

***POLICY DOCUMENT:
REBUTTED ARGUMENTS AGAINST THIS WEBSITE***

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DEDICATION

"He has a right to criticize [or prosecute] who has a heart to help."
[Abraham Lincoln]

"...The constitutional rights of those spreading their religious beliefs through the spoken and printed word are not to be gauged by standards governing retailers or wholesalers of books. The right to use the press for expressing one's views is not to be measured by the protection afforded commercial handbills. It should be remembered that the pamphlets of Thomas Paine were not distributed free of charge. It is plain that a religious organization needs funds to remain a going concern. But an itinerant evangelist, however misguided or intolerant he may be, does not become a mere book agent by selling the Bible or religious tracts to help defray his expenses or to sustain him. Freedom of speech, freedom of the press, freedom of religion are available to all, not merely to those who can pay their own way. . ."

[Murdock v. Pennsylvania, 319 U.S. 105 (1943)]

"The lie can be maintained only for such time as the State can shield the people from the political, economic, and/or military consequences of the lie. It thus becomes vitally important for the State to use all of its powers to repress dissent, for the truth is the mortal enemy of the lie, and thus by extension, **the truth is the greatest enemy of the State.**"

[Joseph Goebbels, German Minister of Propaganda, 1933-1945]

"This nation, as experience has proved, cannot always remain at peace, and has no right to expect that it will always have wise and humane rulers, sincerely attached to the principles of the Constitution. Wicked men, ambitious of power, with hatred of liberty and contempt of law, may fill the place once occupied by Washington and Lincoln; and if this right is conceded, and the calamities of war again befall us, the dangers to human liberty are frightful to contemplate. If our fathers had failed to provide for just such a contingency, they would have been false to the trust reposed in them. They knew — the history of the world told them — the nation they were founding, be its existence short or long, would be involved in war; how often or how long continued, human foresight could not tell; and that unlimited power, wherever lodged at such a time, was especially hazardous to freemen. For this, and other equally weighty reasons, they secured the inheritance they had fought to maintain, by incorporating in a written constitution the safeguards which time had proved were essential to its preservation. Not one of these safeguards can the President, or Congress, or the Judiciary disturb, except the one concerning the writ of habeas corpus."

[Ex parte Milligan, 71 U.S. 2, 125 (1866)]

"Ye shall know the truth and the Truth shall make you free"
[Jesus in John 8:32, Bible, NKJV]

"And in their covetousness (lust, greed) they will exploit you with false (cunning) arguments [“words of art”]. From of old the sentence [of condemnation] for them has not been idle; their destruction (eternal misery) has not been asleep."

[2 Peter 2:3, Bible, Amplified Edition]

"Believing is easier than thinking. Hence so many more believers than thinkers."

[Bruce Calvert]

“What luck for rulers that men do not think“

[Adolf Hitler]

“Ignorance more frequently begets confidence than does knowledge.”

[Charles Darwin (1809-1882) 1871]

“There is nothing so powerful as truth, and often nothing so strange.”

[Daniel Webster]

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1 Introduction

The purpose of this document is to rebut false allegations directed at discrediting and slandering this website, most of which originate from sources within the government and a corrupted legal profession. This website has been the subject of intense government anti-whistle-blowing activity intended to obstruct justice, silence whistleblowers, and cover up evidence of massive violations of law by the government. This persecution includes the following information directed at either us, sister websites, or our members:

1. Slandering us on the Quatloos website, which is run by IRS agents. See:

The Quatloos Website is a FRAUD
<http://famguardian.org/Subjects/Taxes/FalseRhetoric/JayAdkissonQuatloos.htm>

2. Targeting our members to enjoin the website. See:

Federal District Court Rules on Hansen Injunction
<http://famguardian.org/Subjects/Taxes/News/CHRuling-060615.htm>

3. Announcing the fraudulent ruling of the district court described above on the DOJ Press Releases Website:

<http://www.usdoj.gov/tax/txdv06345.htm>

4. Attacking our Members on the Tax Protester Dossiers. See:

<http://tpgurus.wikidot.com/start>

5. Mentioning this website in the following IRS publication. See Section C.4 of the following:

IRS "The Truth About Frivolous Tax Arguments"
<http://www.irs.gov/taxpros/article/0,,id=159932,00.html>

We will begin by explaining the motivation behind the many false allegations made by the government against this website. Then we will rebutted false allegations made by the U.S. Dept. of Justice against one of our members in a failed attempt to get an injunction against this website. Then we will rebut objections of the IRS directed at us. Finally, we will rebut objections from tax professionals directed against the position of this website.

We emphasize that all the false allegations against us are nothing more than rhetoric, because this website identifies absolutely everything it publishes as nothing more than religious and political beliefs and opinions that are NONfactual, NONactionable, and not admissible as evidence in any legal proceeding. Speech cannot be commercial or enjoicable unless and until the speech identifies itself as factual and reliable. Attempts to silence this website therefore amount to nothing more than an interference with the First Amendment rights of the authors.

2 Motivation for False Accusations by the Government Against this Website and Ministry

One of the main goals of this website is to discover and widely disseminate legally admissible evidence of violations of the law by public servants. We police the police because no one else wants to do it. In that sense, this is a whistle blowing website and religious ministry:

SEDM About Us Page

1. What and Who Are We?

SEDM exists as a:

[. . .]

6. A First Amendment association of political activists (Members only) which seek a return to the rule of law in the United States. We derive the resources we need for such political reforms through the donations made to this website.

7. A whistleblowing group focused on researching, exposing, publicizing, and punishing government deception and corruption wherever it may be found, and especially in regards to matters relating to law, commerce, and taxation. This is a fundamental requirement of the Bible, which says that:

7.1 "Fearing the Lord" is the essence of our faith. See [Deut. 6:13, 24](#); [Deut. 10:20](#)

7.2 To "fear the Lord" is to "hate evil". See [Prov. 8:13](#).

1 7.3 Hating evil is the way we love and protect our neighbor, in fulfillment of the last six commandments of
2 the ten commandments.

3 7.4 Whistleblowing relating to evil in our government is therefore a protected First Amendment religious
4 practice. [Click here](#) (OFFSITE LINK) for details.

5 *"In the First Amendment, the Founding Fathers gave the free press the protection it must have to
6 fulfill its essential role in our democracy. The press [and this religious ministry] was to serve the
7 governed, not the governors. The Government's power to censor the press was abolished so that the
8 press would remain forever free to censure the Government. The press was protected so that it
9 could bare the secrets of government and inform the people. Only a free and unrestrained press
10 can effectively expose deception in government. And paramount among the responsibilities of a
11 free press is the duty to prevent any part of the government from deceiving the people and sending
12 them off to distant lands to die of foreign fevers and foreign shot and shell. In my view, far from
13 deserving condemnation for their courageous reporting, the New York Times, the Washington Post,
14 and other newspapers should be commended for serving the purpose that the Founding Fathers saw
15 so clearly. In revealing the workings of government that led to the Vietnam war, the newspapers
16 nobly did precisely that which the Founders hoped and trusted they would do."
17 [New York Times Co. v. United States, [403 U.S. 713](#) (1970)]*

18 We view "evil" as simply the absence of truth. We seek to displace and eliminate evil by
19 enlightening the world with Truth, which God is the embodiment of.

20 "Evil is simply the absence of truth."
21 [M. Scott Peck; *The Road Less Traveled*]

22 "Sanctify them by Your truth. Your [God's] word is truth."
23 [[John 17:17](#), Bible, NKJV]

24 "The entirety of Your word is truth, And every one of Your righteous judgments endures forever."
25 [[Psalm 119:160](#), Bible, NKJV]

26 "Your righteousness is an everlasting righteousness, And Your law is truth."
27 [[Psalm 119:142](#), Bible, NKJV]

28 [SEDM About Us Page, Section I; SOURCE: <http://sedm.org/AboutUs.htm>]

29 The main motivation behind all of the false allegations of the government toward either this website or its members is a
30 desire to discredit the message by discrediting and persecuting the messenger(s). This is the same thing that the Romans,
31 Pharisees (lawyers), and Saducees (religious leaders) did to Jesus in His time, so the story hasn't changed.

32 *The World's Hatred*

33 "If the world hates you, you know that it hated Me before it hated you. If you were of the world, the world
34 would love its own. Yet because you are not of the world, but I chose you out of the world, therefore the world
35 hates you. Remember the word that I said to you, 'A [public] servant is not greater than his [Sovereign citizen]
36 master.' If they persecuted Me [Jesus], they will also persecute you [believers]. If they kept My [God's] word,
37 they will keep yours [the Constitution] also. But all these things they will do to you for My name's sake,
38 because they do not know Him who sent Me. If I had not come and spoken to them, they would have no sin,
39 but now they have no excuse for their sin. He who hates Me hates My Father also. If I had not done among
40 them the works which no one else did, they would have no sin; but now they have seen and also hated both
41 Me and My Father. But this happened that the word might be fulfilled which is written in their law, 'They
42 hated Me without a cause.'"
43 [John 15:18-25, Bible, NKJV]

44 Those public servants whose evil and unlawful deeds are exposed by this website and ministry seek to shoot the messenger
45 by:

- 46 1. Falsely trying to connect us with a commercial motive, because commerce is the main thing they have jurisdiction
47 over. Our Member Agreement, Form #01.001:
 - 48 1.1. Forbids our materials are from being used for a commercial or factual or actionable purpose or as a "tax shelter".
 - 49 1.2. Forbids those who are subject to the I.R.C. as "taxpayers" from using our materials or joining our ministry.
 - 50 1.3. Requires that our materials may only be used for law enforcement and worship purposes.
- 51 2. Trying to make our message or speech appear as though it is both factual and false. Our Member Agreement, Form
52 #01.001 identifies all speech on our website as simply a belief and opinion that is not factual and not actionable and not
53 admissible as evidence in any legal proceeding.

- 1 3. Making us appear as though we are advocating illegal or unlawful activity. Instead, our materials are prohibited from
- 2 our Member Agreement, Form #01.001 from being used for an unlawful or illegal purpose.
- 3 4. Making us appear as though we are against the government or anti-government. Our Member Agreement, Form
- 4 #01.001 forbids those who are anti-government from joining our ministry.
- 5 5. Making us appear as though we are giving legal advice to people upon which they are relying and being hurt by. Our
- 6 Member Agreement, Form #01.001 forbids giving legal advice or relying on anything but what the law actually says,
- 7 thus making it impossible for anyone to ever be hurt by anything we say or publish.

8 So long as the government can continue to make false and fraudulent accusations about us and so long as they can divert all
9 litigation so that we are on the defensive, then they:

- 10 1. Can divert public attention away from evidence of their wrongdoing.
- 11 2. Protect unlawful enforcement activity.
- 12 3. Avoid having to prosecute their own employees for violations of the Internal Revenue Code and Criminal Code.
- 13 4. Avoid getting any precedents into the court system that would stop their unlawful enforcement activities.
- 14 5. Never have to explain or justify why the evidence of their wrongdoing on our website is wrong or what they are going
- 15 to do to reform themselves.

16 In short, all the subterfuge and verbal abuse is what bullies and tyrants do so they don't have to face or prosecute or remedy
17 their own sin. They are in denial, and the best way to deny is to slander your opponent so they stay on the defensive and
18 can't present or prosecute their side of the story.

19 The hypocrisy inherent in their approach is that one of the main reasons for posting the materials on the website is so that
20 they can be widely reviewed, critiqued, and improved. Yet the government hypocritically, illegally, and unlawfully:

- 21 1. Refuses to provide us any evidence upon which to base a good faith belief that would justify why the materials may be
- 22 inconsistent with reality or in need of correction.
- 23 2. Has tried to enjoin publication of the materials and interfere with comments being received that could or would
- 24 improve them.
- 25 3. Refuses to identify specifically what is currently incorrect on our website despite repeated invitations during litigation
- 26 against one of our members and during continued use of our materials by our members.
- 27 4. Refuses to recognize that this is a religious ministry and that nothing it publishes is factual or actionable, but rather
- 28 constitutes a belief and opinion and that is not enjoined. Instead, they have maliciously attempted to destroy religious
- 29 property by subjecting either us or our members the needless peril of protracted and expensive malicious prosecution
- 30 as a way to punish us for our beliefs.

31 *"...The constitutional rights of those spreading their religious beliefs through the spoken and printed word*
32 *are not to be gauged by standards governing retailers or wholesalers of books. The right to use the press for*
33 *expressing one's views is not to be measured by the protection afforded commercial handbills. It should be*
34 *remembered that the pamphlets of Thomas Paine were not distributed free of charge. It is plain that a religious*
35 *organization needs funds to remain a going concern. But an itinerant evangelist, however misguided or*
36 *intolerant he may be, does not become a mere book agent by selling the Bible or religious tracts to help defray*
37 *his expenses or to sustain him. Freedom of speech, freedom of the press, freedom of religion are available to*
38 *all, not merely to those who can pay their own way. . ."*
39 *[Murdock v. Pennsylvania, 319 U.S. 105 (1943)]*

40 **3 False government arguments against this ministry and website**

41 For rebuttals to common government arguments against this website, please see:

- 42 1. Rebutted Version of Congressional Research Service Report #97-59A: "Frequently Asked Questions Concerning the
- 43 Federal Income Tax", Form #08.006:
44 <http://famguardian.org/PublishedAuthors/Govt/CRS/CRS-97-59A-rebuts.pdf>
- 45 2. Flawed Tax Arguments to Avoid, Form #08.004, Section 5 contains rebuttals to flawed government arguments against
- 46 this website.
47 <http://sedm.org/Forms/FormIndex.htm>

4 False U.S. Department of Justice (DOJ) Allegations Against this Religious Ministry

The following rebuttals to DOJ arguments about this website were extracted from the Response to the Motion for Summary Judgment filed in the case of USA v. Hansen, Case No. 05cv00921 in the Federal District Court for the Southern District of California on February 17, 2006 as Dockets 67 through 71. You can read the pleadings of this case at:

Case History of C. Hansen

<http://famguardian.org/Subjects/Taxes/CaseStudies/CHansen/CHansen.htm>

The text of the rebuttals in the following sections are as close as possible to the above. The only changes are the form numbers and links and revised form names to bring them into agreement with the current offerings on the website. Exhibit numbers have also been removed from the original pleading language and replaced with web links so that the documents can be viewed directly.

4.1 Ministry is in violation of the Injunction Order against it

It is true that an abusive tax shelter injunction was issued by the Southern District of California, Case No. 05cv00921, against C. Hansen. However:

1. This ministry was not party to the above litigation.
2. The alleged defendant in that matter was not an officer of this ministry.
3. The judge perjured himself in his order by:
 - 3.1. Attributing statements to the defendant that he stated under penalty of perjury that he never made.
 - 3.2. By reclassifying the speech on this website as FACTUAL, over the objections of the alleged speaker and in complete contradiction to what our Disclaimer and Member Agreement, Form #01.001 say on the subject, which both were in evidence before the court at that time. This was a complete violation of the First Amendment: reclassifying speech to have a significance not intended by the speaker and yet still holding the speaker responsible for the consequences of a meaning he didn't intend and which the speech itself said was not intended.
4. The judge prejudicially excluded all exculpatory evidence offered by the alleged defendant and thereby destroyed the alleged defendant's ability to defend or justify anyone. In short, it was a battle against an unarmed man on an unequal playing field in violation of the equal protection clause. The Member Agreement, Form #01.001 and Copyright/License that covered the government's evidence downloaded off our website required that the Plaintiff by contract MUST admit everything on the website into evidence and yet the judge interfered with the enforcement of that contract and thereby violated due process of law.
5. The judge violated due process of law by turning inadmissible and unsubstantiated political statements and presumptions into evidence. The government's only evidence was from its own officers and it had no injured parties who were witnesses. Consequently, it had no standing to sue, and certainly not against this nonresident ministry.
6. The judge violated the Foreign Sovereign Immunities Act by refusing to satisfy the criteria for asserting longarm jurisdiction, thus rendering a void judgment.
7. The fraudulent and void order did not identify any specific thing on this website existing at the time the order was issued that was
 - 7.1. FALSE AND COMMERCIAL AND FACTUAL . . .Or
 - 7.2. Suggestive of illegal activity. . .Or
 - 7.3. Which identified itself as a "tax shelter" as legally defined.Our website identifies itself as simply a belief and not a fact, and it therefore is incapable of being false or fraudulent or even admissible as evidence pursuant to Fed.R.Ev. 610. Our Member Agreement, Form #01.001 and Disclaimer both forbid use of the materials for an illegal purpose, and therefore there is no way to enjoin our website lawfully.
8. 26 U.S.C. §6700 authorizes injunction orders only in the case where the speech in question:
 - 8.1. Identifies itself as factual and therefore actionable and admissible as evidence. . . .AND
 - 8.2. Makes promises upon which the audience relies to their injury. . . .AND
 - 8.3. Is false or fraudulent or suggestive of illegal activity. . . .AND
 - 8.4. Is targeted at "taxpayers", who are the only parties protected by the Internal Revenue Code. . . .AND
 - 8.5. Is targeted at those who meet all the criteria for being a "taxpayer", including that they have a domicile or residence on federal territory AND are lawfully engaged in a public office in the U.S. government, which is what the I.R.C. defines as a "trade or business".

1 The Ministry Member Agreement, Form #01.001 both at the time the unlawful and fraudulent order was issued and
2 now is prohibited from engaging in satisfying ANY of the above criteria.
3 9. Both the Plaintiff and the Court were provided with a copy of the complete content of this website on DVD several
4 times during and after the order was issued and asked for an itemized list of things that were both FACTUAL and
5 FALSE or suggestive of illegal activity. They were asked to remain silent if they agreed that there were not services or
6 information offered on the website that met this criteria. They were given 30 days to respond and did not respond, and
7 therefore agreed that nothing on this website was violative of the order at the time the order was issued or at any time
8 after the complaint was filed.
9 10. A contempt motion was attempted against the party to the above litigation because of failure to provide customer lists
10 and the contempt was dismissed. No surprise there, because he was not the party responsible for this ministry or
11 website.

12 In conclusion: This ministry is NOT in violation of any order. It is irrational and a tort to issue a tax injunction order
13 against a website that specifically says in the Disclaimer, the Member Agreement, Form #01.001, and in several places on
14 the website that the materials are NOT intended, recommended, or authorized for use as a "tax shelter", are not authorized
15 for an illegal use, are NONfactual, and are not admissible as evidence under the Federal Rule of Evidence 610, which is the
16 only thing this ministry engages in.

17 *"If there is any fixed star in our constitutional constellation, it is that no official, high or petty [and*
18 *INCLUDING FEDERAL JUDGES], can prescribe what shall be orthodox in politics, nationalism, religion,*
19 *or other matters of opinion or force citizens by word or act their faith therein. If there are any circumstances*
20 *which permit an exception, they do not now occur to us."*
21 *[West Virginia State Board of Education v. Barnette, 319 U.S. 624; 63 S.Ct. 1178 (1943)]*
22

23 *"The loss of First Amendment freedoms, for even minimal periods of time, unquestionably constitutes*
24 *irreparable injury."*
25 *[Ellrod v. Burns 427 U.S. 347, 373, 96 S.Ct. 2673, 2690 (1976)]*
26

27 *"To permit the continued building of our politics and culture, and to assure self-fulfillment for each individual,*
28 *our people are guaranteed the right to express any thought, free from government censorship."*
29 *[Police Dept. of Chicago v. Mosley, 408 U.S. 92, 95-96 (1972)]*

30 Therefore, any injunction that has been or will be attempted against us will be void, moot, illegal, and a tort. We won't
31 cooperate with any effort by any court or government to reclassify our speech as FACTUAL so that the messenger can have
32 his/her First Amendment rights maliciously violated.

33 As we point out later in section 11, we have always been willing to cooperate fully in removing or correcting anything on
34 this website that is provably both FACTUAL and either FALSE or suggestive of illegal activity. By FACTUAL, we mean
35 as we expressly identify it to be factual and not as anyone other than us PRESUMEs or supposes it to be. Despite repeated
36 invitations to do so, we have never been notified by the government of any such information or services on our website, and
37 therefore we have every reason to believe that:

- 38 1. The government finds no fault with anything posted.
- 39 2. Even though we are not party to the injunction order, we are in full compliance with it.
- 40 3. The government is estopped from litigating any issue relating to false, fraudulent, or illegal information on our website
41 until they first notify us administratively, which they have never done. That notice, like everything we have to send to
42 the government, must be signed under penalty of perjury as required by 26 U.S.C. §6065 using the full legal birth name
43 of the signer.

44 *The corporation contends that, since it denies that interstate or foreign commerce is involved and claims that a*
45 *hearing would subject it to irreparable damage, rights guaranteed by the Federal Constitution will be denied*
46 *unless it be held that the District Court has jurisdiction to enjoin the holding of a hearing by the Board.¹ So to*
47 *hold would, as the government insists, in effect substitute the District Court for the Board as the tribunal to*

¹ In support of that contention the following cases were cited: Ohio Valley Water Co. v. Ben Avon Borough, [253 U.S. 287, 289](#), 40 S.Ct. 527, 528; Bluefield Water Works Co. v. Public Service Commission, [262 U.S. 679, 683](#), 43 S.Ct. 675; Phillips v. Commissioner, [283 U.S. 589, 600](#), 51 S.Ct. 608, 612; Crowell v. Benson, [285 U.S. 22, 60](#), 64 S., 52 S.Ct. 285, 296, 297; State Corporation Commission v. Wichita Gas Co., [290 U.S. 561, 569](#), 54 S.Ct. 321, 324; St. Joseph Stock Yards Co. v. United States, [298 U.S. 38, 51](#), 52 S., 56 S.Ct. 720, 725, 726.

1 *hear and determine what Congress declared the Board exclusively should hear and determine in the first*
2 *instance. **The contention is at war with the long-settled rule of judicial administration that no one is entitled***
3 ***to judicial relief for a supposed or threatened injury until the pre- [303 U.S. 41, 51] scribed administrative***
4 ***remedy has been exhausted.² That rule has been repeatedly acted on in cases where, as here, the contention***
5 ***is made that the administrative body lacked power over the subject matter.³***

6 ***Obviously, the rules requiring exhaustion of the administrative remedy [by notifying us administratively***
7 ***FIRST] cannot be circumvented** by asserting that the charge on which the complaint rests is groundless and*
8 *that the mere holding of the prescribed administrative hearing would result in irreparable damage.⁴ Lawsuits*
9 *also often prove to have been ground- [303 U.S. 41, 52] less; but no way has been discovered of relieving a*
10 *defendant from the necessity of a trial to establish the fact.*
11 *[Myers v. Bethlehem Shipbuilding Corp., 303 U.S. 41 (1938)]*

12 If you want to know more about the fraudulent handling of the above case, we encourage you to read:

Federal District Court Rules on Hansen Injunction
<http://famguardian.org/Subjects/Taxes/News/CHRuling-060615.htm>

13 **4.2 Ministry Claims Filing of tax returns is voluntary**

14 Plaintiff United States states the following in the Motion:

15 *“Also, contrary to the defendant’s statements, it is clear that the filing of tax returns or the payment of federal*
16 *income taxes is not voluntary, but mandatory.⁵ The requirement to file an income tax return is plainly set forth*
17 *in I.R.C. §6011(a), 6012(a), et seq., and 6072(a). See also Treas. Reg. §1.6011-1(a). The requirement to pay*
18 *tax is contained in I.R.C. §6151. As stated above, any taxpayer who has received more than the statutory*
19 *amount of gross income is obligated to file a return and pay the appropriate tax.⁶ In fact, failure to file and pay*
20 *taxes could cause the non-complying individual to be subject to civil and criminal penalties, including fines and*
21 *imprisonment. The defendant’s position that the federal income tax laws are voluntary is a discredited, false*
22 *concept.”*
23 *[Motion for Summary Judgment, Docket #68]*

24 Alleged Defendant states no such thing and agrees with the courts and the Plaintiff’s interpretation of law on the subject.
25 Below are examples why this is the case from the websites in question, which incidentally are not the statements of the

² The rule has been most frequently applied in equity where relief by injunction was sought. Pittsburgh &c. Ry. v. Board of Public Works, [172 U.S. 32, 44](#), 45 S., 19 S.Ct. 90; Prentiss v. Atlantic Coast Line Co., [211 U.S. 210, 230](#), 29 S.Ct. 67; Dalton Adding Machine Co. v. State Corporation Commission, [236 U.S. 699, 701](#), 35 S.Ct. 480; Gorham Mfg. Co. v. State Tax Commission, [266 U.S. 265, 269](#), 270 S., 45 S.Ct. 80, 81; Federal Trade Commission v. Claire Furnace Co., [274 U.S. 160, 174](#), 47 S.Ct. 553, 556; Lawrence v. St. Louis-San Francisco Ry. Co., [274 U.S. 588, 592](#), 593 S., 47 S.Ct. 720, 722; Chicago, M., St. P. & P.R.R. Co. v. Risty, [276 U.S. 567, 575](#), 48 S.Ct. 396, 399; St. Louis-San Francisco Ry. Co. v. Alabama Public Service Commission, [279 U.S. 560, 563](#), 49 S.Ct. 383, 384; Porter v. Investors’ Syndicate, [286 U.S. 461, 468](#), 471 S., 52 S. Ct. 617, 619, 620; United States v. Illinois Central Ry. Co., [291 U.S. 457, 463](#), 464 S., 54 S.Ct. 471, 473, 474; Hegeman Farms Corp. v. Baldwin, [293 U.S. 163, 172](#), 55 S.Ct. 7, 10; compare Red ‘C’ Oil Mfg. Co. v. North Carolina, [222 U.S. 380, 394](#), 32 S.Ct. 152; Farncomb v. Denver, [252 U.S. 7, 12](#), 40 S.Ct. 271, 273; Milheim v. Moffat Tunnel District, [262 U.S. 710, 723](#), 43 S. Ct. 694, 698; McGregor v. Hogan, [263 U.S. 234, 238](#), 44 S.Ct. 50, 51; White v. Johnson, [282 U.S. 367, 374](#), 51 S.Ct. 115, 118; Petersen Baking Co. v. Bryan, [290 U.S. 570, 575](#), 54 S. Ct. 277, 278; Pacific Tel. & Tel. Co. v. Seattle, [291 U.S. 300, 304](#), 54 S.Ct. 383, 384. But because the rule is one of judicial administration-not merely a rule governing the exercise of discretion-it is applicable to proceedings at law as well as suits in equity. Compare First National Bank of Fargo v. Board of County Commissioners, [264 U.S. 450, 455](#), 44 S.Ct. 385, 387; Anniston Mfg. Co. v. Davis, [301 U.S. 337, 343](#), 57 S.Ct. 816, 819.

³ Dalton Adding Machine Co. v. State Corporation Commission, [236 U.S. 699](#), 35 S.Ct. 480; Federal Trade Commission v. Claire Furnace Co., [274 U.S. 160](#), 47 S.Ct. 553; Lawrence v. St. Louis-San Francisco Ry. Co., [274 U.S. 588](#), 47 S.Ct. 720; St. Louis-San Francisco Ry. Co. v. Alabama Public Service Commission, [279 U.S. 560](#), 49 S.Ct. 383. Compare Western & Atlantic R.R. v. Georgia Public Service Commission, [267 U.S. 493, 496](#), 45 S.Ct. 409, 410, and case cited in note 1, supra.

⁴ Such contentions were specifically rejected in Bradley Lumber Co. v. National Labor Relations Board, 5 Cir., 84 F.2d 97; Clark v. Lindemann & Hoverson Co., 7 Cir., 88 F.2d 59; Chamber of Commerce v. Federal Trade Commission, 8 Cir., 280 F. 45; Heller Bros. Co. v. Lind, 66 App.D.C. 306, 86 F.2d 862; and Pittsburgh & W. Va. Ry. Co. v. Interstate Commerce Commission, 52 App.D.C. 40, 280 F. 1014. Compare United States v. Los Angeles & S.L.R.R. Co., [273 U.S. 299, 314](#), 47 S.Ct. 413, 416; Lawrence v. St. Louis-San Francisco Ry. Co., [274 U.S. 588](#), 47 S.Ct. 720; Dalton Adding Machine Co. v. State Corporation Commission, [236 U.S. 699](#), 35 S.Ct. 480; McChord v. Louisville & Nashville Ry. Co., [183 U.S. 483](#), 22 S.Ct. 165; Richmond Hosiery Mills v. Camp, 5 Cir., 74 F.2d 200, 201.

⁵ *Schiff v. United States*, 919 F.2d 830, 834 (2d Cir. 1990); *Wilcox v. Commissioner*, 848 F.2d 1007, 1008 (9th Cir. 1988).

⁶ See *Raymond*, 228 F.3d at 812 (paying taxes is not a voluntary activity); *Gerads*, 999 F.2d 1255 (the claim that payment of federal income tax is voluntary clearly lacks substance); *Lonsdale*, 919 F.2d at 1448 (this position is “completely lacking in legal merit and patently frivolous”); *United States v. Tedder*, 787 F.2d 540, 542 (10th Cir. 1986).

1 Alleged Defendant. The following information, according to the Disclaimers, is not factual, not actionable, and exclusively
2 religious and political speech that is protected by the First Amendment.

3 1. SEDM Website, Form #05.009, available free at:

Legal Requirement to File Federal Income Tax Returns, Form #05.009
<http://sedm.org/Forms/FormIndex.htm>

4 Says the following in section 6 entitled "Legal Duty to File Returns".

5 *26 U.S.C. §1461 is the only statute within the Internal Revenue Code Subtitle A which creates an explicit*
6 *liability or "legal duty". That duty is enforceable only against those subject to the I.R.C., who are "taxpayers"*
7 *with "gross income" above the exemption amount identified in 26 U.S.C. §6012. All amounts reported by third*
8 *parties on Information Returns, such as the W-2, 1098, and 1099, document receipt of "trade or business". All*
9 *"trade or business" earnings, as defined in 26 U.S.C. §7701(a)(26), are classified as "gross income". A*
10 *nonresident alien who has these information returns filed against him or her becomes his or her own*
11 *"withholding agent", and must reconcile their account with the federal government annually by filing a tax*
12 *return. This is a requirement of all those who are engaged in a "public office", which is a type of business*
13 *partnership with the federal government. That business relationship is created through the operation of private*
14 *contract and private law between you, the natural person, and the federal government. The method of*
15 *consenting to that contract is any one of the following means:*

- 16 1. *Assessing ourselves with a liability shown on a tax return, even if we received no "gross income".*
- 17 2. *Voluntarily signing a W-4, which is identified in the regulations as an "agreement" to include all*
18 *earnings in the context of that agreement as "gross income" on a 1040 tax return. See 26 CFR*
19 *§31.3402(p)-1(a). For a person who is not a "public official" or engaged in a "public office", the signing*
20 *of the W-4 essentially amounts to an agreement to procure "social services" and "social insurance". You*
21 *must bribe the Beast with over half of your earnings in order to convince it to take care of you in your old*
22 *age.*
- 23 3. *Filing information returns on oneself or not rebutting information returns improperly filed against us,*
24 *such as the W-2, 1098, and 1099. Pursuant to 26 U.S.C. §6041(a), all of these federal forms associate all*
25 *funds documented on them with the taxable activity called a "trade or business". If you are not an elected*
26 *or appointed federal employee or a "public officer", then you can't lawfully earn "trade or business"*
27 *income. See the following for details:*
 - 28 3.1. *26 U.S.C. §6041.*
 - 29 3.2. *The Trade or Business Scam, Form #05.001:*
30 <http://sedm.org/Forms/FormIndex.htm>
 - 31 3.3. *Correcting Erroneous IRS Form 1042's, Form #04.003:*
32 <http://sedm.org/Forms/FormIndex.htm>
 - 33 3.4. *Correcting Erroneous IRS Form 1098's, Form #04.004:*
34 <http://sedm.org/Forms/FormIndex.htm>
 - 35 3.5. *Correcting Erroneous IRS form 1099's, Form #04.005:*
36 <http://sedm.org/Forms/FormIndex.htm>
 - 37 3.6. *Correcting Erroneous IRS Form W-2's, Form #04.006:*
38 <http://sedm.org/Forms/FormIndex.htm>
- 39 4. *Allowing Currency Transaction Reports (CTR's), IRS Form 8300, to be filed against us when we*
40 *withdraw 10,000 or more in cash from a financial institution. The statutes at 31 U.S.C. §5331 and the*
41 *regulation at 31 CFR §103.30(d)(2) only require these reports to be filed in connection with a "trade or*
42 *business", and this "trade or business" is the same "trade or business" referenced in the Internal*
43 *Revenue Code at 26 U.S.C. §7701(a)(26) and 26 U.S.C. §162. If you are not a "public official" or if you*
44 *do not consent to be treated as one in order to procure "social insurance", then banks and financial*
45 *institutions are violating the law to file these forms against you. See:*

Demand for Verified Evidence of Trade or Business Activity": Currency Transaction Report, Form
#04.008
<http://sedm.org/Forms/FormIndex.htm>

- 46 5. *Completing and submitting the Social Security Trust document, which is the SS-5 form. This is an*
47 *agreement that imposes the "duty" or "fiduciary duty" upon the natural person and makes him into a*
48 *"trustee" and an officer of a the federal corporation called the "United States". The definition of*
49 *"person" for the purposes of the criminal provisions of the Internal Revenue Code, codified in 26 U.S.C.*
50 *§7343, incidentally is EXACTLY the same as the above. Therefore, all tax crimes require that the violator*
51 *must be acting in a fiduciary capacity as a Trustee of some kind or another, whether it be as an Executor*
52 *over the estate of a deceased "taxpayer", or over the Social Security Trust maintained for the benefit of a*
53 *living trustee/employee of the federal corporation called the "United States Government". See the*
54 *following for details:*

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

55 *The existence of this fiduciary duty as "trustee" or a federal "public official" is what creates the affirmative*
56 *duty to file "returns of income". The only way that Congress can pass a law making it a crime to NOT do*
57 *something is to apply the law against those exercising a fiduciary duty of one kind or another. For instance, the*
58 *crime of "willful failure to file" under 26 U.S.C. §7203 depends on the definition of "person" found in 26*

1 U.S.C. §7343, which in turn presupposes, like I.R.C. §6671(b) above, that the person who failed to file fits the
2 following description:

3 “who as such officer, employee, or member is under a duty to perform the act in respect of
4 which the violation occurs.”
5 [26 U.S.C. §7343]

6 This means that the defendant must be a party to a private contract that created the fiduciary duty to begin with.
7 It is otherwise unlawful to prosecute a person for NOT doing something, like filing a return, unless he is party
8 to a contract that makes him a fiduciary of one kind or another, such as by acting as a “trustee” over the Social
9 Security Trust.

