

PROOF THAT THERE IS A “STRAW MAN”



“That millions of people share the same forms of mental pathology does not make these people sane.”
[Eric Fromm]

DEDICATION



President Obama Admits in His Farewell Address that “Citizen” is a Public Office, Exhibit #01.018

YOUTUBE: <https://youtu.be/XjVyEZU0mlc>

SEDM Exhibits Page: <http://sedm.org/Exhibits/ExhibitIndex.htm>

The above “public office” is the ONLY lawful subject of CIVIL legislation or CIVIL enforcement and filling it is VOLUNTARY. If it ISN'T voluntary, then you are a SLAVE and the Thirteenth Amendment prohibition against involuntary servitude is violated! To “unvolunteer” one simply removes themselves from a [domicile](#) on federal territory and thereby becomes a [STATUTORY “non-resident non-person”](#) in relation to the national government. The ONLY type of “citizen” he could possibly be talking about in the above video is STATUTORY citizens, not CONSTITUTIONAL/state citizens. For more details on the distinction between CONSTITUTIONAL and STATUTORY citizens, see:

1. *Why the Fourteenth Amendment is NOT a Threat to Your Freedom*, Form #08.015
DIRECT LINK: <http://sedm.org/Forms/08-PolicyDocs/FourteenthAmendNotProb.pdf>
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
2. *Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/WhyANational.pdf>
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

TABLE OF CONTENTS

DEDICATION	2
TABLE OF CONTENTS	3
LIST OF TABLES	5
LIST OF FIGURES	5
TABLE OF AUTHORITIES	5
1 Introduction	34
2 God and the Bible is the origin of the “straw man” concept	37
3 WHAT is a “straw man”?	44
3.1 Commercial transaction	44
3.2 Agency (public office).....	49
3.3 Property being acquired or transferred that would otherwise not be allowed or unlawful	57
4 HOW is the straw man created?	62
5 WHY was the straw man created?	70
5.1 Government can’t lawfully impose duties upon private parties.....	70
5.2 Government can’t lawfully pay public monies to private parties	72
5.3 Government can’t lawfully maintain records on private parties without violating their Fourth Amendment Rights.....	86
5.4 Government can’t lawfully use, benefit from, or tax your private property without your consent.....	92
6 Public Office and Public Interest: The Straw Man’s Clothes	96
6.1 How the straw man is created and gets his “clothes”	97
6.2 The “straw man” is a public office and a “fiction of law”	101
6.3 The State Created Office of “person”	102
6.4 Legal Requirements for Occupying a “Public Office”	111
6.5 “Public Office” v. “Public Officer”	116
7 Introduction to the Law of Agency	119
7.1 Agency generally	119
7.2 Agency within the Bible	120
7.3 Agency within government.....	124
7.4 Illegal uses of agency or compelled agency	126
8 “person” in the Bible and under natural law	127
8.1 Introduction	128
8.2 God’s view of CIVIL statutory “persons”	128
8.3 State can only tax or regulate that which it creates and it didn’t create men or women, but only “persons’	135
8.4 Confusion by Definition	136
8.5 How can there be a controversy when persons are going to jail or being executed?.....	139
8.6 Father Son Relationship.....	140
9 Public v. Private	142
9.1 Introduction	144
9.2 What is “Property”?.....	147
9.3 “Public” v. “Private” property ownership.....	148
9.4 The purpose and foundation of de jure government: Protection of EXCLUSIVELY PRIVATE rights	150
9.5 The Right to be left alone	155
9.6 The PUBLIC You (straw man) vs. the PRIVATE You (human).....	158
9.7 The Ability to Regulate Private Rights and Private Conduct is Repugnant to the Constitution	164
9.8 “Political (PUBLIC) law” v. “civil (PRIVATE/COMMON) law”	168
9.9 All PUBLIC/GOVERNMENT law attaches to government territory, all PRIVATE law attaches to your right to contract	172
9.10 Lawful methods for converting PRIVATE property into PUBLIC property.....	174
9.11 Unlawful methods abused by government to convert PRIVATE property to PUBLIC property	180
10 Metaphors that explain the straw man	188

