30 Service report 97-59A entitled “Frequently Asked Questions Concerning the Federal Income Tax. A rebutted version  
31 of the pamphlet is available at:  
32 <http://famguardian.org/PublishedAuthors/Govt/CRS/CRS-97-59A-rebuts.pdf>  
33 5. Informal publications posted on the IRS website which the IRS refuses to take responsibility for. This includes the IRS  
34 pamphlet entitled “The Truth About Frivolous Tax Arguments”. A rebutted version of this pamphlet is available at:  
35 [http://famguardian.org/PublishedAuthors/Govt/IRS/friv\\_tax\\_rebutts.pdf](http://famguardian.org/PublishedAuthors/Govt/IRS/friv_tax_rebutts.pdf)  
36 6. Abuse of caselaw for political rather than legal purposes. The IRS will quote irrelevant federal caselaw from federal  
37 courts that have no jurisdiction over us because we do not live on federal property. They will do this in violation of  
38 their own Internal Revenue Manual, which says on the subject the following:

39       *Internal Revenue Manual  
40 4.10.7.2.9.8 (05-14-1999) Importance of Court Decisions*

41       *1. Decisions made at various levels of the court system are considered to be interpretations of tax laws and  
42 may be used by either examiners or taxpayers to support a position.*

43       *2. Certain court cases lend more weight to a position than others. A case decided by the U.S. Supreme Court  
44 becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service  
45 must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same weight as the  
46 Code.*

1           3. Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the  
2           Service only for the particular taxpayer and the years litigated. Adverse decisions of lower courts do not  
3           require the Service to alter its position for other taxpayers.

4       Because none of these sources portray the relevant, complete or most important truth about the limits upon federal taxing  
5       powers, the result is that they exploit ignorance to create fear of the government and the IRS in order to encourage  
6       “voluntary compliance”. We might add that any decision accomplished in the presence of fear, at least in the context of  
7       rape, cannot be considered “consensual”. The only way consent can lawfully be procured is when it is FULLY  
8       INFORMED, meaning that the decision maker is give the WHOLE truth upon which to make his decision, rather than only  
9       that subset of the truth which benefits the government.

10           *“Waivers of constitutional rights not only must be voluntary but must be knowing, intelligent acts done with  
11           sufficient awareness of the relevant circumstances and likely consequences.” Brady v. U.S., 397 U.S. at 749, 90  
12           S.Ct. 1463 at 1469 (1970).*

## 13       **8.5 Deception of private companies and financial institutions**

14       Through a systematic campaign of dis-information, the IRS deceives private companies outside of its jurisdiction into  
15       believing that they are required to comply with whatever IRS agents tell them on the telephone or whatever gets mailed to  
16       them in the form of a Notice of Levy or a Notice of Lien. The most famous private company, No Time Delay Electronics,  
17       which challenged the IRS authority to use such tactics has been targeted for endless legal harassment and terrorism by the  
18       IRS and the Franchise Tax Board. The owner of that establishment, Nick Jesson, was featured on the movie on our website  
19       entitled “How to Keep 100% of Your Earnings” at:

20           <http://famguardian.org/Media/movie.htm>

21       Mr. Jesson eventually became the target of endless legal terrorism, the techniques of which are documented in the next  
22       section.

23       Private employers not within the jurisdiction of the federal government that don’t ask any questions and comply with illegal  
24       requests by the IRS are left alone. However, those that request any of the following are harassed and terrorized:

- 25       1. Proof of the legal identity and service of process address of the person in the IRS who is making the request or sending  
26       the illegal Notice of Lien or Notice of Levy.  
27       2. The basis upon which to believe that the I.R.C. is “law”.  
28       3. Why the Notice of Levy form 668A-c(DO) is missing paragraph (a) of 26 U.S.C. §6331, which states that levies are  
29       limited only to elected or appointed officers of the United States government or federal “instrumentalities” such as  
30       “public officers”.  
31       4. An abstract of judgment signed by a judge authorizing the levy or lien of the property of the accused. The “Notice of  
32       Levy” and “Notice Of Lien” must meet the requirements of the Fifth Amendment, which requires that all such takings  
33       of property must be signed by a judge and be executed ONLY through judicial process.

34       In response to questions of the kind above, the IRS only offers threats, because it can’t demonstrate legal authority.  
35       Disinformation of payroll people at private companies is effected mainly through the techniques documented later in  
36       section 8.8. If you would like to learn how to fight such underhanded intimidation of private companies and financial  
37       institutions in the context of withholding, please refer to the free pamphlet entitled Federal and State Withholding Options  
38       for Private Employers available at:

39           <http://famguardian.org/Publications/FedStateWHOptions/FedStateWHOptions.pdf>

## 40       **8.6 Legal terrorism**

41       Those people who expose the illegal and fraudulent dealings of the government relating to income taxes are frequently  
42       targeted for endless litigation and terrorism by the government. The nature of litigation is that it is expensive, very time-  
43       consuming, and complex. The government institutes what is called “malicious abuse of legal process” to essentially wear  
44       down, distract, and plunder their opponents of financial resources. Most Americans are unfamiliar with the legal process,

1 and when falsely accused or litigated against by the government, must hire an expensive attorney. This attorney, who is  
2 licensed by the government, becomes just another government prosecutor against them who essentially bilks their assets  
3 while cooperating subtly with the government in ensuring a conviction. It doesn't take long to exhaust the financial  
4 resources of the falsely accused American, and so even if there is no money left for the IRS to collect at that point, they  
5 have still accomplished the financial punishment that they sought originally. As long as it really hurts financially to not  
6 "consent", then the government will win in the end.