10 It is also noteworthy that those who are NOT federal “employees” or “Trustees” cannot even entertain suits in
11 Tax Court. See 26 U.S.C. §6902(a). The U.S. Tax Court cannot and will not entertain suits of those who are
12 NOT acting as “trustees” and “fiduciaries” over federal property but as private natural persons acting in their
13 individual capacity. Consequently, it is impossible to have a tax liability under Subtitle A of the Internal
14 Revenue Code for those who are not acting as federal “transferees” and “fiduciaries” of one kind or another.

15 [SEDM Website, Form #05.009, Legal Requirement to File Federal Income Tax Returns]

16 2. Great IRS Hoax, Form #11.302, Section 5.3.1 says the same thing as that above.

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

18 3. Family Guardian Website, at the following address says the same thing:

Taxpayers v. Nontaxpayers

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

19 We would like to add to the above the following religious and political, and not factual, statements and beliefs:

20 1. Those who have earnings subject to tax MUST file, and are legally liable to file returns as indicated in 26 CFR
21 §1.6012-2. The persons listed in that regulation are all serving within public offices within the government. See:

Why Your Government is Either a Thief or You are a “Public Officer” For Income Tax Purposes, Form #05.008

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

22 2. 26 U.S.C. §1461 makes all withholding agents on nonresident aliens “liable” to pay tax and file returns.

23 3. Anyone who is the subject of unrebuted information returns filed against them which connect them to a “trade or
24 business”, pursuant to 26 U.S.C. §6041, has earnings subject to tax. These information returns include, but are not
25 limited to the W-2, 1042-S, 1098, and 1099. All such persons are prima facie “taxpayers” subject to the I.R.C. That
26 prima facie presumption is rebuttable by rebutting the information returns, if they are false. In the vast majority of
27 cases, in fact, information returns are false because the party against whom they were filed is not lawfully serving in a
28 public office within the U.S. government. See:

Correcting Erroneous Information Returns, Form #04.001

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

29 4. There are only two ways by the operation of the I.R.C. to discharge the requirement to file:

30 4.1. Correct the information returns if they were wrongfully filed against a person not in fact engaged in a “trade or
31 business”.

32 4.2. File a return and pay the tax due. This closes the master file and places it in the retention register, unless the
33 filing has an error.

34 5. The IRS won't admit this, but this in fact is how the de facto unlawful system currently functions:

35 5.1. You can't unilaterally “elect” yourself into a “public office”, even if you do consent.

36 5.2. No IRS form nor any provision in the Internal Revenue Code CREATES any new public offices in the
37 government.

38 5.3. The I.R.C. only taxes EXISTING public offices lawfully exercised ONLY in the District of Columbia and in all
39 places expressly authorized pursuant to 4 U.S.C. §72.

40 6. Information returns are being abused in effect as “federal election” forms.

41 6.1. Third parties in effect are nominating private persons into public offices in the government without their
42 knowledge, without their consent, and without compensation. Thus, information returns are being used to impose
43 the obligations of a public office upon people without compensation and thereby impose slavery in violation of
44 the Thirteenth Amendment.

45 6.2. Anyone who files a false information return connecting a person to the “trade or business”/“public office”
46 franchise who in fact does not ALREADY lawfully occupy a public office in the U.S. government is guilty of
47 impersonating a public officer in criminal violation of 18 U.S.C. §912.

- 1 7. The IRS Form W-4 cannot and does not create an office in the U.S. government, but allows EXISTING public officers
 2 to elect to connect their private earnings to a public use, a public office, and a public purpose. The IRS abuses this form
 3 to unlawfully create public offices, and this abuse of the I.R.C. is the heart of the tax fraud: They are making a system
 4 that only applies to EXISTING public offices lawfully exercised in order to:
 5 7.1. Unlawfully create new public offices in places where they are not authorized to exist.
 6 7.2. Destroy the separation of powers between what is public and what is private.
 7 7.3. Institute eminent domain over private labor using false third party reports. Omission in preventing such fraud
 8 accomplishes involuntary servitude in violation of the Thirteenth Amendment, 42 U.S.C. §1994, and 18 U.S.C.
 9 §1581.
 10 7.4. Destroy the separation of powers between the federal and state governments. Any state employee who
 11 participates in the federal income tax is serving in TWO offices, which is a violation of most state constitutions.
 12 7.5. Enslave innocent people to go to work for them without compensation, without recourse, and in violation of the
 13 thirteenth amendment prohibition against involuntary servitude. That prohibition, incidentally, applies
 14 EVERYWHERE, including on federal territory.

15 **4.3 Ministry Claims earnings not connected to a “trade or business” in the U.S. government**
 16 **are not subject to tax**

17 Plaintiff United States states:

18 *“Defendant informs his customers that income not associated with the conduct of trade or business with the*
 19 *federal government is not subject to income tax. These are tired tax protest arguments that have been repeatedly*
 20 *rejected by courts as being false.”⁷*
 21 *[Motion for Summary Judgment, Docket #68]*

22 Alleged Defendant states no such thing and agrees with the courts and the Plaintiff’s interpretation of law on the subject.
 23 Below are examples why this is the case from the websites in question, which incidentally are not the statements of the
 24 Alleged Defendant. The following information, according to the Disclaimers, is not factual, not actionable, and exclusively
 25 religious and political speech that is protected by the First Amendment.

- 26 1. Family Guardian Website, “The Trade or Business Scam”,
 27 <http://famguardian.org/Subjects/Taxes/Articles/TradeOrBusinessScam.htm>:

28 *The term “United States” is also a synonym for “trade or business” under the I.R.C. in most cases. Under [26](#)*
 29 *[U.S.C. §864\(c\)\(3\)](#), all earnings from within the “United States”, which is defined as the District of Columbia in*
 30 *[26 U.S.C. §7701\(a\)\(9\)](#) and [\(a\)\(10\)](#) is also treated as “effectively connected with a trade or business”.*

31 [TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART I](#) > § 864
 32 [§ 864. Definitions and special rules](#)

33 *(c) Effectively connected income, etc.*

34 *(3) Other income from sources within United States*

35 *All income, gain, or loss from sources within the United States (other than income, gain, or loss to*
 36 *which paragraph (2) applies) shall be treated as effectively connected with the conduct of a trade or*
 37 *business within the United States.*

38 *Therefore, whenever you see the phrase “sources within the United States” associated with any earnings, then*
 39 *indirectly, it is being associated with a “trade or business”. This is the case for [26 U.S.C. §871\(a\)](#), which*
 40 *identifies income of nonresident aliens from within the District of Columbia that is not connected to a “trade or*
 41 *business”. [26 U.S.C. §864\(c\)\(3\)](#) says that this income is ALSO connected with a trade or business if it was*
 42 *derived from sources within the District of Columbia. [26 U.S.C. §864\(c\)\(2\)](#) identifies all sources of income not*
 43 *associated with a “trade or business” and they include:*

- 44 • [26 U.S.C. §871\(a\)\(1\)](#): *Income of nonresident aliens other than capital gains derived from patents,*
 45 *copyrights, sale of original issue discounts, gains described in [I.R.C. 631\(b\)](#) or (c), interest, dividends,*
 46 *rents, salaries, premiums, annuities from sources within the District of Columbia.*

⁷ See, e.g., *United States v. Gerads*, 999 F.2d 1255 (8th Cir. 1993) (rejecting appellants’ contention that they are not U.S. citizens, but rather state citizens and not subject to taxation); *Lonsdale v. United States*, 919 F.2d 1440 (10th Cir. 1990) (rejecting a host of tax protester arguments); *In re Becraft*, 885 F.2d 547 (9th Cir. 1985); *Betz v. United States*, 40 Fed. Cl. 286 (Fed. Cl. 1998).

- [26 U.S.C. §871\(h\)](#): Earnings of nonresident aliens from portfolio debt instruments
- [26 U.S.C. §881\(a\)](#): Earnings of foreign corporations from patents, copyrights, gains, and interest not connected with a trade or business.

2. SEDM Website, the following article says the same thing:

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

3. [Great IRS Hoax](http://sedm.org/Forms/FormIndex.htm), Form #11.302, Section 5.6.13 says the same thing.
<http://sedm.org/Forms/FormIndex.htm>

We would like to add to the above the following religious and political, and not factual, statements and beliefs:

1. We can find nothing on any of the websites in question that would contradict the Plaintiff's interpretation of law above.
2. The quotes from the websites above are also consistent both what the courts say on the subject and with what the law says as well. No arguments here.
3. 26 U.S.C. §871(a) imposes a 30% flat tax on all earnings from the United States not connected with a "trade or business".

4.4 Ministry claims internal revenue laws do not apply outside the District of Columbia

Plaintiff United States states in its Motion for Summary Judgment:

According to Defendant, the Internal Revenue Code (which Defendant claims is unconstitutional) only applies within the District of Columbia and various federal territories or possessions, and does not apply within the normal 50 states.

[. . .]

*In addition, Defendant's representation that the internal revenue laws have no application outside the District of Columbia and other federal property is wrong. As the Supreme Court stated long ago, "The people of the United States resident within any State are subject to two governments: one State, and the other National. ..."⁸ In fact, the Internal Revenue Code's definition of "United States" includes "the States and the District of Columbia."⁹ The I.R.C. was enacted by Congress pursuant to the Sixteenth Amendment and imposes an income tax on citizens and residents of the 50 states and the District of Columbia. Taxation is not limited to just the District of Columbia, but extends to "United States citizens throughout the nation, not just in federal enclaves," such as post offices and Indian reservations."¹⁰
 [Motion for Summary Judgment, Docket #68]*

Alleged Defendant states no such thing and agrees with the courts and the Plaintiff's interpretation of law on the subject. Below are examples why this is the case from the websites in question, which incidentally are not the statements of the Alleged Defendant. There is no question that I.R.C. Subtitle A describes a legitimate tax upon those domiciled in the "United States" and who are serving in public offices within the government, regardless of where they physically are situated. All income taxes, in fact, are based on the coincidence of legal domicile and engaging in an excise taxable activity:

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

⁸ United States v. Cruikshank, 92 U.S. 542, 550 (1876).

⁹ IRC §7701(a)(9); *Betz*, 40 Fed.Cl. at 295; see also *Lonsdale*, 919 F.2d at 1448 (the argument that the federal government has jurisdiction only over the District of Columbia is "completely lacking in legal merit and patently frivolous").

¹⁰ *Sloan*, 939 F.2d at 501 (quoting *United States v. Collins*, 920 F.2d 619, 629 (10th Cir. 1990); *Betz*, 40 Fed.Cl. at 295; see also *In re Becraft*, 885 F.2d at 549-50 ("no semblance of merit" to claim that federal laws only apply to territories and District of Columbia); *Ward*, 833 F.2d at 1539 (contention that United States has jurisdiction only over D.C. and other federal enclaves is rejected as a "twisted conclusion").

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

10 Domicile is a "protection franchise" that all those who participate in owe a duty to pay for. This is exhaustively
 11 demonstrated in the following legal treatise:

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

12 What the Plaintiff plainly does not seem to know and self-servingly refuses to acknowledge is that the separation of powers
 13 doctrine establishes two separate and distinct political and legal communities and jurisdictions:

- 14 1. As the municipal government for the District of Columbia and all U.S. territories. All "acts of Congress" or federal
 15 statutes passed in this capacity are referred to as "private international law". This political community is called the
 16 "National Government" and it is described in the municipal statutory law for federal territory.
- 17 2. As the general government for the states of the Union. All "acts of Congress" or federal statutes passed in this
 18 capacity are called "public international law". This political community is called the "Federal Government" and it is
 19 described in the Constitution.

20 Each of the two capacities above has different types of "citizens" within it and each is a unique and separate "body politic".
 21 Nearly all laws that Congress writes pertain to the first jurisdiction above only.

22 *"It is clear that Congress, as a legislative body, exercise two species of legislative power: the one, limited as to*
 23 *its objects, but extending all over the Union: the other, an absolute, exclusive legislative power over the District*
 24 *of Columbia. The preliminary inquiry in the case now before the Court, is, by virtue of which of these*
 25 *authorities was the law in question passed?"*
 26 [Cohens v. Virginia, [19 U.S. 264](#), [6 Wheat. 265](#); [5 L.Ed. 257](#) (1821)]

27 Typically, Congress tries to disguise which of the two separate jurisdictions they are legislating for using "words of art" in
 28 order to unlawfully expand their jurisdiction and destroy the separation of powers between the states and the federal
 29 government. The U.S. Supreme Court has identified the maintenance of the separation between these two jurisdictions as
 30 the most important obligation of any judge:

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

42 Below is a summary of the two classes of "citizens"/"residents" created by these two separate civil jurisdictions:

43 **Table 4-1: Types of citizens**

#	Jurisdiction	Land area	Name of "citizens"
1	Municipal government of the District of Columbia and all U.S. territories. Also called the "National Government"	"Federal zone" (District of Columbia + federal "States")	"Statutory citizens" or "citizens and nationals of the United States" as defined in 8 U.S.C. §1401
2	General government for the states of the Union. Also called the "Federal Government"	"United States <i>of America</i> " (<i>50 Union "states"</i>)	"Constitutional citizens" or "nationals but not citizens of the United States" as defined in 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452.

1 The U.S. Supreme Court recognized the above two separate political and legislative jurisdictions and their respective
2 separate types of "citizens"/"residents" when it held the following:

3 *"The 1st section of the 14th article [Fourteenth Amendment], to which our attention is more specifically invited,*
4 *opens with a definition of citizenship—not only citizenship of the United States[***], but citizenship of the*
5 *states. No such definition was previously found in the Constitution, nor had any attempt been made to define*
6 *it by act of Congress. It had been the occasion of much discussion in the courts, by the executive departments*
7 *and in the public journals. It had been said by eminent judges that no man was a citizen of the United*
8 *States[***] except as he was a citizen of one of the states composing the Union. Those therefore, who had*
9 *been born and resided always in the District of Columbia or in the territories, though within the United*
10 *States[*], were not citizens. Whether this proposition was sound or not had never been judicially decided."*
11 *[Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]*

12 The Plaintiff obviously is trying to abuse verbiage, "words of art", and the rules of statutory construction to destroy the
13 separation of powers between the states of the Union and the national government that is the main protection for
14 Constitutionally protected rights, and therefore is engaged in a conspiracy against my rights by refusing to recognize and
15 enforce which of the two separate contexts in which he means "citizen" or "resident": Constitutional or statutory.

16 *"This constitutionally mandated division of authority "was adopted by the Framers to ensure protection of*
17 *our fundamental liberties." Gregory v. Ashcroft, 501 U.S. 452, 458 (1991) (internal quotation marks*
18 *omitted). "Just as the separation and independence of the coordinate branches of the Federal Government*
19 *serves to prevent the accumulation of excessive power in any one branch, a healthy balance of power*
20 *between the States and the Federal Government will reduce the risk of tyranny and abuse from either front."*
21 *Ibid. "*
22 *[U.S. v. Lopez, 514 U.S. 549 (1995)]*

23 The two contexts for the terms citizen"/"resident", being Constitutional and Statutory, are mutually exclusive and non-
24 overlapping in nature and this is a direct result of the separation of powers doctrine. I cannot have a domicile in two
25 separate jurisdictions at once. I can only have a domicile and "allegiance"/"protection" and therefore owe income taxes to
26 one jurisdiction at a time.

27 *"A person may have more than one residence but only one domicile."*
28 *[Black's Law Dictionary, Sixth Edition, p. 485]*

29 I can therefore only be a "citizen" or "resident" of one of the two separate jurisdictions at any given time, and I simply ask
30 the Plaintiff to identify which of the following three definitions of "United States" he means in the case of "citizens" he is
31 describing and to show me a definition in the Internal Revenue Code for the term "United States" and "State" that expressly
32 includes the "United States" he means. In the absence of express declaration, anything not expressly included is
33 purposefully excluded, by implication:

34 *"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one*
35 *thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock v. Bowles,*
36 *170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. When certain persons*
37 *or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be*
38 *inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects*
39 *of a certain provision, other exceptions or effects are excluded."*
40 *[Black's Law Dictionary, Sixth Edition, p. 581]*

41 Since there are three different "United States", according to the U.S. Supreme Court, then it follows that there are three
42 different "citizens of the United States":

43 *"The term 'United States' may be used in any one of several senses. It may be merely the name of a sovereign*
44 *occupying the position analogous to that of other sovereigns in the family of nations. It may designate the*
45 *territory over which the sovereignty of the United States extends, or it may be the collective name of the states*
46 *which are united by and under the Constitution."*
47 *[Hooven & Allison Co. v. Evatt, 324 U.S. 652 (1945)]*

48 We will now break the above definition into it's three contexts and show what each means.

49 **Table 2: Meanings assigned to "United States" by the U.S. Supreme Court in Hooven & Allison v. Evatt**

#	U.S. Supreme Court Definition of "United States" in <i>Hooven</i>	Context in which usually used	Referred to in this article as	Interpretation
1	"It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations."	International law	"United States**"	"These <u>united States</u> ," when traveling abroad, you come under the jurisdiction of the President through his agents in the U.S. State Department, where "U.S." refers to the sovereign society. You are a "Citizen of the United States" like someone is a Citizen of France, or England. We identify this version of "United States" with a single asterisk after its name: "United States*" throughout this article.
2	"It may designate the territory over which the sovereignty of the United States extends, or"	"National government" Federal law Federal forms Federal territory ONLY and no part of any state of the Union	"United States**"	"The United States (the District of Columbia, possessions and territories)". Here Congress has exclusive legislative jurisdiction. In this sense, the term "United States" is a singular noun. You are a person residing in the District of Columbia, one of its Territories or Federal areas (enclaves). Hence, even a person living in the one of the sovereign States could still be a member of the Federal area and therefore a "citizen of the United States." This is the definition used in most "Acts of Congress" and federal statutes. We identify this version of "United States" with two asterisks after its name: "United States**" throughout this article. This definition is also synonymous with the "United States" corporation found in 28 U.S.C. §3002(15)(A).
3	"...as the collective name for the states which are united by and under the Constitution."	"Federal government" States of the Union and NO PART of federal territory Constitution of the United States	"United States***"	"The <u>several States</u> which is the <u>united States of America</u> ." Referring to the <u>50 sovereign States</u> , which are united under the <u>Constitution of the United States of America</u> . The federal areas within these states are not included in this definition because the <u>Congress does not</u> have exclusive legislative authority over any of the <u>50 sovereign States within the Union of States</u> . Rights are retained by the <u>States</u> in the 9th and 10th Amendments, and you are a " <u>Citizen of these united States</u> ." This is the definition used in the Constitution for the United States of America. We identify this version of "United States" with a three asterisks after its name: "United States***" throughout this article.

1 We allege that the Plaintiff is presuming definition 2 above for the ONLY type of "citizen of the United States" that the
2 Plaintiff can be or is describing. We would agree that this type of "citizen of the United States**" has all the obligations he
3 describes. However, those born anywhere in America and who are domiciled within the exclusive jurisdiction of a state
4 are NOT this type of citizen. Furthermore, the type of "citizen of the United States**" he is referring to is prohibited from
5 becoming a member of our fellowship by the SEDM Member Agreement, Form #01.001.

6 We also ask the Plaintiff to identify WHICH of the three mutually exclusive types of statutory citizenship he means when
7 he uses the word "citizen":

- 8 1. 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452 "non-citizen national". Born anywhere in the American Union and
9 domiciled within the exclusive jurisdiction of a state of the Union. Also called a "citizen of the United States***".
- 10 2. 8 U.S.C. §1401 "citizen and national of the United States". Born anywhere in the American Union and domiciled
11 within a federal territory. Also called a "citizen of the United States**".
- 12 3. 8 U.S.C. §1408 and 8 U.S.C. §1101(a)(22)(B) "national of the United States". Born within and domiciled within
13 American Samoa or Swain's Island. Also called a "national of the United States**" or "U.S. national" by the courts.

14 We allege that the "citizen of the United States**" he is referring to is that described in item 2 above. People born
15 anywhere in the American Union and domiciled in the exclusive jurisdiction of a state of the Union are not included in this
16 definition and are expressly prohibited from joining our ministry by the SEDM Member Agreement, Form #01.001.

17 The Plaintiff obviously doesn't understand citizenship or the separation of powers doctrine, and we strongly suggest that he
18 study both carefully before he demonstrates the kind of arrogant, ignorant, malicious, and presumptuous diarrhea of the
19 mouth exhibited in his pleadings on the subject. Tools to accomplish his edification and education may be found below,
20 which I demand that he rebut within 30 days or be found the subject of a laches, estoppel, and nihil dicit judgment

- 21 1. *Flawed Tax Arguments to Avoid*, Form #08.004, Section 5.1
22 <http://sedm.org/Forms/FormIndex.htm>
- 23 2. *Why You are a "national" or a "state national" and not a "U.S. citizen"*, Form #05.006
24 <http://sedm.org/Forms/FormIndex.htm>
- 25 3. *Government Conspiracy to Destroy the Separation of Powers*, Form #05.023
26 <http://sedm.org/Forms/FormIndex.htm>

1 The following information, according to the Disclaimers, is not factual, not actionable, and exclusively religious and
2 political speech that is protected by the First Amendment.

3 1. Family Guardian Website, About Us page, <http://famguardian.org/aboutus.htm> states that it does not challenge the
4 constitutionality of any part of the Internal Revenue Code

5 “We do not challenge the lawfulness or Constitutionality of any part of the [Internal Revenue Code](#) or any state
6 revenue code and we believe that these codes are completely Constitutional as written.”
7 [Family Guardian Website, About Us page]

8 2. SEDM About Us Page, <http://sedm.org/AboutUs.htm> states that it does not challenge the Constitutionality of any part
9 of the Internal Revenue Code:

10 “We do not challenge the lawfulness or Constitutionality of any part of the [Internal Revenue Code](#) or any state
11 revenue code and we believe that these codes are completely Constitutional as written.”
12 [SEDM About Us Page]

13 3. Great IRS Hoax, Form #11.302:

14 3.1. Section 1.4.1 entitled Mission Statement states that it does not challenge the constitutionality of the I.R.C.:

15 “We do not challenge the lawfulness or Constitutionality of any part of the [Internal Revenue Code](#) or any state
16 revenue code and we believe that these codes are completely Constitutional as written.”
17 [Great IRS Hoax, Form #11.302, Section 1.4.1]

18 3.2. Section 5.2.1 entitled The TWO Sources of Federal Civil Jurisdiction: “Domicile” and “Contract”:

19 *Of the two distinct sources of federal civil jurisdiction documented above [1. domicile and; 2. Agency/private*
20 *contract], the second one is completely and almost universally overlooked and misunderstood by nearly every*
21 *freedom fighter we have met. We assert that this supreme oversight, in fact, is the main “loophole” in the*
22 *income tax deception that has kept it alive all these years since the Sixteenth Amendment was fraudulently*
23 *ratified in 1913. It is quite common for people like Irwin Schiff, Larry Becraft, Jeffrey Dickstein, and other*
24 *famous freedom fighter personalities who litigate often in federal court to over-emphasize the lack of federal*
25 *territorial jurisdiction in item 1 above and to falsely presume that it is the ONLY source of federal jurisdiction.*
26 *The result of this false “presumption” is that when they decry the lack of territorial jurisdiction and claim that*
27 *the federal government has no jurisdiction to impose an income tax upon them or their clients, the federal*
28 *courts rightly label their arguments as “frivolous and without merit”. The only way we will ever get anywhere*
29 *in federal courts over freedom and sovereignty and taxation issues, folks, is to have a much better*
30 *understanding of federal jurisdiction than what has been demonstrated in federal courts to date by well-*
31 *intentioned but misinformed freedom advocates. This is not intended as a personal criticism of any specific*
32 *individual by any means, but simply a statement of fact intended to help us to collectively focus on more fruitful*
33 *approaches to litigation so as to end the illegal enforcement of the Internal Revenue Code by the IRS once and*
34 *for all during our lifetime.*
35 [Great IRS Hoax, Form #11.302, Section 5.2.1]

36 3.3. Section 5.6.16 entitled Social Security: The legal vehicle for extending Federal Jurisdiction into the states using
37 Private/contract law.

38 *A number of tax honesty advocates will attempt to cite 26 U.S.C. §7701(a)(9) and (a)(10) as proof that federal*
39 *jurisdiction does not extend outside the District of Columbia for the purposes of the Internal Revenue Code.*

40 [TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.](#) [Internal Revenue Code]
41 [Sec. 7701. - Definitions](#)

42 (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the
43 intent thereof—

44 (9) United States

45 The term “United States” when used in a geographical sense includes only the [States](#) and the District of
46 Columbia.

47 (10) State

1 The term "State" shall be construed to include the District of Columbia, where such construction is
2 necessary to carry out provisions of this title.

3 Federal district and circuit courts have been known to label such arguments based on these definitions in the
4 Internal Revenue Code as "frivolous". Their reasons for doing so have never been completely or truthfully
5 revealed anywhere but here, to the best of our knowledge. Now that we know how the government ropes
6 sovereign Americans into their jurisdiction based on the analysis in this section, we also know that it is indeed
7 "frivolous" to state that federal jurisdiction does not extend outside the District of Columbia in the case of
8 those who are "Trustees" or federal "employees" or federal contractors, such as those who participate in
9 Social Security. Since we know that the legal domicile of the Trust is indeed the District of Columbia, we also
10 know that anyone who litigates in a federal court and does not deny all of the following will essentially be
11 presumed to be a federal "employee" and Trustee acting on behalf of the Social Security Trust:

- 12 1. The all caps name in association with him. His proper name is the lower case Christian Name. The all
13 caps name is the name of the Social Security Trust that was created when you completed and submitted
14 the SSA Form SS-5 to sign up for Social Security.
- 15 2. The Trustee license number called the Social Security Number associated with him. If you admit the
16 number is yours, then you admit that you are acting as a Social Security Trustee. Only trustees can use
17 the license number.
- 18 3. The receipt of income connected to a "trade or business" on form 1099's. All earnings identified on a
19 1099 are "presumed" to be "effectively connected with a trade or business", which is a "public office" in
20 the United States government as a "Trustee" and fiduciary over federal payments.
- 21 4. The receipt of "wage" income in connection with a W-4. Receipt of "wages" are evidence from 26 CFR
22 §31.3401(a)-3(a) that you consented to withhold and participate in Social Security.
- 23 5. The existence of consent in signing the SSA Form SS-5. The Trust contract created by this form cannot be
24 lawful so long as it was either signed without your consent or was signed for you by your parents without
25 your informed consent.
- 26 6. The voluntary use of the Slave Surveillance Number. Instead, all uses must be identified as compelled.
27 Responsibility for a compelled act falls on the person instituting the compulsion, and not the actor.

28 A very good way to fulfill all of the above is to avoid filling out government forms and when compelled to do so,
29 to attach the following form:

<p>30 <u>Tax Form Attachment, Form #04.201</u> <u>http://sedm.org/Forms/FormIndex.htm</u></p>

31 [[Great IRS Hoax, Form #11.302, Section 5.6.16](#)]

32 4. Family Guardian Website, [Flawed Tax Arguments to Avoid](#), Form #08.004 pamphlet, Section 6.6 says the following:

33 [Flawed Tax Arguments to Avoid](#)
34 6.6. Internal Revenue Code applies only within the "federal zone"

35 This general statement is very presumptuous, and we tell people throughout our [Great IRS Hoax](#) to avoid
36 general statements or presumption and to be very specific when they make a statement in order to limit the
37 scope of the statement to avoid misinterpretation. As we said previously in section 2 earlier, the Internal
38 Revenue Code describes several lawful and Constitutional taxes that apply to several subjects of taxation, many
39 of which are not limited to the federal zone. For instance:

- 40 1. [26 U.S.C. §911](#) identifies a source of taxable income in the case of "citizens or residents abroad". By
41 "abroad" is meant foreign countries. Foreign countries are not part of the "federal zone" as defined in
42 the [Great IRS Hoax](#). Therefore, the Internal Revenue Code does address subjects of taxation such as
43 "citizens" or "residents" who are outside of the federal zone and can apply outside of the federal zone.
44 We also covered this subject also in the previous section.
- 45 2. [26 U.S.C. §4612\(a\)\(4\)](#) defines the "United States" as including the 50 states of the Union. This section
46 applies to the tax imposed in 26 U.S.C. §4611 upon fuels imported into states of the Union. One of the few
47 Constitutional subjects of federal taxation is that upon importation, which are referred to in Constitution
48 Article 1, Section 8, Clause 1 as "duties, imposts, and excises". This also is a perfectly Constitutional tax
49 which applies outside of the "federal zone". We point this out in section 5.2.3 of the [Great IRS Hoax](#).
- 50 3. Taxes on importation into states of the Union collected within the territorial waters under the exclusive
51 control of the federal government. Such "imposts, duties, and excises" are collected under the authority
52 of Article 1, Section 8, Clause 1 of the Constitution and can lawfully be enforced in the territorial waters
53 of the surrounding states of the Union. In fact, the very reason for the existence of the Coast Guard is as
54 a vehicle to enforce the collection of these lawful taxes on imports. The ships of the original Coast Guard,
55 in fact, were called "Revenue Cutters".

56 For the purposes of this section we define the term "federal zone" as follows:

1 “Federal zone: The District of Columbia, the territories and possessions of the United
2 States, and federal areas or enclaves within states of the Union owned or ceded to the
3 federal/general government by an act of the state legislature.”

4 We also explain in the Great IRS Hoax, in the following sections that Federal income taxes under Subtitle A of
5 the Internal Revenue Code can also apply inside states of the Union:

- 6 1. Section 5.2.1 entitled “The TWO Sources of Federal Jurisdiction: ‘Domicile’ and ‘contract’”.
- 7 2. Section 5.6.16 entitled “Social Security: The Legal Vehicle for extending Federal Jurisdiction into the
8 states using Private/contract law.

9 [SOURCE: Flawed Tax Arguments to Avoid, Form #08.004, Section 6.6;
10 <http://sedm.org/Forms/FormIndex.htm>]

11 **4.5 Ministry Claims American citizens are not subject to tax**

12 Plaintiff United States states in its Motion for Summary Judgment:

13 Defendant maintains that American citizenship differs from United States citizenship, and only the latter is
14 subject to the federal income tax laws. There is no support for this claim. As one court made clear, “[a]s a
15 United States citizen, plaintiff is required to pay federal income tax. Section 1(c) of the I.R.C. provides that a
16 tax shall be imposed on the taxable income of every individual.”¹¹ The I.R.C. applies to “citizens or residents of
17 the United States.”¹²

18 [*Motion for Summary Judgment, Docket #68*]

19 Alleged Defendant states no such thing and agrees with the courts and the Plaintiff’s interpretation of law on the subject.
20 Below are examples why this is the case. The following information, according to the Disclaimers, is not factual, not
21 actionable, and exclusively religious and political speech that is protected by the First Amendment.

- 22 1. The pamphlet Why You are a “national” and not a “U.S. citizen proves that any term that includes the word
23 “citizenship” means “nationality”, as opposed to statutory “U.S. citizen” status under 8 U.S.C. §1401. See section 6 of
24 the pamphlet. By that analysis, “American citizenship” and “U.S. citizenship” are equivalent, and mean “nationality”.
25 The issue is that there are TWO, not one political community in our country: 1. The federal zone; 2. The 50 states of
26 the Union. Each has its own unique “citizens” and both of them are called “citizens of the United States”. One is a
27 statutory “subject” citizen defined in 8 U.S.C. §1401 and the other is a sovereign not subject to the legislative
28 jurisdiction because domiciled outside of plenary/exclusive federal jurisdiction and in a state of the Union. Each uses a
29 different “United States” in the meaning. The latter is a “national” under 8 U.S.C. §1101(a)(21), but not a “citizen”
30 under 8 U.S.C. §1401. The “state” referred to in 8 U.S.C. §1101(a)(21) is a state of the Union, because it is lower case
31 and therefore “foreign” to federal legislative jurisdiction.