10.1	Work world.....	189
10.2	Christianity	190
10.3	Computer Programming	191
11	Franchises implemented as trusts are the legal vehicle used to implement the “straw man”	191
12	The Founding Fathers and the Bible Both Say You Shouldn’t Engage in Commerce or Franchises with the Government or Act as a “Straw Man”	196
13	Proof of the existence of the straw man	199
13.1	“State Action Doctrine” of the U.S. Supreme Court Confirms that all civil statutory law is law for government	199
13.2	“Collective Entity Doctrine” of the U.S. Supreme Court	206
13.3	All Government enforcement authority almost exclusively over only the “straw man”	209
13.4	Internal Revenue Code, Subtitle A is an Excise Tax Upon the “Straw Man”	212
13.5	The Information Return Scam	220
13.6	Definition of “income” means earnings of a trust or estate	230
13.7	IRS Form 1040	231
13.8	Social Security.....	234
13.9	How banks become “persons” and “public officers” under federal law	236
13.10	Federal Rule of Civil Procedure 17	240
13.11	The Privacy Act identifies the “straw man”	241
13.12	Taxpayer Identification Numbers are Issued to the Straw Man.....	242
13.13	U.C.C. places the Straw Man in the District of Columbia.....	247
13.14	IRS Liens are against the “straw man”	248
13.15	All IRS correspondence is directed at the “straw man” and not private persons.....	249
13.16	IRS Withholding Notices Are Directed at the Straw Man.....	249
13.17	IRS Notices of Deficiency are directed ONLY at the “Straw Man”.....	250
13.18	Tax Court is only available to the straw man and not private humans	252
14	Why it is THEFT to use the straw man for PRIVATE gain or advantage.....	256
15	Legal Actions Against the “Straw Man”	258
15.1	The Straw Man in Court	260
15.2	How the public agency of the straw man affects litigation in court.....	263
15.3	Proving consent that creates the “straw man” in court	265
15.4	Franchise (property) courts.....	268
15.5	Proceedings against “straw man” are “in rem”	270
15.6	Disassociating yourself from the “straw man” on the record of the proceeding.....	273
15.7	Effect of representing the “straw man” on your standing	276
15.8	Effect of franchises on Constitutional Requirement for “due process of law”: NONE REQUIRED	278
15.9	Investigating further.....	281
15.10	Statutes limited to federal territory can reach the straw man ANYWHERE	281
16	How Human Beings Become “Individuals” and “persons” Under the Revenue Statutes....	287
16.1	How alien nonresidents visiting the geographical United States** become statutory “individuals” whether or not they consent.....	287
16.2	“U.S. Persons”	291
16.3	The Three Types of “Persons”	293
16.4	Why a “U.S. Person” who is a “citizen” is NOT a statutory “person” or “individual” in the Internal Revenue Code.....	294
16.5	“U.S. Persons” who are ALSO “persons”	298
17	How most people are fraudulently deceived into thinking they are the Straw Man	299
18	ALL CAPS NAME fallacies	303
19	Attacking illegal franchise enforcement in a court of law.....	305
20	Lawfully Avoiding the Duties of the Straw Man.....	307
20.1	In General	307
20.2	Administrative Remedies to Prevent Identity Theft on Government Forms.....	310
20.3	Resignation of Compelled Social Security Trustee, Form #06.002.....	318
20.4	Legal Notice of Change in Domicile/Citizenship Records and Divorce From the United States, Form #10.001318	
20.5	Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001	320
20.6	Tax Form Attachment, Form #04.201	321

20.7	Why It is Illegal for Me to Request or Use a Taxpayer Identification Number, Form #04.205	321
20.8	IRS Form 56: Disconnecting from the Straw man.....	322
20.9	Delegation of Authority Order from God to Christians, Form #13.007	322
20.10	Liening the Straw Man so he can't do you any harm	322
20.11	The Government "Benefits" Scam, Form #05.040	323
21	Legal Remedies for Identity Theft.....	323
22	Rebutted false arguments against this pamphlet	328
22.1	Internal Revenue Service (IRS) deception about the meaning of the statutory word "person"	328
22.2	Team Law rebuttal (Craig Madsen).....	328
22.3	"individual" means ANY human being in federal civil statutes	331
22.4	People domiciled in a constitutional state are STATUTORY "persons" under the Internal Revenue Code	337
22.5	A STATUTORY "U.S. Person" includes state citizens or residents and is not limited to territorial citizens or residents.....	347
22.6	Other rebuttals of redemption arguments	351
23	Conclusions and summary	352
24	Resources for Further Study and Rebuttal	362
25	Questions that Readers, Grand Jurors, and Petit Jurors Should be Asking the Government.....	363

LIST OF TABLES

Table 1:	Two methods for taxation	75
Table 2:	Rules for converting private property to a public use or a public office	99
Table 3:	Public v. Private Property.....	149
Table 4:	Public v. Private	163
Table 5:	Meanings assigned to "United States" by the U.S. Supreme Court in <i>Hooven & Allison v. Evatt</i>	173
Table 6:	Rules for converting private property to a public use or a public office	178
Table 7:	Instances where Taxpayer Identification Number is MANDATORY	243
Table 8:	Comparison of "person" to "U.S. Person"	298
Table 9:	Statutory remedies for those compelled to act as public officers and straw man.....	323
Table 10:	Rules for converting private property to a public use or a public office	330