7 We must remember, however, that such an abuse of legal process to effect the equivalent of slavery, is a crime if effected  
8 within federal jurisdiction. The government parties who cooperate in such legal terrorism become personally liable for this  
9 type of slavery:

10 [\*\*TITLE 18 > PART I > CHAPTER 77\*\*](#) > Sec. 1589.

11 *Sec. 1589. - Forced labor*

12 **Whoever knowingly provides or obtains the labor or services of a person -**

13 **(3) by means of the abuse or threatened abuse of law or the legal process,**

14 **shall be fined under this title or imprisoned not more than 20 years, or both. If death results from the violation**  
15 **of this section, or if the violation includes kidnapping or an attempt to kidnap, aggravated sexual abuse or the**  
16 **attempt to commit aggravated sexual abuse, or an attempt to kill, the defendant shall be fined under this title or**  
17 **imprisoned for any term of years or life, or both**

18 The slavery produced by this legal terrorism also violates the Thirteenth Amendment prohibition against involuntary  
19 servitude and is punishable under 18 U.S.C. §1994 and 18 U.S.C. §1581.

## 20 **8.7 Coercion of federal judges**

21 Since 1918, federal judges sitting in the District and Circuit courts have been subject to IRS extortion and coercion. Since  
22 1938, this extortion has enjoyed the blessing of no less than the U.S. Supreme Court. The Revenue Act of 1918, section  
23 213, 40 Stat. 1057, was the first federal law to impose income taxes on federal judges. That act was challenged by federal  
24 judges in the case of Miles v. Graham, 268 U.S. 501 (1924) and the judges won. Congress attempted again in the Revenue  
25 Act of 1932, section 22, to do the same thing by much more devious means. Federal judges again challenged the attempt in  
26 the case of O'Malley v. Woodrough, 307 U.S. 277 (1938), and lost. Since that time, the independence of the federal  
27 judiciary on the subject of taxation has been completely compromised. No judge who is subject to IRS extortion can  
28 possibly be objective when ruling on an income tax issue. He cannot faithfully and with integrity perform his job without  
29 violating 28 U.S.C. §144, 28 U.S.C. §455, and 18 U.S.C. §208. Consequently, the rulings of the federal district and circuit  
30 courts since that time have consistently favored the government, and thereby prejudiced the rights of the sovereign people.  
31 Every case involving a judge with this kind of conflict of interest can only be described as violation of due process of law,  
32 which requires both an impartial jury AND judge to preside over the trial. The very problem documented in the  
33 Declaration of Independence that was the reason for creating this country to begin with has once again come back to haunt  
34 us:

35                   *"They have made Judges dependent on their will alone, for the tenure of their offices and the amount*  
36                   *and payment of their salaries."*  
37                   *[Declaration of Independence]*

38 An entire book has been written about the corruption of the federal judiciary and its nature as an Article IV, territorial court  
39 which enjoys no jurisdiction in states of the Union, if you wish to investigate further:

**What Happened to Justice?: Why You Can't Get Justice in Federal Court and What to Do About It**  
<http://sedm.org/ItemInfo/Ebooks/WhatHappJustice/WhatHappJustice.htm>

40 If you would like to learn more about this fraud and conflict of interest, see the following additional resources within the  
41 **Great IRS Hoax:**

- 1       • Section 5.6.11: Federal Employee Kickback position  
2       • Section 6.5.15: Revenue Act of 1932 imposes first excise income tax upon federal judges and public officers  
3       • Section 6.5.18: 1911: Judicial Code of 1911  
4       • Section 6.9.9: 1938: O'Malley v. Woodrough, 307 U.S. 277  
5       • Section 6.9.10: 1924: Miles v. Graham, 268 U.S. 501

6       **8.8 Manipulation, licensing, and coercion of CPA's, Payroll clerks, Tax Preparers, and**  
7       **Lawyers**

8       The IRS maintains several “education programs” for tax preparers, tax professionals, payroll people, and CPAs, which have  
9       really become nothing but propaganda, disinformation, and terrorism mechanisms. Below are a few:

- 10      1. TaxTalk Today: A website devoted to “educating” tax attorneys, CPAs, and payroll people. See  
11      <http://www.taxtalktoday.tv/>  
12      2. Tax Professionals Area: Area on their website devoted to propagandizing tax professionals. See:  
13      <http://www.irs.gov/taxpros/index.html>  
14      3. Enrolled Agent Program: Described in Treasury Circular 230, this publication prescribes the requirements that tax  
15       professionals must meet in order to get “privileged”, priority service from the IRS in the resolution of tax problems.  
16       Those who don’t participate in the program and meet all the governments demands are put on hold forever on the  
17       telephone and ignored when they seek tax help in the resolution of problems for their clients. Undoubtedly, they must  
18       be “compliant” and not challenge the authority of the IRS, and when they don’t, their “privilege” of participating is  
19       summarily revoked.