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

36 Foreign Laws: “The laws of a foreign country or sister state. In conflicts of law, the legal principles of
37 jurisprudence which are part of the law of a sister state or nation. Foreign laws are additions to our own laws,
38 and in that respect are called ‘jus receptum’.”
39 [*Black’s Law Dictionary, Sixth Edition, p. 647*]

- 40 2. Domicile is where the authority to impose an income tax comes from.¹³ “U.S. persons” under 26 U.S.C. §7701(a)(30)
41 maintain a domicile in exclusive federal plenary jurisdiction. This definition depends on the definition of “United
42 States” found in 26 U.S.C. §7701(a)(9) and (a)(10), which does not explicitly include states of the Union and therefore
43 excludes them under the rule of statutory construction “Expressio unius est exclusio alterius”.

¹¹ Betz v. United States, 40 Fed.Cl. at 296.

¹² Id.

¹³ Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)

- 1 3. People domiciled in a state of the Union are not “U.S. persons” but they can, through private contract, consent to be
 2 treated as such by signing an SS-5 form, a 1040 tax return, or a W-4 form. When they do, they:
 3 3.1. Become “taxpayers” subject to the I.R.C. and are liable to obey it completely.
 4 3.2. Become agents and contractors with the federal government, who are representing the federal corporation called
 5 the “United States”.
 6 3.3. Since they are acting in a representative capacity for a federal corporation called the “United States”, their legal
 7 status takes on the character of the corporation, pursuant to Federal Rule of Civil Procedure 17(b). That
 8 corporation is a “U.S. citizen” and a “U.S. person”, and therefore they also become “U.S. citizens” when they
 9 appear in federal court over an income tax issue. In that sense, they have been assimilated into “the matrix”
 10 through the operation of private law, which applies everywhere, including where the federal government has no
 11 territorial jurisdiction. The constitutional authority to do this comes from Article 4, Section 3, Clause 2 of the
 12 Constitution. All such contractor and employment franchises are “property of the United States” which it has
 13 unquestioned authority to control in federal courts.
- 14 4. The core issues are:
 15 4.1. Exactly which “individual” that he identifies is the one used in the Internal Revenue Code Subtitle A? The term
 16 “individual” is nowhere defined in the Internal Revenue Code and the only definition we could find is that in
 17 U.S.C. §552a(a)(2). That definition describes ONLY government employees, because it is in Title 5 of the U.S.
 18 Code, which is called “GOVERNMENT ORGANIZATION AND EMPLOYEES”. That section also defines the
 19 term “federal personnel” in 5 U.S.C. §552a(a)(13) as any person who participates in Social Security. To wit:

20 5 U.S.C. §552a

21 *(a)(13) the term “Federal personnel” means officers and employees of the Government of the United States,*
 22 *members of the uniformed services (including members of the Reserve Components), individuals entitled to*
 23 *receive immediate or deferred retirement benefits under any retirement program of the Government of the*
 24 *United States (including survivor benefits).*

25 Alleged defendant believes that this is the only “U.S. Individual” that is described in the upper left corner of the
 26 IRS Form 1040, and has found no caselaw that would disagree with this conclusion.

- 27 4.2. The Separation of Powers Doctrine, and how that affects our citizenship status under federal statutory and not
 28 Constitutional law. The term “United States” has two different meanings depending on the context: 1. The
 29 Constitution, where it means the 50 states united under the Constitution; 2. That found in federal statutes, which
 30 in most cases is defined as the District of Columbia and the territories and possessions of the United States by
 31 default and excludes states of the Union. Our country consists of TWO, not one, political communities. To prove
 32 this, the U.S. Supreme Court said “citizens” domiciled in the District of Columbia are not “citizens” within the
 33 meaning of the Constitution, which encompasses only states of the Union.

34 *“The 1st section of the 14th article, to which our attention is more specifically invited, opens with a definition of*
 35 *citizenship—not only citizenship of the United States[***], but citizenship of the states. No such definition was*
 36 *previously found in the Constitution, nor had any attempt been made to define it by act of Congress. It had*
 37 *been the occasion of much discussion in the courts, by the executive departments and in the public journals.*
 38 *It had been said by eminent judges that no man was a citizen of the United States[***] except as he was a*
 39 *citizen of one of the state comprising the Union. Those, therefore, who had been born and resided always in*
 40 *the District of Columbia or in the territories, though within the United States[***], were not citizens.”*
 41 *[Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)]*

42
 43 *“The earliest case is that of Hepburn v. Ellzey, 2 Cranch, 445, 2 L. ed. 332, in which this court held that, under*
 44 *that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies*
 45 *between citizens of different states, a citizen of the District of Columbia could not maintain an action in the*
 46 *circuit court of the United States. It was argued that the word ‘state.’ in that connection, was used simply to*
 47 *denote a distinct political society. ‘But,’ said the Chief Justice, ‘as the act of Congress obviously used the word*
 48 *‘state’ in reference to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is*
 49 *a state in the sense of that instrument. The result of that examination is a conviction that the members of the*
 50 *American confederacy only are the states contemplated in the Constitution . . . and excludes from the term*
 51 *the signification attached to it by writers on the law of nations.’ This case was followed in Barney v.*
 52 *Baltimore, 6 Wall. 280, 18 L. ed. 825, and quite recently in Hooe v. Jamieson, 166 U.S. 395, 41 L. ed. 1049,*
 53 *17 Sup. Ct. Rep. 596. The same rule was applied to citizens of territories in New Orleans v. Winter, 1 Wheat.*
 54 *91, 4 L. ed. 44, in which an attempt was made to distinguish a territory from the District of Columbia. But it*
 55 *was said that ‘neither of them is a state in the sense in which that term is used in the Constitution.’ In Scott v.*
 56 *Jones, 5 How. 343, 12 L. ed. 181, and in Miners’ Bank v. Iowa ex rel. District Prosecuting Attorney, 12 How. 1,*
 57 *13 L. ed. 867, it was held that under the judiciary act, permitting writs of error to the supreme court of a state*

1 in cases where the validity of a state statute is drawn in question, an act of a territorial legislature was not
2 within the contemplation of Congress."
3 [*Downes v. Bidwell*, [182 U.S. 244](#) (1901)]

4 4.3. Whether a person not domiciled on federal territory and in a state of the Union can be subject to the *political* but
5 not *legislative* jurisdiction of the United States.

6 4.4. Whether such a person above would be described as a national, under 8 U.S.C. §1101(a)(21) and not a “citizen”
7 under 8 U.S.C. §1401.

8 **4.6 Ministry stance on Nonresident alien position is false**

9 Plaintiff United States states in its Motion for Summary Judgment the following:

10 *Defendant's statements that federal income taxes do not apply to his "nonresident alien" customers, who are*
11 *actually American citizens, are not supported by law. Federal income tax law applies not only to all citizens of*
12 *this country, but also to residents of this country. I.R.C. §7701(a)(14) defines "taxpayer" as any person subject*
13 *to any internal revenue tax. As courts have stated, "All individuals, natural or unnatural, must pay federal*
14 *income tax on their wages."*¹⁴
15 [*Motion for Summary Judgment, Docket #68*]

16 Alleged Defendant states no such thing and agrees with the courts and the Plaintiff’s interpretation of law on the subject.
17 Below are examples why this is the case from the websites in question, which incidentally are not the statements of the
18 Alleged Defendant. The following information, according to the Disclaimers, is not factual, not actionable, and exclusively
19 religious and political speech that is protected by the First Amendment.

- 20 1. Neither the Family Guardian website, <http://famguardian.org>, nor SEDM website, <http://sedm.org> mention the word
21 “customers” that I could find, so his remarks are irrelevant and presumptuous.
22 2. I don’t ever use the word “American citizens” so I don’t know what he means in the context of Title 8 of the U.S.
23 Code. Instead, I refer to myself as a “national” under 8 U.S.C. §1101(a)(21) but not a “citizen” under 8 U.S.C. §1401.
24 There may be other authors on Family Guardian who use the phrase “American Citizen” but I don’t claim any
25 responsibility for their views or conclusions.
26 3. *Federal and State Tax Withholding Options for Private Employers*, Form #04.101, Section 22.1 says the following:

27 *The above definition of “wages” is further restricted by the underlying regulations as follows:*

28 [26 CFR §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements](#)

29 (a) In general.

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

35 *The term “employer” is also defined in 26 U.S.C. §3401(d) as someone who has “employees”. Therefore,*
36 *under both the Classification Act of 1923 and the definition of “employee” found in 26 CFR §31.3401(c)-1,*
37 *only “employees” working for the United States government can earn “wages”, and even then, only when they*
38 *have a voluntary withholding agreement in place called a W-4.*

39 [26 CFR §31.3401\(c \)-1 Employee:](#)

40 *...the term [employee] includes officers and employees, whether elected or appointed, of the United*
41 *States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District*
42 *of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term*
43 *'employee' also includes an officer of a corporation.*

44 *As a matter of fact, filling out and signing the W-4 under penalty of perjury, which is identified in the regulation*
45 *26 CFR §31.3401(a)-3 above as a “voluntary withholding agreement”, makes the signer into a federal*

¹⁴ *Lovell v. United States*, 755 F.2d 517, 519 (7th Cir. 1984); *Coleman v. Commissioner*, 791 F.2d 68 (7th Cir. 1986); see also IRC §7701(a)(30); *United States v. Ward*, 833 F.2d 1538, 1539 (11th Cir. 1987); *In re Becraft*, 885 F.2d at 548 n.2.

1 “employee” and contractor. *Black’s Law Dictionary, Sixth Edition*, in fact, defines an “agreement” as a
2 “contract”:

3 **Agreement.** A meeting of two or more minds; a coming together in opinion or determination; the
4 coming together in accord of two minds on a given proposition. In law, a concord of understanding
5 and intention between two or more parties with respect to the effect upon their relative rights and
6 duties, of certain past or future facts or performances. The consent of two or more persons
7 concurring respecting the transmission of some property, right, or benefits, with the view of
8 contracting an obligation, a mutual obligation.

9 A manifestation of mutual asset on the part of two or more persons as to the substance of a contract.
10 *Restatement, Second, Contracts*, §3.

11 Although often used as synonymous with “contract”, agreement is a broader term; e.g. an
12 agreement might lack an essential element of a contract. The bargain of the parties in fact as found
13 in their language or by implication from other circumstances including course of dealing or usage of
14 trade or course of performance. U.C.C. §1-201(c); *Uniform Consumer Credit Code*, §1.301(3).
15 [*Black’s Law Dictionary, Sixth Edition*, p. 66]

16 However, section 2 earlier proves that private employers, which are companies that don’t have federal workers,
17 aren’t even allowed by law to act as “withholding agents” and that the IRS website even admits that such
18 private employers do not have to withhold:

19 [IRM 5.14.10.2 \(09-30-2004\)](#)
20 Payroll Deduction Agreements

21 **2. Private employers, states, and political subdivisions are not required to enter into payroll**
22 **deduction agreements.** Taxpayers should determine whether their employers will accept and process
23 executed agreements before agreements are submitted for approval or finalized.
24 [<http://www.irs.gov/irm/part5/ch14s10.html>]

25 [*Federal and State Tax Withholding Options for Private Employers, Form #04.101, Section 22.1*]

26 4. Great IRS Hoax, Form #11.302, Section 5.6.7:

27 So how do our public dis-servants turn “compensation for labor” into something that fits the legal definition
28 “wages” above so it can be taxed? Once again, you have to dig deep into the regulations to find the secret:

29 **26 CFR Sec. 31.3401(a)-3 Amounts deemed wages under voluntary withholding agreements.**

30 (a) In general.

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

36 (b) Remuneration for services.

37 (1) **Except as provided in subparagraph (2) of this paragraph, the amounts referred to in**
38 **paragraph (a) of this section include any remuneration for services performed by an employee for**
39 **an employer which, without regard to this section, does not constitute wages under section**
40 **3401(a).** For example, remuneration for services performed by an agricultural worker or a domestic
41 worker in a private home (amounts which are specifically excluded from the definition of wages by
42 section 3401(a)(2) and (3), respectively) are amounts with respect to which a voluntary withholding
43 agreement may be entered into under section 3402(p). See Sections 31.3401(c)-1 and 31.3401(d)-1
44 for the definitions of “employee” and “employer”.

45 So the bottom line is, if you fill out a W-4 and request voluntary withholding, even though you don’t fit the legal
46 definition of an “employee”, then you consent to treat your earnings as “wages” as legally defined in 26 U.S.C.
47 §3401(a) which are subject to tax under the I.R.C. Subtitle C! That’s why we also don’t recommend filling out
48 W-4 Exempts and instead prefer to use the W-8 form.
49 [Great IRS Hoax, Form #11.302, Section 5.6.7]

1 5. Family Guardian Website, *Flawed Tax Arguments to Avoid*, Form #08.004, Section 6.2 available free at the address
2 below. Reiterates the above and warns everyone, including those who are nonresident aliens, that “wages” are in fact
3 taxable and that they should pay tax on all “wages” earned.
4 <http://famguardian.org/Publications/FlawedArgToAvoid/FlawedArgsToAvoid.pdf>.

5 We would like to add to the above the following religious and political, and not factual, statements and beliefs:

6 1. Domicile is the origin of the authority of the government to impose an income tax, not citizenship.

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

15 2. Domicile is a voluntary, First Amendment choice of political affiliation and assembly. This is described at:

16 2.1. Family Guardian Website:

Why Domicile and Becoming a “Taxpayer” Require Your Consent
<http://famguardian.org/Subjects/Taxes/Articles/DomicileBasisForTaxation.htm>

17 2.2. Free pamphlet on SEDM:

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

18 3. Domicile cannot be coerced by the state, and consequently, all taxes based on it are voluntary. *After* a domicile is
19 *voluntarily* selected, taxes based on domicile become enforceable, but *not* before. Being compelled to attain a certain
20 domicile or to keep one you have amounts to compelled association in violation of the First Amendment. A choice of
21 domicile is a voluntary choice of allegiance. Allegiance that is compelled is not allegiance, but slavery and involuntary
22 servitude in violation of the Thirteenth Amendment.

23 ***“Similarly, when a person is prevented from leaving his domicile by circumstances not of his doing and***
24 ***beyond his control, he may be relieved of the consequences attendant on domicile at that place.*** *In Roboz*
25 *(USDC D.C. 1963) [Roboz v. Kennedy, 219 F.Supp. 892 (D.D.C. 1963), p. 24], a federal statute was involved*
26 *which precluded the return of an alien's property if he was found to be domiciled in Hungary prior to a certain*
27 *date. It was found that Hungary was Nazi-controlled at the time in question and that the persons involved*
28 *would have left Hungary (and lost domicile there) had they been able to. Since they had been precluded from*
29 *leaving because of the political privations imposed by the very government they wanted to escape (the father*
30 *was in prison there), the court would not hold them to have lost their property based on a domicile that*
31 *circumstances beyond their control forced them to retain.”*
32 *[Conflicts in a Nutshell, David D. Siegel and Patrick J. Borchers, West Publishing, p. 24]*

33 4. A “nonresident alien” as defined in 26 U.S.C. §7701(b)(1)(B) is not the same thing as a “resident” as defined in 26
34 U.S.C. §7701(b)(1)(A). Otherwise, there wouldn't be a need for two separate terms.

35 5. A “nonresident alien” is a person with no domicile in the “United States” as defined in 26 U.S.C. §7701(a)(9) and
36 (a)(10) and excluding the “United States” mentioned in the Constitution. Even without a domicile in the federal
37 “United States”, he can still owe tax on earnings from within the federal “United States” under 26 U.S.C. §871(a).

38 6. A “resident” is a “U.S. person” as defined in 26 U.S.C. §7701(a)(30). All “U.S. persons”, including statutory but not
39 constitutional “citizens” defined in 26 CFR §1.1-1(c) have in common a domicile in the federal “United States”.

40 7. “Citizens” and “resident” are mutually exclusive classes, but collectively, they are referred to as “U.S. persons”
41 pursuant to 26 U.S.C. §7701(a)(30). A “resident” is an alien with a domicile or permanent presence in the statutory but
42 not constitutional “United States”, as defined in 26 U.S.C. §7701(b)(1)(A).

43 8. What the Plaintiff as well as the case cites he references can't and doesn't address is how “nonresident aliens” who
44 have no domicile in the statutory but not constitutional “United States” become “residents”. That secret is revealed in
45 older versions of the regulation at 26 CFR §301.7701-5:

46 [26 CFR §301.7701-5 Domestic, foreign, resident, and nonresident persons.](#)

47 *A domestic corporation is one organized or created in the United States, including only the States (and during*
48 *the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the*
49 *law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A*

1 domestic corporation is a resident corporation even though it does no business and owns no property in the
2 United States. A foreign corporation engaged in trade or business within the United States is referred to in
3 the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in
4 trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in
5 trade or business within the United States is referred to in the regulations in this chapter as a resident
6 partnership, and a partnership not engaged in trade or business within the United States, as a nonresident
7 partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the
8 nationality or residence of its members or by the place in which it was created or organized.
9 [Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

10 Those who sign an IRS Form W-4 and therefore elect to become “public officers” and federal “employees” engaged in
11 a “trade or business” and therefore representing the “United States” federal corporation under Fed.Rule.Civ.Proc.
12 17(b), even if they started out as “nonresident aliens”, then become “residents” for the purpose of the Internal Revenue
13 Code not unlike what they would do if they filed a 1040 instead of a 1040NR.. Their effective domicile then becomes
14 the District of Columbia pursuant to 26 U.S.C. §§7701(a)(30) and 7408(c), which provisions treat them effectively as
15 “U.S. citizens” because they are representing a corporation that is a “U.S. citizen”.

16 **5 False IRS Arguments Against This Religious Ministry**

17 The following subsections contain rebuttals to frequent and false arguments made by the IRS against this ministry and
18 website. For further rebuttals of false IRS arguments and deception, see:

Rebutted Version of the IRS “*The Truth About Frivolous Tax Arguments*”, Form #08.005 available at:
http://famguardian.org/PublishedAuthors/Govt/IRS/friv_tax_rebuts.pdf

19 **5.1 Ministry’s “program” has hurt people**

20 “When the government is wrong or corrupt, it’s dangerous to be right.”

21 This ministry has no “program”. A “program” implies a strictly commercial goal and advertising to attract “customers”.
22 Simply practicing our religion or teaching, learning, obeying, and enforcing the law cannot truthfully or lawfully be
23 described as either a “program” or a “commercial activity” subject to the jurisdiction of anyone in the government. Our
24 Member Agreement, Form #01.001

- 25 1. Forbids the use of our materials for a commercial purpose. See Section 4, Item 17.
- 26 2. Forbids use of our materials for an unlawful purpose. See Section 4.
- 27 3. Forbids use of our materials as a tax shelter or use by “taxpayers”, who are the only rational audience for a “tax
28 shelter”. See Section 4, Item 20.

29 *Tax shelter. A device used by a taxpayer to reduce or defer payment of taxes. Common forms of tax shelters*
30 *include: limited partnership interests, real estate investments which have deductions such as depreciation,*
31 *interest, taxes, etc. The Tax Reform Act of 1986 limited the benefits of tax shelters significantly by classifying*
32 *losses from such shelters as passive and ruling that passive losses can only offset passive income in arriving at*
33 *taxable income (with a few exceptions). Any excess losses are suspended and may be deducted in the year the*
34 *investment is sold or otherwise disposed of.*
35 [Black’s Law Dictionary, Sixth Edition, p. 1462-1463]

- 36 4. Forbids us from preparing tax returns or assisting in the preparation of tax returns, which is a commercial activity. See
37 Section 4, Item 7.
- 38 5. Forbids us from taking any leadership role or rendering legal advice of any kind to anyone. See Section 4, Item 6.
- 39 6. Forbids us from offering credit repair or debt cancellation. See Section 4, Items 12 and 13.
- 40 7. Forbids us from offering investments or classes about investing. See Section 4, Item 20.
- 41 8. Forbids us to market or advertise. See Section 4, Item 10.
- 42 9. Forbids us from making any promises or assurances about the effectiveness of our materials. See Section 4, Item 8.
- 43 10. Establishes in Section 7 that the only basis for reliance is what enacted positive law actually says:

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

- 44 11. Forbids users of the materials from regarding anything on our website as factual or actionable speech. Instead,
45 everything on our website and everything we say and do is identified as NONfactual, NONactionable religious and

- 1 political beliefs and opinions that are not admissible as evidence pursuant to Federal Rule of Evidence 610. See
2 Section 7.
- 3 12. Requires in Section 7 that any statement of any ministry member or officer to the contrary of our Member Agreement,
4 Form #01.001 to be regarded as:
- 5 12.1. NONfactual fiction.
6 12.2. NONactionable.
7 12.3. Untrustworthy.
- 8 13. Requires that only those who agree to take complete, exclusive, and personal responsibility for all their choices and the
9 consequences of those choices may read or use our materials. Sovereignty begins with personal responsibility. See
10 Section 1.
- 11 14. Expressly states in Section 7 that only the following three things anywhere on our website are factual and reliable:
12 14.1. [SEDM Disclaimer](http://sedm.org/disclaimer.htm)
13 <http://sedm.org/disclaimer.htm>
14 14.2. [SEDM Member Agreement](http://sedm.org/Forms/FormIndex.htm), Form #01.001
15 <http://sedm.org/Forms/FormIndex.htm>
16 14.3. [SEDM Articles of Mission](http://sedm.org/Forms/FormIndex.htm), Form #01.004
17 <http://sedm.org/Forms/FormIndex.htm>

18 The above prohibitions are based on our own extensive study of the meaning of commercial speech and a desire to
19 completely avoid it. As long as speech is not factual and does not advocate “imminent lawless activity”, it is protected by
20 the First Amendment, even if it proposes a commercial transaction. For example, statements of pastors from the pulpit and
21 politicians during a campaign are protected, even though they advocate either “tithes” or “political contributions” and even
22 if they are FALSE, because they are NONfactual and therefore not admissible as evidence! See:

[Commercial Speech](http://sedm.org/Forms/FormIndex.htm), Form #05.015
<http://sedm.org/Forms/FormIndex.htm>

23 Our Ministry Bookstore requires that you cannot obtain anything from our store or complete the checkout process
24 WITHOUT agreeing to the Member Agreement, Form #01.001. Users are warned THREE TIMES IN A ROW during the
25 checkout process that they cannot obtain anything from our store without agreeing to our Member Agreement, Form
26 #01.001. The question is what is left that could rationally or reasonably or lawfully be attacked by a government or law
27 enforcement entity? In point of fact:

- 28 1. We don't guarantee and never have guaranteed anything about the information or services available on our website or
29 through our ministry.
- 30 2. Whenever anyone asks us for our “opinion” on anything, we tell them it isn't worth the paper needed to flush it down
31 the toilet and that we don't share subjective opinions. All we deal with is what the law says and how to locate what it
32 says on any subject. See:

[SEDM Frequently Asked Questions](http://sedm.org/FAQs/FAQs.htm), Question 6.6
<http://sedm.org/FAQs/FAQs.htm>

- 33 3. You can't lawfully turn education and sharing NON-factual beliefs and opinions and religious dogma into a crime,
34 without violating the Constitution.

35 *"If there is any fixed star in our constitutional constellation, it is that no official, high or petty, can prescribe
36 what shall be orthodox in politics, nationalism, religion, or other matters of opinion or force citizens by word or
37 act their faith therein. If there are any circumstances which permit an exception, they do not now occur to us."
38 [[West Virginia State Board of Education v. Barnette](#), 319 U.S. 624; 63 S.Ct. 1178 (1943)]*

39 *"...The **constitutional rights of those spreading their religious beliefs through the spoken and printed word**
40 **are not to be gauged by standards governing retailers or wholesalers of books. The right to use the press for**
41 **expressing one's views is not to be measured by the protection afforded commercial handbills.** It should be
42 remembered that the pamphlets of Thomas Paine were not distributed free of charge. It is plain that a religious
43 organization needs funds to remain a going concern. But an itinerant evangelist, however misguided or
44 intolerant he may be, does not become a mere book agent by selling the Bible or religious tracts to help defray
45 his expenses or to sustain him. **Freedom of speech, freedom of the press, freedom of religion are available to**
46 **all, not merely to those who can pay their own way.** . . ."
47 [[Murdock v. Pennsylvania](#), 319 U.S. 105 (1943)]*

1 *"The American people have always regarded education and acquisition of knowledge as matters of supreme*
2 *importance which should be diligently promoted [in order to maintain and protect their [liberty](#)]. The Ordinance*
3 *of 1787 declares: **Religion, morality and knowledge being necessary to good government and the happiness***
4 ***[and liberty] of mankind, schools and the means of education shall forever be encouraged.**"*
5 *[Meyer v. State of Nebraska, [262 U.S. 390](#) (1923)]*

- 6 4. You can't take what amounts to simply religious and political beliefs and opinions and convert them into factual,
7 actionable speech against the wishes of the speaker without:
8 4.1. Violating the First Amendment. The right to speak includes the right to defined the significance of what we say.
9 Otherwise, it's not our speech and becomes the property and responsibility of the person who deliberately
10 misconstrued it for their own personal benefit.
11 4.2. Instituting slavery in violation of the Thirteenth Amendment. We aren't an insurance company if our beliefs are
12 inconsistent with reality and it is slavery to force us to be one.
13 4.3. Violating equal protection. The IRS isn't held accountable for anything they say and their disclaimer at IRM
14 4.10.7.2.8 says you can't trust anything they say or print, so why are you applying a DIFFERENT standard to us?
15 Furthermore, lets apply the same standard to every politician and convert his political promises into facts and sue
16 him because he defrauded the government.
17 5. You can't turn worshipping your God and refusing to contract with or engage in commerce with the government into a
18 crime.

19 *"The doctrine is, that allegiance cannot be due to two sovereigns [God v. Government]; and taking an oath of*
20 *allegiance [such as a perjury oath on a government form] to a new, is the strongest evidence of withdrawing*
21 *allegiance from a previous, sovereign...."*
22 *[[Talbot v. Janson, 3 U.S. 133 \(1795\)](#)]*

23
24
25 *"God is a jealous God (compare Ex 20:5; 34:14; Deut 32:16; Zech 8:2; I Cor 10:22), and hence **he will not***
26 ***tolerate divided allegiance.**"*
27 *[Pfeiffer, C. F., & Harrison, E. F. 1962. The Wycliffe Bible commentary : New Testament . Moody Press:*
28 *Chicago; Commentary on James 4:5]*

29
30
31 ***"Of all the dispositions and habits which lead to political prosperity, Religion and morality are indispensable***
32 ***supports. In vain would that man claim the tribute of Patriotism who should labour to subvert these great***
33 ***Pillars of human happiness, these firmest props of the duties of Men and citizens. The mere politician,***
34 ***equally with the pious man, ought to respect and to cherish them. A volume could not trace all their***
35 ***connections with private and public felicity. Let it simply be asked, "where is the security for property, for***
36 ***reputation, for life, if the sense of religious obligation desert the oaths which are the instruments of***
37 ***investigation in courts of justice?" And let us with caution indulge the supposition that morality can be***
38 ***maintained without religion. Whatever may be conceded to the influence of refined education on minds of***
39 ***peculiar structure, reason and experience both forbid us to expect that national morality can prevail in***
40 ***exclusion of religious principle.**"*
41 *[George Washington in his [Farewell Address](#)]*

42
43 *Our society would be less than true to its heritage if it lacked abiding concern for the values of its young people,*
44 *and **we acknowledge the profound belief of adherents to many faiths that there must be a place in the***
45 ***student's life for precepts of a morality higher even than the law we today enforce. We express no hostility to***
46 ***those aspirations, nor would our oath permit us to do so. A relentless and all-pervasive attempt to exclude***
47 ***religion from every aspect of public life could itself become inconsistent with the Constitution. See Abington***
48 ***School District, supra, at 306 (Goldberg, J., concurring).***

49 [..]

50 ***Nearly half a century of review and refinement of Establishment Clause jurisprudence has distilled one clear***
51 ***understanding: Government may neither promote nor affiliate itself with any religious doctrine or***
52 ***organization, nor may it obtrude itself in the internal affairs of any religious institution.** The application of*
53 *these principles to the present case mandates the decision reached today by the Court.*

54 [..]

55 ***The mixing of government and religion can be a threat to free government, even if no one is forced to***
56 ***participate.** When the government puts its imprimatur on a particular religion, it conveys a message of*
57 *exclusion to all those who do not adhere to the favored beliefs.[9] A government cannot [505 U.S. 607] be*
premised on the belief that all persons are created equal when it asserts that God prefers some. Only

1 "[a]nguish, hardship and bitter strife" result "when zealous religious groups struggl[e] with one another to
2 obtain the Government's stamp of approval." Engel, 370 U.S. at 429; see also Lemon, 403 U.S. at 622-623;
3 Aguilar v. Felton, 473 U.S. 402, 416 (1985) (Powell, J., concurring).{10} Such a struggle can "strain a political
4 system to the breaking point." Walz v. Tax Commission, 397 U.S. 664, 694 (1970) (opinion of Harlan, J.).

5 **When the government arrogates to itself a role in religious affairs, it abandons its obligation as guarantor of**
6 **democracy. Democracy requires the nourishment of dialogue and dissent, while religious faith puts its trust**
7 **in an ultimate divine authority above all human deliberation. When the government appropriates religious**
8 **truth, it "transforms rational debate into theological decree."** Nuechterlein, Note, *The Free Exercise*
9 *Boundaries of Permissible Accommodation Under the Establishment Clause*, 99 *Yale L.J.* 1127, 1131 (1990).
10 Those who disagree no longer are questioning the policy judgment of the elected but the rules of a higher
11 authority who is beyond reproach. [505 U.S. 608]

12 *It is these understandings and fears that underlie our Establishment Clause jurisprudence. **We have believed***
13 **that religious freedom cannot exist in the absence of a free democratic government, and that such a**
14 **government cannot endure when there is fusion between religion and the political regime.** *We have believed*
15 *that religious freedom cannot thrive in the absence of a vibrant religious community, and that such a*
16 *community cannot prosper when it is bound to the secular. And we have believed that these were the animating*
17 *principles behind the adoption of the Establishment Clause. To that end, our cases have prohibited government*
18 *endorsement of religion, its sponsorship, and active involvement in religion, whether or not citizens were*
19 *coerced to conform.*
20 [*Lee v. Weisman, 505 U.S. 577 (1992)*]

21 If people are being hurt by using our materials or trying to blame us for the result, we allege that one of the following things
22 has happened:

- 23 1. They are using our materials in violation of the Member Agreement, Form #01.001 and are Members in Bad Standing
24 because:
- 25 1.1. They relied on our materials instead of reading the law themselves and independently reaching their own
26 informed conclusions. They are therefore violating section 7 of our Member Agreement, Form #01.001. See
27 also:
- Reasonable Belief About Income Tax Liability*, Form #05.007
<http://sedm.org/Forms/FormIndex.htm>
- 28 1.2. They refuse to take responsibility for their own education and choices, even though they agreed to do so in the
29 Member Agreement, Form #01.001.
- 30 2. They are a victim of illegal enforcement by the government and should consider litigating to defend rights that have
31 been violated.
- 32 3. They are a mole from the government who wants to discredit is to perpetuate the illegal enforcement of the Internal
33 Revenue Code Subtitle A outside its jurisdiction.
- 34 4. Either their lawyer or their judge have a conflict of interest because they are "taxpayers" and therefore are incapable of
35 rendering a just decision which is entirely consistent with the written law. See:
- What Happened to Justice?*, Form #06.012
<http://sedm.org/Forms/FormIndex.htm>
- 36 5. They have not done enough homework to properly defend themselves. Their own legal ignorance has made them prey
37 for vultures and government parasites:

38 "One who turns his ear from hearing the law [[God's law](#) or [man's law](#)], even his prayer is an abomination."
39 [[Prov. 28:9](#), Bible, NKJV]

40 "This [Book of the Law](#) shall not depart from your mouth, but you shall meditate in it day and night, that you
41 may observe to do according to all that is written in it. For then you will make your way prosperous, and then
42 you will have good success. Have I not commanded you? Be strong and of good courage; do not be afraid, nor
43 be dismayed, for the LORD your God is with you wherever you go."
44 [[Joshua 1:8-9](#), Bible, NKJV,
45 IMPLICATION: If you aren't reading and trying to obey God's law daily, then you're not doing God's will and
46 you will not prosper]

47 "But this crowd that does not know [and quote and follow and use] the law is accursed."
48 [[John 7:49](#), Bible, NKJV]

49 "Salvation is far from the wicked, For they do not seek Your [God's] statutes."
50 [[Psalms 119:155](#), Bible, NKJV]

1 *"Every man is supposed to know the law. A party who makes a contract [or enters into a [franchise](#), which is*
2 *also a contract] with an officer [of the government] without having it reduced to writing is knowingly accessory*
3 *to a violation of duty on his part. Such a party aids in the violation of the law."*
4 *[Clark v. United States, 95 U.S. 539 (1877)]*

- 5 6. They have added any one of the following forbidden flawed arguments to their administrative correspondence or
6 litigation and thereby discredited themselves and invited the harm:

Flawed Tax Arguments to Avoid, Form #08.004
<http://sedm.org/Forms/FormIndex.htm>

7 Reasons why our own written materials or statement obtained through our website should not be relied upon and why the
8 ONLY reasonable basis for belief is enacted positive law on the subject are further described later in section 5.5.