LIST OF FIGURES

Figure 1:	Social Security Card: Back	66
Figure 2:	Annual Report of Commissioner of Internal Revenue—1952.....	231

TABLE OF AUTHORITIES

Constitutional Provisions

13th and 14th Amendments.....	104
14th & 19th Amendment.....	138
14th Amendment	138
4th Amendment.....	138
Annotated Constitution, Year 2002, p. 640.....	252
Annotated Fourteenth Amendment, Congressional Research Service	293
Art. 1, Sec. 8.....	118

Art. 4, 4	165
Art. I, § 8, cl. 17	255
Art. I, § 8, cl. 4	346
Art. III	54, 132, 258, 259
Art. IV	203
Art. IV, §2, cl. 1	203
Article 1, Section 10.....	323
Article 1, Section 8.....	286, 347
Article 1, Section 8, Clause 17	52, 252
Article 1, Section 8, Clause 3	75
Article 1, Section 8, Clause 4	284, 286
Article 1, Section 8, Clauses 1 and 3.....	177, 265, 347
Article 1, Section 9, Clause 8	198, 228, 344, 360
Article 1, Section 9, Clause 8 of the United States Constitution	134
Article 4 of the USA Constitution	149
Article 4, Section 2, Clause 1	205
Article 4, Section 3, Clause 2	60, 169, 268, 285, 345, 354, 356, 357
Article 4, Section 4.....	61, 159, 316
Article 4, Section 4 of the United States Constitution.....	306
Article I	170, 252, 275
Article II, §2	256
Article III.....	164, 255, 268, 280, 346, 349, 356
Article III standing	97
Article IV	203, 268, 280, 346, 349
Article IV, Sect. 2.....	293
Articles 1 and IV	164
Articles of Confederation	162, 165, 343
Cons. Ill., 1870, Art. 5, §24.....	52
Declaration of independence	307
Declaration of Independence. 34, 39, 46, 49, 58, 70, 82, 93, 126, 149, 165, 171, 179, 202, 264, 305, 307, 314, 323, 342, 356	
Declaration of Independence, 1776.....	145, 150, 175
Eleventh Amendment.....	195
Federalist Paper No. 79	84
Fifth Amendment	152, 164, 176, 177, 182, 206, 207, 279
Fifth Amendment Takings Clause.....	161, 221
Fifth and Fourteenth Amendments.....	183
First Amendment.....	44, 122, 134, 165, 287, 333
Fourteenth Amendment.....	127, 169, 176, 182, 183, 199, 200, 201, 202, 204, 205, 284, 312, 343, 345
Fourteenth Amendment Equal Protection Clause.....	199
Fourteenth Amendment, Section 1	74
Fourth Amendment	86, 206, 242
Magna Charta	259
Ninth and Tenth Amendment	345
Privileges or Immunities Clause.....	202, 203, 204
State and U.S. Constitutions.....	105
Thirteenth Amendment. 2, 36, 58, 70, 71, 78, 84, 143, 160, 181, 229, 239, 240, 264, 306, 312, 333, 353, 357, 360, 364, 365, 372	
Thirteenth and Fourteenth Amendments	312
U.S. Const, art. IV, § 3, cl. 2	346
U.S. Const. amend XIV, § 1.....	312
U.S. Const. amend. XIII, § 1	312
U.S. Const. art. I, § 8.....	312
U.S. Const., Amdt. 14, §1	202
U.S. Constitution	52
U.S. Constitution, Fifth Amendment.....	221
U.S. Constitution, Ninth Amendment	110
United States Constitution, Preamble.....	50