20      Can you see how insidious and devious this manipulation is? On top of the above, those tax professionals who reveal the  
21       truth are threatened to have their licenses and CPA credentials pulled. This happened to former IRS Criminal Investigator  
22       Joe Banister, who became the target of an attempt by the Secretary of the Treasury to suspend his CPA license because he  
23       was informing people about the government fraud documented in this book. This same kind of illegal duress of tax  
24       professionals also extends to those who left the IRS to speak out against the agency: They are persecuted and become the  
25       target of media slander campaigns. If you would like to learn more about this type of devious manipulation, consult the  
26       following sections within the free Great IRS Hoax book:

- 27       • Section 4.3.12: Government-instituted Slavery using “privileges”  
28       • Section 6.6.9.1: 1998: IRS Historian Quits-Then Gets Audited  
29       • Section 6.6.16: Cover-Up of 1999: IRS CID Agent Joe Banister Terminated by IRS for Discovering the Truth  
30       about the Voluntary Nature of Income Taxes  
31       • Article on our website at the address below entitled “Ernst and Young, Tax Publisher, Sells out to IRS without a  
32       fight”: <http://famguardian.org/Subjects/Taxes/News/ErnstAndYoung-030702.pdf>

33       **9 How to skip out of “government church worship services”**

34      It ought to be clear by now that government is simply another type of church and religion. We call it a “civil religion” and  
35       we have written an entire book to describe this religion:

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

36      Those who don’t want to join the church simply change their domicile to be outside the state-sponsored church:

**Why Domicile and Income Taxes are Voluntary**, Form #05.002  
<http://sedm.org/Forms/FormIndex.htm>

37      Those who are not part of the church but who appear before the priests of the church, who are the judges in the  
38       government’s courts, are presumed to consent to their jurisdiction if they make an “appearance” before a judge:

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

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

8            An appearance may be either **general** or **special**; the former is a simple and unqualified or unrestricted  
9            submission to the jurisdiction of the court, the latter is a submission to the jurisdiction for some specific  
10          purpose only, not for all the purposes of the suit. A special appearance is for the purpose of testing or objecting  
11          to the sufficiency of service or the jurisdiction of the court over defendant without submitting to such  
12          jurisdiction; a general appearance is made where the defendant waives defects of service and submits to the  
13          jurisdiction of court. *Insurance Co. of North America v. Kunin*, 175 Neb. 260, 121 N.W.2d 372, 375, 376.

14            [Black's Law Dictionary, Sixth Edition, p. 97]

15          If you are compelled to appear before a priest of the state-sponsored church, all you have to do is make a "special  
16          visitation" rather than an "appearance". This deprives the priest of your "worship and obedience". One of our readers sent  
17          us information about a very interesting technique he uses when he gets involuntarily invited to a government "worship  
18          service" in a federal church called "District Court". The intent of the interchange is to emphasize that we don't consent and  
19          therefore are not subject to the jurisdiction of the court. We repeat it below for your edification and education.

20          *What I'm talking about is actually a legal strategy that we ALL should be employing in the Courts, but very few  
21          of us do. It all has to do with CONTRACT law. I've actually known about this for a long time, but just recently  
22          did an in-depth study.*

23          *As I said, it's all built around contracts. EVERY State, and EVERY City in the United States of America is a for-  
24          profit corporation. It is the goal of every for-profit corporation to conduct "business" in order to obtain profits.  
25          It is impossible for any "business" to be conducted without a contract of some type in place. ALL businesses  
26          (contracts) are governed by the Uniform Commercial Code. For example, when you go to the grocery store, you  
27          offer to discharge your debt for the items you select by offering to give the clerk a certain amount of Federal  
28          Reserve Notes. This is a verbal contract which is consummated by both of your actions. You have made an  
29          exchange of equal value.*

30          *The same type of thing applies in the Courts. Courts, whether "of record" (state), or not "of record"  
31          (municipal/city), are all corporations, doing business for a profit. The only way a corporation can force you to  
32          do business with them is IF THEY HAVE YOU UNDER CONTRACT. A judge will always ask you your name,  
33          and if you understand the charges. If you give a name, and indicate that you understand the charges, you have  
34          entered into a contract to do business with the Court, and the Court will always protect its government  
35          corporations. The judge is nothing more than a third party debt collector corporate employee. If you do not  
36          enter into a contract to do business with the Court, then the Court cannot proceed against you, as it is not a  
37          party. Below is a sample transcript of how one might proceed to deny jurisdiction to the Courts using this  
38          approach.*

39          J = Judge  
40          PA = Prosecuting Attorney  
41          C = Citizen

---

43          PA: Would you please identify yourself?

44          C: I make a reservation of all rights at all times, and surrender, transfer or relinquish none of my rights at any  
45          time. I am "I, me, myself, a Citizen of the United States of America"

46          J: Please answer the question

47          C: I just did.

48          J: We need your name.

49          C: I'll just bet you do.

50          J: I'm not going to play this game. Let the record show that the defendant has refused to identify himself.

1           C: I take exception to that statement. I have done no such thing, and I assure you that you are absolutely  
2           correct when you say that this is not a game. I am dead serious.

3           J: You didn't give the Court your name!

4           C: And, I'm not about to!

5           J: But, you have to give your. . . .

6           C: I don't have to do anything, because I'm not under contract to you. Judge, do you have a claim against me?