9 Lastly, if you are either in the government or are a Member and you are considering suing us because:

- 10 1. You falsely think our website contains falsehoods.
11 2. You believe that using our materials hurt you and you blame us for it.
12 3. You think that our materials violate the law.

13 . . .then you are cautioned that our Member Agreement, Form #01.001 also contains a Copyright/Software/License
14 Agreement that makes you into the Substitute Defendant and makes you liable for damages to the person you sue in the
15 ministry, whether they are another Member or a ministry officer. Once again, our Member Agreement, Form #01.001
16 FORCES you to take complete, exclusive, and personal responsibility for all your actions and choices. It also punishes
17 those who try to deflect responsibility for those choices onto anyone else. Sovereignty BEGINS with personal
18 responsibility.

19 If you don't want to take personal responsibility for all your choices and actions and insist on someone ELSE to blame by
20 FORCING someone else at the point of a government gun and without compensation to take responsibility for your own
21 ignorant, irresponsible, and presumptuous actions and choices, then go back to your comfortable government cage making
22 bricks for Pharaoh without compensation and please, just shut up, go away, and quit using our materials. You're a
23 contemptible, lazy, irresponsible fool and an idiot.

24 *"The hand of the diligent will rule, **but the lazy [or irresponsible] man will be put to forced [government]***
25 ***labor [as an "employee" or "public officer"].**"*
26 *[Prov. 12:24, Bible, NKJV]*

27 We're tired of your victim mentality, your irresponsibility, your whining, and your pagan idol worship of government as a
28 god. That kind of mentality, in fact, is the cause of most of the ills currently facing our society. See:

- 29 1. *The Unlimited Liability Universe*, Rousas Rushdoony
30 <http://famguardian.org/Subjects/Spirituality/Articles/UnlimitedLiabilityUniverse.htm>
31 2. *Socialism: The New American Civil Religion*, Form #05.016
32 3. <http://sedm.org/Forms/FormIndex.htm>

33 **5.2 Ministry is only doing this for money**

34 *"Feed the flock of God which is among you [as ministers to them and with God's pure and holy knowledge and*
35 *wisdom], taking the oversight thereof, not by constraint [or compulsion], but willingly; **not for filthy lucre***
36 ***[money]**, but of a ready mind;*

37 *Neither as being lords [tyrants] over God's heritage [or His flock or people], but being [good] examples to the*
38 *flock.*

39 *And when the chief Shepherd [God] shall appear, ye shall receive a crown of glory that fadeth not away."*
40 *[1 Peter 5:2-4, Bible, KJV]*

41 We do not do anything for money. The sole purpose of this website is to worship, glorify, and serve our Lord Jesus Christ
42 and not any vain man or ruler. For instance:

1. Our Member Agreement, Form #01.001 forbids us to offer services or help to those who are not Christians.
2. The Prohibited Activities section of our Member Agreement, Form #01.001 forbids members to use our materials for a commercial purpose.
3. Nowhere on our website are the phrases “customer” or “product” found.
4. We never refer to ourselves as a business, but rather a religious ministry.
5. When people ask us about the effectiveness of our materials, we rebuke them if they have commercial motives.
6. Amounts listed in our bookstore indicate “donation” and not “price”.
7. Nowhere on our website can be found the phrase “tax freedom”.
8. We are forbidden by our Member Agreement, Form #01.001 from getting involved in the following commercial activities:
 - 8.1. Debt cancellation.
 - 8.2. Preparing or advising in the preparation of tax returns for others.
 - 8.3. Credit repair.
 - 8.4. Creating or administering asset protection vehicles for others.
 - 8.5. Commerce within the legislative jurisdiction of the government.
9. Our Member Agreement, Form #01.001 establishes that the ONLY thing that the only authorized use to which our materials can be put is:
 - 9.1. To learn and enforce the law against all those who would injure our Constitutionally protected rights.
 - 9.2. To petition the government for a redress of grievances resulting from unlawful injuries to our rights.

Evidence supporting the above found on our website includes the following:

1. SEDM Frequently Asked Questions Page, Question 0.1:

*Your question reveals that you may be unwilling to allow yourself to be weak and vulnerable, and thereby exercise faith in God instead of trusting man/mammon/government. Do you not want to trust God or give God any room to operate in your life? Do you not want to carry the cross of Jesus as He requires of you in [Matt. 10:34-39](#)? It sounds to us like you may want **insurance**, not salvation or education. [Click here](#) (OFFSITE LINK) for an article on this subject. If that is the case, you need faith and trust in God, not help from us. Is Jesus your Savior and indemnification from the liability for Hell but **NOT** your Lord and the object of your supreme **allegiance** and worship/obedience? Jesus isn't your Sovereign Lord and He isn't above all the other idols you worship unless you are willing to risk persecution, pain, financial loss in obedience to Him and thereby forsake your other idols. In that case, you are worshipping a false religion and we don't want you in this ministry. How can God show His face if you give Him no room to work miracles in your life? Jesus said in [Matt. 6:25-34](#) not to worry about tomorrow, and you seem worried. That kind of fear is of the devil, not the Lord.*

*"But seek first the kingdom of God and His righteousness, and all these things [security, prosperity, and protection] shall be added to you."
[\[Matt. 6:33, Bible, NKJV\]](#)*

If Jesus had only looked on His ministry based on the personal or financial benefit to Him and not others, do you think we would still be hearing about and reading about and following Him today? Instead, when the money changers took over the Ministry, he was furious.

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

*Then God said to him: "**Because you have asked this thing, and have not asked long life for yourself, nor have asked riches for yourself, nor have asked the life of your enemies, but have asked for yourself understanding to discern justice, behold, I have done according to your words; see, I have given you a wise and understanding heart, so that there has not been anyone like you before you, nor shall any like you arise after you. And I have also given you what you have not asked: both riches and honor, so that there shall not be anyone like you among the kings [Sovereigns] all your days. So if you walk in My ways, to keep My statutes and My commandments, as your father David walked, then I will lengthen your days.**"
[\[1 Kings 3:11-14, Bible, NKJV\]](#)*

And when one of the Apostles proposed to abuse the power of God to earn money, he was strongly rebuked, just as we rebuke all those who pursue this ministry for the sake of money.

1 And when Simon saw that through the laying on of the apostles' hands the Holy Spirit was given, he offered
2 them money, saying, "Give me this power also, that anyone on whom I lay hands may receive the Holy
3 Spirit."

4 But Peter said to him, "Your money perish with you, because you thought that the gift of God could be
5 purchased with money! You have neither part nor portion in this matter, for your heart is not right in the
6 sight of God. Repent therefore of this your wickedness, and pray God if perhaps the thought of your heart
7 may be forgiven you. For I see that you are poisoned by bitterness and bound by iniquity."

8 Then Simon answered and said, "Pray to the Lord for me, that none of the things which
9 you have spoken may come upon me."
10 [[Acts 8:18-24](#), Bible, NKJV]

11 SEDM is a Ministry, a religious Fellowship, and a political action group. People can't and don't join bona-
12 fide, legitimate religious ministries for selfish or economic reasons, but exclusively for spiritual reasons. The
13 only legitimate spiritual reason identified in the Bible and the one mentioned in the [Ten Commandments](#) is love
14 and obedience to God. The [Bible Book of Ecclesiastes](#) says "this is man's all".

15 "Let us hear the conclusion of the whole matter:

16 **Fear God and keep His commandments,**
17 **For this is man's all.**
18 For God will bring every work into judgment,
19 Including every secret thing,
20 Whether good or evil."
21 [[Eccl. 12:13-14](#), Bible, NKJV]

22 Your question erroneously and  [maliciously presupposes](#) that we are a business or government 501(c)(3)
23 corporation focused on "customer service" like all the other corrupted churches out there that are selling their
24 sheep to the government for twenty pieces of silver by  [lying to them about the proper relationship of](#)
25 [Christians and churches to government](#). We are not a "business", nor do we sell anything. We don't do this for
26 money. We aren't man pleasers and we don't have any "customers" or do any advertising. We are ONLY God
27 pleasers. God is our only "customer".

28 "Now therefore, fear the LORD, serve [ONLY] Him in sincerity and in truth, and put
29 away the gods [and totalitarian socialist governments] which your fathers served on the
30 other side of the River and in Egypt. [as SLAVES and] Serve the LORD!
31 [[Joshua 24:14](#), Bible, NKJV]

32 If you read the words of Jesus in the New Testament, you will find that the only people that He ever criticized or
33 got angry at were the Pharisees and the lawyers, and He did so precisely because they were man pleasers
34 instead of God pleasers (see [Luke 11:37-54](#)). We don't ever want to be the object of that kind of condemnation
35 or ridicule from our Lord and ONLY King, Lawgiver, and Judge. The only "benefit" of membership is eternal
36 salvation through faith, love and trust in God, and obedience of  [God's laws](#). According to Jesus Christ,
37 obedience to God's laws is the essence of how we love and honor ONLY Him. See [John 14:21](#), [1 John 4:16](#), [1](#)
38 [John 2:3-6](#). If love for the Father and humble obedience to  [His Holy laws](#) as His steward and fiduciary isn't
39 a worthy and satisfactory SOLE reason to join this ministry, then you are a lukewarm Christian and we vomit
40 you out of our mouth and our Ministry and cast you into outer darkness as Jesus did in [Rev. 3:16](#), and as the
41 host did at the parable of the marriage supper to all who were invited but either refused to come or came
42 dressed improperly (see [Matt. 22:1-14](#)):

43 "So then, because you are lukewarm, and neither cold nor hot, I will vomit you out of My
44 mouth."
45 [[Rev. 3:16](#), Bible, NKJV]

46 You're a hypocrite if you expect your public servants to obey and honor you as their Master and Sovereign if
47 you won't do the same thing and honor God as your King, Lawgiver, and Judge. Please don't try to
48 commercialize and denigrate us by connecting us with filthy lucre or bringing your own private agenda,
49 commerce, and money changing inside our Ministry doors.

50 "Feed the flock of God which is among you [as ministers to them and with God's pure
51 and holy knowledge and wisdom], taking the oversight thereof, not by constraint [or
52 compulsion], but willingly; not for filthy lucre [money], but of a ready mind;

53 Neither as being lords [tyrants] over God's heritage [or His flock or people], but being
54 [good] examples to the flock.

1 And when the chief Shepherd [God] shall appear, ye shall receive a crown of glory that
2 fadeth not away."
3 [[1 Peter 5:2-4](#), Bible, KJV]

4 If you were of the Father and the Father was in you, you wouldn't even be asking the above question. The Bible
5 says in [John 10:7-21](#) that the sheep in the flock that is this ministry will recognize their Father's voice if they
6 are His. Do you recognize the voice of the Father in the doctrine and teachings of this ministry and more
7 importantly, are you willing to obey the Father's call to [do justice](#) and love mercy and walk humbly before Him
8 ([Micah 6:8](#)) as the main goal of your life? If not, then please go back to your [comfortable government cage](#),
9 and waste away the rest of what we believe God will end up judging ([Rev. 20:11-15](#)) as an irresponsible and
10 hedonistic life in [government employment](#) rearranging deck chairs on the sinking Titanic. In the meantime,
11 we'll sit here patiently building Noah's Spiritual Ark and filling it with God's treasures of wisdom, discretion,
12 and knowledge while we are ridiculed by nonbelievers and lukewarm Christians around us, all of whom will
13 eventually be [drowned by their own indifference](#) (OFFSITE LINK) to the evil that is eventually going to engulf
14 and destroy all that makes life worth living and all the liberties and freedoms we hold so dear. Our prayers are
15 with you in your own quest for truth, justice, and a small, accountable, lawful, and responsible limited
16 government.

17 [SOURCE: SEDM FAQs Page, Question 0.1; <http://sedm.org/FAQs/FAQs.htm>]

18 2. SEDM Member Agreement, Form #01.001, Section 1:

19 1. General Provisions

20 The only thing I will use the materials, education, or information for that are provided by the ministry is to
21 Petition the Government for a Redress of Grievances of wrongs against my life, liberty, property, and family,
22 which is a protected right under the First Amendment to the Constitution of the United States of America.
23 This is a lawful purpose so that it can never be said that either I nor the ministry are engaging in unlawful
24 activity subject to any penalty or other unconstitutional "Bill of Attainder".

25 [SOURCE: SEDM Member Agreement, Form #01.001, Section 1]

26 3. SEDM Member Agreement, Form #01.001, Section 4:

27 4. Prohibited Activities

28 As a Member, I agree never to use any of the Ministry materials or services for an unlawful purpose, and agree
29 never at any time to solicit the Ministry to engage in any of the following specifically prohibited activities or use
30 Ministry materials for any of the following purposes.

31 [. . .]

32 5. Preparing tax returns for others or advising anyone in the preparation of returns. All our members prepare
33 their own returns, and the only type of return they are allowed to prepare and not violate our [Member](#)
34 [Agreement, Form #01.001](#) is a 1040NR or 1040NR-EZ return that has no tax liability listed.

35 [. . .]

36 8. Advertising or marketing. All of our nontaxpayer members will be introduced by referrals from satisfied
37 Members and through hits on our public website. We will not offer any kind of affiliate program or commission
38 structure to anyone, because we believe this compromises the integrity of our message.

39 [. . .]

40 9. Offering Credit repair services of any kind.

41 10. Debt cancellation using the UCC or bogus securities such as use of "Bills of Exchange".

42 [. . .]

43 12. Creating or administering asset protection vehicles for members, such as trusts or corporations soles.

44 [. . .]

1 14. [Commerce](#) within the legislative jurisdiction of the United States government. All donations to this religious
2 ministry will occur via eCommerce on a webserver and using bank account(s) that are outside the country.

3 [. . .]

4 20. Offering any kind of investment, classes about investing, or "[tax shelters](#)" based on anything available on
5 this website.

6 [SOURCE: [SEDM Member Agreement](#), Form #01.001, Section 4, <http://sedm.org/Forms/FormIndex.htm>]

7 **5.3 Ministry advocates illegal activity**

8 The following resources on our website contradict such an allegation:

9 1. SEDM About Us Page, Section 8: Prohibited Activities

10 15. Prohibited Activities

11 Neither Sovereignty Education and Defense Ministry (SEDM) nor any of the Ministry officers, or Volunteers
12 are authorized to involve themselves in any of the following activities, because they are of questionable
13 character or may easily be misconstrued in a court of law as being either illegal or crassly commercial, even if
14 they in fact are not. Pursuant to the [SEDM Member Agreement, Form #01.001](#), Fellowship Members also
15 agree never to use any of the Ministry materials or services for an unlawful purpose, and agree never at any
16 time to solicit the Ministry to engage in any of the following specifically prohibited activities or use Ministry
17 materials for any of the following purposes.

18 [. . .]

19 3. Advocating or knowingly ("[willfully](#)") engaging in any kind of illegal activity, including fraud.

20 [SOURCE: [SEDM About Us Page](#), Section 8; <http://sedm.org/AboutUs.htm>]

21 2. SEDM About Us Page, Section 15: Intended/Authorized Audience

22 15. Intended/Authorized Audience

23 [. . .]

24 If you meet any of the following criteria, then you should not be using this website and instead should consult
25 <http://www.irs.gov> for educational materials:

- 26 1. Have used or intend to use any of our materials or services to engage in any one or more of the [Prohibited](#)
27 [Activities identified in section 8 of this page](#).
- 28 2. Those who do not consent unconditionally to all the terms of our [Member Agreement, Form #01.001](#) or are
29 Members in Bad Standing.

30 [SOURCE: [SEDM About Us Page](#), Section 15, <http://sedm.org/AboutUs.htm>]

31 3. SEDM Member Agreement, Form #01.001, Section 4: Prohibited Activities

32 Neither Sovereignty Education and Defense Ministry (SEDM) nor any of the Ministry officers, or Volunteers
33 are authorized to involve themselves in any of the following activities, because they are of questionable
34 character or may easily be misconstrued in a court of law as being either illegal or crassly commercial, even if
35 they in fact are not. Pursuant to the [SEDM Member Agreement](#), Fellowship Members also agree never to use
36 any of the Ministry materials or services for an unlawful purpose, and agree never at any time to solicit the
37 Ministry to engage in any of the following specifically prohibited activities or use Ministry materials for any of
38 the following purposes.

39 [. . .]

40 3. Advocating or knowingly ("[willfully](#)") engaging in any kind of illegal activity, including fraud.

41 [SOURCE: [SEDM Member Agreement](#), Form #01.001, Section 4; <http://sedm.org/Forms/FormIndex.htm>]

4. SEDM Response Letter Frequently Asked Questions Page, Question #22:

22. Is there anything criminal or illegal about using your response letters?

The [First Amendment](#) to the Constitution of the United States of America guarantees us a right to Petition our Government for a redress of grievances, which in this case are illegal or unconstitutional enforcement actions against parties who are "[nontaxpayers](#)" not subject to the Internal Revenue Code and who have no legal "duty" to pay any monies to either the state or federal governments. Below is a link to an exhaustive legal analysis of our inalienable right to Petition our government for a redress of grievances and illegal or unconstitutional activities:

 [Statement of Facts and Beliefs Regarding the Right to Petition the Government for a Redress of Grievances](#)
(OFFSITE LINK)

Below is what federal courts have said on the subject of making the exercise of a Constitutional right into a crime:

*"The claim and exercise of a constitutional right cannot be converted into a crime."
[Miller v. U.S., 230 F.486, at 489]*

*"It is an unconstitutional deprivation of due process for the government to penalize a person merely because he has exercised a protected statutory or constitutional right. United States v. Goodwin, [457 U.S. 368](#), 372, 102 S.Ct. 2485, 2488, 73 L.Ed.2d 74 (1982)."
[People of Territory of Guam v. Fegurgur, 800 F.2d 1470 (9th Cir. 1986)]*

*"Due process of law is violated when the government vindictively attempts to penalize a person for exercising a protected statutory or constitutional right."
[United States v. Conkins, 9 F.3d 1377, 1382 (9th Cir. 1993)]*

Furthermore, the [First Amendment](#) also guarantees us a right to assemble, and especially in the preparation of such Petitions. That means that you have a protected Constitutional right to request education or help in preparing such a Petition. That very situation, in fact, is the reason for existence of this ministry. Even if the Petition is wrong, it still cannot be a crime to Petition. To suggest otherwise is to suggest that:

1. The authority of law can be used to interfere with its own enforcement. This is an absurdity.
2. Anyone can be thrown in jail at any time just for having wrong opinions or an inadequate education, which clearly would violate the [First Amendment](#). The [Federal Rules of Civil Procedure, Rule 11\(c\)\(2\)\(A\)](#), in fact, prohibit judges from sanctioning parties who have made a frivolous legal argument, because this would constitute an interference with political activity which is beyond the reach of any court.
3. The Courts have the authority to interfere with "political activity" and political speech. This is a violation of the  [Separation of Powers Doctrine](#), which says that Courts of justice may not lawfully involve themselves in "political questions".  [Click here](#) for an article on "Political Jurisdiction" that thoroughly examines this corruption of our de jure government.
4. We have no [separation of powers](#) (OFFSITE LINK) and judges are part of the Executive Branch, not the Judicial Branch. [Click here](#) (OFFSITE LINK) for an article on the separation of powers doctrine.

Here is what the U.S. Supreme Court said on this subject about the government's authority to interfere with free, non-commercial speech.  [Click here](#) for an additional article on "[commercial speech](#)":

*"This court has not yet fixed the standard by which to determine when a danger shall be deemed clear; how remote the danger may be and yet be deemed present; and what degree of evil shall be deemed sufficiently substantial to justify resort to abridgment of free speech and assembly as the means of protection. To reach sound conclusions on these matters, we must bear in mind why a state is, ordinarily, denied the power to prohibit dissemination of social, economic and political doctrine which a vast majority of its citizens believes to be false and fraught with evil consequence. [274 U.S. 357, 375]
Those who won our independence believed that the final end of the state was to make men free to develop their faculties, and that in its government the deliberative forces should prevail over the arbitrary. They valued liberty both as an end and as a means. They believed liberty to be the secret of happiness and courage to be the secret of liberty. They believed that freedom to think as you will and to speak [and educate] as you think are means indispensable to the discovery and spread of political truth; that without free speech and assembly discussion would be futile; that with them, discussion affords ordinarily adequate protection against the dissemination of noxious doctrine; that **the greatest menace to freedom is an inert people; that public discussion [and education] is***

1 **a political duty; and that this should be a fundamental principle of the American**
2 **government.** 3 They recognized the risks to which all human institutions are subject. But
3 they knew that order cannot be secured merely through fear of punishment for its
4 infraction; that it is hazardous to discourage thought, hope and imagination; that fear
5 breeds repression; that repression breeds hate; that hate menaces stable government;
6 that the path of safety lies in the opportunity to discuss [and educate other people
7 about] freely supposed **grievances and proposed remedies**; and that the fitting remedy
8 for evil counsels is good ones. Believing in the power of reason as applied through
9 public discussion, they eschewed silence [274 U.S. 357, 376] coerced by law [for the
10 IRS]-the argument of force in its worst form. Recognizing the occasional tyrannies of
11 governing majorities, they amended the Constitution so that free speech and assembly
12 should be guaranteed.”
13 [Whitney v. California, [274 U.S. 357](#) (1927)]

14 Another purpose of our response letters is to point out violations of the law and the Constitution by public
15 servants, and the deception, unequal protection (hypocrisy), and tyranny that facilitates them. On this subject,
16 the Supreme Court has ruled the following, in support of this goal:

17 “In the First Amendment, the Founding Fathers gave the free press the protection it must
18 have to fulfill its essential role in our democracy. **The press [and this religious ministry]**
19 **was to serve the governed, not the governors. The Government's power to censor the**
20 **press was abolished so that the press would remain forever free to censure the**
21 **Government. The press was protected so that it could bare the secrets of government**
22 **and inform the people. Only a free and unrestrained press can effectively expose**
23 **deception in government. And paramount among the responsibilities of a free press is**
24 **the duty to prevent any part of the government from deceiving the people and sending**
25 **them off to distant lands to die of foreign fevers and foreign shot and shell. In my view,**
26 **far from deserving condemnation for their courageous reporting, the New York Times,**
27 **the Washington Post, and other newspapers should be commended for serving the**
28 **purpose that the Founding Fathers saw so clearly. In revealing the workings of**
29 **government that led to the Vietnam war, the newspapers nobly did precisely that which**
30 **the Founders hoped and trusted they would do.”**
31 [New York Times Co. v. United States, [403 U.S. 713](#) (1970)]

32 The First Continental Congress was even more bold in approaching this situation. Below
33 is what they said on this subject, when they were protesting the imposition of taxation
34 without representation by the British in the original colonies:

35 “If money is wanted by Rulers who have in any manner oppressed the people, they may
36 retain it until their grievances are redressed, and thus peaceably procure relief, without
37 trusting to despised petitions or disturbing the public tranquility.”
38 [Continental Congress, 1774; Am. Pol., 233; [Journals of the Continental Congress,](#)
39 [October 26, 1774](#)]

40 In addition to the above, a major goal of our response letters is to prevent and prosecute unlawful activities by
41 others, such as those submitting false information returns. Any attempt by federal employees and officers to
42 interfere with creating or sending our response letters therefore constitutes obstructing justice, in criminal
43 violation of [18 U.S.C. §§1505](#) and [1510](#).

44 [SOURCE: SEDM Response Letter Frequently Asked Questions Page, Question #22;
45 <http://sedm.org/SampleLetters/RespLtrFAQ.htm>]

46 **5.4 Ministry advocates “tax shelters” or “abusive tax promotions”**

47 This ministry does not advocate, endorse, or promote any kind of tax shelter or abusive promotion.

- 48 1. None of the purposes of this website are commercial and those who intend to use our materials for a commercial
49 purpose are discouraged from joining and rebuked strongly.
- 50 2. We aren’t allowed to advertise or make promises about the effectiveness of anything we offer.
- 51 3. Our website warns readers that none of our materials are intended or authorized for use as a “tax shelter”.

52 In support of the above, see the following resources on our website:

- 53 1. SEDM Forms Page:

1 **WARNING:** The forms on this page are **not** intended as a "silver bullet" and they come with no guarantee.
2 You **SHOULD NOT** send any of these materials to anyone in the government, the courts, or the legal profession
3 unless and until you have downloaded and read our  [Path to Freedom Document, Form #09.015](#) and
4 accomplished up to Step 14 of Section 2 and have become a Member of our fellowship in full compliance with
5 our [Member Agreement, Form #01.001](#). All of the forms listed here PRESUPPOSE that those who use and
6 submit them are in full compliance with our [Member Agreement, Form #01.001](#). Those who are not in
7 compliance would have to commit perjury under penalty of perjury in signing and submitting these forms.
8 Information and materials available through this website are **not** intended, recommended, or authorized for use
9 as:

- 10 1. A substitute for your own diligent and committed study of [the law](#).
- 11 2. A crutch to help you permanently avoid studying or learning [the law](#).
- 12 3. Legal or tax advice or an insurance policy to divert any portion of the responsibility for your choice to use
13 them away from you or onto anyone else but you.
- 14 4. A tool to facilitate violations of law.
- 15 5. A "[tax shelter](#)" within the meaning of any revenue law. You can only use our materials if you are a [Member](#),
16 and "[taxpayers](#)" may not be [Members](#).

17 [SOURCE: SEDM Forms Page, <http://sedm.org/Forms/FormIndex.htm>]

18 2. SEDM About Us Page, Section 8: Prohibited Activities:

19 8. Prohibited Activities

20 Neither Sovereignty Education and Defense Ministry (SEDM) nor any of the Ministry officers, or Volunteers
21 are authorized to involve themselves in any of the following activities, because they are of questionable
22 character or may easily be misconstrued in a court of law as being either illegal or crassly commercial, even if
23 they in fact are not. Pursuant to the [SEDM Member Agreement, Form #01.001](#), Fellowship Members also
24 agree never to use any of the Ministry materials or services for an unlawful purpose, and agree never at any
25 time to solicit the Ministry to engage in any of the following specifically prohibited activities or use Ministry
26 materials for any of the following purposes.

27 [. . .]

28 6. Making any promises or assurances about either the accuracy or the success of any of the educational
29 resources or processes we offer. Anyone who promises you ANY result or promises you entirely error free
30 material is quite frankly a presumptuous FOOL. This is especially true in a field so deliberately and
31 systematically obfuscated and propagandized by the government as taxation. The most we are therefore
32 authorized to do is keep scientific statistics on the success of our methods and reveal those carefully maintained
33 statistics to interested parties. The ministry DOES NOT authorize ANYONE to share subjective opinions about
34 the effectiveness of our methods or materials. Any such representations by anyone associated with or involved
35 with SEDM should be considered unauthorized, untrustworthy, and probably UNTRUE and neither we nor
36 anyone in the ministry assume any liability for such clearly false statements. The one and only thing we can
37 guarantee is that we as believers in God (whatever God you believe in) are going to be persecuted by evil
38 people in the world, just as Jesus was, for obeying God's moral laws and following Jesus' example. The
39 persecution will come because our actions, our example, and our deeds to expose the Truth will be a silent
40 reproach and mockery to evil people throughout the world, and especially in places where such evil people
41 congregate and concentrate, such as in government. Places where power is consolidated and centralized
42 attract WICKED people who lust for power and who want to conceal knowledge of their treacherous, selfish,
43 and tyrannical acts.

44 "He who believes in Him [Jesus, the Son of God] is not condemned ; but he who does not
45 believe is condemned already, because he has not believed in the name of the only
46 begotten Son of God. And this is the condemnation, that the light [of God's Truth
47 spread by His followers] has come into the world, and men loved darkness rather than
48 light, because their deeds were evil. For everyone practicing evil hates the light and
49 does not come to the light, lest his deeds should be exposed. But he who does the truth
50 comes to the light, that his deeds may be clearly seen, that they have been done in God."
51 [[John 3:18-21](#), Bible]

52 Furthermore, the more we attempt to separate ourselves from evil people or evil in government and the more
53 dogmatic we become about insisting on obeying God's moral laws when they conflict with man's laws, the more
54 these evil people will try to persecute us, just as they did with the early Jews.

55 "Look, I am sending you out as sheep among [government] wolves. Be as wary as
56 snakes and harmless as doves. But beware! For you will be handed over to the
57 [corrupted] courts [by licensed attorneys with a conflict of interest] and beaten in the
58 synagogues[501(c)(3) churches]. And you must stand trial before governors and kings

[and federal judges, who are the equivalent of modern-day Monarchs] because you are my followers. This will be your opportunity to tell them about me—yes, to witness to the world. When you are arrested [by the federal MAFIA because you threaten their organized crime ring], don't worry about what to say in your defense, because you will be given the right words at the right time. For it won't be you doing the talking—it will be the Spirit of your Father speaking through you.

“Brother will betray brother to death, fathers will betray their own children [by aborting them or selling them into federal slavery by giving them Socialist Security Numbers, the “badge of allegiance to the Beast”, and by falsely claiming they are “U.S. citizens” on their tax returns], and children will rise against their parents [using Child Protective Services] and cause them to be killed [or persecuted by a zealous state eager to justify its existence and expand its jurisdiction at the expense of our sovereignty and Constitutional Rights]. And everyone [and especially misbehaving public DIS-servants] will hate you [and persecute you illegally and unconstitutionally] because of your [exclusive] allegiance to me [God]. But those who endure [and expose the Truth] to the end will be saved [and thereby prevent eternal harm at the price of temporary earthly discomfort]. When you are persecuted in one town, flee to the next. I assure you that I, the Son of Man, will return before you have reached all the towns of Israel.

“A student is not greater than the teacher. A [public] servant is not greater than the [Sovereign Citizen] master. The student [us] shares the teacher's [Jesus'] fate. The servant [believers and followers of God] shares the master's [Jesus'] fate. And since I, the master of the household, have been called the prince of demons, how much more will it happen to you, the members of the household! But don't be afraid of those [thieves and tyrants masquerading as “public servants”] who threaten you. For the time is coming when everything will be revealed [and evil punished at the final judgment]; all that is secret will be made public. What I tell you now in the darkness, shout [from websites like this one] abroad when daybreak comes. What I whisper in your ears, shout from the housetops for all to hear [and on websites like this one that are outside of government jurisdiction]!

“Don't be afraid of those who want to kill you. They can only kill your body; they cannot touch your soul. Fear [and obey] only God [and His laws, not the government's unless they are consistent with God's laws], who can destroy both soul and body in hell. Not even a sparrow, worth only half a penny, can fall to the ground without your Father knowing it. And the very hairs on your head are all numbered. So don't be afraid; you are more valuable to him than a whole flock of sparrows.”
[Jesus in [Matt. 10:16-31](#), Bible, New Living Translation]

[. . .]

8. Advertising or marketing. All of our nontaxpayer members will be introduced by referrals from satisfied Members and through hits on our public website. We will not offer any kind of affiliate program or commission structure to anyone, because we believe this compromises the integrity of our message.

[. . .]

17. Offering any kind of investment, classes about investing, or “tax shelters” based on anything available on this website.

[SOURCE: SEDM About Us Page, Section 8, <http://sedm.org/AboutUs.htm>]

3. SEDM Member Agreement, Form #01.001, Section 4: Prohibited Activities:

4. Prohibited Activities

Neither Sovereignty Education and Defense Ministry (SEDM) nor any of the Ministry officers, or Volunteers are authorized to involve themselves in any of the following activities, because they are of questionable character or may easily be misconstrued in a court of law as being either illegal or crassly commercial, even if they in fact are not. Pursuant to the [SEDM Member Agreement, Form #01.001](#), Fellowship Members also agree never to use any of the Ministry materials or services for an unlawful purpose, and agree never at any time to solicit the Ministry to engage in any of the following specifically prohibited activities or use Ministry materials for any of the following purposes.

[. . .]

1 6. Making any promises or assurances about either the accuracy or the success of any of the educational
2 resources or processes we offer. Anyone who promises you ANY result or promises you entirely error free
3 material is quite frankly a presumptuous FOOL. This is especially true in a field so deliberately and
4 systematically obfuscated and propagandized by the government as taxation. The most we are therefore
5 authorized to do is keep scientific statistics on the success of our methods and reveal those carefully maintained
6 statistics to interested parties. The ministry DOES NOT authorize ANYONE to share subjective opinions about
7 the effectiveness of our methods or materials. Any such representations by anyone associated with or involved
8 with SEDM should be considered unauthorized, untrustworthy, and probably UNTRUE and neither we nor
9 anyone in the ministry assume any liability for such clearly false statements. The one and only thing we can
10 guarantee is that we as believers in God (whatever God you believe in) are going to be persecuted by evil
11 people in the world, just as Jesus was, for obeying God's moral laws and following Jesus' example. The
12 persecution will come because our actions, our example, and our deeds to expose the Truth will be a silent
13 reproach and mockery to evil people throughout the world, and especially in places where such evil people
14 congregate and concentrate, such as in government. Places where power is consolidated and centralized
15 attract WICKED people who lust for power and who want to conceal knowledge of their treacherous, selfish,
16 and tyrannical acts.