USA Constitution	145
------------------------	-----

Statutes

1 Stat. 23-24	113
1 U.S.C. §204	47, 346
1 U.S.C. §8	331
1 U.S.C. Sec 1	103
10 Del.C. §3104	282
10 U.S.C. §333	116
16 Stat. 419.....	53, 235
18 U.S.C. §§1581, 1593	372
18 U.S.C. §1001	261
18 U.S.C. §1003	261
18 U.S.C. §1028(a)(7).....	189
18 U.S.C. §1028A	189
18 U.S.C. §1346	116
18 U.S.C. §1503	161
18 U.S.C. §1583	74
18 U.S.C. §1589	74, 317
18 U.S.C. §1593	357
18 U.S.C. §1918	116
18 U.S.C. §1951	84
18 U.S.C. §1956	85
18 U.S.C. §201	64, 284
18 U.S.C. §201(a)(1).....	64, 171
18 U.S.C. §208	61, 163, 224
18 U.S.C. §210	222
18 U.S.C. §211	160, 261, 264
18 U.S.C. §242	74
18 U.S.C. §247	74
18 U.S.C. §3	85
18 U.S.C. §641	147
18 U.S.C. §654	59, 63, 177, 221, 357
18 U.S.C. §872	74
18 U.S.C. §876	74
18 U.S.C. §880	74
18 U.S.C. §911	350
18 U.S.C. §912	59, 82, 101, 142, 143, 147, 155, 221, 222, 226, 233, 249, 261, 264, 269, 273, 298, 306, 350, 359, 372
22 U.S.C., Foreign Relations and Intercourse, Section §611	115
26 U.S.C. §§3401(d) and 7701(a)(16).....	251
26 U.S.C. §§671 to 679	244
26 U.S.C. §§6901 and 6903	60
26 U.S.C. §§7206 and 7207	225
26 U.S.C. §§7206, 7207	372
26 U.S.C. §§7701(a)(39) and 7408(d).....	277
26 U.S.C. §1	217, 229, 232, 233, 236, 243, 346, 358
26 U.S.C. §1(h)(11)(C)(i)(II)	244, 358
26 U.S.C. §1313	235, 269, 354
26 U.S.C. §162	79, 217, 229, 231, 232, 236, 244, 265, 358
26 U.S.C. §2105	114
26 U.S.C. §3121(e).....	162, 312
26 U.S.C. §32	217, 229, 236, 358
26 U.S.C. §3401(c)	189, 249, 300, 354, 371, 373
26 U.S.C. §3401(c).....	77, 101
26 U.S.C. §3401(d)	300
26 U.S.C. §3402	223
26 U.S.C. §3402(p)	222

26 U.S.C. §501(c).....	244
26 U.S.C. §6013(g) and (h).....	244
26 U.S.C. §6020(b).....	179
26 U.S.C. §6041.....	158
26 U.S.C. §6041(a).....	220, 229, 249
26 U.S.C. §6093.....	234
26 U.S.C. §6109.....	246, 257
26 U.S.C. §6114.....	244, 358
26 U.S.C. §6331.....	211, 248
26 U.S.C. §6331(a).....	248, 300
26 U.S.C. §643.....	230
26 U.S.C. §643(b).....	231, 233, 266, 300
26 U.S.C. §6671.....	194, 215, 231, 367
26 U.S.C. §6671(b).....	157, 194, 227, 231, 240, 285, 331, 332, 344, 354, 368
26 U.S.C. §6671(b) and 7343.....	330
26 U.S.C. §6702.....	226
26 U.S.C. §6712.....	244, 358
26 U.S.C. §6901.....	230, 234, 249
26 U.S.C. §6902.....	254
26 U.S.C. §6902(a).....	251
26 U.S.C. §6902(b).....	251
26 U.S.C. §6903.....	230, 249
26 U.S.C. §7201.....	323
26 U.S.C. §7203.....	215, 323
26 U.S.C. §7206.....	59, 223
26 U.S.C. §7206 and 7207.....	220, 249
26 U.S.C. §7207.....	59, 223
26 U.S.C. §7343.....	227, 231, 240, 285, 331, 332, 354, 368
26 U.S.C. §7408(d).....	214, 247
26 U.S.C. §7434.....	59, 157, 225, 249
26 U.S.C. §7441.....	170, 252, 275, 356
26 U.S.C. §7442.....	251
26 U.S.C. §7443(e).....	255
26 U.S.C. §7701.....	238, 297, 333
26 U.S.C. §7701(a)(1).....	143, 272, 292, 294, 295, 296, 297, 299, 331, 332
26 U.S.C. §7701(a)(10).....	292, 300, 348
26 U.S.C. §7701(a)(14).....	117, 143, 235, 252, 269, 274, 353, 354
26 U.S.C. §7701(a)(16).....	143, 178, 221, 244, 274
26 U.S.C. §7701(a)(26)....	59, 80, 101, 111, 114, 118, 158, 170, 180, 208, 212, 217, 233, 243, 249, 252, 262, 274, 279, 300, 304, 305, 314, 315, 341, 343, 345, 351, 354, 355, 369
26 U.S.C. §7701(a)(30).....	189, 235, 244, 293, 295, 296, 299, 347, 348, 349, 350, 354
26 U.S.C. §7701(a)(30)(A).....	299
26 U.S.C. §7701(a)(31).....	212, 224, 249
26 U.S.C. §7701(a)(39).....	247
26 U.S.C. §7701(a)(9).....	292, 348
26 U.S.C. §7701(a)(9) and (a)(10).....	118, 212, 233, 235, 241, 245, 247, 295, 299, 312, 313, 332, 342, 347, 354, 362
26 U.S.C. §7701(b)(1)(A).....	64, 158, 235, 240, 274, 289, 354
26 U.S.C. §7701(b)(1)(B).....	296
26 U.S.C. §7701(b)(5).....	224
26 U.S.C. §7701(b)(A).....	243
26 U.S.C. §7701(c).....	274
26 U.S.C. §7806.....	293
26 U.S.C. §864.....	361
26 U.S.C. §864(c)(3).....	232
26 U.S.C. §871.....	118, 245
26 U.S.C. §871(a).....	229, 358
26 U.S.C. §871(b).....	232, 243