7           J: The State of XXXXXXXXX has a claim against you.

8           C: No, it doesn't. It has a civil "allegation" (or "charge" if you are being tried for a crime), but there is no  
9           "claim". There is a BIG difference between a "claim" and an "allegation" (or "charge", as the case may be).  
10          Don't try to change the subject. I asked you if you personally have a claim against me?

11          J: No.

12          C: Can you produce any evidence that I've entered a contract to do business with this Court?

13          J: What do you mean?

14          C: Don't you know what a contract is?

15          J: Of course I do!

16          C: Well, where is your evidence that I've allegedly entered into any contract to do business with this Court? I  
17          haven't given my name, and I DO NOT understand the allegations (or charges).

18          J: I don't need any contract. This Court has jurisdiction of all the Citizens of this state.

19          C: Oh, yeah? Sans a contract, exactly what is your lawful authority for that statement? I want to see an actual  
20         LAW. This Court is a division of a corporation, and I have elected NOT to do business with you. Judge, you do  
21         not have me under contract. I have given no name, nor do I understand any "charge" or "allegation". You are a  
22         third party debt collector, and I grant you no authority or jurisdiction over me whatsoever. That having been  
23         said, I am not under contract to you, and by your own admission you have acknowledged that no claim has been  
24         stated upon which relief may be granted. I do not accept any judgment from this Court. I order this Court, in the  
25         name of the United States Constitution, to dismiss these charges and/or allegations against me, with prejudice,  
26         unless you can produce a contract by which I've agreed to do business with you, and you can state a claim for  
27         which relief may be granted.  
28

29          This is one way that you can absolutely deny the Courts any jurisdiction over you whatsoever. They will have no  
30          choice but to dismiss the charges against you if you do not agree to contract to do business with them.

31          The above reader then referenced the series of articles entitled "Invisible Contracts" by George Mercier as the authority for  
32          the above. Those articles are available at:

33          <http://famguardian.org/PublishedAuthors/Indiv/MercierGeorge/GeorgeMercier.htm>

## 34          **10 How to develop evidence of the absence of consent**

35          Our approach in our private lives to eliminate all evidence of consent and to show that we don't consent is must instead be  
36          as follows:

- 37          1. Recognize what evidence the government uses to prove "consent" to engaged in privileged, excise taxable activities.  
38          Such evidence includes:  
39            1.1. IRS Form W-2's.  
40            1.2. IRS Form 1098's.  
41            1.3. IRS Form 1099's.  
42            1.4. IRS Form 8300: Currency Transaction Report.

- 1        1.5. IRS Form 1040's.  
 2        1.6. Social Security form SS-5.  
 3        1.7. Social Security form SS-4.  
 4     2. Eliminate all evidence of consent by:  
     2.1. Ending participation in Social Security. See:  
           <http://famguardian.org/TaxFreedom/Forms/Emancipation/SSTrustIndenture.pdf>  
     2.2. Correcting government records describing our citizenship status:  
           *Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States*, Form #06.005  
           <http://sedm.org/Forms/FormIndex.htm>  
     2.3. Open all of your financial accounts using the proper form, the AMENDED IRS Form W-8BEN, so that you aren't "presumed" to be a "U.S. person" and instead are a "nonresident alien" not connected with a "trade or business". Close all accounts previously opened WITHOUT this form. See:  
           <http://sedm.org/ItemInfo/RespLtrs/W-8BEN/AboutIRSFormW-8BEN.htm>  
     2.4. Submitting the correct forms to private employers and financial institutions for all future transactions and notifying private employers and financial institutions that they are violating the law if they continue to file these erroneous reports.  
     2.5. Rebut all Information Returns which might connect you to this activity. See:  
       2.5.1. Income Tax Withholding and Reporting training course, Item 3.10:  
           <http://sedm.org/LibertyU/LibertyU.htm>  
       2.5.2. [26 U.S.C. §6041](#).  
       2.5.3. "About IRS Form 4852":  
           <http://sedm.org/ItemInfo/RespLtrs/4852/AboutIRSForm4852.htm>  
       2.5.4. "Correcting Erroneous IRS Form 1098's":  
           <http://sedm.org/ItemInfo/RespLtrs/Form1098/CorrectingIRSForm1098.htm>  
       2.5.5. "Correcting Erroneous IRS form 1099's":  
           <http://sedm.org/ItemInfo/RespLtrs/Form1099/CorrectingIRSForm1099.htm>  
       2.5.6. Prevent erroneous Currency Transaction reports from being filed against you using the form "Demand for Verified Evidence of Trade or Business Activity: Currency Transaction Report":  
           <http://sedm.org/Forms/Discovery/DmdVerEvOfTradeOrBusiness.pdf>  
     3. When coerced illegally to provide evidence of consent, in the form of W-4's, SS-5's, Social Security Numbers, and IRS form 1040's, attach evidence of said duress and ensure that you provide copies of it whenever you interact with revenue agencies so that it ends up as evidence you can use in your administrative record, should litigation be necessary later.  
     4. Educate and inform private employers and financial institutions about what the law actually says and why they aren't following it. Threaten litigation if they don't shape up. See:  
           *Federal and State Withholding Options for Private Employers*  
           <http://famguardian.org/Publications/FedStateWHOptions/FedStateWHOptions.pdf>