17 "He who believes in Him [Jesus, the Son of God] is not condemned; but he who does not
18 believe is condemned already, because he has not believed in the name of the only
19 begotten Son of God. And this is the condemnation, that the light [of God's Truth
20 spread by His followers] has come into the world, and men loved darkness rather than
21 light, because their deeds were evil. For everyone practicing evil hates the light and
22 does not come to the light, lest his deeds should be exposed. But he who does the truth
23 comes to the light, that his deeds may be clearly seen, that they have been done in God."
24 [[John 3:18-21](#), Bible]

25 Furthermore, the more we attempt to separate ourselves from evil people or evil in government and the more
26 dogmatic we become about insisting on obeying God's moral laws when they conflict with man's laws, the more
27 these evil people will try to persecute us, just as they did with the early Jews.

28 "Look, I am sending you out as sheep among [government] wolves. Be as wary as
29 snakes and harmless as doves. But beware! For you will be handed over to the
30 [corrupted] courts [by licensed attorneys with a conflict of interest] and beaten in the
31 synagogues[50](c)(3) churches]. And you must stand trial before governors and kings
32 [and federal judges, who are the equivalent of modern-day Monarchs] because you are
33 my followers. This will be your opportunity to tell them about me—yes, to witness to the
34 world. When you are arrested [by the federal MAFIA because you threaten their
35 organized crime ring], don't worry about what to say in your defense, because you will
36 be given the right words at the right time. For it won't be you doing the talking—it will
37 be the Spirit of your Father speaking through you.

38 "Brother will betray brother to death, fathers will betray their own children [by aborting
39 them or selling them into federal slavery by giving them Socialist Security Numbers, the
40 "badge of allegiance to the Beast", and by falsely claiming they are "U.S. citizens" on
41 their tax returns], and children will rise against their parents [using Child Protective
42 Services] and cause them to be killed [or persecuted by a zealous state eager to justify its
43 existence and expand its jurisdiction at the expense of our sovereignty and Constitutional
44 Rights]. And everyone [and especially misbehaving public DIS-servants] will hate you
45 [and persecute you illegally and unconstitutionally] because of your [exclusive]
46 allegiance to me [God]. But those who endure [and expose the Truth] to the end will be
47 saved [and thereby prevent eternal harm at the price of temporary earthly discomfort].
48 When you are persecuted in one town, flee to the next. I assure you that I, the Son of
49 Man, will return before you have reached all the towns of Israel.

50 "A student is not greater than the teacher. A [public] servant is not greater than the
51 [Sovereign Citizen] master. The student [us] shares the teacher's [Jesus'] fate. The
52 servant [believers and followers of God] shares the master's [Jesus'] fate. And since I,
53 the master of the household, have been called the prince of demons, how much more will
54 it happen to you, the members of the household! But don't be afraid of those [thieves
55 and tyrants masquerading as "public servants"] who threaten you. For the time is
56 coming when everything will be revealed [and evil punished at the final judgment]; all
57 that is secret will be made public. What I tell you now in the darkness, shout [from
58 websites like this one] abroad when daybreak comes. What I whisper in your ears,
59 shout from the housetops for all to hear [and on websites like this one that are outside
60 of government jurisdiction]!

61 "Don't be afraid of those who want to kill you. They can only kill your body; they cannot
62 touch your soul. Fear [and obey] only God [and His laws, not the government's unless
63 they are consistent with God's laws], who can destroy both soul and body in hell. Not
64 even a sparrow, worth only half a penny, can fall to the ground without your Father

1 knowing it. And the very hairs on your head are all numbered. So don't be afraid; you
2 are more valuable to him than a whole flock of sparrows."
3 [Jesus in [Matt. 10:16-31](#), Bible, New Living Translation]

4 [. . .]

5 10. Advertising or marketing. All of our nontaxpayer members will be introduced by referrals from satisfied
6 Members and through hits on our public website. We will not offer any kind of affiliate program or commission
7 structure to anyone, because we believe this compromises the integrity of our message.

8 [. . .]

9 17. Offering any kind of investment, classes about investing, or "[tax shelters](#)" based on anything available on
10 this website.

11 [SOURCE: [SEDM Member Agreement](#), Form #01.001, Section 4, <http://sedm.org/Forms/FormIndex.htm>]

12 5.5 Ministry website contains false information

13 It is literally impossible for anything on the ministry website to be truthfully characterized as either false or fraudulent.

- 14 1. We identify everything on our website as religious and political beliefs and speech that are NOT factual or actionable
- 15 or admissible as evidence pursuant to Federal Rule of Evidence 610.
- 16 2. The characterization of speech is up to the speaker and not the audience. The essence of "owning" speech or being
- 17 responsible for it is the right to classify its nature and significance.
- 18 3. We tell everyone that they are not allowed to rely on what we say and should verify absolutely everything themselves.
- 19 4. We specifically identify not what we say is reliable but what the government itself says you can rely upon in forming a
- 20 "reasonable belief" about your tax obligations, and nothing that either we say or the IRS says is in that list:

[Reasonable Belief About Income Tax Liability](#), Form #05.007

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

21 In support of the above conclusions, see the following resources on our website:

- 22 1. SEDM Website Disclaimer, Section 1: Introduction

23 1. INTRODUCTION

24 *The content of this page supersedes and is controlling over every other page, file, electronic book, video, audio,*
25 *communication with us, or Ministry Bookstore item available on or associated with this website.*

26 *We take our job of educating and informing the public very seriously. Every possible human effort has*
27 *therefore been made to ensure that the information available through this website is truthful, accurate, and*
28 *consistent with prevailing law. However, all information contained on this website in its entirety, along with*
29 *any communications with, to, or about the author(s), website administrator, and owner(s) constitute religious*
30 *and political speech and beliefs, and not facts. As such, nothing on this website is susceptible to being false,*
31 *misleading, or legally "actionable" in any manner. Because everything on this website and all communications*
32 *associated with it are religious and political speech and beliefs, none of it is admissible in any court of law*
33 *pursuant to [F.R.E. 610](#) unless accompanied by an affidavit from a specific person attesting to its truthfulness*
34 *and accuracy. Nothing here can be classified as fact without violating the [First Amendment](#) rights of the*
35 *publishers and author(s). It is provided for worship, education, enlightenment, and entertainment and for no*
36 *other purpose. Any other use is an unauthorized use for which the author(s), website administrator(s), and*
37 *owner(s) assume no responsibility or liability. Users assume full, exclusive and complete responsibility for any*
38 *use beyond reading, education, and entertainment.*

39 *There are only three exceptions to the above paragraph, which are that the following information are both*
40 *FACT and ARE admissible as evidence in their entirety in any court of law because they must be admissible as*
41 *evidence in order to protect Ministry Officers and Members from unlawful acts of persecution by a corrupted*
42 *government.*

43 1. This Disclaimer page available at <http://sedm.org/disclaimer.htm>

44 2. [Member Agreement, Form #01.001](#) available at:

45 <http://sedm.org/MemberAgreement/MemberAgreement.htm>

3. [SEDM Articles of Mission](http://www.sedm.org/SEDArticlesPublic.pdf), Form #01.004 available at:
<http://www.sedm.org/SEDArticlesPublic.pdf>

This technique of making information provided herein opinions that are nonfactual and nonactionable is exactly the same approach as the government uses towards its own legal or tax publications, advice, and websites. If you don't like this disclaimer, then please direct your dissatisfaction at the government, because they started this problem and we're just emulating their behavior. For proof, see:

 [Reasonable Belief About Income Tax Liability, Form #05.007](#)

The purpose of this disclaimer is not to undermine the credibility or accuracy of this ministry or website, but primarily to prevent retaliation from government caused by our commitment to exposing massive and ongoing illegal government activities. Such persecution and retaliation has been prevalent in the past and is likely to continue without this disclaimer.

“When the wicked arise, men hide themselves;
But when they perish, the righteous increase.”
[Prov. 28:28, Bible, NKJV]

“A prudent man foresees evil and hides himself,
But the simple pass on and are punished.”
[Prov. 22:3, Bible, NKJV]

“A prudent man foresees evil and hides himself; The simple pass on and are punished.”
[Prov. 27:12, Bible, NKJV]

“The simple believes every word,
But the prudent man considers well his steps.
A wise man fears and departs from evil,
But a fool rages and is self-confident.”
[Prov. 14:15, Bible, NKJV]

[SOURCE: <http://sedm.org/disclaimer.htm>]

2. SEDM Website Disclaimer, Section 6: Basis for Belief

BASIS FOR BELIEF

[. . .]

The materials on this site are not legal advice or legal opinions on any specific matters. Legal advice involves applying the law to your specific and unique situation, which is your responsibility and not our responsibility. Transmission of the information is not intended to create, and receipt does not constitute, a lawyer-client relationship between the author(s) and the reader. The opinions and evidence appearing on this website are those of the author(s), or the researcher(s) or content providers and the only authorized audience are those same author(s) and researcher(s). You must validate and verify the accuracy of this information for yourself with your own research, legal education, experience, and the advice of a competent legal and/or tax professional who is NOT  licensed by a corrupted government to  gag them from telling you the truth and create a [conflict of interest](#). Readers should not act upon this information without first getting fully educated using the materials provided here and elsewhere.

The ONLY sources which may be relied upon to completely and accurately represent the policies of the owner of this website consist in the following:

 [Reasonable Belief About Income Tax Liability, Form #05.007](#)

Members, users, and readers of this website, including government employees and officers, also stipulate and agree to refuse to hold SEDM to a higher standard of accountability than the IRS or the government itself. The IRS claims in [section 4.10.7.2.8 of its own Internal Revenue Manual](#) that you cannot rely on its publications, which include its tax preparation forms. The courts have also said that you cannot rely on the IRS' telephone support personnel or its [Internal Revenue Manual](#). Therefore, SEDM shall not be held to a higher standard than the IRS for its publications, statements, or actions, which include everything on this website and everything delivered to our members, or for anything SEDM or any of its agents say or write or do. SEDM makes all the same disclaimer statements about its publications, statements, support, and actions as the IRS, in fact, which means they can have no liability for anything they do or produce. [Click here](#) for an article on this subject.

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

8 Everything appearing on this website is based entirely on publications, forms, statements, laws, and regulations
9 published or made by the government. If you find that the information is erroneous, then you should be suing
10 the government, not us. Furthermore, we would appreciate you promptly notifying both us and the government
11 of their mistake so that both of us may prevent any harm from the government's mistake. Furthermore, if the
12 government wishes to sue or prosecute this ministry or its officers for exercising its first amendment rights, then
13 they MUST sue the principal, and not the agent. We are acting entirely and only as a fiduciary for God himself,
14 and so you need to sue God and not us for the statements and actions of this ministry in obedience to God's laws
15 and calling on this ministry, and doing so will cause you to prosecute yourself, not only because of the
16 [Copyright License Agreement](#) connected with all ministry materials, but also because you are tampering with
17 federal witnesses of extensive criminal activity by specific public servants.

18 We make no guarantees or promises or representations about the effectiveness of anything appearing on this
19 website, nor do we "profit" in any way from the information presented. This website is strictly offered as a
20 religious educational public service designed to:

- 21 • Encourage the diligent study of and obedience to the word and the laws of God found in the [Bible](#)
- 22 • Encourage freedom and [liberty](#), which means promoting a much smaller and more limited federal
23 government than we have now.
- 24 • Encourage self-government and self-reliance and completely eliminate any need for or dependence
25 on government. This way, people won't need the government or the law profession or lawyers to be
26 involved in their lives anymore.
- 27 • Encourage the values that made this country great, including patriotism, faith in God, morality,
28 personal responsibility, and strong reliance on family.
- 29 • Educate the reader about the federal and state statutes and regulations and about any conflicts these
30 laws might have with God's laws.
- 31 • Ensure that both the reader and more importantly their government, obeys all laws and does not
32 harm or abuse those within or without the jurisdiction of the government.
- 33 • Encourage people to be more involved in the political process.
- 34 • Encourage an ethical and moral government that protects our God-given [Constitutional](#) rights.

35 [SOURCE: SEDM Website Disclaimer, Section 6, <http://sedm.org/disclaimer.htm>]

- 36 3. [SEDM About Us Page, Section 12: A Message to Government Readers](#). This section simply requests that if the
37 government thinks that anything on our website is false, fraudulent, or deceptive, that they promptly contact us to
38 correct any problems. We even promise to correct the problems and post their correspondence. They have never
39 contacted us to correct anything on our website.
- 40 4. SEDM Member Agreement, Form #01.001, Section 7: Basis for My Beliefs

41 I certify that the basis for my beliefs about tax liability does not include any of the flawed arguments contained
42 in the following:

43 Flawed Tax Arguments to Avoid, Form #08.004 44 http://sedm.org/Forms/PolicyDocs/FlawedArgsToAvoid.pdf
--

45 I understand that neither the ministry nor any of its officers, agents, employees, etc are authorized to:

- 46 1. Guarantee or infer any specific result by virtue of using the educational materials and/or services available
47 to its members.
- 48 2. Share subjective opinions about the successfulness of using our materials.

49 The ministry makes every possible effort to ensure the accuracy, appropriateness, usefulness of its materials,
50 processes, and services. However, it has no control over how public servants, who are often malfeasant and not
51 educated in the law, will respond to a [petition for redress of grievances](#) directed at remedying their illegal and
52 injurious behavior. Any guarantees of particular results by either the ministry or any agent, officer, or
53 employee of the ministry should be regarded as fiction, untrustworthy, and should not be relied upon as a basis for
54 belief. The ONLY reasonable basis for belief about liability in the context of federal taxation that does not
55 involve some form of "[presumption](#)", and therefore violation of due process, are:

- 56 1. Enacted positive law from the Statutes at Large.

- 1 2. The Rulings of the Supreme Court and not lower courts.
2 3. The Constitution of the United States of America.

3 All forms of legal evidence other than the above are simply “prima facie” and involve compelling the defendant
4 to “presume” something, which violates not only due process, but is a religious sin, according to [Numbers](#)
5 [15:30](#), NKJV, and amounts to compelled participation in state-sponsored religion in violation of the First
6 Amendment. See the following link for further details on why the above are the only reasonable evidentiary
7 basis for belief about my personal federal tax liability. No other sources of reasonable belief are acceptable to
8 me until someone with delegated authority from the government proves to me with court-admissible evidence
9 why any part of the document below is not consistent with prevailing law:

[Reasonable Belief About Income Tax Liability](#), Form #05.007
<http://sedm.org/Forms/MemLaw/ReasonableBelief.pdf>

10 I also understand that everything on the ministry website and all communications with, to, or about ministry
11 officers and other members constitutes religious and political speech and beliefs that is not factual, not
12 actionable, and not admissible as evidence pursuant to [Fed.Rul.Ev. 610](#). The only way any of the materials or
13 speech here may be classified as “factual” and legally actionable is with an affidavit signed by other than a
14 ministry officer or a testimonial oath at a court trial attesting to its accuracy, and the person signing such an
15 affidavit agrees to take complete and exclusive responsibility for all the consequences arising out of such an
16 affidavit or out of the factual speech he or she may make.

17 There are only three exceptions to the above paragraph, which are that the following information are both
18 FACT and ARE admissible as evidence in their entirety in any court of law because they must be admissible as
19 evidence in order to protect Ministry Officers and Members from unlawful acts of persecution by a corrupted
20 government.

- 21 1. [Disclaimer Page](#) available at <http://sedm.org/disclaimer.htm>
22 2. [Member Agreement, Form #01.001](#) available at:
23 <http://sedm.org/MemberAgreement/MemberAgreement.htm>
24 3. [SEDM Articles of Mission](#) available at:
25 <http://www.sedm.org/SEDArticlesPublic.pdf>

26 [SOURCE: SEDM Member Agreement, Form #01.001, Section 7,
27 <http://sedm.org/MemberAgreement/MemberAgreement.htm>]

28 **5.6 Ministry is Anti-government**

29 Our ministry is not anti-government, but rather pro SELF-government. We do not hate people, but evil. The Bible
30 commands Christians to hate evil and harmful behavior, not evil people. Therefore, hate of sin but not of the sinner is a
31 religious practice protected by the First Amendment:

32 “Let us hear the conclusion of this whole matter: **Fear [respect] God and keep His commandments [laws in**
33 **the Bible], for this is man’s all.** For God will bring every work into judgment, including every secret thing,
34 whether good or evil.”
35 [[Eccl. 12:13-14](#), Bible, NKJV]

36 “**The fear of the Lord is to hate evil;** Pride and arrogance and the evil way And the perverse mouth I hate.”
37 [[Proverbs 8:13](#), Bible, NKJV]

38 “By humility and **fear of the Lord** are riches and honor and life.”
39 [[Prov. 22:4](#), Bible, NKJV]

40 “And now, Israel, what does the Lord your God require of you, but to **fear the Lord** your God [synonymous
41 with hate evil] , to walk in all His ways [laws in the Bible] and to love Him, to serve the Lord your God with all
42 your heart and with all your soul, and to keep the commandments of the Lord and His statutes [laws] which I
43 command you today for your good?”
44 [[Deut. 10:12-13](#), Bible, NKJV]

45 “**You who love the Lord, hate evil!** He preserves the souls of His saints; He delivers them out of the hand of the
46 wicked.”
47 [[Psalms 97:10](#), Bible, NKJV]

48 “**An unjust man is an abomination to the righteous;** and he who is upright in the way is an abomination to the
49 wicked.”
50 [[Prov 29:27](#), Bible, NKJV]

1 “The boastful shall not stand in your sight: **You hate all workers of iniquity.**
2 [[Psalms 5:5](#), Bible, NKJV]

3 “Through Your precepts I get understanding: therefore **I hate every false way.**
4 [[Psalms 119:104](#), Bible, NKJV]

5 “Do not let your heart envy sinners, but be zealous for the **fear of the Lord** all the day; for surely there is a
6 hereafter, and your hope will not be cut off.”
7 [[Prov. 23:17](#), Bible, NKJV]

8 “**Do I not hate them, O Lord, who hate You? And do I not loathe those who rise up against You? I hate**
9 **them with perfect hatred; I count them my enemies.**”
10 [[Psalms 139:21-22](#), Bible, NKJV]

11 “**I hate and abhor lying, But I love Your law.**”
12 [[Psalms 119:163](#), Bible, NKJV]

13 “**A righteous man hates lying.** But a wicked man is loathsome and comes to shame.”
14 [[Prov. 13:5](#), Bible, NKJV]

15 God loves the sinner but he hates the sin. The thing He hates most is deceit in commerce. We as Christians are
16 commanded to hate the same things He hates. Governments were created to prevent deceit in commerce, and yet they are
17 the worst perpetrators of it at this time:

18 “As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so
19 **righteousness towards men is a branch of true religion, for he is not a godly man that is not honest**, nor can
20 he expect that his devotion should be accepted; for,

21 **1. Nothing is more offensive to God than deceit in commerce. A false balance is here put for all manner of**
22 **unjust and fraudulent practices [of our public dis-servants] in dealing with any person [within the public],**
23 **which are all an abomination to the Lord, and render those abominable [hated] to him that allow themselves**
24 **in the use of such accursed arts of thriving. It is an affront to justice, which God is the patron of, as well as a**
25 **wrong to our neighbour, whom God is the protector of. Men [in government] make light of such frauds, and**
26 **think there is no sin in that which there is money to be got by, and, while it passes undiscovered, they cannot**
27 **blame themselves for it; a blot is no blot till it is hit, Hos. 12:7, 8. But they are not the less an abomination to**
28 **God, who will be the avenger of those that are defrauded by their brethren.**

29 **2. Nothing is more pleasing to God than fair and honest dealing, nor more necessary to make us and our**
30 **devotions acceptable to him: A just weight is his delight.** He himself goes by a just weight, and holds the scale
31 of judgment with an even hand, and therefore is pleased with those that are herein followers of him.

32 **A [false] balance, [whether it be in the federal courtroom or in the government or in the marketplace],**
33 **cheats, under pretence of doing right most exactly, and therefore is the greater abomination to God.”**
34 [[Matthew Henry's Commentary on the Whole Bible](#); Henry, M., 1996, c1991, under [Prov. 11:1](#)]

35 We do not, however, discriminate against the government. Wickedness, deceit, and evil are found everywhere. Our
36 website exposes and provides tools to fight deceit and evil wherever it is found, whether the source is the government or
37 private parties. Many of our policy documents, for instance, are directed not against the government, but against private
38 parties who spread disinformation and hurt people. For instance, see following documents or references relating not to the
39 government, but to private parties:

- 40 1. Policy Document: Corruption of Modern Christianity, Form #08.012-exposes falsehood propagated by both clergy,
41 pastors, and ministers within Christianity. Considering that we are a Christian ministry, it would be difficult to accuse
42 us of being hypocritical or of the “selective enforcement” so commonly engaged in by the government.
43 <http://sedm.org/Forms/FormIndex.htm>
- 44 2. Flawed Tax Arguments to Avoid, Form #08.004. Sections 6 through 6.29 address flawed arguments advanced by
45 private parties other than the government.
46 <http://sedm.org/Forms/FormIndex.htm>
- 47 3. Policy Document: UCC Redemption, Form #08.002
48 <http://sedm.org/Forms/FormIndex.htm>
- 49 4. Policy Document: Pete Hendrickson's “Trade or Business” Approach, Form #08.003
50 <http://sedm.org/Forms/FormIndex.htm>
- 51 5. Policy Document: Peter Kershaw's Tax Approach, Form #08.010

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

2 6. Who's Who in the Freedom Community. Describes flawed or failed arguments and activities of private parties:

3 <http://famguardian.org/Subjects/Taxes/CaseStudies/WhosWho/WhosWho.htm>

4 7. Great IRS Hoax, Form #11.302, Section 5.7: Flawed Tax Arguments to Avoid. Describes flawed arguments of many
5 private parties other than the government.

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

7 The government has never contacted us to thank us for making a ministry out of teaching people what the law says and
8 helping them obey it, even though this obviously should have the affect of reducing their enforcement budget. The reason
9 is obvious:

10 1. They don't want people reading or following the law. If everyone learned and obeyed the law, there would be almost
11 no "taxpayers" and the government would have to drastically cut its spending and leave people alone.

12 2. They would rather enforce public policy disguised to "look" like law than what the law actually says.

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

18 3. They love money more than they love justice or fulfilling the purpose of their creation, which is protecting your private
19 property from involuntary conversion into "public property". In that sense, they have become a predator and a mafia
20 "protection racket" rather than a "protector". The only thing the courts protect now are the unlawful deeds of the
21 government's own de facto usurpers who have hijacked the public trust for personal gain and made it into a sham trust:

22 *"For the love of money is a root of all kinds of evil, for which some have strayed from the faith in their
23 greediness, and pierced themselves through with many sorrows."*
24 *[1 Tim. 6:10, Bible, NKJV]*

25 4. They want to create a state-sponsored religion, which is any system of beliefs unsupported by evidence and which
26 results in the worship of the government as a pagan deity. What people "think" the I.R.C. requires (public policy)
27 rather than what it actually says then becomes the method to collect tithes to their "Church of Socialism". Federal
28 courts are state church buildings and the judges in them are priests of a civil religion. Attorneys are the "deacons" of
29 this state-sponsored church who collect the tithes. See:

Socialism: The New American Civil Religion, Form #05.016

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

30 Below are some examples from our website demonstrating a sincere intention to be balanced, to rebuke and fight evil
31 wherever it is found, and to not discriminate against or be biased toward government:

32 1. SEDM Member Agreement, Form #01.001, Section 1: General Provisions, Item 5

33 *In joining the ministry by the above methods, I declare that:*

34 *[. . .]*

35 *5. I am NOT ANTI-government, but rather pro SELF-government under the authority of only God's laws. I
36 regard this as an essential element of my religious practices and beliefs.*

37 *[SOURCE: SEDM Forms Page, Form #01.001; <http://sedm.org/Forms/FormIndex.htm>]*

38 2. SEDM About Us Page, Section 1:

39 ***We are not "tax protesters", "tax defiers", or "tax deniers". As a matter of fact, you can't even become a***
40 ***Member of our ministry if you fit this description.** We do not challenge the lawfulness or Constitutionality of*
41 *any part of the Internal Revenue Code or any state revenue code and we believe that these codes are completely*
42 *Constitutional as written. HOWEVER, we also believe that the way they are willfully MISREPRESENTED to*
43 *the American public, and the way they are MALADMINISTERED by the IRS and state revenue agencies are*
44 *willfully and maliciously deceptive and in many cases grossly illegal and injurious. If these revenue codes were*
45 *truthfully represented and faithfully administered completely consistent with what they say and more*

1 importantly, their legislative intent and the Constitution, then we believe that there would be almost NO
2 "taxpayers". The only reason there are "taxpayers", is because most Americans have been maliciously and
3 deliberately deceived by public servants about their true nature and the very limited audience of people who are
4 their only proper subject. **Our enemy is not the government or the IRS or even taxes, but instead is:**

5 1. Legal ignorance on the part of Americans that allows public servants to abuse their authority and violate the
6 law. We have met the enemy, and it is our own ignorance of the law.

7 "One who turns his ear from hearing the law [God's law or man's law], even his prayer
8 is an abomination."
9 [[Prov. 28:9](#), Bible, NKJV]

10 "But this crowd that does not know [and quote and follow and use] the law is accursed."
11 [[John 7:49](#), Bible, NKJV]]

12 "Salvation is far from the wicked, For they do not seek Your statutes."
13 [[Psalms 119:155](#), Bible, NKJV]

14 "Every man is supposed to know the law. A party who makes a contract [or enters into a
15 franchise, which is also a contract] with an officer [of the government] without having it
16 reduced to writing is knowingly accessory to a violation of duty on his part. Such a party
17 aids in the violation of the law."
18 [[Clark v. United States](#), 95 U.S. 539 (1877)]

19 2. The abuse of [presumption](#) to injure the rights of sovereign Americans, in violation of due process of law and
20 God's law found in [Numbers 15:30](#) (NKJV). Much of this presumption is compelled by the government by
21 willfully dumbing-down the average Americans about legal subjects in the public (government) schools. This
22 makes the legal profession into essentially a "priesthood" and a pagan "religion" that the average American
23 blindly worships and obeys, without ever questioning authority. It is a supreme injustice to proceed against a
24 person without every conclusion being based ONLY on fact and not presumption, opinion, or belief.

25 "But the person who does anything presumptuously, whether he is native-born or a
26 stranger, that one brings reproach on the LORD, and he shall be cut off from among his
27 people."
28 [[Numbers 15:30](#), Bible, NKJV]

29
30 "Due Process: [. . .] If any question of fact or liability be conclusively be presumed
31 [rather than proven with evidence] against him, this is not due process of law."
32 [[Black's Law Dictionary](#), Sixth Edition, p. 500]
33

34 (1) [8:4993] **Conclusive presumptions affecting protected interests:** A conclusive
35 presumption may be defeated where its application would impair a party's
36 constitutionally-protected liberty or property interests. In such cases, conclusive
37 presumptions have been held to violate a party's due process and equal protection
38 rights. [[Vlandis v. Kline](#) (1973) [412 U.S. 441](#), 449, 93 S.Ct 2230, 2235; [Cleveland Bd.](#)
39 [of Ed. v. LaFleur](#) (1974) [414 U.S. 632](#), 639-640, 94 S.Ct. 1208, 1215-presumption under
40 Illinois law that unmarried fathers are unfit violates process]
41 [[Rutter Group Practice Guide-Federal Civil Trials and Evidence](#), paragraph 8:4993, page
42 [8K-34](#)]

43 See the following for a detailed article on this scam and sin:

<p>44 Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017 45 http://sedm.org/Forms/FormIndex.htm</p>
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46 3. Public servants deceiving the public by portraying "Private Law" as "Public Law". Click on the link below
47 for an article on this subject:

48 <http://sedm.org/Forms/MemLaw/Consent.pdf>

49 4. Public servants refusing to acknowledge the requirement for consent in all human interactions. Click on the
50 link below for an article on this subject:

51 <http://sedm.org/Forms/MemLaw/Consent.pdf>

52 5. Willful omissions from the IRS website and publications that keep the public from hearing the whole truth.
The problem is not what theses sources say, but what the DON'T say. The [Great IRS Hoax](#) contains over 2,000
pages of facts that neither the IRS nor any one in government is willing to reveal to you because it would

1 destroy the gravy train of plunder that pays their bloated salaries and fat retirement in violation of [18 U.S.C.](#)
2 [§208](#).

3 6. The use of "words of art" to deceive the people in both government publications and the law itself. Click on
4 the link below for examples:

5 <http://famguardian.org/TaxFreedom/FormsInstr-Cites.htm>

6 7. The lack of "equal protection of the law" in courts of justice relating to the statements and actions of public
7 servants, whereby the IRS doesn't have to assume responsibility for its statements and actions, and yet persons
8 who fill out tax forms can be thrown in jail and prosecuted for fraud if they emulate the IRS by being just as
9 careless. This also includes "selective enforcement", where the DOJ positively refuses to prosecute submitters
10 of [false information returns](#) but spends a disproportionate share of its resources prosecuting false income tax
11 returns. They do this because they are more interested in STEALING your money than in justice. See:

12 7.1 [Federal Courts and IRS' Own IRM Say NOT RESPONSIBLE for its actions or its words or following its](#)
13 [own internal procedures](#)

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

15 7.2 [Requirement for Equal Protection and Equal Treatment, Form #05.033](#)

16 <http://sedm.org/Forms/MemLaw/EqualProtection.pdf>

17 8. Abuses of franchises that undermine the protection of private rights by the government and the courts:

18 8.1 Enforcing federal franchises in States of the Union, which are outside the civil jurisdiction or police
19 powers of the federal government and result in a destruction of the separation of powers.

20 8.2 Enforcing franchises, such as a "[trade or business](#)" without requiring explicit written consent in some
21 form, such as the issuance and voluntary signing of an application for a license.

22 8.3 Attorney licensing, which destroys the integrity of the legal profession in its role as a check and balance
23 when the government or especially the judiciary becomes corrupt, as it is now.

24 8.4 Abuse of the federal income tax system, which is a franchise and an excise, to bribe states of the Union
25 to give up their sovereignty, act like federal "States" and territories, and accept what amounts to federal
26 bribes to disrespect the rights or those under their care and protection.

27 See the following for details on the above abuses:

[Government Instituted Slavery Using Franchises, Form #05.030](#)

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

28 9. Efforts to destroy the separation of powers that is the main protection for our liberties. This results in
29 abuses of the Court system for political, rather than legal, purposes (politicization of the courts). All of the
30 federal courts we have now are Article IV, territorial courts that are part of the Legislative, rather than Judicial
31 Branch of the government. As such, there is no separation of powers and nothing but tyranny can result. See
32 the following for proof of this destruction:

33 9.1 [Government Conspiracy to Destroy the Separation of Powers, Form #05.023](#)- shows how lying, thieving
34 public servants have systematically destroyed the separation of powers since the founding of this country

35 9.2 [What Happened to Justice?](#) -book which proves that we have no Judicial Branch within the federal
36 government, and that all the existing federal courts are acting in an Article IV territorial capacity as
37 part of the Legislative, rather than Judicial, branch of the government.

38 9.3 [How Scoundrels Corrupted our Republican Form of Government](#)-brief overview of how the separation
39 of powers has been systematically destroyed

40 10. The abuse of the government's power to tax in order to transfer wealth between private individuals, which
41 makes the government into a thief and a Robinhood. This includes:

42 10.1 Enforcing the tax laws against other than "public officers" of the government. See:

[Why Your Government is Either a Thief or You are a "Public Officer" For Income Tax Purposes,](#)
Form #05.008

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

43 10.2 Offering government "benefits" of any kind to anyone who does not ALREADY work for the
44 government. See:

[The Government "Benefits" Scam, Form #05.040](#)

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

45 11. Corruption of our monetary system that allows the government to:

46 11.1 Counterfeit while denying to all others the right, thus [creating](#) an unconstitutional "Title of Nobility" for
47 itself and making itself into a pagan deity, and denying the equal protection to all that is the foundation
48 of the Constitution.

49 11.2 STEAL from the American people by diluting the value of money already into circulation.

50 11.3 Exercise undue control banks and financial institutions that causes them to effectively become federal
51 employment recruiters for the federal government by [compelling](#) use of government identifying numbers
52 for those pursuing accounts or loans.

53 See the following for details on the above SCAMS:

[The Money Scam, Form #05.041](#)

[SOURCE: SEDM About Us Page, Section 1; <http://sedm.org/AboutUs.htm>]

3. SEDM About Us Page, Section 10: Relationship to Government

10. Relationship to Government

*"Therefore submit yourselves to every ordinance of man [WHICH IS ONLY] for the Lord's sake, whether to the king as supreme, or to governors, as to those who are sent by him for the punishment of evildoers and for the praise of those who do good. For this is the will of God, that by doing good you may put to silence the ignorance of foolish men— as free, yet not using liberty as a cloak for vice, but as bondservants of God. **Honor all people. Love the brotherhood. Fear God. Honor the king.**"*
[1 Peter 2:13-17, Bible, NKJV]

Visit [Section 9 of our Disclaimer Page](#) for a description of why this fellowship and ministry is against hate speech, hate crime, and violence. We are a peaceful group which respects, advocates, subsidizes, and even protects all lawful exercises of governmental power consistent with the state and federal constitutions, enacted law, and the constitutions and laws of any private group of people that wants to divorce the state and form their own private self-government.

We are not against government. In fact, we love the whole notion of government so much that we want to form our own government and to do it consistent with the original *de jure* constitutions and laws that began this country. The Declaration of Independence says that when the government we have becomes tyrannical, it is our right and even our DUTY to form our own competing and better government.