26 U.S.C. §871(b)(1)	232
26 U.S.C. §871(f)	244
26 U.S.C. §894	244, 358
26 U.S.C. §911	118, 295, 333, 350
26 U.S.C. §911(d)(1)	295, 297, 342
26 U.S.C. §911(d)(2)	333
26 U.S.C. 7701(a)(31)	315
26 U.S.C. 7701(a)(9) and (a)(10)	315
26 U.S.C. Chapter 3	350
26 U.S.C. Subtitle A, Chapter 3, Subchapter A	296
28 U.S.C. §§754 and 959(a)	43, 157, 214, 240, 262
28 U.S.C. §144	61, 163, 224
28 U.S.C. §1603(b)(3)	270
28 U.S.C. §1605	198, 270, 290
28 U.S.C. §1605(a)(2)	55
28 U.S.C. §1746(1)	310
28 U.S.C. §3002(15)(A)	167, 173, 234, 240
28 U.S.C. §453	133, 268
28 U.S.C. §455	61, 163, 224
3 Stat. 587, sect. 7	164
31 U.S.C. §321(d)	235
31 U.S.C. §5331	87
4 U.S.C. §105-113	194
4 U.S.C. §110(d)	295, 300, 312, 313, 315, 332, 347, 348
4 U.S.C. §72	52, 79, 82, 112, 114, 117, 118, 143, 170, 212, 222, 234, 242, 243, 269, 275, 300, 355, 362, 372
42 U.S.C. §1983	199, 200, 202
42 U.S.C. §1994	227, 357, 360
42 U.S.C. §301	234
42 U.S.C. §405(c)(2)(C)(i)	189
42 U.S.C. §408(a)(7)	189
42 U.S.C. §408(a)(8)	181
42 U.S.C. Chapter 7	261
44 U.S.C. §1505(a)	242
44 U.S.C. §1508	210
44 U.S.C. §3412	250
48 U.S.C. §1612	114
5 U.S.C. §2105	51, 241, 249, 354, 372
5 U.S.C. §2105(a)	77, 101, 168, 189, 333
5 U.S.C. §301	242
5 U.S.C. §3331	133, 268
5 U.S.C. §552	210
5 U.S.C. §552(a)(2)	157
5 U.S.C. §552a	79, 331
5 U.S.C. §552a	234
5 U.S.C. §552a(a)(13)	64, 76, 146, 234, 236, 241, 246
5 U.S.C. §552a(a)(2)	76, 88, 235, 300, 331
5 U.S.C. §552a(b)	89
5 U.S.C. §553(a)(1)	210
5 U.S.C. §553(a)(2)	210
50 U.S.C. §841	197, 228, 344, 360
8 U.S.C. §1101(a)(22)	291
8 U.S.C. §1101(a)(22)(A)	345
8 U.S.C. §1101(a)(22)(B)	334
8 U.S.C. §1101(a)(3)	356
8 U.S.C. §1401	56, 64, 76, 153, 154, 158, 162, 179, 235, 240, 274, 312, 313, 318, 345, 346, 356
8 U.S.C. §1481	115, 284
8 U.S.C.A. §1401	283