## 38    11 **How to argue the requirement for consent in court**

39    A lot of freedom lovers have studied the subject of private law, public law, and positive law extensively and used that  
 40    knowledge to defend their rights in federal court. Many lose because they present the issue improperly. Here are things  
 41    that you should not argue in federal court, based on our research on this subject so far:

- 42    1. That the Internal Revenue Code is not "law". This is not true.  
 43    2. That the Internal Revenue Code is not enforceable unless it is a positive law. This is not true.  
 44    3. That "taxpayers" do not have to obey or are not subject to the Internal Revenue Code. They are subject and they must  
 45    obey.  
 46    4. That there are no "taxpayers". There are, and nearly all of them are Social Security business trusts with you as the  
 47    "trustee". See:  
       <http://famguardian.org/TaxFreedom/Forms/Emancipation/SSTrustIndenture.pdf>

49    Below are rulings by several federal courts against those who litigated the fact that the Internal Revenue Code is not  
 50    positive law, which is *not* a good idea:

1 Ryan's primary contention on appeal is that, as Congress has never enacted Title 26 of the United States Code  
2 into positive law, the defendants violated his constitutional rights by attempting to enforce it.\*fn3 Thus, he  
3 concludes, the district court erred by dismissing his suit. This contention is frivolous.

4 Congress's failure to enact a title into positive law has only evidentiary significance and does not render the  
5 underlying enactment invalid or unenforceable. See 1 U.S.C. § 204(a) (1982) (the text of titles no enacted into  
6 positive law is only *prima facie* evidence of the law itself). Like it or not, the Internal Revenue Code is the law,  
7 and the defendants did not violate Ryan's rights by enforcing it.  
8 [Ryan v. Bilby, 764 F.2d 1325 (9th Cir. 07/03/1985)]

9  
10  
11 **Defendant asserts that, unless and until Congress enacts a title of the United States Code into positive law,**  
12 **the title and all provisions contained therein are of no legal force.** A necessary corollary to this transparently  
13 semantic argument is that a majority vote of the respective houses of Congress on a resolution reported out by  
14 the appropriate committee or committees does not make law. Such a notion, anathema to any rational  
15 legislative process, is totally inconsistent with the process contemplated by the constitution. Instead, a piece of  
16 legislation takes effect according to its terms when Congress properly approves a bill and the President either  
17 signs it, fails to object within ten days, or vetoes it but Congress overrides the veto. This, and only this, is  
18 legislation or statutory law.

19  
20 Codification of existing legislation is an entirely different, subsequent and largely ministerial matter, directed  
21 towards the proper and commendable goal of collecting the multitude of congressional enactments in force and  
22 organizing them in a readily-accessible manner. The "United States Code" is, of course, such a codification.  
23 Acts of Congress do not take effect or gain force by virtue of their codification into the United States Code;  
24 rather, they are simply organized in a comprehensive way under the rubric of appropriate titles, for ready  
25 reference. [14] Nor does the enactment into "positive" law of a title of the United States Code make or  
26 unmake the efficacy or force of a duly-enacted law. Instead, congressional enactment of a title of the United  
27 States Code, as such, into positive law is relevant only to the question of whether the contents of that Code title  
28 itself, as such, are to be deemed to constitute full and faithful reflections of the law in force as Congress has  
29 enacted it. Where a title has not undergone the mystical-sounding ritual of "enactment into positive law,"  
30 recourse to the numerous volumes of the statutes at large or other records of congressional proceedings is  
31 available in case a question arises as to the accuracy of the version of the law as enacted by Congress. Where a  
32 title has, however, been enacted into positive law, the Code title itself is deemed to constitute conclusive  
33 evidence of the law; recourse to other sources is unnecessary and precluded. [15] Thus, a codification is  
34 evidence of law as Congress enacted it. Enactment into positive law only affects the weight of that evidence.  
35 Congress has set all of this forth for a law now codified in language somewhat more technical than the above at  
36 1 U.S.C. § 204(a). Under this section, and as plainly explained in defendant's own Exhibit 5 appended to his  
37 motion, whenever a title, as such, is enacted into positive law, the text of that title constitutes legal evidence of  
38 the laws contained in that title. In construing a provision of such a title, a court may neither permit nor require  
39 proof of the underlying original statutes. Where, however, a title, as such, has not been enacted into positive  
40 law, then the title is only *prima facie* or rebuttable evidence of the law. If construction of a provision to such a  
41 title is necessary, recourse may be had to the original statutes themselves. 1 U.S.C. § 204(a). See United States  
42 v. Welden, 377 U.S. 95, 84 S. Ct. 1082, 12 L. Ed. 2d 152 (1964).

43  
44 **Thus, the failure of Congress to enact a title as such and in such form into positive law -- the criteria for**  
45 **such a determination being those detailed in defendant's Exhibit 6 -- in no way impugns the validity, effect,**  
46 **enforceability or constitutionality of the laws as contained and set forth in the title. Defendant's argument**  
47 **that Title 26 is without legal force is therefore specious.** The remaining assertions in defendant's April 2  
48 pleading need not detain the court. While the constitution does not, as defendant notes, explicitly refer to nor  
49 create an Internal Revenue Service, that fact cannot be said to preclude congressional delegation of tax-  
50 collecting authority to an executive agency, such as the IRS. There is nothing improper in the prosecution of  
51 this action.