*"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed, -- **That whenever any Form of Government becomes destructive of these ends, it is the Right of the People to alter or to abolish it, and to institute new Government, laying its foundation on such principles and organizing its powers in such form, as to them shall seem most likely to effect their Safety and Happiness.**"*
[Declaration of Independence]

The Declaration of Independence makes it the DUTY of all Americans to divorce any government that becomes wasteful or abusive and provide a better and competing alternative. We The People cannot delegate an authority to the government to "govern" that they themselves do not also have. They have a right to withhold that delegation of authority and domiciliary allegiance, form their own civil government, and shift their domicile and allegiance, and tax money to that government. We believe this option is the only way to peacefully restore choice, competition, accountability, and efficiency to government. If capitalism and competition keeps the economy healthy on the private side, there is no reason that it can't work in government as well. Any effort to restrict choice or perpetuate a monopoly on protection by a specific government is an effort to enslave and oppress the people. Below is the blueprint for accomplishing that transformation:

-  [Sovereignty Federation Government: Articles of Confederation, Form #13.002](#)

[...]

See our memorandum of law entitled " [Requirement for Consent](#)" for further details on the explicit, informed, deliberate requirement for written consent in all free governments, and ESPECIALLY in the context of taxation and [commerce](#). God commands us to hate evil, and if deceit in [commerce](#) is what He hates most, then we as Christians are to act and do similarly by exposing, opposing, and fixing it. We can't love God and not hate His opposite or His complete absence, which is what evil is. We can't love our neighbor as God commands in [Gal. 5:14](#) and not hate the actions of a dishonest and covetous public servant who willfully and intentionally deceives, robs, and hurts our neighbor with no demonstrated lawful authority and no concern for even what the law says on the subject. We can't hypocritically go out and invade other countries like Iraq and Afghanistan on the pretense that we are fighting [terrorism](#) and defending "freedom" (what a joke!) and still have a [group of terrorist public servants](#) running our own government here at home that completely disrespects and tries to hide the requirement for explicit consent of the people in every aspect of governance and taxation. If you want some examples of how our public dis-servants chronically and willfully violate and hide and avoid the requirement for informed consent, read [Great IRS Hoax](#) sections 4.3.2 through 4.3.2.9. That is NOT [equal protection](#) of the laws: It's tyranny and terrorism cleverly and deceitfully and willfully disguised as government benevolence!

TER-ROR-ISM noun 1 The act of terrorizing. 2 A system of government that seeks to rule by intimidation. 3 Violent and unlawful acts of violence committed in an organized attempt to overthrow a government.

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

Our troops might be better utilized by fighting federal government terrorism (and [democracy](#) instead of [republicanism](#)) emanating from the [District of Criminals \(District of Columbia\)](#), not Iraq.  [Hate of evil \(but not people\) perpetrated by public servants who are violating our Constitution, federal law, and God's law IS a family and even a Christian value.](#)

"And now, Israel, what does the Lord your God require of you, but to fear the Lord your God [synonymous with hate evil], to walk in all His ways [laws in the Bible] and to love Him, to serve the Lord your God with all your heart and with all your soul, and to keep the commandments of the Lord and His statutes [laws] which I command you today for your good?"
[[Deut. 10:12-13](#), Bible, NKJV]

"You who love the Lord, hate evil! He preserves the souls of His saints; He delivers them out of the hand of the wicked."
[[Psalms 97:10](#), Bible, NKJV]

"An unjust man is an abomination to the righteous: and he who is upright in the way is an abomination to the wicked."
[[Prov 29:27](#), Bible, NKJV]

"The boastful shall not stand in your sight: You hate all workers of iniquity."
[[Psalms 5:5](#), Bible, NKJV]

"Through Your precepts I get understanding: therefore I hate every false way."
[[Psalms 119:104](#), Bible, NKJV]

"Let us hear the conclusion of this whole matter: Fear [respect] God and keep His commandments [laws in the Bible], for this is man's all. For God will bring every work into judgment, including every secret thing, whether good or evil."
[[Eccl. 12:13-14](#), Bible, NKJV]

"By humility and fear of the Lord are riches and honor and life."
[[Prov. 22:4](#), Bible, NKJV]

"The fear of the Lord is to hate evil; Pride and arrogance and the evil way And the perverse mouth I hate."
[[Proverbs 8:13](#), Bible, NKJV]

"Do not let your heart envy sinners, but be zealous for the fear of the Lord all the day; for surely there is a hereafter, and your hope will not be cut off."
[[Prov. 23:17](#), Bible, NKJV]

"Do I not hate them, O Lord, who hate You? And do I not loathe those who rise up against You? I hate them with perfect hatred; I count them my enemies."
[[Psalms 139:21-22](#), Bible, NKJV]

"I hate and abhor lying. But I love Your law."
[[Psalms 119:163](#), Bible, NKJV]

"A righteous man hates lying. But a wicked man is loathsome and comes to shame."
[[Prov. 13:5](#), Bible, NKJV]

"Hate of evil" is the essence of morality and morality is the essence of religion. A religion without "hate of evil" is not a religion at all, but a vain social club. God hates the sin but He loves the sinner and we are commanded to be like God. Obedience to [God's law](#) by "hating evil", in fact, is the essence of what "religious practice" means and the essence of what the [First Amendment's](#) "free exercise" clause was intended to protect. Consequently, HATE of evil, in fact, is a protected religious practice under the [First Amendment](#) and the essence of how we worship, reverence, respect, and obey our mighty God, according to the Bible. "Hating evil"

1 is the essence of what is called "police powers" in the legal field. Police powers are the essence and authority
2 for all earthly laws and the reason why people create governments to begin with: the desire for protection.
3 "Hating evil", in fact, is what governments, the police, and the justice system have made a profession out of. If
4 they, as our servants can do it, then we as the sovereigns and their Masters can do it.

5 Anyone who criticizes the Christian virtue of "hating evil" is basically saying that we shouldn't have law, civil
6 government, or law enforcement and that we shouldn't have religion at all. Indirectly, they are promoting
7 anarchy and lawlessness. They are also saying that the Constitution contradicts itself and is redundant and
8 unnecessary, because the sovereign People ("We the People") cannot delegate to government through a written
9 Constitution an authority called "police powers" that they themselves don't have as individuals! Those who
10 slander Christians for trying to hate evil are also biased and prejudiced, if they are going to say that
11 atheists in government can "hate evil" under man's law while Christians can't hate evil under God's law. That
12 is not "equal protection of the laws", but anarchy and prejudice and hate deceptively disguised as an altruistic
13 pursuit of "civil rights". It is a devious way to rebel against God's Holy moral laws by interfering with their
14 enforcement. It is mutiny against God that will ultimately land all of its followers in HELL.

15 "Then I saw a great white throne and Him who sat on it, from whose face the earth and
16 the heaven fled away. And there was found no place for them. And I saw the dead, small
17 and great, standing before God, and books were opened. And another book was opened,
18 which is the Book of Life. And the dead were judged according to their works, by the
19 things which were written in the books. The sea gave up the dead who were in it, and
20 Death and Hades delivered up the dead who were in them. And they were judged, each
21 one according to his works. Then Death and Hades were cast into the lake of fire. This is
22 the second death. And anyone not found written in the Book of Life was cast into the
23 lake of fire."
24 [Rev. 20:11-15, Bible, NKJV]

25 A society without "hate of evil" is like a body without an immune system, and our society right now has AIDS.
26 Our society is dying and self-destructing because of complacency towards evil in our government, which is
27 AIDS. A corrupted tax system is simply one of many symptoms of this pernicious disease that afflicts us.

28 "The true danger is when liberty is nibbled away, for expedients, and by parts ... the only
29 thing necessary for evil to triumph is for good men to do nothing [or to trust dishonest or
30 deceitful public servants to do the right thing]."
31 [Edmund Burke]

32 "...the greatest menace to freedom is an inert [passive and uneducated] people [who
33 refuse, as jurists and voters and active citizens, to expose and punish evil in our
34 government!]"
35 [Whitney v. California, 274 U.S. 357 (1927)]

36 "The violence of the wicked will destroy them [a free people] because they refuse to do
37 justice [by exposing, rebuking, and resisting, and punishing evil]."
38 [Prov. 21:7, Micah 6:8]

39 "Therefore submit to God. Resist the devil [in our government] and he will flee from
40 you."
41 [James 4:7, Bible, NKJV]

42 [SOURCE: SEDM About Us Page, Section 10, <http://sedm.org/AboutUs.htm>]

43 **5.7 Ministry is for "tax protesters", "tax deniers", and/or "tax defiers"**

44 We do not protest, deny, or defy "taxes" as legally defined. Instead:

- 45 1. We think that everyone who consumes government services should pay for everything they consume.
- 46 2. We believe that everyone should have the right **NOT** to be a consumer of any government service and the right to not
47 pay for services they refuse to accept. Any other approach constitutes slavery, racketeering, and an anti-trust
48 monopoly.
- 49 3. We believe that most of what the government does, with very few exceptions, should be subject to privatization and
50 competition to ensure that there is choice and efficiency in the marketplace. The government should not have a
51 monopoly on protection or "social insurance".
- 52 4. We have developed a method to privatize government services and compete with the government to eliminate its
53 monopoly. The following document describes our approach:

1 In support of the above beliefs and conclusions, see the following resources on our website:

2 1. Federal and State Income Taxation of Individuals Course, Form #12.003

3 Admonition

- 4 • *If you are using government services, then you should pay for everything you use*
- 5 • *Don't pay your "fair share", pay what the law says you owe and nothing more. "Fair share" is too*
- 6 *subjective and when used as a criteria in court, politicizes and corrupts the courts*
- 7 • *The following persons are irresponsible and thieves:*
 - 8 – *Those who don't pay for all the services they use*
 - 9 – *Those who collect more from an unwilling "taxpayer" than is necessary to pay for the services*
 - 10 *they use*
 - 11 – *Those who collect anything from a person who does not want or does not need government*
 - 12 *services and who refuses to declare a domicile within the jurisdiction of the state. See:*
 - 13 *Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002*
 - 14 *<http://sedm.org/Forms/FormIndex.htm>*
- 15 • *Your public DIS-servants selfishly only concern themselves with the FIRST of the three items above.*
- 16 *We ensure they worry about ALL of the items above, because if they don't, THEY and not you are the*
- 17 *thief*
- 18 • *If you are going to use the information in this presentation to lawfully avoid taxes, you should also*
- 19 *agree to stop using the government services that they pay for. This is the only way to be a responsible*
- 20 *American and avoid burdening or hurting your neighbor*
- 21 • *We believe that those who do not wish to contribute anything to the tax system should always have a*
- 22 *lawful option to "divorce the state" and refuse to accept government services or the obligations that go*
- 23 *with them. This is what it means to live in a free country.*
- 24 • *Government is a corporation, and like any other corporation, we should have a right NOT to do*
- 25 *business with them. See 28 U.S.C. §3002(15)(A). To admit otherwise, is to admit that the government*
- 26 *can compel you to contract with them in violation of Article 1, Section 10 of the U.S. Constitution*

27 [SOURCE: Federal and State Income Taxation of Individuals Course, Form #12.003,
28 <http://sedm.org/Forms/FormIndex.htm>]

29 2. SEDM Member Agreement, Form #01.001, Section 1.1: General Provisions

30 1.1 My status and standing

31 *In joining the ministry by the above methods, I declare that:*

32 [. . .]

33 *4. I am not a "tax protester", a "tax denier", or "tax defier", but rather a crime fighter who seeks to enforce the*
34 *law and preserve the requirement for consent of the governed that is the origin of all of the just authority of*
35 *government according to the Declaration of Independence.*

36 [SOURCE: SEDM Member Agreement, Form #01.001, Section 1.1; <http://sedm.org/Forms/FormIndex.htm>]

37 3. SEDM About Us Page, Section 8: Prohibited Activities

38 *Neither Sovereignty Education and Defense Ministry (SEDM) nor any of the Ministry officers, or Volunteers*
39 *are authorized to involve themselves in any of the following activities, because they are of questionable*
40 *character or may easily be misconstrued in a court of law as being either illegal or crassly commercial, even if*
41 *they in fact are not. Pursuant to the SEDM Member Agreement, Form #01.001, Fellowship Members also*
42 *agree never to use any of the Ministry materials or services for an unlawful purpose, and agree never at any*
43 *time to solicit the Ministry to engage in any of the following specifically prohibited activities or use Ministry*
44 *materials for any of the following purposes.*

45 *1. The following parties may read, download, or learn materials but may not use them during litigation as*
46 *evidence, attached to a pleading, or submit them to any member of the government or legal professions in*
47 *connection with any dispute, and especially legal dispute, over tax liability:*

1.1 "taxpayers", "U.S. citizens", "U.S. persons", U.S. "residents", or those with income "effectively connected with a [trade or business in the United States](#)". We assume no responsibility for the misuse of our materials by persons who violate our  [Member Agreement, Form #01.001](#).

[...]

5. Preparing tax returns for others or advising anyone in the preparation of returns. All our members prepare their own returns, and the only type of return they are allowed to prepare and not violate our [Member Agreement, Form #01.001](#) is a 1040NR or 1040NR-EZ return that has no tax liability listed.

[...]

20. Offering advice or personal assistance to people regarding income tax withholding or reporting.

[SOURCE: SEDM About Us Page, Section 8, <http://sedm.org/AboutUs.htm>]

4. SEDM Frequently Asked Questions (FAQs) Page, Questions 0.1 and 1.1. See: <http://sedm.org/FAQs/FAQs.htm>

5.8 Ministry believes the Internal Revenue Code is Unconstitutional

We do NOT say that the Internal Revenue Code is unconstitutional. Instead, we claim that the way it is PRESENTED and ENFORCED by the IRS, the DOJ, and the courts is clearly, chronically, and grossly illegal and violates the constitutional rights if it is illegally enforced outside of the U.S. government or against persons not domiciled on federal territory.

For evidence supporting the above statement, see:

1. SEDM About Us Page, Section 1

We are not "tax protesters", "tax defiers", or "tax deniers". As a matter of fact, you can't even become a [Member](#) of our ministry if you fit this description. We do not challenge the lawfulness or Constitutionality of any part of the [Internal Revenue Code](#) or  [any state revenue code](#) and we believe that these codes are completely Constitutional as written and when correctly applied to federal [territory](#),  [domiciliaries](#), and  [franchises](#) ONLY pursuant to [Article 4](#), Section 3, Clause 2 of the United States Constitution. HOWEVER, we also believe that the way they are willfully MISREPRESENTED to the American public, and the way they are MALADMINISTERED by the IRS, state revenue agencies, and the courts are willfully and maliciously deceptive and in many cases grossly illegal and injurious. If these revenue codes were truthfully represented and faithfully administered completely consistent with what they say, and more importantly [their legislative intent](#) and [the Constitution](#), we believe that there would be almost NO "taxpayers". The only reason there are "taxpayers" is because most Americans have been maliciously and deliberately deceived by public servants about their true nature and  [the very limited audience of people who are their only proper subject](#). Our enemy is not the government, the IRS, or even taxes, but instead is:

1. Legal ignorance on the part of Americans that allows public servants to abuse their authority and violate the law. We have met the enemy, and it is our own ignorance of the law.

"One who turns his ear from hearing the law [ [God's law](#) or [man's law](#)], even his prayer is an abomination."
[Prov. 28:9, Bible, NKJV]

"But this crowd that does not know [and quote and follow and use] the law is accursed."
[John 7:49, Bible, NKJV]

"Salvation is far from the wicked, For they do not seek Your statutes."
[Psalms 119:155, Bible, NKJV]

"Every man is supposed to know the law. A party who makes a contract [or enters into a [franchise](#), which is also a contract] with an officer [of the government] without having it reduced to writing is knowingly accessory to a violation of duty on his part. Such a party aids in the violation of the law."
[Clark v. United States, 95 U.S. 539 (1877)]

1 2. The  [abuse of presumption](#) to injure the rights of sovereign Americans, in violation of due process of law
2 and God's law found in [Numbers 15:30](#). Much of this presumption is compelled by the government by willfully
3 dumbing-down the average American about legal subjects in the public (government) schools. This makes the
4 legal profession into essentially a "priesthood" and a pagan "religion" that the average American blindly
5 worships and obeys, without ever questioning authority. It is a supreme injustice to proceed against a person
6 without every conclusion being based **ONLY** on fact and not presumption, opinion, or belief.  [Click here](#) for
7 a detailed article on this scam and sin.

8 "But the person who does anything presumptuously, whether he is native-born or a
9 stranger, that one brings reproach on the LORD, and he shall be cut off from among his
10 people."
11 [[Numbers 15:30](#), Bible, NKJV]

12
13 "Due Process: [. . .] If any question of fact or liability be conclusively be presumed
14 [rather than proven with evidence] against him, **this is not due process of law [in fact, it**
15 **is the OPPOSITE of due process]."**
16 [[Black's Law Dictionary](#), Sixth Edition, p. 500]

17
18 (1) [8:4993] **Conclusive presumptions affecting protected interests:**

19 A conclusive presumption may be defeated where its application would impair a party's
20 constitutionally-protected liberty or property interests. In such cases, conclusive
21 presumptions have been held to violate a party's due process and equal protection
22 rights. [Vlandis v. Kline (1973) [412 U.S. 441](#), 449, 93 S.Ct 2230, 2235; Cleveland Bed.
23 of Ed. v. LaFleur (1974) [414 US 632](#), 639-640, 94 S.Ct. 1208, 1215-presumption under
24 Illinois law that unmarried fathers are unfit violates process]
25 [ [Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993,](#)
26 [page 8K-34](#)]

27 3. Public servants deceiving the public by portraying "Private Law" as "Public Law".  [Click here](#) for an
28 article on this subject.

29 4. Public servants refusing to acknowledge the requirement for consent in all human interactions.  [Click](#)
30 [here](#) for an article on this subject.

31 5. Willful omissions from government websites and publications that keep the public from hearing the whole
32 truth. The problem is not what these sources say, but what the DON'T say. The [Great IRS Hoax](#) (OFFSITE
33 LINK) contains over 2,000 pages of facts that neither the IRS nor any one in government is willing to reveal to
34 you because it would destroy the gravy train of plunder that pays their bloated salaries and fat retirement in
35 violation of [18 U.S.C. §208](#).

36 6. The use of "words of art" to deceive the people in both government publications and the law itself. [Click](#)
37 (OFFSITE LINK) here for examples.

38 7. The lack of "equal protection of the law" in courts of justice relating to the statements and actions of public
39 servants, whereby the IRS doesn't have to assume responsibility for its statements and actions, and yet persons
40 who fill out tax forms can be thrown in jail and prosecuted for fraud if they emulate the IRS by being just as
41 careless. This also includes "selective enforcement", where the DOJ positively refuses to prosecute submitters
42 of  [false information returns](#) but spends a disproportionate share of its resources prosecuting false income
43 tax returns. They do this because they are more interested in STEALING your money than in justice. See:

44 7.1 [Federal Courts and IRS' Own IRM Say NOT RESPONSIBLE for its actions or its words or following](#)
45 [its own internal procedures](#) (OFFSITE LINK)

46 7.2  [Requirement for Equal Protection and Equal Treatment, Form #05.033](#)

47 7.3  [Government Establishment of Religion, Form #05.038](#) -how government establishes itself as a
48 pagan deity and a religion by using franchises to systematically destroy the separation of powers and
49 the requirement for equal protection

50 8. Abuses of franchises that undermine the protection of private rights by the government and the courts:
51 8.1 Enforcing federal franchises in States of the Union, which are outside the civil jurisdiction or police
52 powers of the federal government and result in a destruction of the separation of powers.

1 8.2 Enforcing franchises, such as a " [trade or business](#)" without requiring explicit written consent in
2 some form, such as the issuance and voluntary signing of an application for a license.  [Click here](#)
3 for details.

4 8.3 Attorney licensing, which destroys the integrity of the legal profession in its role as a check and
5 balance when the government or especially the judiciary becomes corrupt as it is now.

6 8.4 Abuse of the federal income tax system, which is a franchise and an excise, to bribe states of the Union
7 to give up their sovereignty, act like federal "States" and territories, and accept what amounts to
8 federal bribes to disrespect the rights or those under their care and protection.  [Click here](#) for
9 details.

10 9. Efforts to destroy the separation of powers that is the main protection for our liberties. This results in
11 abuses of the Court system for political, rather than legal, purposes (politicization of the courts). All of the
12 federal courts we have now are Article IV, territorial courts that are part of the Legislative, rather than Judicial
13 Branch of the government. As such, there is no separation of powers and nothing but tyranny can result. See
14 the following for proof of this destruction:

15 9.1  [Government Conspiracy to Destroy the Separation of Powers, Form #05.023-](#) shows how lying,
16 thieving public servants have systematically destroyed the separation of powers since the founding of
17 this country

18 9.2 [What Happened to Justice?, Form #06.012](#)-book which proves that we have no Judicial Branch within
19 the federal government, and that all the existing federal courts are acting in an Article IV territorial
20 capacity as part of the Legislative, rather than Judicial, branch of the government.

21 9.3 [How Scoundrels Corrupted our Republican Form of Government](#) (OFFSITE LINK)-brief overview of
22 how the separation of powers has been systematically destroyed

23 10. The abuse of the government's power to tax in order to transfer wealth between private individuals, which
24 makes the government into a thief and a Robinhood. This includes:

25 10.1 Enforcing the tax laws against other than "public officers" of the government.  [Click here](#) for
26 details.

27 10.2 Offering government "benefits" of any kind to anyone who does not ALREADY work for the
28 government.  [Click here](#) for details.

29 11. Corruption of our monetary system that allows the government to:

30 11.1 Counterfeit while denying to all others the right, thus creating an unconstitutional "Title of Nobility"
31 for itself and making itself into a pagan deity, and denying the equal protection to all that is the
32 foundation of the Constitution.

33 11.2 STEAL from the American people by diluting the value of money already into circulation.

34 11.3 Exercise undue control banks and financial institutions that causes them to effectively become federal
35 employment recruiters for the federal government by compelling use of government identifying
36 numbers for those pursuing accounts or loans.

37  [Click here](#) for details on the above SCAMS.

38 [SOURCE: SEDM About Us Page, Section 1, <http://sedm.org/AboutUs.htm>]

39 2. Great IRS Hoax, Form #11.302, Chapter 1 Introduction

40 *Let us begin this document by explaining what we mean by "The Great IRS Hoax?". The hoax is NOT the*
41 *Internal Revenue Code, but the way that it is misrepresented and illegally enforced by the IRS and the*
42 *Department of Justice. The Internal Revenue Code itself is entirely Constitutional when interpreted and*
43 *enforced consistent with the rules of statutory construction and interpretation. Unfortunately, our public dis-*
44 *servants have been bending the rules to suit their own private agenda, and this is where the hoax and the fraud*
45 *extensively documented in this book originates.*

46 [Great IRS Hoax, Form #11.302, Chapter 1 Introduction,
47 <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>]

48 **5.9 Ministry arguments are "frivolous"**

49 Section 9 of our Member Agreement, Form #01.001 defines what the basis of belief is for our esteemed Members. That
50 section says the ONLY thing you can trust is enacted positive law that is legal evidence of an obligation and that you may
51 not rely upon anything we say. If that basis for reliance causes what people say or believe to be "frivolous", then the DOJ
52 needs to enjoin the Law Revision Counsel of the House of Representatives from publishing the U.S. Code and for being
53 "frivolous". All the government does by making such fraudulent accusations is to:

- 1 1. Discredit itself.
- 2 2. Prove that they are violating the Administrative Procedures Act, 5 U.S.C. §556(d) because they refuse to satisfy the
- 3 burden of proof as the moving party asserting a claim by providing court admissible evidence in support of every
- 4 claim.
- 5 3. Prove that their presumptions are being imposed in violation of the Constitution and of due process of law in order to
- 6 destroy your rights. Both the Constitution and the Bible prohibit presumptions that prejudice constitutional rights:

7 (1) [8:4993] **Conclusive presumptions affecting protected interests:** A conclusive
8 presumption may be defeated where its application would impair a party's
9 constitutionally-protected liberty or property interests. In such cases, conclusive
10 presumptions have been held to violate a party's due process and equal protection
11 rights. [Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct 2230, 2235; Cleveland Bed.
12 of Ed. v. LaFleur (1974) 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215-presumption under
13 Illinois law that unmarried fathers are unfit violates process]
14 [[Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page](#)
15 [8K-34](#)]

17 "But the person who does anything presumptuously, whether he is native-born or a
18 stranger, that one brings reproach on the LORD, and he shall be cut off from among his
19 people."
20 [[Numbers 15:30, Bible, NKJV](#)]

- 21 4. Prove that they refuse to take their mission statement seriously, which says they have an obligation to *educate*
- 22 "taxpayers" about the obligations imposed by the law. That requires them to describe specifically what is wrong about
- 23 what a person says using law from the place of their domicile in a foreign jurisdiction outside the "United States", not a
- 24 pagan franchise court that only has jurisdiction over people domiciled on federal territory who have no rights.

25 "Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities
26 and by **applying the tax law with integrity and fairness to all.**"
27 [[Internal Revenue Manual \(IRM\), Section 1.1.1.1](#)]

28 Stating that our arguments are "frivolous" without justifying such a determination with legally admissible evidence signed
29 under penalty of perjury or verified with an oath amounts to little more than accusing us of being "heretics" because we
30 refuse to participate in the state-sponsored civil religion being run out of churches called "courts". Similar arguments apply
31 to any other perjorative adjective label the courts might attempt to use that do not deal *directly* and *completely* with ALL
32 the facts and arguments made herein on any given subject, such as:

- 33 1. "Ridiculous".
- 34 2. "Preposterous".
- 35 3. "Soundly rejected".
- 36 4. "Malicious".
- 37 5. "Irresponsible".
- 38 6. "Makes him/her a leech because he/she refuses to pay their 'fair share'".
- 39 7. "Manifestly erroneous".

40 All such adjectives do is prove that the judge is not acting in a judicial capacity as a neutral finder of facts and who reveals
41 only facts, but who rather is:

- 42 1. Acting in a political rather than judicial capacity as a member of the Legislative rather than Judicial branch. Article 1,
43 Section 8, Clauses 1 and 3 of the United States Constitution empower Congress and ONLY Congress to lay AND
44 collect taxes. By undermining and interfering with attempts to stop unlawful collection enforcement, the judge is:
 - 45 1.1. Acting as a tax collector in the Legislative Branch. Congress CANNOT lawfully delegate any function, including
46 the tax collection function, to any other branch of the government, including the Judicial Branch.
 - 47 1.2. Violating the separation of powers doctrine by exercising Legislative Branch functions.

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

1 *"It may be stated then, as a general rule inherent in the American constitutional system, that, unless otherwise*
2 *expressly provided or incidental to the powers conferred, the Legislature cannot exercise either executive or*
3 *judicial power; the executive cannot exercise either legislative or [277 U.S. 189, 202] judicial power; **the***
4 ***judiciary cannot exercise either executive or legislative power.** The existence in the various Constitutions of*
5 *occasional provisions expressly giving to one of the departments powers which by their nature otherwise would*
6 *fall within the general scope of the authority of another department emphasizes, rather than casts doubt upon,*
7 *the generally inviolate character of this basic rule."*
8 *[Springer v. Government of the Philippines, 277 U.S. 189 (1928)]*

- 9 1.3. Acting as a federal employment recruiter by compelling private parties protected by the Constitution to become
10 "public officers" within the government without compensation.
11 1.4. Engaging in conversion in violation of 18 U.S.C. §654, whereby he is converting private property to a public use,
12 a public purpose, and a public office without the consent of the owner and in violation of the Fifth Amendment
13 takings clause.

14 *"Men are endowed by their Creator with certain unalienable rights, 'life, liberty, and the pursuit of happiness;'*
15 *and to 'secure,' not grant or create, these rights, governments are instituted. **That property for income] which a***
16 ***man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use***
17 ***it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit [e.g. SOCIAL***
18 ***SECURITY, Medicare, and every other public "benefit"];** second, that if he devotes it to a public use, he*
19 ***gives to the public a right to control that use; and third, that whenever the public needs require, the public***
20 ***may take it upon payment of due compensation."***
21 *[Budd v. People of State of New York, 143 U.S. 517 (1892)]*

22 The above rules are summarized below:

Table 3: Rules for converting private property to a public use or a public office

#	Description	Requires consent of owner to be taken from owner?
1	The owner of property justly acquired enjoys full and exclusive use and control over the property. This right includes <u>the right to exclude government uses</u> or ownership of said property.	Yes
2	He may not use the property to injure the equal rights of his neighbor. For instance, when you murder someone, the government can take your liberty and labor from you by putting you in jail or your life from you by instituting the death penalty against you. Both your life and your labor are “property”. Therefore, the basis for the “taking” was violation of the equal rights of a fellow sovereign “neighbor”.	No
3	He cannot be compelled or required to use it to “benefit” his neighbor. That means he cannot be compelled to donate the property to any franchise that would “benefit” his neighbor such as Social Security, Medicare, etc.	Yes
4	If he donates it to a public use, he gives the public the right to control that use.	Yes
5	Whenever the public needs require, the public may take it without his consent upon payment of due compensation. E.g. “eminent domain”.	No

2. Entertaining “political questions” in violation of the separation of powers doctrine.
3. Abusing legal process to terrorize, discredit, and enslave the litigant in violation of 18 U.S.C. §1589(3).

[TITLE 18 > PART I > CHAPTER 77 > § 1589](#)
[§ 1589. Forced labor](#)

Whoever knowingly provides or obtains the labor or [litigation] services of a person—

(1) by threats of serious harm to, or physical restraint against, that person or another person;

(2) by means of any scheme, plan, or pattern intended to cause the person to believe that, if the person did not perform such labor or services, that person or another person would suffer serious harm or physical restraint;
or

(3) by means of the abuse or threatened abuse of law or the legal process [against an innocent “nontaxpayer”].

shall be fined under this title or imprisoned not more than 20 years, or both. *If death results from the violation of this section, or if the violation includes kidnapping or an attempt to kidnap, aggravated sexual abuse or the attempt to commit aggravated sexual abuse, or an attempt to kill, the defendant shall be fined under this title or imprisoned for any term of years or life, or both.*

4. Obstructing justice due to people under the court’s care and protection.
5. Not dealing directly with the issues at hand because doing so would jeopardize the flow of plunder into his checking account.

Thank you for telling us that our arguments are truthful, accurate, and consistent with prevailing law and that we are right.

1. The courts have consistently held that you can’t rely on anything the IRS says. See: <http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>
2. The IRS website says you can’t rely on anything they print, including any publication or form. See IRM 4.10.7.2.8

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

1 3. The entire Internal Revenue Code is identified in 1 U.S.C. §204 as nothing more than simply a “presumption”. “prima
2 facie evidence” means presumption. Presumptions are NOT evidence:

3 (1) [8:4993] *Conclusive presumptions affecting protected interests:*

4 A conclusive presumption may be defeated where its application would impair a party's constitutionally-
5 protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a
6 party's due process and equal protection rights. [Vlandis v. Kline (1973) [412 U.S. 441](#), 449, 93 S.Ct 2230,
7 2235; Cleveland Bd. of Ed. v. LaFleur (1974) [414 US 632](#), 639-640, 94 S.Ct. 1208, 1215-presumption under
8 Illinois law that unmarried fathers are unfit violates process]
9 [[Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page 8K-34](#)]

11 **“If any question of fact or liability be conclusively presumed [rather than proven] against him, this is not due**
12 **process of law.”**

13 [[Black’s Law Dictionary, Sixth Edition, p. 500](#)]

15 This court has never treated a presumption as any form of evidence. See, e.g., [A.C. Aukerman Co. v. R.L.](#)
16 [Chaides Constr. Co., 960 F.2d 1020, 1037 \(Fed.Cir.1992\)](#) (“[A] presumption is not evidence.”); see also [Del](#)
17 [Vecchio v. Bowers, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 \(1935\)](#) (“[A presumption] cannot
18 acquire the attribute of evidence in the claimant's favor.”); [New York Life Ins. Co. v. Gamer, 303 U.S. 161,](#)
19 [171, 58 S.Ct. 500, 503, 82 L.Ed. 726 \(1938\)](#) (“[A] presumption is not evidence and may not be given weight as
20 evidence.”). Although a decision of this court, [Jensen v. Brown, 19 F.3d 1413, 1415 \(Fed.Cir.1994\)](#), dealing
21 with presumptions in VA law is cited for the contrary proposition, the Jensen court did not so decide.
22 [[Routen v. West, 142 F.3d 1434 C.A.Fed.,1998](#)]

- 23 4. The Internal Revenue Code at 26 U.S.C. §6065 requires everything prepared under the authority of the code to be
24 signed under penalty of perjury. Nothing coming from the IRS ever is, and therefore it is UNTRUSTWORTHY.
25 5. The Bible forbids Christians to presume anything and by implication, to treat presumptions as a basis for any kind of
26 belief or inference.