8 U.S.C.A. §1401, Westlaw, 2009	284
Act of Congress.....	112
Act of February 21, 1871, ch. 62, § 34, 16 Stat. 419, 426.....	312
Administrative Procedures Act, 5 U.S.C. §553	209
Bank Secrecy Act.....	89, 90, 91
Bank Secrecy Act of 1970.....	237, 239
Buck Act of 1940	194
Calif.Evid.Code, §600.....	47
California Civil Code, §§678-680	148
California Civil Code, §1589	180
California Civil Code, §655	148
California Civil Code, Section 1589	314
California Civil Code, Section 1589	270
California Civil Code, Section 1589	355
Civ. Code Cal. (1903), 2260.....	193
Civ. Code Cal. (1903), 2282.....	192
Civ. Code La. art. 2293	45
Civ.Code La. art. 533	35
Civ.Code La. art. 534	35
Civil Rights Act.....	205
Declaratory Judgments Act, 28 U.S.C. §2201(a)	274, 300
District of Columbia Act of 1871	235
F.A.T.C.A.....	351
Family Code	285
Federal Register Act, 44 U.S.C. §1505	209
Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97	49, 257, 290
Freedom of Information Act.....	242
Hawaii Revised Statutes, §271-1.....	97
House of Representatives, Ex. Doc. 99, 1867	219
HRS §271-1.....	97
I.R.C. (26 U.S.C.) sections 1, 32, and 162	76
I.R.C. §501(c)(3).....	64
I.R.C. Section 1040	248
Internal Revenue Code	212, 214, 222, 228, 285, 294, 303, 373, 375
Internal Revenue Code of 1939.....	251
Internal Revenue Code or 1939.....	194
Internal Revenue Code Subtitle A	202
Internal Revenue Code, Subtitle A.....	59, 60, 64, 79, 80, 83, 89, 211, 212, 220, 233, 238, 241, 274, 277
Internal Revenue Code, Subtitle B	248
Internal Revenue Code, Subtitles A and C	146, 190
Mass. Rev. Laws (1902). ch. 147, 12	192
Model Penal Code. Q 223.0	57, 87, 148
Omnibus Taxpayer Bill of Rights Act.....	223
Privacy Act.....	241, 242
Privacy Act, 5 U.S.C. §552a	88
Privacy Act, 5 U.S.C. §552a(a)(13)	76
Pub. L. 108-159, 111 Stat. 1952.....	91
Public Salary Tax Act of 1939	194
Religious Freedom Restoration Act (RFRA)	322
Religious Freedom Restoration Act, 42 U.S.C. Chapter 21B.....	134
Rev. Civ. Code So. Dak. (1903), §1638.....	193
Rev. Civ. Code So. Dak. (1903), 1651	192
Rev. Code N. Dak (1895), 4298.....	192
Revenue Act of 1926 (44 Stat. 10–87)	251
Rules of Decision Act, 28 U.S.C. §1652.....	161
Securities Act of 1933	243, 369
Social Security Act.....	83, 234

Social Security Act, Title 42, Chapter 7.....	275
Statutes At Large.....	343
Tax Reform Act of 1969	370
Technical and Miscellaneous Revenue Act of 1988.....	223
The Social Security Act.....	83
Title 26 (I.R.C.) of the U.S. Code	77
Title 26 of the U.S. Code.....	294
Title 42	83
Title 5 of the U.S. Code.....	77, 79, 88, 242
Trust Indenture Act of 1939, 15 U.S.C., Chapter 2A	194
U.C.C. §1-202	265
U.C.C. §1-207	358
U.C.C. §1-308	69, 358
U.C.C. §2-103(1)(a)	264, 265
U.C.C. §2-104(1).....	264, 265
U.C.C. §2-206	265
U.C.C. §2-209	265
U.C.C. §9-102	67, 68
U.C.C. §9-102 (44).....	67
U.C.C. §9-102 (80).....	67
U.C.C. §9-307	53, 247, 362
Uniform Commercial Code.....	35, 68, 247
Uniform Commercial Code (U.C.C.)	161, 162
Uniform Commercial Code, Sections 3-401, 3-402, and 3-419	68

Regulations

20 C.F.R. §422.103(d).....	66, 146, 189, 234, 245, 256, 304, 320, 322, 352
20 C.F.R. §422.104	193
22 C.F.R. §51.2	342
22 C.F.R., Foreign Relations, Sections §§92.12 - 92.30	115
26 C.F.R. §1.1-1(a)(2)(ii)	295, 354, 370
26 C.F.R. §1.1-1(c).....	162, 312, 354
26 C.F.R. §1.1441	298
26 C.F.R. §1.1441-1	298, 370
26 C.F.R. §1.1441-1(b)(2)(i)	297, 298
26 C.F.R. §1.1441-1(c)(26).....	244
26 C.F.R. §1.1441-1(c)(3).....	118, 235, 272, 274, 294, 295, 298, 299, 300, 313, 331, 333, 354
26 C.F.R. §1.1441-1(c)(3)(i)	297, 331
26 C.F.R. §1.1441-1(c)(3)(ii)	245
26 C.F.R. §1.1441-1(c)(8)	298
26 C.F.R. §1.1441-1(e)(5)	244
26 C.F.R. §1.1441-1(e)(5)(ii)	244
26 C.F.R. §1.1441-4(b)(4).....	244
26 C.F.R. §1.1441-5(c).....	244
26 C.F.R. §1.1441-5(e).....	244
26 C.F.R. §1.1441-6.....	358
26 C.F.R. §1.1441-6(g)(1).....	244
26 C.F.R. §1.1461-1(c)(2)(i)	244
26 C.F.R. §1.469-9.....	244
26 C.F.R. §1.6012	213
26 C.F.R. §1.871-2.....	288
26 C.F.R. §1.871-2(b)	308
26 C.F.R. §1.871-4.....	288
26 C.F.R. §1.871-5.....	289
26 C.F.R. §1441-1(c)(3).....	143
26 C.F.R. §301.6109-1(b)	242, 243, 272, 361