52 [United States v. Zuger, 602 F. Supp. 889 (D. Conn. 06/18/1984)]

53 If you then need to litigate in federal court to defend your rights because the government does not respect the requirement  
54 for consent and collects illegally against a nontaxpayer who is not subject to the I.R.C., the best way we know of to  
55 approach the subject of the requirement for consent in court is to use the following tactics:

- 56 1. Present evidence of unlawful duress to the court developed above, which hopefully will be extensive and will already  
57 be in your IRS administrative record:

58  
59 "An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not  
60 exercising his free will, and the test is not so much the means by which the party is compelled to execute the  
61 agreement as the state of mind induced. <sup>16</sup> Duress, like fraud, rarely becomes material, except where a  
contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the

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<sup>16</sup> Brown v Pierce, 74 US 205, 7 Wall 205, 19 L Ed 134

1 contract or conveyance voidable, not void, at the option of the person coerced,<sup>17</sup> and it is susceptible of  
2 ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.<sup>18</sup>  
3 However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has  
4 no intention of doing so, is generally deemed to render the resulting purported contract void.<sup>19</sup>"  
5 [American Jurisprudence 2d, Duress, Section 21]

- 6 2. To emphasize that all income taxes are based on "domicile", which is a voluntary choice, which makes taxes based on  
7 them voluntary and avoidable. Then present proof to the court that you don't maintain a domicile within their  
8 jurisdiction and therefore don't consent to it and are not subject to it. See:

9 Why "domicile" and income taxes are voluntary

10 <http://sedm.org/Forms/MemLaw/Domicile.pdf>

- 11 3. To argue that the Internal Revenue Code is "private law" rather than "public law", which applies only to a very narrow  
12 group of people that you are not part of. Then to demand evidence of consent to it as "private law". This places the  
13 burden of proof on the government to prove consent, which they won't be able to do if you have eliminated all  
14 evidence of consent and shown that any that remains was submitted under duress and therefore is not obligatory. This  
15 means you are going to have to read it to learn who the IRC applies to and why it doesn't cover you. You will also  
16 need to request a declaratory judgment from the court on which of the two that it is so that they have no option but to  
17 address the issue, because they will certainly do their best to avoid it.
- 18 4. To argue that the Internal Revenue Code only applies to federal "employees", contractors, benefit recipients, and  
19 members of the military and not to the general public. See:

20 Why Your Government is Either A Thief or you are a "Public Official" for Income Tax Purposes

21 <http://sedm.org/Forms/MemLaw/WhyThiefOrEmployee.pdf>

- 22 5. To focus on the fact that the Internal Revenue Code Subtitle A is a tax on voluntary, avoidable, privileged, indirect  
23 excise taxable activity called a "trade or business", and to show that you aren't involved in it, don't consent to be  
24 involved in it, and that banks and financial institutions are violating the law by filing reports that connect you to it:  
25 5.1. See our article on "The Trade or Business Scam": <http://sedm.org/Forms/MemLaw/TradeOrBusScam.pdf>  
26 5.2. Open all of your financial accounts using the proper form, the IRS Form W-8BEN, so that you aren't "presumed"  
27 to be a "U.S. person" and instead are a "nonresident alien" not connected with a "trade or business":  
28 <http://sedm.org/ItemInfo/RespLtrs/W-8BEN/AboutIRSFormW-8BEN.htm>  
29 5.3. Rebut all Information Returns which might connect you to this activity. See:  
30 5.3.1. 26 U.S.C. §6041.  
31 5.3.2. "About IRS Form 4852":  
32 <http://sedm.org/ItemInfo/RespLtrs/4852/AboutIRSForm4852.htm>  
33 5.3.3. "Correcting Erroneous IRS Form 1098's":  
34 <http://sedm.org/ItemInfo/RespLtrs/Form1098/CorrectingIRSForm1098.htm>  
35 5.3.4. "Correcting Erroneous IRS form 1099's":  
36 <http://sedm.org/ItemInfo/RespLtrs/Form1099/CorrectingIRSForm1099.htm>  
37 5.3.5. Prevent erroneous Currency Transaction reports from being filed against you using the form "Demand for  
38 Verified Evidence of Trade or Business Activity: Currency Transaction Report":  
39 <http://sedm.org/Forms/Discovery/DmdVerEvOfTradeOrBusiness.pdf>  
40 6. To emphasize the fact that no provision of the Internal Revenue Code may be enforced against persons in states of the  
41 Union without publication of the enforcement provision, whether a statute or implementing regulations, in the Federal  
42 Register. At the same time, we should avoid raising an issue about the lack of implementing regulations which enforce  
43 the code, because they are not required in all cases.  
44 7. To demand that the government prove that the section of the I.R.C. they are citing is "positive law", and to demand that  
45 if they can't, that such "prima facie evidence" should not be admitted into evidence because it is based on presumption

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<sup>17</sup> Barnette v Wells Fargo Nevada Nat'l Bank, 270 US 438, 70 L Ed 669, 46 S Ct 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Faske v Gershman, 30 Misc 2d 442, 215 NYS2d 144; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962); Carroll v Fetty, 121 W Va 215, 2 SE2d 521, cert den 308 US 571, 84 L Ed 479, 60 S Ct 85.