27 *“But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings*
28 *reproach on the LORD, and he shall be cut off from among his people.”*
29 [[Numbers 15:30, Bible, NKJV](#)]

30 For more information on what DOES constitute a reasonable belief about one’s tax liabilities, see:

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

31 Even if the government tried to define what the word “frivolous” means, we aren’t allowed by their own statements and
32 publications to trust their definition. Consequently, we are compelled to provide a definition for every word we hear from
33 the government in order to avoid the Christian sin of presumption, and our definition is that the word “frivolous” means
34 truthful, accurate, and consistent with prevailing law. Our definition is required to appear in all of the following forms of
35 communication with the government as a mandatory part of our Member Agreement, Form #01.001:

36 1. All pleadings filed in federal court. See Section
[Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002](#)
<http://sedm.org/Litigation/LitIndex.htm>

37 2. All tax forms filed with the IRS. See Section 4 of the following:
[Tax Form Attachment, Form #04.201](#)
<http://sedm.org/Forms/FormIndex.htm>

38 The very purpose of law is to give reasonable notice to all parties concerned the conduct expected of them. Simply calling
39 something “frivolous” without defining why it is defective:

40 1. Fails to give reasonable notice of the conduct expected and therefore falls short of the purpose of law and causes a
41 violation of due process of law. See:
[Requirement for Reasonable Notice, Form #05.022](#)
<http://sedm.org/Forms/FormIndex.htm>

1 2. Unconstitutionally involves the courts in political matters. The abuse of the word by courts by refusing to identify
2 reasons simply amounts to little more than a political statement and labels the speaker as a “heretic” who refuses to join
3 the state-sponsored religion of socialism described below:

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

4 **5.10 Ministry arguments have been overruled by the federal courts**

5 All tax liability is a civil liability that attaches to one’s choice of legal domicile.

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

14 Because of the separation of powers doctrine, there are two separate political and legal communities that a person can have
15 a legal domicile within and be a “citizen” of: 1. States of the Union. 2. Federal territory.

16 *“It is clear that Congress, as a legislative body, exercise two species of legislative power: the one, limited as to*
17 *its objects, but extending all over the Union: the other, an absolute, exclusive legislative power over the District*
18 *of Columbia. The preliminary inquiry in the case now before the Court, is, by virtue of which of these*
19 *authorities was the law in question passed?”*
20 *[Cohens v. Virginia, 19 U.S. 264, 6 Wheat. 265; 5 L.Ed. 257 (1821)]*

21 The U.S. Supreme Court identified maintaining the separation between these two separate jurisdictions as the HIGHEST
22 DUTY of every judicial officer.

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

34 Obviously, the person making such a false accusation does not understand choice of law rules and how a person not
35 domiciled on federal territory can become subject to federal civil law. Those choice of law rules are clearly documented in
36 sections 2 and 4 of the following:

Federal Jurisdiction, Form #05.018
<http://sedm.org/Forms/FormIndex.htm>

37 Federal Rule of Civil Procedure 17(b) clearly establishes that the only time federal law can be applied against a nonresident
38 party domiciled in a state of the Union is when they are acting in a representative capacity as a “public officer” of the
39 national government.

40 [IV. PARTIES](#) > Rule 17.
41 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

42 (b) Capacity to Sue or be Sued.

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

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

1 **(2) for a corporation, by the law under which it was organized; and**

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

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

6 (B) 28 U.S.C. §§754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue
7 or be sued in a United States court.

8 [SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

9 Fed.R.Civ.P. 17(d) further identifies this officer by name.

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

11 [Rule 17. Parties Plaintiff and Defendant: Capacity](#)

12 **(d) Public Officer's Title and Name.**

13 A public officer who sues or is sued in an official capacity may be designated by official title rather than by
14 name, but the court may order that the officer's name be added.

15 The status of being an officer of the national government acting in a representative capacity on behalf of a federal
16 corporation domiciled in the District of Columbia can only be conferred by accepting public office in the national
17 government or acting as an officer of a federal corporation. Members of this ministry are expressly forbidden by our
18 Member Agreement, Form #01.001 from acting in such a capacity and being Members who are authorized to use our
19 materials. Therefore, your allegation is simply false in the case of Members. It may be true of others or of those who are
20 not Members, but not of those who satisfy all the requirements for being members identified in our Member Agreement,
21 Form #01.001. Those requirements are also summarized on our About Us page, Section 15:

22 **15. Intended/Authorized Audience**

23 All of the materials and information on this website have been prepared for educational and informational
24 purposes only and are intended only for those who meet all of the qualifications below:

- 25 1. Members who consent unconditionally to our Member Agreement, Form #01.001.
- 26 2. "nontaxpayers" not subject to the Internal Revenue Code. [Click here for an article on the subject.](#)
- 27 3. "nonresident aliens". [Click here \(OFFSITE LINK\) for an article on this subject.](#)
- 28 4. "nationals" but not "citizens" under 8 U.S.C. §1101(a)(21) or 8 U.S.C. §1101(a)(22)(B) and 8
29 U.S.C. §1452. [Click here \(OFFSITE LINK\) for an article on the subject.](#)
- 30 5. Believe in God. [Click here for an article on this subject.](#)
- 31 6. Declared domicile is the Kingdom of God on earth, and not within any man-made government. [Click
32 here for an article on the subject.](#)
- 33 7. Those who are willing to take full and complete and exclusive responsibility to handle their own
34 withholding and tax return preparation and who will not ask us to do it or help them do it.
- 35 8. Those who have completed and sent in the [Resignation of Compelled Social Security Trustee](#)
36 (OFFSITE LINK) document:
37 <http://famguardian.org/TaxFreedom/Forms/Emancipation/SSTrustIndenture.pdf>
- 38 9. Those who have completed and sent in our [Legal Notice of Change in Citizenship/Domicile Records
39 and Divorce from the United States](#) document:
40 <http://sedm.org/Forms/Emancipation/NotDivorce.zip>

41 If you meet any of the following criteria, then you should not be using this website and instead should consult
42 <http://www.irs.gov> for educational materials:

- 43 1. Have used or intend to use any of our materials or services to engage in any one or more of the
44 Prohibited Activities identified in section 8 of this page.
- 45 2. Those who do not consent unconditionally to all the terms of our Member Agreement, Form #01.001
46 or are Members in Bad Standing.
- 47 3. Have not read or complied fully with our [Disclaimer](#) or the [Flawed Tax Arguments to Avoid
48 pamphlet](#).
- 49 4. Do not believe in God and trust only Him above any man or earthly government.
- 50 5. Using the materials on this website for financial or economic reasons. The mission of this website is
51 entirely spiritual and moral and not financial. We seek obedience to God's law, justice, and truth
52 and not financial ends. Greed and the lust of money are the cause for most of the evils documented
53 on this website and we don't want to encourage more of it. This website is NOT a "patriot for profit"
54 effort, but strictly a Christian religious ministry whose ONLY purposes are spiritual and not
55 financial.

6. Those who are not willing to verify the truth of what we are saying here by reading and researching the law for themselves.
7. Declared "domicile" is any place within the federal zone. Click here for an article on the subject.
8. Engaged in a "trade or business". Click here for an article on this subject.
9. Those who take deductions under 26 U.S.C. §162, earned income credit under 26 U.S.C. §32, or who apply a graduated rate of tax to their earnings under 26 U.S.C. §1. All such persons are "taxpayers" engaged in a "trade or business" because they are availing themselves of an excise taxable "privilege" under the Internal Revenue Code.
10. "taxpayer". Click here for an article on the subject.
11. Statutory "U.S. citizen" as defined in 8 U.S.C. §1401. Click here for an article on the subject.
12. Statutory "resident" (aliens) as defined in 26 U.S.C. §7701(b)(1)(A). Click here for an article on this subject.
13. "U.S. person" as defined in 26 U.S.C. §7701(a)(30)
14. Federal "employee" as defined in 26 U.S.C. §3401(c) and 26 CFR §31.3401(c)-1.
15. Have contracts in place, agency, or fiduciary duty with the federal government. Such contracts include, but are not limited to the W-4, 1040, or SS-5 federal forms.
16. Those who intend to use any of the information on this website to violate any enacted law that applies to the jurisdiction where they are domiciled.

[SOURCE: <http://sedm.org/AboutUs.htm>]

If you want a detailed, exhaustive list of reasons why the federal courts have NOT overruled ANYTHING on this website, see the following. Simply calling an argument "frivolous", "preposterous", or "ridiculous" does not constitute overruling it because courts are not allowed by the separation of powers doctrine to entertain "political questions". No court has ever addressed all aspects of any one of our arguments and explained, consistent with the rules of statutory construction, why they are violative of the law:

Flawed Tax Arguments to Avoid, Form #08.004
<http://sedm.org/Forms/FormIndex.htm>

5.11 Ministry just wants to clog up and harass the government or the IRS in the lawful execution of their duties

We do not seek any malicious motive whatsoever. We seek to learn and enforce both man's law and God's law against all those who violate it, including those in the government. Our Member Agreement, Form #01.001 says our materials are limited to being used only for petitioning the government for a redress of grievances caused by violation of the law and no other purpose, including any type of commercial purpose. Authorities in support of the above include the following:

1. Member Subscriptions Page, Section 4:

4. Reasons Why We Have a Member Subscriptions Area

Below is a list of reasons why we place specific materials in our Member Subscription Area. Specifically, we want to:

1. Prevent and avoid being associated with any and all of the following types of people who might attempt to abuse our materials:
 - 1.1 Those who intend to use our materials to violate any law applicable to the jurisdiction where they are domiciled.
 - 1.2 Those who dislike or hate the government. We are not anti-government but rather  pro SELF-government.
 - 1.3 "Tax deniers", "tax defiers", or "tax protesters". We don't protest "taxes", but crime. We think everyone who uses government services should pay for what they use. Likewise, we believe that those who don't want government services should not be compelled to either accept them or pay for them.
 - 1.4 Government moles. We don't want to be infiltrated as a group by people who work for the government and who might become moles or informants who intend to harm other members. Our Member Agreement, Form #01.001 prevents this sort of activity.
 - 1.5 Those who are ignorant and/or presumptuous about anything.

"My people are destroyed for lack of knowledge [ignorance]."
 [[Hosea 4:6](#), Bible, NKJV]

- 1.6 Those who refuse to do their legal homework or research.

1 "One who turns his ear from hearing the law [[God's law](#) or [man's law](#)], even his prayer
2 is an abomination."
3 [[Prov. 28:9](#), Bible, NKJV]

4 1.7 Those who have  [commercial motives](#). None of the materials on this website are intended for a 
5 [commercial purpose](#), but for religious, moral, and law enforcement purposes.

6 "For the love of money is the root of all evil: which while some coveted after, they have
7 erred from the faith, and pierced themselves through with many sorrows.

8 But thou, O man of God, flee these things; and follow after righteousness, godliness,
9 faith, love, patience, meekness.

10 Fight the good fight of faith, lay hold on eternal life, whereunto thou art also called, and
11 hast professed a good profession before many witnesses."
12 [[1 Timothy 6:5-12](#), Bible, NKJV]

13 2. Ensure that we are not held to a higher standard than the IRS itself. [IRM 4.10.7.2.8](#) says that IRS
14 publications, including the entire IRS website, should not be relied upon to sustain any position. Our [Member](#)
15 [Agreement, Form #01.001](#) and our [Disclaimer](#) both require everyone, including the government, to apply the
16 same standard of lack of accountability to us as the government enjoys. This ensures  [equal protection and](#)
17 [equal treatment](#) that is the foundation of the United States Constitution. This situation is further described
18 below:

19  [Reasonable Belief About Income Tax Liability, Form #05.007](#)

20 3. Prevent and avoid clogging the courts with unwarranted and erroneous lawsuits that use our materials filed
21 by people who are not doing their legal homework.

22 4. Prevent and avoid clogging the IRS with erroneous administrative correspondence filed by those who are
23 "[taxpayers](#)". All of our materials pre-suppose that those who use them to correspond with the government are
24 "[nontaxpayers](#)" who fully comply with our [Member Agreement, Form #01.001](#). Those who don't would be
25 committing perjury and needlessly burdening the government.

26 5. Ensure that those who use our materials are qualified to use them and have taken all the steps necessary to
27 become sovereign BEFORE they use them.

28 6. Prevent and avoid being blamed by those who refuse to take complete, personal, and exclusive responsibility
29 for themselves and all their decisions and actions. Only the educated and the responsible can be free:

30 7. Prevent and avoid discrediting both us, our members, our ministry, and the God we serve by being
31 associated with people who are not following the law nor following our [Member Agreement, Form #01.001](#) in
32 enforcing the law.

33 8. Create a way to recoup the high cost of delivering and improving the vast legal information and tools
34 available on our website. We need resources to recruit and retain the talent required to produce the
35 information and services offered by our ministry.

36 We think that it is hypocritical for anyone to expect cooperation or protection from a court or a government
37 that they refuse to reciprocate by protecting the government from abuse. This is not unlike the concept behind
38 attorney licensing: protection of the courts from abuse by litigants.

39 "Do unto others as you would have them do unto you."
40 [[Matt. 7:12](#), Bible, NKJV]

41 "Therefore submit yourselves to every ordinance of man [WHICH IS ONLY] for the
42 Lord's sake, whether to the king as supreme, or to governors, as to those who are sent by
43 him for the punishment of evildoers and for the praise of those who do good. For this is
44 the will of God, that by doing good you may put to silence the ignorance of foolish men—
45 as free, yet not using liberty as a cloak for vice, but as bondservants of God. Honor all
46 people. Love the brotherhood. Fear God. Honor the king."
47 [[1 Peter 2:13-17](#), Bible, NKJV]

48 [SOURCE: Member Subscriptions Page, Section 4; <http://sedm.org/Subscriptions.htm>]

1 2. SEDM Website Disclaimer, Section 2 says that everything on the website is provide for use only by the authors
2 themselves and not other readers. It is impossible to clog up the IRS or the government if the materials are not
3 authorized to even be sent to them by anyone other than the original author(s):

4 **2. INTENDED/AUTHORIZED AUDIENCE OF THIS WEBSITE**

5 *This website and the materials on it were prepared for the use of the authors only by themselves. Any use of the*
6 *terms "you", "your", "individuals", "people", "persons", "we recommend", "you should", "we" or "our readers",*
7 *"readers", "those", "most Americans", "employers", "employees", and all similar references either on the*
8 *website or in any verbal communications or correspondence with our readers is directed at the author(s) and*
9 *not other readers. The only exception to this rule is the Copyright/Software License Agreement below, which*
10 *applies to everyone EXCEPT the author(s) or ministry. All the authors are doing by posting these materials is*
11 *sharing with others the results of their extensive research and the play book they developed only for use by*
12 *themselves. For instance, the bottom of every page of the [Tax Fraud Prevention Manual](#) book says: "**TOP***
13 ***SECRET: For Treasury/IRS Internal Use ONLY (FOUO)**". Then in the "Disclaimer" at the beginning of the*
14 *book, it defines "Treasury" as the "SEDM Department of the Treasury". Consequently, how those materials*
15 *impact or influence others is of no concern or consequence to the authors, and no motive may be attributed to*
16 *any statements by the authors that would appear to be directed at third parties, because such statements are*
17 *actually directed at themselves only. How readers use or apply the materials appearing here is entirely their*
18 *choice and we assume no responsibility for how they act, or fail to act, based on the use of these materials.*
19 *This approach is no different from that of the federal government, where the term "employee" in the Internal*
20 *Revenue Code is made to "appear" like it applies to everyone, but in fact it only applies to federal agents,*
21 *officers, and instrumentalities of the United States government, all of whom are described in [26 U.S.C.](#)*
22 *[§6331\(a\)](#). Any effort on the part of the government to redefine the words we use to mean anything other than*
23 *what we define them to mean is an admission that we don't have [First Amendment Rights](#), and such an act is an*
24 *act of Treason punishable by death. How can a person have [First Amendment](#) rights if the authors can't even*
25 *define the meaning of the words they use? How can the government claim that we have [equal protection of the](#)*
26 *[laws](#) guaranteed under the Constitution (see [Article 4](#), Section 2 and [Section 1 of the Fourteenth Amendment](#)*
27 *and the [Declaration of Independence](#)) if they can define the meaning of the words they use in their [void for](#)*
28 *[vagueness](#) "codes", but we can't define the meaning of the words we use in our writings and must rely on some*
29 *government [lawyer or judge with a conflict of interest](#) (in violation of [28 U.S.C. §144](#), [28 U.S.C. §455](#), and [18](#)*
30 *[U.S.C. §208](#)) to define or redefine them to have a meaning other than what we use? **Hypocrisy!***

31 [SOURCE: SEDM Disclaimer Page, Section 2; <http://sedm.org/disclaimer.htm>]

32 **6 Arguments of Tax Professionals in Private Practice Against Our Teachings**

33 The following resource is useful in counteracting criticism from tax professionals in private practice about freedom or tax
34 arguments contained on our ministry website:

- 35 1. Rebutted Version of "[Tax Resister Frequently Asked Questions](#)", Form #08.007, by Dan Evans:
36 <http://famguardian.org/Subjects/Taxes/FalseRhetoric/TRFAQ/TRFAQ.htm>
37 2. [Test for Federal Tax Professionals](#), Form #03.009
38 <http://sedm.org/Forms/FormIndex.htm>
39 3. [Test for State Tax Professionals](#), Form #03.010
40 <http://sedm.org/Forms/FormIndex.htm>

41 **7 Arguments from Churches or Pastors against this Ministry**

42 The central argument universally propounded by most churches in criticizing this ministry or its teachings are the following
43 deceptive and/or false statements:

- 44 1. The Bible commands Christians to render to Caesar that which is Caesar's. This argument is flawed because the U.S.
45 Supreme Court said that We the People are the sovereigns and therefore "Caesar" in this country. This makes our
46 public servants into the ones who must therefore do the "rendering", not us.

47 *"A State does not owe its origin to the Government of the United States, in the highest or in any of its*
48 *branches. It was in existence before it. It derives its authority from the same pure and sacred source as*
49 *itself: The voluntary and deliberate choice of the people...A State is altogether exempt from the jurisdiction*
50 *of the Courts of the United States, or from any other exterior authority, unless in the special instances when*
51 *the general Government has power derived from the Constitution itself."*
52 [Chisholm v. Georgia, [2 Dall. \(U.S.\) 419](#) (Dall.) (1793)]

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

4 "The ultimate authority ... resides in the people alone."
5 [*James Madison*, [The Federalist, No. 46](#)]

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

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

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

21 "In the United States***, sovereignty resides in the people who act through the organs established by the
22 Constitution. [cites omitted] The Congress as the instrumentality of sovereignty is endowed with certain
23 powers to be exerted on behalf of the people in the manner and with the effect the Constitution ordains. The
24 Congress cannot invoke the sovereign power of the people to override their will as thus declared."
25 [*Perry v. United States*, [294 U.S. 330](#), 353 (1935)]

26 2. The Bible commands Christians to obey ALL civil authorities. This argument is simply FALSE because:

- 27 2.1. The Bible NEVER commands us to sin or to obey rulers who sin by violating God's laws. God cannot command
28 us to disobey Him either directly or indirectly without contradicting who and what He is, which is the very
29 epitome of Law.
30 2.2. The Bible says that all just civil authority comes from God and His laws. The implication is that rulers who are
31 acting in conflict with God's Laws are exceeding their delegated authority and acting instead as representatives of
32 Satan, not God, who are not due any obedience.

33 "Let every soul be subject to the governing authorities. For there is no authority except from God, and the
34 authorities that exist are appointed by God. Therefore whoever resists the authority resists the ordinance of
35 God, and those who resist will bring judgment on themselves. For [righteous] rulers are not a terror to good
36 works, but to evil. [However, unrighteous rulers ARE a terror to good works] Do you want to be unafraid of the
37 [righteous] authority? Do what is good, and you will have praise from the same. For he [ONLY the righteous,
38 not the unrighteous ruler] is God's minister to you for good. But if you do evil, be afraid; for he does not bear
39 the sword in vain; for he is God's minister, an avenger to execute wrath on him who practices evil. Therefore
40 you must be subject, not only because of wrath but also for conscience' sake. For because of this you also pay
41 taxes, for they [the righteous, and not unrighteous rulers] are God's ministers attending continually to this very
42 thing. Render therefore to all [those who are righteous and NOT unrighteous] their due: taxes to whom taxes
43 are due, customs to whom customs, fear to whom fear, honor to whom honor."
44 [*Rom. 13:1-7, Bible, NKJV*]

45 "Therefore submit yourselves to every ordinance of man [WHICH IS ONLY] for the Lord's sake, whether to
46 the king as supreme, or to governors, as to those who are sent by him for the punishment of evildoers and for
47 the praise of those who do good. For this is the will of God, that by doing good you may put to silence the
48 ignorance of foolish men— as free, yet not using liberty as a cloak for vice, but as bondservants of God.
49 Honor all people. Love the brotherhood. Fear God. Honor the king."
50 [[1 Peter 2:13-17](#), Bible, NKJV]

- 51 2.3. The Bible commands Christians to emulate Christ's example by challenging the teachings and doctrine of the
52 Pharisees, which today is the lawyers. Our government is run almost entirely by lawyers:

53 "But there were also false prophets among the people, even as there will be false teachers [in the public
54 schools and the judiciary and the legal profession] among you, who will secretly bring in destructive
55 heresies, even denying the Lord who brought them, and bring on themselves swift destruction.

1 "And many will follow their destructive ways, because of whom the way of truth will be blasphemed.

2 "By covetousness [of your money] they will exploit you with deceptive words; for a long time their judgment
3 has not been idle, and their destruction does not slumber."

4 "... While they [the politicians, the judges, and the legal profession] promise them [the Sovereign People]
5 liberty, they themselves are slaves of corruption [income tax]; for by whom a person is overcome, by him also
6 he is brought into bondage [slavery and involuntary servitude in violation of the Thirteenth Amendment, by
7 virtue of income taxes on labor]."
8 [2 Peter 2:1-3 19, Bible, NKJV]

9 2.4. The Bible commands Christians to resist the devil. How can we simultaneously resist the devil, and yet obey a
10 government that is acting like a devil?

11 "And have no fellowship [or association] with the unfruitful works of [government] darkness, but rather
12 reprove [rebuke and expose] them."
13 [Eph. 5:11, Bible, NKJV]

14
15 "Come out from among them [the unbelievers and government idolaters]
16 And be separate, says the Lord,
17 Do not touch what is unclean,
18 And I will receive you.
19 I will be a Father to you,
20 And you shall be my sons and daughters,
21 Says the Lord Almighty."
22 [2 Corinthians 6:17-18, Bible, NKJV]

23
24 "God resists the proud, but gives grace to the humble."

25 "Therefore submit to God. Resist the devil [the IRS] and he will flee from you. Draw near to God and He
26 will draw near to you. Cleanse your hands, you sinners; and purify your hearts, you double-minded."
27 [James 4:6-8, Bible, NKJV]

28
29 "Be sober, be vigilant; because your adversary the devil [IRS] walks about like a roaring lion, seeking whom
30 he may devour. Resist him, steadfast in the faith, knowing that the same sufferings are experienced by your
31 brotherhood in the world."
32 [1 Peter 5:8-9, Bible, NKJV]

33 The Bible says that God is the Word and the Law:

34 "In the beginning was the Word, and the Word was with God, and the Word was God."
35 [John 1:1, Bible, NKJV]

36 The Bible also describes God as Love:

37 "And we have known and believed the love that God has for us. God is love, and he who abides in love abides
38 in God, and God in him."
39 [1 John 4:16, Bible, NKJV]

40 The Bible then characterizes the essence of "love" as obedience to the God's Holy Law and Word:

41 "Not everyone who says to Me, 'Lord, Lord,' shall enter the kingdom of heaven, but he who does the will of My
42 Father in heaven."
43 [Jesus in Matt. 7:21, Bible, NKJV]

44 "But why do you call Me 'Lord, Lord,' and not do the things which I say?"
45 [Luke 6:46, Bible, NKJV]

1 "He who has [understands and learns] My commandments [laws in the Bible (OFFSITE LINK)] and keeps
2 them, it is he who loves Me. And he who loves Me will be loved by My Father, and I will love him and manifest
3 Myself to him."
4 [[John 14:21](#), Bible, NKJV]

5 "And we have known and believed the love that God has for us. God is love, and he who abides in love
6 [obedience to God's Laws] abides in [and is a FIDUCIARY of] God, and God in him."
7 [[1 John 4:16](#), Bible, NKJV]

8 "Now by this we know that we know Him [God], if we keep His commandments. He who says, "I know Him,"
9 and does not keep His commandments, is a liar, and the truth is not in him. But whoever keeps His word, truly
10 the love of God is perfected in him. By this we know that we are in Him [His fiduciaries]. He who says he
11 abides in Him [as a fiduciary] ought himself also to walk just as He [Jesus] walked."
12 [[1 John 2:3-6](#), Bible, NKJV]

13 "Let us hear the conclusion of this whole matter: Fear [respect] God and keep His
14 commandments, for this is man's all. For God will bring every work into
15 judgment, including every secret thing, whether good or evil."
16 [[Eccl. 12:13-14](#), Bible, NKJV]

17 "Keep justice, and do righteousness, for My salvation is about to come, and My righteousness is revealed.
18 Blessed is the man who does this, and the son of man who lays hold of it; who keeps from defiling the Sabbath,
19 and keeps his hand from doing any evil."
20 [[Isaiah 56:1-2](#), Bible, NKJV]

21 "Therefore, to him who knows to do good and does not DO it, to him it is sin."
22 [[James 4:17](#), Bible, NKJV]

23 "Blessed are those who do His commandments, that they may have the right to the tree of life, and may
24 enter through the gates into the city."
25 [[Rev. 22:14](#); Bible, NKJV]

26 "Now therefore, listen to me, my children, For blessed are those who keep my ways."
27 [[Prov. 8:32](#); Bible, NKJV]

28 "He has shown you, O man, what is good;
29 And what does the Lord require of you
30 But to DO justly,
31 To love mercy,
32 And to walk humbly with your God?"
33 [[Micah 6:8](#), Bible, NKJV]

34 "For I have come [as Truth] to set a man against his father, a daughter against her mother, and a daughter-in-
35 law against her mother-in law; and a man's enemies will be those of his own household. [Truth and allegiance
36 to Truth divides] He who loves father or mother more than Me is not worthy of Me. [and He who loves his
37 money or his possessions more than Me is not worthy of Me, Matt. 19:21] And he who loves son or daughter
38 more than Me is not worthy of Me. And he who does not take his
39 cross and follow after Me is not worthy of Me. He
40 who finds his life will lose it, and he who loses his life for My sake will find it. He who receives you receives
41 Me, and he who receives Me receives Him who sent Me."
42 [[Jesus in Matt. 10:35-38](#), Bible, NKJV]

43 "But he who looks into the perfect law of liberty and continues in it, and is not a forgetful hearer but a
44 DOER of the work, this one will be blessed in what he does."
45 [[James 1:25](#), Bible, NKJV]

1 The essence of loving God, who Himself is Love, is obeying God's Holy Laws. Love is not a FEELING, but an act of
2 OBEDIENCE to God's Laws. The legal definition of the word "worship" reveals that the essence of worship is obedience
3 to God's Holy Laws.

4 **Worship.** Any form of religious service showing reverence for Divine Being, or exhortation to obedience to or
5 following the mandates of such Being. Religious exercises participated in by a number of persons assembled
6 for that purpose, the disturbance of which is a statutory offense in many states.

7 English law. A title of honor or dignity used in addresses to certain magistrates and other persons of rank or
8 office.

9 Public worship. This term may mean the worship of God, conducted and observed under public authority; or it
10 may mean worship in an open or public place, without privacy or concealment; or it may mean the performance
11 of religious exercises, under a provision for an equal right in the whole public to participate in its benefits; or it
12 may be used in contradistinction to worship in the family or the closet. In this country, what is called "public
13 worship" is commonly conducted by voluntary societies, constituted according to their own notions of
14 ecclesiastical authority and ritual propriety, opening their places of worship, and admitting to their religious
15 serves such persons, and upon such terms, and subject to such regulations, as they may choose to designate and
16 establish. A church absolutely belonging to the public, and in which all persons without restriction have equal
17 rights, such as the public enjoy in highways or public landings, is certainly a very rare institution.
18 [Black's Law Dictionary, Sixth Edition, pp. 1606-1607]

19 This is exactly the same kind of obedience that secular law demands:

20 *Obedientia est legis essentia.*
21 *Obedience is the essence of the law. 11 Co. 100.*
22 [Bouvier's Maxims of Law, 1856;
23 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

24 Just as one of the main purposes of religion is morality, law has the same purpose:

25 *Jus est ars boni et aequi.*
26 *Law is the science of what is good and evil. Dig. 1, 1, 1, 1.*
27 [Bouvier's Maxims of Law, 1856;
28 SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

29 Based on the preceding, both secular law and Christian religion have the same goals, which is educating people about right
30 and wrong and morality. Law teaches people about morality by punishing them and isolating them from others in jail when
31 they are immoral or do something wrong. Christians teach their people about morality by teaching the scriptures and by
32 example. In that sense, both Government (man) and God are competitors for the affection and worship (obedience) of the
33 people. Those who unquestioningly obey civil rulers and especially those who obey civil rulers who are violating God's
34 laws, we allege, are in fact practicing idolatry and paganism, which is the worst sin documented in the Bible. This fact is
35 exhaustively proven in the following scholarly work on Biblical Law:

The Institutes of Biblical Law, Rousas John Rushdoony, 1973, The Craig Press, Library of Congress Catalog Card Number
72-79485

36 The following documents rebut in detail the most prevalent arguments you are likely to hear from churches against this
37 ministry or its teachings. They exhaustively prove that all such arguments are simply FALSE:

- 38 1. SEDM Sermons Page-sermons by various pastors that agree with everything on this website:
39 <http://sedm.org/Sermons/Sermons.htm>
- 40 2. What Pastors and Clergy Need to Know About Government and Taxation, Form #12.006-succinctly summarizes the
41 proper biblical role of Churches and Christians in relation to the government. Reviewed and approved by a PhD in
42 theology with over 30 years in the ministry.
43 <http://sedm.org/Forms/FormIndex.htm>
- 44 3. Delegation of Authority Order from God to Christians, Form #13.007-proves that the Bible is a law book and a trust
45 indenture and that the essence of loving God is obeying the law book. Most Christian churches treat the Bible as a
46 history book and not a law book, which makes God into a Savior but not a Sovereign Lord over their lives and makes
47 Jesus into nothing more than a liability insurance salesman for the wrath of hell. Reviewed and approved by a PhD in
48 theology with over 30 years in the ministry.

- 1 <http://sedm.org/Forms/FormIndex.htm>
- 2 4. *Laws of the Bible*, Form #13.001-codifies all the laws of the Bible into one succinct source for use in conducting your
- 3 own ecclesiastical court
- 4 <http://sedm.org/Forms/FormIndex.htm>
- 5 5. *The Institutes of Biblical Law*, Rousas John Rushdoony, 1973, The Craig Press, Library of Congress Catalog Card
- 6 Number 72-79485. This is an excellent scholarly research into the meaning of biblical law. It proves that modern
- 7 Christianity has become corrupted by turning the Bible from a law book into a history book and turning churches from
- 8 institutes for biblical grace and justice into vain social clubs.
- 9 6. *Socialism: The New American Civil Religion*, Form #05.016- memorandum of law that exhaustively proves that our
- 10 government has made itself into a pagan god ,an object of idol worship, and a civil religion that has replaced faith with
- 11 presumption
- 12 7. *Government Establishment of Religion*, Form #05.038-describes how the law and the legal profession is abused by the
- 13 government to create a pagan civil religion that is an affront and a substitute for God and His Laws
- 14 <http://sedm.org/Forms/FormIndex.htm>
- 15 8. *75 Bible Questions Your Instructors Hope You Don't Ask*-proves with questions and answers what is wrong with
- 16 modern Christianity
- 17 http://freebooks.commentary.net/freebooks/docs/2132_47e.htm
- 18 9. *Family Guardian Website, Law and Government Page, Section 9: Church v. State and First Amendment*-various
- 19 articles describing the proper biblical role of churches and Christian in relation to the government.
- 20 <http://famguardian.org/Subjects/LawAndGovt/LawAndGovt.htm>

21 **8 Arguments of Members and/or Readers Against This Ministry**

22 The following resource is useful in counteracting criticism of our ministry from readers of our materials of our Members.