<sup>18</sup> Faske v Gershman, 30 Misc 2d 442, 215 NYS2d 144; Heider v Unicume, 142 Or 416, 20 P2d 384; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962)

<sup>19</sup> Restatement 2d, Contracts § 174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

1 and is a violation of due process which prejudices your constitutional rights. We talk about why “presumption” is a  
2 violation of due process in our memorandum below:

3     Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction

4     <http://sedm.org/Forms/MemLaw/Presumption.pdf>

- 5     8. To not cite anything from the Internal Revenue Code as authority in any suit, because you are a “nontaxpayer” not  
6     subject to it. Only “taxpayers” subject to the I.R.C. can quote it or avail themselves of any benefit from using it.

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; Wall v. Parrot  
9     Silver & Copper Co., [244 U.S. 407](#), 37 S.Ct. 609; St. Louis, etc., Co., v. George C. Prendergast Const. Co., [260](#)  
10     U.S. 469, 43 S.Ct. 178.”  
11     [\[Ashwander v. TVA, 297 U.S. 288 \(1936\)\]](#)*

13     California Civil Code

14     1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations  
15     arising from it, so far as the facts are known, or ought to be known, to the person accepting.

16     *[SOURCE:*

17     <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=civ&group=01001-02000&file=1565-1590>]

18     All you do by quoting and using the I.R.C. is to prove that it is “law” for you and that you are subject to it. See:  
19     <http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNontaxpayer.htm>

- 20     9. Use your Constitutional rights and not federal statutes as your authority for suit, and focus on an injury caused by a  
21     direct violation of law of a specific federal employee. Don’t sue the “United States”, because it will assert sovereign  
22     immunity. Instead, sue the specific federal employee individually and personally for violation of rights. Don’t do it as  
23     a Bivens action or under 42 U.S.C. §1983, but under equity jurisdiction and using Diversity of citizenship under 28  
24     U.S.C. §1332(a)(2). Cite the Foreign Sovereign Immunities Act at 28 U.S.C. §1602-1611:

25     *Plaintiff's complaint asserts that the civil rights statutes, 42 U.S.C. § 1981, 1983, and 1986, give this court  
26     jurisdiction over his suit. However, none of these provisions is an appropriate basis for relief in this case.  
27     Section 1981 is restricted by the import of its language to discrimination based on race or color. Virginia v.  
28     Rives, 100 U.S. 313, 25 L.Ed. 667 (1880); Willingham v. Macon Telegraph Publishing Co., 482 F.2d 535, 537  
29     n. 1 (5th Cir. 1973). In fact, the language of § 1981 militates against plaintiff's case, because the section  
30     provides that "all persons" shall be subject to taxes. Section 1983 prohibits deprivation of rights under color of  
31     state law. However, actions of IRS officials, even if beyond the scope of their official duties, are acts done under  
32     color of federal law and not state law, thus making § 1983 inapplicable. Seibert v. Baptist, 594 F.2d 423 (5th  
33     Cir. 1979), cert. denied, 446 U.S. 918, 100 S.Ct. 1851, 64 L.Ed.2d 271 (1980); Mack v. Alexander, 575 F.2d  
34     488, 489 (5th Cir. 1978). Section 1986 creates a cause of action for failure or neglect to prevent a § 1985  
35     conspiracy. However, § 1985(1) deals with conspiring to prevent an official from discharging his duties, while  
36     § 1985(2) deals with obstructing justice, both of which are inapplicable here. Section 1985(3) requires that  
37     there be "some racial, or perhaps otherwise class based, invidiously discriminatory animus behind the  
38     conspirators' action," Griffin v. Breckenridge, 403 U.S. 88, 102, 91 S.Ct. 1790, 1798, 29 L.Ed.2d 338 (1971),  
39     none of which is alleged to be present here. It is therefore obvious that none of these statutory provisions can  
40     provide plaintiff with a basis for suit.*

41     *The court notes that two general jurisdiction statutes may have some potential applicability to this case.  
42     However, the court is convinced that neither one of these statutes will supply this court with jurisdiction over  
43     plaintiff's claim. The first statute, 28 U.S.C. § 1340, grants the district court original jurisdiction of any civil  
44     action arising under any act of Congress providing for internal revenue. The very language of the statute  
45     indicates that this section does not create jurisdiction in and of itself. Section 1340 makes clear that the  
46     jurisdiction extends to civil actions arising under the Internal Revenue laws; as such, the suit must be based on  
47     some cause of action which the Internal Revenue Code recognizes and allows the plaintiff to bring. Absent some  
48     recognition of this kind of suit under the Internal Revenue Code, § 1340 will not create an independent basis for  
49     jurisdiction. As one court has noted, "given the limitations which Article III of the Constitution places on the  
50     jurisdiction of the federal courts, it is doubtful that the various jurisdictional statutes [like § 1340] could do  
51     more than waive the congressionally imposed jurisdictional amount requirement." Crown Cork & Seal Co. v.  
52     Pennsylvania Human Relations Commn., 463 F. Supp. 120, 127 n. 8 (E.D.Pa. 1979).*

53     *It appears that this case does not arise under the Internal Revenue Code. Plaintiff does not seek either to  
54     enforce any provision of the Code or to pursue a statutory remedy under the Code. Rather, he seeks damages  
55     for the alleged violation of his rights. In fact, the whole thrust of plaintiff's case is that he is outside the scope of  
56     the Code so that the actions of the defendants are violations of his rights. However, if the plaintiff's claim comes  
57     from outside the Code, then it logically cannot "arise under" the Code, and therefore § 1340 cannot provide  
58     plaintiff with jurisdiction.*

1 A second possible source of general jurisdiction is 28 U.S.C. § 1331, the federal question jurisdiction statute.  
2 Plaintiff claims that he is outside the scope of the federal income tax laws. Such a claim brings into question the  
3 interpretation of several provisions of the Internal Revenue Code. This may be sufficient to create some kind of  
4 federal question jurisdiction based on the interpretation of the Code. However, this federal question would not  
5 provide a sufficient jurisdictional basis for plaintiff's damage claim. In order to recover damages, the plaintiff  
6 must show that he can recover damages for violations stemming from defendants' alleged unconstitutional  
7 activity. Plaintiff can obtain damages against the defendants under only one of two theories: a claim under the  
8 Federal Tort Claims Act, 28 U.S.C. § 2671-2680; or an implied cause of action under the principles of *Bivens v.*  
9 *Six Unknown Agents*, 403 U.S. 388, 91 S.Ct. 1999, 29 L.Ed.2d 619 (1971). As will be discussed more fully in  
10 the next section of this order, a claim under the Federal Tort Claims Act will fail on principles of sovereign  
11 immunity. Furthermore, in *Seibert v. Baptist*, 594 F.2d 423, 429-32 (5th Cir. 1979), cert. denied, 446 U.S.  
12 918, 100 S.Ct. 1851, 64 L.Ed.2d 271 (1980), the court refused to recognize a Bivens-type cause of action  
13 against the IRS and IRS officials and agents. The actions of the present defendants in assessing the taxes  
14 and penalties against the plaintiff and in generally operating under the IRS regulatory framework were not  
15 of the outrageous nature of those found in Bivens. This court agrees with the Seibert court and refuses to  
16 recognize a Bivens-type cause of action against the IRS or IRS officials and agents for the collection and  
17 assessment of taxes. Thus, while a federal question may exist, it provides no basis for plaintiff to recover  
18 damages. As such, § 1331 cannot provide this court with jurisdiction over plaintiff's damage claim.  
19 [Young v. IRS, 596 F.Supp. 141 (N.D.Ind 09/25/1984)]

## 20 **12 Resources for Further Study and Rebuttal**

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

**Table 3: Resources for further study and rebuttal**

<b>Reference</b>	<b>Description</b>	<b>Type</b>	<b>Available at:</b>
<i>Great IRS Hoax</i> , section 4.3.16 through 4.3.16.9 entitled “How public servants Eliminate or Avoid or Hide the Requirement for Consent to Become Masters”	Describes how public dis-servants abuse their authority to eliminate or avoid or hide the requirement that they have your consent to do anything	Free downloadable electronic book	<a href="http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm">http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm</a>
<i>Great IRS Hoax</i> , section 5.4.23 through 5.4.23.8 entitled “Popular Illegal Techniques for Coercing Consent”	Describes how public dis-servants actively coerce you to consent to their services, help, and the taxes that pay for them.	Free downloadable electronic book	<a href="http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm">http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm</a>
Why domicile and Income Taxes Are Voluntary	Describes why the basis of income taxation, which is domicile, is voluntary	Free downloadable electronic book	<a href="http://sedm.org/Forms/MemLaw/Domicile.pdf">http://sedm.org/Forms/MemLaw/Domicile.pdf</a>
The “Trade or Business” Scam	Describes why income taxes are voluntary excise taxes that require your consent and which you can lawfully avoid by avoiding the activity		<a href="http://sedm.org/Forms/MemLaw/TradeOrBusScam.pdf">http://sedm.org/Forms/MemLaw/TradeOrBusScam.pdf</a>
The Fundamental Nature of the Federal Income Tax	Describes how income taxes are based on federalism, and how the federal government cannot reach into a state without your INDIVIDUAL consent	Free electronic pamphlet	<a href="http://sedm.org/LibertyU/FundNatureOfFIT.pdf">http://sedm.org/LibertyU/FundNatureOfFIT.pdf</a>
Liberty University	Useful resources to learn about exercising your sovereignty by demanding consent of all those who expect anything from you.	Free electronic pamphlet	<a href="http://sedm.org/LibertyU/LibertyU.htm">http://sedm.org/LibertyU/LibertyU.htm</a>
SEDM Forms Page	Useful resources to achieve sovereignty	Free electronic pamphlet	<a href="http://sedm.org/LibertyU/LibertyU.htm">http://sedm.org/LibertyU/LibertyU.htm</a>
Family Guardian Website, Taxes page		Free website	<a href="http://famguardian.org/Subjects/Taxes/taxes.htm">http://famguardian.org/Subjects/Taxes/taxes.htm</a>
Sovereignty Forms and Instructions	How to remove your consent to all government services, refuse to accept their services, and thereby be completely self-governing and keep every dime that you earn. Tell the government “You’re fired!”	Free electronic forms for your education and reuse	<a href="http://famguardian.org/TaxFreedom/FormsInstr.htm">http://famguardian.org/TaxFreedom/FormsInstr.htm</a>