23 See section 6 of the following:

SEDM Frequently Asked Questions
<http://sedm.org/FAQs/FAQs.htm>

24 **9 Tools for Defending Materials on this Website from Attacks by Others**

25 *"Be diligent to [investigate and expose the truth for yourself and thereby] present yourself [and the public*

26 *servants who are your [fiduciaries and stewards](#) under the [Constitution](#)] approved to God, a worker who does*

27 *not need to be ashamed, rightly dividing the word [and the deeds] of truth. **But shun profane babblings***

28 ***[government propaganda, tyranny, and usurpation]** for they will increase to more ungodliness. And their*

29 ***message [and their harmful affects]** will spread like cancer [to destroy our society and great [Republic](#)]."*

30 *[2 Tim. 2:15-17, Bible, NKJV]*

31 *"For this is the will of God, that by doing good you may put to silence the ignorance of foolish [government]*

32 ***men— as free, yet not using liberty as a cloak for vice, but as bondservants [fiduciaries, where the Bible is***

33 ***the "bond"] of God. Honor all people. Love the brotherhood. Fear God. Honor the king."***

34 *[1 Peter 2:13-17, Bible, NKJV]*

35 As you learn the truths found on our website, you will inevitably butt heads with people who will attempt to criticize and

36 discredit the information presented. The freedom community, unfortunately, is plagued with personalities who all have

37 strong egos and often economic agendas. The table below summarizes the major government organizations and freedom

38 personalities who are likely to try to attack our research and materials, along with authoritative resources you can use to

39 respond to the often presumptuous, irrational, and ignorant attacks they will no doubt attempt to make in order to unjustly

40 and fraudulently discredit our materials and research and thereby unduly elevate their own importance and credibility:

41 **Table 4: Tools to Defend Your Beliefs**

#	Person or entity doing the criticism	Resources to defend yourself from the personality
1	The IRS	<i>Rebutted Version of the IRS "The Truth About Frivolous Tax Arguments"</i> , Form #08.005 http://sedm.org/Forms/FormIndex.htm

2	The U.S. Congress	<i>Rebutted Version of Congressional Research Service Report #97-59A: "Frequently Asked Questions Concerning the Federal Income Tax"</i> , Form #08.006 http://sedm.org/Forms/FormIndex.htm
3	Dan Evans http://evans-legal.com/dan/welcome.html	<i>Rebutted Version of Dan Evans' "Tax Protester FAQs"</i> , Form #08.007 http://sedm.org/Forms/FormIndex.htm
4	Pete Hendrickson http://losthorizons.com	<i>Policy Document: Pete Hendrickson's "Trade or Business" Approach</i> , Form #08.003 http://sedm.org/Forms/FormIndex.htm
5	Peter Kershaw http://hushmoney.org	<i>Policy Document: Peter Kershaw's Tax Approach</i> , Form #08.010 http://sedm.org/Forms/FormIndex.htm
6	UCC redemption advocates Examples: Robert Kelly: http://americansbulletin.googlepages.com/ Sam Davis: http://statusisfreedom.com/ Winston Shrout (Solutions in Commerce) Barton Buhtz: http://famguardian.org/Subjects/MoneyBanking/UCC/InvestigativeReportUCC.pdf Rice McCleod: http://famguardian.org/Publications/RedemptionManual/Redemption-20061120.pdf	<i>Policy Document: UCC Redemption</i> , Form #08.002 http://sedm.org/Forms/FormIndex.htm
7	Larken Rose http://www.kickingthedragon.com/	<i>Great IRS Hoax</i> , Form #11.302, Sections 5.7.6 through 5.7.6.11.10, Form #11.302 http://sedm.org/Forms/FormIndex.htm
8	Irwin Schiff http://paynoincomtax.com	<i>Great IRS Hoax</i> , Form #11.302, Section 5.7.5, Form #11.007 http://sedm.org/Forms/FormIndex.htm
9	Freedom School http://freedom-school.com/	100% aligned with everything on our website
10	Other famous freedom personalities not listed here	<i>Who's Who in the Freedom Community</i> , Form #08.009 http://sedm.org/Forms/FormIndex.htm <i>Persecution of Tax Honesty Advocates</i> http://famguardian.org/PublishedAuthors/Govt/TaxHonestyPersecution/TaxHonPersec.htm

1 In addition to the above, the following resource contains memorandums of law on most major freedom subjects. Most of
2 these memorandums end with a series of admissions. These documents are very useful to use as weapons against people
3 who are arguing about a specific subject covered by the memorandum because you can print these documents on double
4 sided paper and then hand them to the person who is attacking you and demand that they either rebut the admissions at the
5 end and the content of the document within 30 days, or else they agree with you.

SEDM Forms and Publications, Section 1.5: Memorandums of Law
<http://sedm.org/Forms/FormIndex.htm>

6 **10 Conclusions**

7 The sole motive of all of our detractors and critics is to slander and discredit us, not to protect the public from any
8 perceived harm. They are doing this to perpetuate and protect clearly illegal enforcement of the revenue laws by state and
9 federal officials to continue the flow of stolen goods into their checking account.

- 10 1. This is a law enforcement and legal education ministry and website that exposes, publicizes, and provides tools to fight
11 violations of law by the perpetrators, including those in government. By attempting to enjoin or interfere with our
12 operations, the government is:
 - 13 1.1. Engaging in witness tampering in violation of 18 U.S.C. §1512.
 - 14 1.2. Obstructing of justice and the investigation and prosecution of crime on the part of specific public servants.

1 1.3. Engaging in a protection racket and racketeering, by protecting the money laundering that is at the heart of the
2 government corruption exposed on our website. 18 U.S.C. §1956.

- 3 2. We have always invited anyone who thinks our materials are wrong to critique them and prove them wrong with
4 evidence. We even provide forums to facilitate that purpose. No one has ever found anything wrong with what is
5 currently posted on our website because everything anyone has ever proved might be wrong has been fixed. See the
6 following invitation to rebut our materials:

SEDM About Us Page, Section 12

<http://sedm.org/AboutUs.htm>

- 7 3. Malicious, unlawful attempts by the government to abuse legal process to terrorize our ministry constitute the
8 equivalent of the establishment of a thought crime. Everything we publish comes with a disclaimer that identifies the
9 material as religious and political beliefs and speech that are NONfactual, NONactionable, and not admissible as
10 evidence pursuant to Federal Rule of Evidence 610. As such, the courts are being abused to politically, financially, and
11 legally terrorize people for sharing their religious and political beliefs in violation of the First Amendment:

12 *"Those who already walk submissively will say there is no cause for alarm. **But submissiveness is not our***
13 ***heritage. The First Amendment was designed to allow rebellion [especially towards government corruption***
14 ***and tyranny] to remain as our Heritage. The Constitution was designed to keep the government [and***
15 ***especially the government, with their SLAVE SURVEILLANCE NUMBERS (SSNs)] off the backs of the***
16 ***people. The Bill of Rights was added to keep the precincts of belief and expression, of the press, of political***
17 ***and social activities free from [government, and especially IRS] surveillance. The Bill of Rights was designed***
18 *to keep agents of government and official eavesdroppers [in the government] away from Assemblies of People*
19 *[such as this religious ministry]. The aim was to allow men to be free and independent to assert their rights*
20 *against government."*
21 *[Laird v. Tatum, 408 U.S. 1; 92 S.Ct. 2318 (1972)]*

22
23 *"...The **constitutional rights of those spreading their religious beliefs through the spoken and printed word***
24 ***are not to be gauged by standards governing retailers or wholesalers of books. The right to use the press for***
25 ***expressing one's views is not to be measured by the protection afforded commercial handbills. It should be***
26 *remembered that the pamphlets of Thomas Paine were not distributed free of charge. It is plain that a religious*
27 *organization needs funds to remain a going concern. But an itinerant evangelist, however misguided or*
28 *intolerant he may be, does not become a mere book agent by selling the Bible or religious tracts to help defray*
29 *his expenses or to sustain him. **Freedom of speech, freedom of the press, freedom of religion are available to***
30 ***all, not merely to those who can pay their own way. . . "***
31 *[Murdock v. Pennsylvania, 319 U.S. 105 (1943)]*

32
33 *"**This court has not yet fixed the standard by which to determine** when a danger shall be deemed clear; how*
34 *remote the danger may be and yet be deemed present; and **what degree of evil shall be deemed sufficiently***
35 ***substantial to justify resort to abridgment of free speech and assembly as the means of protection.** To reach*
36 *sound conclusions on these matters, we must bear in mind why a state is, ordinarily, denied the power to*
37 *prohibit dissemination of social, economic and political doctrine which a vast majority of its citizens believes to*
38 *be false and fraught with evil consequence. [274 U.S. 357, 375] Those who won our independence believed*
39 *that the final end of the state was to make men free to develop their faculties, and that in its government the*
40 *deliberative forces should prevail over the arbitrary. They valued liberty both as an end and as a means. They*
41 *believed liberty to the secret of happiness and courage to be the secret of liberty. **They believed that freedom to***
42 ***think as you will and to speak [and educate] as you think are means indispensable to the discovery and***
43 ***spread of political truth; that without free speech and assembly discussion would be futile; that with them,***
44 ***discussion affords ordinarily adequate protection against the dissemination of noxious doctrine; that the***
45 ***greatest menace to freedom is an inert people; that public discussion [and education] is a political duty; and***
46 ***that this should be a fundamental principle of the American government.** ³ They recognized the risks to which*
47 *all human institutions are subject. But **they knew that order cannot be secured merely through fear of***
48 ***punishment for its infraction; that it is hazardous to discourage thought, hope and imagination; that fear***
49 ***breeds repression; that repression breeds hate; that hate menaces stable government; that the path of safety***
50 ***lies in the opportunity to discuss [and educate other people about] freely supposed grievances and proposed***
51 ***remedies; and that the fitting remedy for evil counsels is good ones. Believing in the power of reason as***
52 ***applied through public discussion, they eschewed silence [274 U.S. 357, 376] coerced by law [for a corrupted***
53 ***government]-the argument of force in its worst form. Recognizing the occasional tyrannies of governing***
54 ***majorities, they amended the Constitution so that free speech and assembly should be guaranteed."***
55 *[Whitney v. California, 274 U.S. 357 (1927)]*

- 56 4. The government has abused the tax system to create a Civil Religion of Socialism, and is using abuse of legal process
57 to disadvantage, persecute, and disestablish all competing religions such as ours. See:

58 4.1. *Socialism: The New American Civil Religion*, Form #05.016

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

2 4.2. Biblical Institutes of Law, Rousas Rushdoony

3 "Fifth, there can be no tolerance in a law-system for another religion. Toleration is a device used to
4 introduce a new law-system as a prelude to a new intolerance. Legal positivism, a humanistic faith, has been
5 savage in its hostility to the Biblical law-system and has claimed to be an "open" system. But Cohen, by no
6 means a Christian, has aptly described the logical positivists as "nihilists" and their faith as "nihilistic
7 absolutism."¹⁵ Every law-system must maintain its existence by hostility to every other law-system and to alien
8 religious foundations or else it commits suicide."

9 [*The Institutes of Biblical Law, Rousas John Rushdoony, 1973, The Craig Press, Library of Congress Catalog*
10 *Card Number 72-79485, pp. 4-5, Emphasis added*]

11 4.3. [Lee v. Weisman, 505 U.S. 577 \(1992\)](#):

12 *Our society would be less than true to its heritage if it lacked abiding concern for the values of its young people,*
13 *and we acknowledge the profound belief of adherents to many faiths that there must be a place in the*
14 *student's life for precepts of a morality higher even than the law we today enforce. We express no hostility to*
15 *those aspirations, nor would our oath permit us to do so. A relentless and all-pervasive attempt to exclude*
16 *religion from every aspect of public life could itself become inconsistent with the Constitution. See Abington*
17 *School District, supra, at 306 (Goldberg, J., concurring).*

18 [. . .]

19 Nearly half a century of review and refinement of Establishment Clause jurisprudence has distilled one clear
20 understanding: Government may neither promote nor affiliate itself with any religious doctrine or
21 organization, nor may it obtrude itself in the internal affairs of any religious institution. *The application of*
22 *these principles to the present case mandates the decision reached today by the Court.*

23 [. . .]

24 The mixing of government and religion can be a threat to free government, even if no one is forced to
25 participate. When the government puts its imprimatur on a particular religion, it conveys a message of
26 exclusion to all those who do not adhere to the favored beliefs.[9] A government cannot [505 U.S. 607] be
27 premised on the belief that all persons are created equal when it asserts that God prefers some. Only
28 "[a]nguish, hardship and bitter strife" result "when zealous religious groups struggl[e] with one another to
29 obtain the Government's stamp of approval." Engel, 370 U.S. at 429; see also Lemon, 403 U.S. at 622-623;
30 Aguilar v. Felton, 473 U.S. 402, 416 (1985) (Powell, J., concurring).[10] Such a struggle can "strain a political
31 system to the breaking point." Walz v. Tax Commission, 397 U.S. 664, 694 (1970) (opinion of Harlan, J.).

32 When the government arrogates to itself a role in religious affairs, it abandons its obligation as guarantor of
33 democracy. Democracy requires the nourishment of dialogue and dissent, while religious faith puts its trust
34 in an ultimate divine authority above all human deliberation. When the government appropriates religious
35 truth, it "transforms rational debate into theological decree." Nuechterlein, Note, *The Free Exercise*
36 *Boundaries of Permissible Accommodation Under the Establishment Clause*, 99 *Yale L.J.* 1127, 1131 (1990).
37 Those who disagree no longer are questioning the policy judgment of the elected but the rules of a higher
38 authority who is beyond reproach. [505 U.S. 608]

39 Madison warned that government officials who would use religious authority to pursue secular ends

40 exceed the commission from which they derive their authority, and are Tyrants. The People who submit to it are
41 governed by laws made neither by themselves nor by an authority derived from them, and are slaves.

42 *Memorial and Remonstrance against Religious Assessments (1785) in The Complete Madison 300 (S. Padover,*
43 *ed.1953). Democratic government will not last long when proclamation replaces persuasion as the medium of*
44 *political exchange.*

45 Likewise, we have recognized that "[r]eligion flourishes in greater purity, without than with the aid of
46 Government[]." [11] *Id.* at 309. To "make room for as wide a variety of beliefs and creeds as the spiritual needs
47 of man deem necessary," *Zorach v. Clauson*, 343 U.S. 306, 313 (1952), the government must not align itself
48 with any one of them. When the government favors a particular religion or sect, the disadvantage to all others
49 is obvious, but even the favored religion may fear being "taint[ed]" . . . with a corrosive secularism. Grand
50 Rapids School Dist. v. Ball, 473 U.S. 373, 385 (1985). The favored religion may be compromised as political
51 figures reshape the religion's beliefs for their own purposes; it may be reformed as government largesse
52 brings government regulation.[12] Keeping religion in the hands of private groups minimizes state intrusion

¹⁵ Morris Raphael Cohen, *Reason and Law* (New York: Collier Books, 1961), p. 84 f.

1 on religious choice, and best enables each religion to "flourish according to the [505 U.S. 609] zeal of its
2 adherents and the appeal of its dogma." *Zorach*, 343 U.S. at 313.

3 *It is these understandings and fears that underlie our Establishment Clause jurisprudence. We have believed
4 that religious freedom cannot exist in the absence of a free democratic government, and that such a
5 government cannot endure when there is fusion between religion and the political regime. We have believed
6 that religious freedom cannot thrive in the absence of a vibrant religious community, and that such a
7 community cannot prosper when it is bound to the secular. And we have believed that these were the animating
8 principles behind the adoption of the Establishment Clause. To that end, our cases have prohibited government
9 endorsement of religion, its sponsorship, and active involvement in religion, whether or not citizens were
10 coerced to conform.
11 [*Lee v. Weisman*, 505 U.S. 577 (1992)]*

- 12 5. The IRS has repeatedly been invited to provide a detailed critique of the content of our website based on evidence.
13 They have refused repeated invitations to do so. Instead, they have pursued an injunction against a member who is not
14 an officer of this ministry without even notifying us of what we are doing wrong. The U.S. Supreme Court has held
15 that such conduct is illegal. They MUST exhaust their administrative remedies BEFORE pursuing litigation or an
16 injunction, and they refuse to. The reason they refuse to is that they know we are right!:

17 *The corporation contends that, since it denies that interstate or foreign commerce is involved and claims that a*
18 *hearing would subject it to irreparable damage, rights guaranteed by the Federal Constitution will be denied*
19 *unless it be held that the District Court has jurisdiction to enjoin the holding of a hearing by the Board.¹⁶ So to*
20 *hold would, as the government insists, in effect substitute the District Court for the Board as the tribunal to*
21 *hear and determine what Congress declared the Board exclusively should hear and determine in the first*
22 *instance. The contention is at war with the long-settled rule of judicial administration that no one is entitled*
23 *to judicial relief for a supposed or threatened injury until the pre- [303 U.S. 41, 51] scribed administrative*
24 *remedy has been exhausted.¹⁷ That rule has been repeatedly acted on in cases where, as here, the contention*
25 *is made that the administrative body lacked power over the subject matter.¹⁸*

26 *Obviously, the rules requiring exhaustion of the administrative remedy cannot be circumvented by asserting*
27 *that the charge on which the complaint rests is groundless and that the mere holding of the prescribed*
28 *administrative hearing would result in irreparable damage.¹⁹ Lawsuits also often prove to have been ground-*
29 *[303 U.S. 41, 52] less; but no way has been discovered of relieving a defendant from the necessity of a trial to*
30 *establish the fact.*
31 [*Myers v. Bethlehem Shipbuilding Corp.*, 303 U.S. 41 (1938)]

¹⁶ In support of that contention the following cases were cited: *Ohio Valley Water Co. v. Ben Avon Borough*, 253 U.S. 287, 289, 40 S.Ct. 527, 528; *Bluefield Water Works Co. v. Public Service Commission*, 262 U.S. 679, 683, 43 S.Ct. 675; *Phillips v. Commissioner*, 283 U.S. 589, 600, 51 S.Ct. 608, 612; *Crowell v. Benson*, 285 U.S. 22, 60, 64 S., 52 S.Ct. 285, 296, 297; *State Corporation Commission v. Wichita Gas Co.*, 290 U.S. 561, 569, 54 S.Ct. 321, 324; *St. Joseph Stock Yards Co. v. United States*, 298 U.S. 38, 51, 52 S., 56 S.Ct. 720, 725, 726.

¹⁷ The rule has been most frequently applied in equity where relief by injunction was sought. *Pittsburgh &c. Ry. v. Board of Public Works*, 172 U.S. 32, 44, 45 S., 19 S.Ct. 90; *Prentiss v. Atlantic Coast Line Co.*, 211 U.S. 210, 230, 29 S.Ct. 67; *Dalton Adding Machine Co. v. State Corporation Commission*, 236 U.S. 699, 701, 35 S.Ct. 480; *Gorham Mfg. Co. v. State Tax Commission*, 266 U.S. 265, 269, 270 S., 45 S.Ct. 80, 81; *Federal Trade Commission v. Claire Furnace Co.*, 274 U.S. 160, 174, 47 S.Ct. 553, 556; *Lawrence v. St. Louis-San Francisco Ry. Co.*, 274 U.S. 588, 592, 593 S., 47 S.Ct. 720, 722; *Chicago, M., St. P. & P.R.R. Co. v. Risty*, 276 U.S. 567, 575, 48 S.Ct. 396, 399; *St. Louis-San Francisco Ry. Co. v. Alabama Public Service Commission*, 279 U.S. 560, 563, 49 S.Ct. 383, 384; *Porter v. Investors' Syndicate*, 286 U.S. 461, 468, 471 S., 52 S. Ct. 617, 619, 620; *United States v. Illinois Central Ry. Co.*, 291 U.S. 457, 463, 464 S., 54 S.Ct. 471, 473, 474; *Hegeman Farms Corp. v. Baldwin*, 293 U.S. 163, 172, 55 S.Ct. 7, 10; compare *Red 'C' Oil Mfg. Co. v. North Carolina*, 222 U.S. 380, 394, 32 S.Ct. 152; *Farncomb v. Denver*, 252 U.S. 7, 12, 40 S.Ct. 271, 273; *Milheim v. Moffat Tunnel District*, 262 U.S. 710, 723, 43 S. Ct. 694, 698; *McGregor v. Hogan*, 263 U.S. 234, 238, 44 S.Ct. 50, 51; *White v. Johnson*, 282 U.S. 367, 374, 51 S.Ct. 115, 118; *Petersen Baking Co. v. Bryan*, 290 U.S. 570, 575, 54 S. Ct. 277, 278; *Pacific Tel. & Tel. Co. v. Seattle*, 291 U.S. 300, 304, 54 S.Ct. 383, 384. But because the rule is one of judicial administration-not merely a rule governing the exercise of discretion-it is applicable to proceedings at law as well as suits in equity. Compare *First National Bank of Fargo v. Board of County Commissioners*, 264 U.S. 450, 455, 44 S.Ct. 385, 387; *Anniston Mfg. Co. v. Davis*, 301 U.S. 337, 343, 57 S.Ct. 816, 819.

¹⁸ *Dalton Adding Machine Co. v. State Corporation Commission*, 236 U.S. 699, 35 S.Ct. 480; *Federal Trade Commission v. Claire Furnace Co.*, 274 U.S. 160, 47 S.Ct. 553; *Lawrence v. St. Louis-San Francisco Ry. Co.*, 274 U.S. 588, 47 S.Ct. 720; *St. Louis-San Francisco Ry. Co. v. Alabama Public Service Commission*, 279 U.S. 560, 49 S.Ct. 383. Compare *Western & Atlantic R.R. v. Georgia Public Service Commission*, 267 U.S. 493, 496, 45 S.Ct. 409, 410, and case cited in note 1, supra.

¹⁹ Such contentions were specifically rejected in *Bradley Lumber Co. v. National Labor Relations Board*, 5 Cir., 84 F.2d 97; *Clark v. Lindemann & Hoverson Co.*, 7 Cir., 88 F.2d 59; *Chamber of Commerce v. Federal Trade Commission*, 8 Cir., 280 F. 45; *Heller Bros. Co. v. Lind*, 66 App.D.C. 306, 86 F.2d 862; and *Pittsburgh & W. Va. Ry. Co. v. Interstate Commerce Commission*, 52 App.D.C. 40, 280 F. 1014. Compare *United States v. Los Angeles & S.L.R.R. Co.*, 273 U.S. 299, 314, 47 S.Ct. 413, 416; *Lawrence v. St. Louis-San Francisco Ry. Co.*, 274 U.S. 588, 47 S.Ct. 720; *Dalton Adding Machine Co. v. State Corporation Commission*, 236 U.S. 699, 35 S.Ct. 480; *McChord v. Louisville & Nashville Ry. Co.*, 183 U.S. 483, 22 S.Ct. 165; *Richmond Hosiery Mills v. Camp*, 5 Cir., 74 F.2d 200, 201.

- 1 6. A failed attempt was made to enjoin our ministry by the Dept. of Justice, Case No. 05cv00921 in the Southern District
2 of California. The suit was against a member who is not an officer of this ministry and when it was attempted, they
3 had to violate the law and commit fraud to get an injunction:
- 4 6.1. The judge had to commit perjury on the record by calling our materials factual and by alleging that one of our
5 members said they were factual. In fact, he declared at least 40 times under penalty of perjury in his pleading that
6 nothing on the website was factual and therefore material to the unlawful and malicious prosecution of the
7 member.
- 8 6.2. They used materials that weren't even posted on our website. You can only get an injunction against ONGOING
9 activities which there is proof in the record are ongoing.
- 10 6.3. Neither the Dept. of Justice nor the court could or did not identify even one factual error on our website. In fact,
11 the order did not identify WHERE the alleged false speech existed on the website at the time that they issued the
12 order.
- 13 6.4. After they issued their fraudulent order, the Dept. of Injustice was given a DVD containing our entire website on
14 several occasions and to identify anything that identified itself as factual that was also false, fraudulent, or
15 violative of the order. They were specifically asked to remain silent for everything they agreed was not false or
16 fraudulent or violative of the order. They did not respond either privately or on the record with the list of errata
17 requested in order to facilitate compliance with the order and therefore agreed that the injunction was
18 FRAUDULENT and moot.
- 19 6.5. They used biased government witnesses with a conflict of interest in criminal violation of 18 U.S.C. §208 and the
20 Federal Rules of Evidence. No verifiable private third party who was not a government employee was ever
21 produced who complained about the content of this website. During the litigation, the DOJ deposed only three
22 people who had used materials off our website and none of them had anything bad to say about our materials.
- 23 6.6. The so-called "evidence" that was used to prosecute was simply opinions with no foundation or evidentiary
24 support submitted in the form of affidavits. It was inadmissible because political speech disguised to look like
25 facts in violation of Fed.R.Ev. 610.
- 26 6.7. The government was asked to remain silent on everything they agreed to and they didn't rebut anything.
27 Therefore, pursuant to Fed.R.Civ.P. 8(b)(6), they agree that everything on our website is truthful and accurate.

28 For details on the failed injunction attempt, see:

Case History of C. Hansen

<http://famguardian.org/Subjects/Taxes/CaseStudies/CHansen/CHansen.htm>

- 29 7. The fraudulent injunction order issued against one of our members ordered the litigant to stop doing things that there
30 was no evidence were either being done at the time of the order or had ever been done. Injunction orders must be
31 based upon ONGOING activity, and none of the activities enjoined were ever proven to be happening, much less
32 ongoing. What a farce and a fraud.
- 33 8. When the fraudulent and illegal injunction against one of our members and not against this ministry was appealed,
34 Case No. 06-56011, Ninth Circuit:
- 35 8.1. Both the court and the DOJ refused to deal with nearly all the issues raised on appeal.
- 36 8.2. The court attempted to sanction the litigant for things he never even said!
- 37 8.3. The court made the case unpublished to cover up their own wrongdoing and omission in dealing with the very
38 controversial issues raised.

39 For more details on the response to the failed injunction attempt, see:

Federal District Court Rules on Hansen Injunction

<http://famguardian.org/Subjects/Taxes/News/CHRuling-060615.htm>

40 The duplicitous "truth evasion" executed by the government relating to matters discussed on our website:

- 41 1. Constitutes proof that what we tell people is true even without being factual. Federal Rule of Civil Procedure 8(b)(6)
42 says a failure to deny constitutes an admission, and none of the issues we raised were ever denied.
- 43 2. Is every bit as harmful to the public as "tax evasion" and should be prosecuted as such.
- 44 3. Is evidence of a cover-up at the highest levels of the government to perpetuate the illegal enforcement of the Internal
45 Revenue Code against those who are not subject to it.

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

48 [SEDM]

- 1 4. Constitutes proof that our government has become so corrupted that the only thing it now protects are its own illegal
2 activities and the wrongdoers who implement it within the government. It is a protection racket, not a government.

3 Then you will see the rise of the double standard--the men who live by force [the government and the IRS
4 and scumbag lawyers], yet count on those who live by trade to create the value of their looted money--the
5 men who are the hitchhikers of virtue. In a moral society, these are the criminals, and the statutes are written
6 to protect you against them. But when a society establishes criminals-by-right and looters-by-law--men who
7 use force to seize the wealth of DISARMED victims--then money becomes its creators' avenger. Such looters
8 [IRS] believe it safe to rob defenseless [made ignorant of the law by sneaky lawyers and politicians who run
9 the public education system, in this case] men, once they've passed a law to disarm them. But their loot
10 becomes the magnet for other looters, who get it from them as they got it. Then the race goes, not to the
11 ablest at production, but to those most ruthless at brutality. When force is the standard, the murderer wins
12 over the pickpocket. And then that society vanishes, in a spread of ruins and slaughter.

13 "Do you wish to know whether that day is coming? Watch money. Money is the barometer of a society's
14 virtue. When you see that trading is done, not by consent, but by compulsion--when you see that in order to
15 produce, you need to obtain permission from men who produce nothing--when you see that money is flowing
16 to those who deal, not in goods, but in favors--when you see that men get richer by graft and by pull than by
17 work, and your laws don't protect you against them, but protect them against you--when you see corruption
18 being rewarded and honesty becoming a self-sacrifice--you may know that your society is doomed. Money is
19 so noble a medium that it does not compete with guns and it does not make terms with brutality. It will not
20 permit a country to survive as half-property, half-loot.

21 "Whenever destroyers [the IRS, the Federal Reserve, and the Dept of INjustice] appear among men, they
22 start by destroying money, for money is men's protection and the base of a moral existence. Destroyers seize
23 gold and leave to its owners a counterfeit pile of paper. This kills all objective standards and delivers men
24 into the arbitrary power of an arbitrary setter of values. Gold was an objective value, an equivalent of wealth
25 produced. Paper is a mortgage on wealth that does not exist, backed by a gun aimed at those who are
26 expected to produce it. Paper is a check drawn by legal looters upon an account which is not theirs: upon the
27 virtue of the victims. Watch for the day when it becomes, marked: 'Account overdrawn.'

28 "When you have made evil [government looting through fraud, obfuscation and complication of the tax laws,
29 and through vote for sugar-daddies who promise loot] the means of survival, do not expect men to remain
30 good. Do not expect them to stay moral and lose their lives for the purpose of becoming the fodder of the
31 immoral. Do not expect them to produce, when production is punished and looting rewarded. Do not ask,
32 'Who is destroying the world?' You are.

33
34 [Atlas Shrugged, Ayn Rand, p. 387]

35 **11 Open Invitation to Help Us Remove Inaccuracies in Our Materials**

36 "Let the [proven] righteous strike me;
37 It shall be a kindness,
38 And let him rebuke me;
39 It shall be as excellent oil;
40 Let my head not refuse it."
41 [Psalms 141:5, Bible, NKJV]
42

43 "When a man's ways please the LORD, He makes even his enemies to be at peace with him."
44 [Prov. 16:7, Bible, NKJV]

45 We are always interested in improving the accuracy of the our ministry materials. We have always invited and continue to
46 invite anyone, and especially the government, to contact us promptly if they find anything inaccurate or inconsistent with
47 reality either on our website or in this document and to provide constructive (how to fix it, not ONLY what is wrong)
48 feedback on how to improve our materials. Failure to contact us, in fact, is the method by which we establish the accuracy
49 of our materials and the agreement of the government with them, because Federal Rule of Civil Procedure 8(b)(6) indicates
50 that failure to deny constitutes an admission:

51 "The plaintiff who retreats under the cloak of the Fifth Amendment [or silence, for that matter] cannot hope
52 to gain an unequal advantage against the party he has chosen to sue. To hold otherwise would, in terms of
53 the customary metaphor, enable plaintiff to use his Fifth Amendment shield as a sword. This he cannot do.
54 See, e. g., Lyons v. Johnson, 415 F.2d 540 (9th Cir. 1969); Kisting v. Westchester Fire Ins. Co., 290 F. Supp.
55 141 (W.D. Wis. 1968)"
56 [Wehling v. Columbia Broadcasting System, 608 F.2d 1084 (5th Cir. 12/28/1979)]

1 We desire to bring nothing but honor, glory, worship, and obedience to the God that we and others in our Ministry exist
2 solely to serve and obey. If you are from the government, please email to us your response and critique of our materials
3 consistent with the following burden of proof and sign it under penalty of perjury as required by 26 U.S.C. §6065, just as
4 you insist that everything we give you must be signed under penalty of perjury:

SEDM About Us Page, Section 12
<http://sedm.org/AboutUs.htm>

5 If you are a Member instead of the government, please submit your critique or errata through our Member Forums at the
6 address below under the “Errata reports” topic:

SEDM Member Forums
<http://sedm.org/forums/>

7 Note that nothing on our website can be described as “false”, because our Disclaimer and our Member Agreement, Form
8 #01.001 identify everything on the ministry website as religious and political beliefs and opinions that are NONfactual,
9 NONactionable, and not admissible as evidence pursuant to Federal Rule of Evidence 610. See:

- 10 1. SEDM Disclaimer:
11 <http://sedm.org/disclaimer.htm>
- 12 2. *SEDM Member Agreement*, Form #01.001, Section 7:
13 <http://sedm.org/MemberAgreement/MemberAgreement.pdf>

14 **12 Resources for further Research and Rebuttal**

15 If you would like to study the subjects described herein further, we highly recommend the following resources:

- 16 1. *SEDM Articles of Mission*, Form #01.004-detailed description of the purposes and operation of our religious ministry
17 <http://sedm.org/Forms/FormIndex.htm>
- 18 2. *SEDM About Us Page*-details on our ministry
19 <http://sedm.org/AboutUs.htm>
- 20 3. *SEDM Disclaimer*-basis for credibility of our materials
21 <http://sedm.org/disclaimer.htm>
- 22 4. *SEDM Frequently Asked Questions*-criticisms and questions about our website and our official response
23 <http://sedm.org/FAQs/FAQs.htm>
- 24 5. *Rebutted Version of the IRS “The Truth About Frivolous Tax Arguments”*, Form #08.005:
25 <http://sedm.org/Forms/FormIndex.htm>
- 26 6. *Rebutted Version of Congressional Research Service Report #97-59A: “Frequently Asked Questions Concerning the*
27 *Federal Income Tax”*, Form #08.006:
28 <http://sedm.org/Forms/FormIndex.htm>
- 29 7. *IRS Rebuts Those making Frivolous Tax Arguments on Paying Taxes*:
30 <http://www.irs.gov/irs/article/0,,id=136751.00.html>
- 31 8. Rebutted Version of “*Tax Resister Frequently Asked Questions*”, by Dan Evans, Form #08.007:
32 <http://sedm.org/Forms/FormIndex.htm>
- 33 9. *Tax Deposition Questions*, Form #03.016:
34 <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>
- 35 10. Department of Justice, *Criminal Tax Manual*, Chapter 40 available at:
36 <http://famguardian.org/Publications/DOJTDCTM/taxc40.htm>
- 37 11. Department of Justice, *Criminal Tax Manual 2001*, Chapter 40 available at:
38 <http://www.usdoj.gov/tax/readingroom/2001ctm/40ctax.htm>
- 39 12. *Test for Federal Tax Professionals*, Form #03.009:
40 <http://sedm.org/Forms/FormIndex.htm>
- 41 13. *Government Burden of Proof*, Form #05.025-burden of proof the government must meet in rebutting our materials
42 <http://sedm.org/Forms/FormIndex.htm>

- 1 14. *Silence as a Weapon and a Defense in Legal Discovery*, Form #05.021-establishes that silence on the part of the
2 government and others in administratively rebutting errors or mistakes on our website constitutes agreement and an
3 estoppel in pais or laches against further litigation or persecution
4 <http://sedm.org/Forms/FormIndex.htm>