26 C.F.R. §301.6109-1(b)(1)	361
26 C.F.R. §301.7701-5	55, 242, 244
26 C.F.R. §31.3401(a)-3	100, 222
26 C.F.R. §31.3401(a)-3(a)	222, 249
26 C.F.R. §31.3401(c)-1	77, 249, 300, 354, 371
26 C.F.R. §31.3402(p)-1	100, 222, 249
26 C.F.R. §601.105	250
26 C.F.R. §601.201(k)(2)	223
26 C.F.R. §601.702	210
26 C.F.R. 1.1441-1(c)(3)(ii)	331
31 C.F.R. §103.30(c)(11)	238
31 C.F.R. §103.30(d)(2)	88, 238
31 C.F.R. §202.2	65, 90, 217, 236, 239
44 F.R. 53066, Sept. 11, 1979, as amended at 46 F.R. 28152, May 26, 1981	90, 237
5 C.F.R. §2635.101	118, 216, 230
5 C.F.R. §2635.101(b)	113
62 F.R. 45521, Aug. 27, 1997	237
Federal Register	69, 125, 197, 209, 210, 211
Title 20 of the Code of Federal Regulations	77
Treasury Regulations	375

Rules

Bill of Rights	259
Federal Rule of Civil Procedure 17	260, 261, 284, 289
Federal Rule of Civil Procedure 17(a)(1)(F)	260
Federal Rule of Civil Procedure 17(b)	157, 161, 214, 232, 240, 242, 261, 269, 276, 300, 362
Federal Rule of Civil Procedure 17(b)(2)	260
Federal Rule of Civil Procedure 17(d)	240, 276
Federal Rule of Civil Procedure 8(b)(6)	364
Federal Rule of Criminal Procedure 43	269
Federal Rule of Evidence 1005	206
Federal Rule of Evidence 803(9)	206
Hearsay Exceptions Rule, Federal Rule of Evidence 803(8)	143
Tax Court Rule 13(a)	250, 275

Cases

194 B.R. at 925	287
3 Ala. 137	188
4 Co. 118	145, 158, 201, 314
7 Cranch, 144	287
A. J. Yawger & Co. v. Joseph, 184 Ind. 228, 108 N.E. 774, 775	45
A.C. Aukerman Co. v. R.L. Chaides Constr. Co., 960 F.2d. 1020, 1037 (Fed.Cir.1992)	47
Adickes v. Kress Company, 398 U.S. 144, 90 S.Ct. 1598, 26 L.Ed.2d. 142 (1970)	127, 201, 205
Afroyim v. Rusk, 387 U.S. 253 (1967)	284
Allen v. Forrest, 8 Wash. 700, 36 P. 971	267, 367
American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358	302, 337
American La. France Fire Engine Co., to Use of American La. France & Foamite Industries, v. Borough of Shenandoah, C.C.A.Pa., 115 F.2d. 886, 867	45, 94
Andrews v. Andrews, 188 U.S. 14, 23 S.Ct. 237, 47 L.Ed. 366	271, 375
Andrews v. O’Grady, 44 Misc.2d. 28, 252 N.Y.S.2d. 814, 817	49
Arkansas-Missouri Power Co. v. Brown, 176 Ark. 774, 4 S.W.2d. 15, 58 A.L.R. 534	62, 163, 267, 366
Armstrong v. United States, 182 U.S. 243, 21 S.Ct. 827, 45 L.Ed. 1086 (1901)	312
Arnson v. Murphy, 109 U.S. 238, 3 Sup.Ct. 184, 27 L.Ed. 920	55, 162, 277, 280, 309
Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)	115, 119, 245, 302

Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936).....	195, 239, 355
Ashwander v. Tennessee Valley Authority Et Al, 297 U.S. 288, 346-348 (1936).....	350
Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936).....	259, 335
Atherton v. Atherton, 181 U.S. 155, 21 S.Ct. 544, 45 L.Ed. 794,.....	271, 375
Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S. 442, 450 (1977).....	253
Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S. 442, 450, n. 7 (1977).....	253
Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977).....	54, 258
Atlas Roofing Co. v. Occupational Safety and Health Review Comm'n, 430 U.S., at 455, n. 13, 97 S.Ct., at 1269, n. 13 ..	54, 258
Backus v. Lebanon, 11 N.H. 19.....	267, 367
Bailey v. Alabama, 219 U.S. 219 (1911).....	295
Baker v. Montana Petroleum Co., 99 Mont. 465, 44 P.2d. 735.....	62, 163, 267, 366
Balzac v. Porto Rico, 258 U.S. 298 (1922).....	309
Bank v. Deveaux.....	217
Barnet v. National Bank, 98 U.S. 555, 558, 25 L.Ed. 212.....	55, 162, 277, 280, 309
Barnette v. Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326.....	46, 319, 374
Bell v. State of Maryland, 378 U.S. 226, 249 (1964).....	339
Bellis v. United States, 417 U.S. 85 (1974).....	207
Benton Harbor v. Michigan Fuel & Light Co. 250 Mich. 614, 231 N.W. 52, 71 A.L.R. 114.....	267, 367
Berea College v. Kentucky, 211 U.S. 45 (1908).....	168, 293
Billings v. Hall, 7 CA. 1.....	158
Blair v. Chicago, 201 U.S. 400, 50 L.Ed. 801, 26 S.Ct. 427.....	62, 163, 267, 366
Bliss v. Hoy, 70 Vt. 534, 41 A. 1026.....	45, 95
Bogle v. Bogle, 3 Allen, 158.....	192
Boise Artesian Hot & Cold Water Co. v. Boise City, 230 U.S. 84, 57 L.Ed. 1400, 33 S.Ct. 997.....	267, 367
Bollow v. Federal Reserve Bank of San Francisco, 650 F.2d. 1093 (9th Cir. 1981).....	69
Bowditch v. Banuelos, 1 Gray, 220.....	193
Brady v. U.S., 397 U.S. 742 (1970).....	195
Braswell v. United States, 487 U.S. 99 (1988).....	207
Broadrick v. Oklahoma, 413 U.S. 601, 616 -617 (1973).....	84, 207, 242
Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134.....	46, 319, 374
Bruggeman v. Independent School Dist., No. 4, Union Tp., Mitchell County, 227 Iowa 661, 289 N.W. 5, 8, 11.....	45
Buckley v. Valeo, 424 U.S., at 122, 96 S.Ct., at 683.....	259
Budd v. People of State of New York, 143 U.S. 517 (1892)60, 82, 94, 98, 152, 167, 177, 199, 221, 266, 268, 279, 304, 330, 356	
Buffalo Pressed Steel Co. v. Kirwan, 138 Md. 60, 113 A. 628, 630.....	44, 319, 366
Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325.....	78, 103, 238, 276, 295, 300, 308, 316, 329, 373
Burton v. Wilmington Parking Authority, 365 U.S. 715 (1961).....	54, 157, 273, 274
C.I.R. v. Trustees of L. Inv. Ass'n, 100 F.2d. 18 (1939).....	229
Calder v. Bull, 3 U.S. 386 (1798).....	75
Caldwell v. Missouri State Life Ins. Co., 148 Ark. 474, 230 S.W. 566, 568.....	45
Caldwell v. Missouri State Life Ins. Co., 230 S.W. 566, 568, 148 Ark. 474.....	45, 94
Calif. Bankers Assoc. v. Shultz, 416 U.S. 21, 44, 39 L.Ed.2d. 812, 94 S.Ct 1494.....	211
California Bankers Ass'n v. Shultz, 416 U.S. 21 (1974).....	237, 240
California Bankers Ass'n v. Shultz, 416 U.S. 21,29, 94 S.Ct. 1494 (U.S.Cal. 1974).....	89, 90
California Bankers Ass'n v. Shultz, 416 U.S. 21,55, 94 S.Ct. 1494 (U.S.Cal. 1974).....	89
California Bankers Association v. Shultz, 416 U.S. 21 (1974).....	237
Camden v. Allen, 2 Dutch., 398.....	56, 59, 73, 99, 236, 246, 345
Cameron, to Use of Cameron v. Eynon, 332 Pa. 529, 3 A.2d. 423, 424.....	45, 94
Cargill v. Thompson, 57 Minn. 534,59 N.W. 638.....	299
Carlisle v. U. S., 16 Wall. 147, 155 (1872).....	288
Carroll v. Fetty, 121 W.Va 215, 2 SE.2d. 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S Ct 85.....	46, 319
Carruth v. Carruth, 118 Mass. 431.....	193
Carter v. Carter Coal Co., 298 U.S. 238 (1936).....	169
Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936).....	60, 88, 115, 245, 302
Catlett v. Hawthorne, 157 Va. 372, 161 S.E. 47, 48.....	216

Catlin v. Trustees, 113 N.Y. 133, 20 N.E. 864.....	136
Central Transp. Co. v. Pullman’s Palace Car Co., 139 U.S. 24, 35 L.Ed. 55, 11 S.Ct. 478	267, 367
Cereghino v. State By and Through State Highway Commission, 230 Or. 439, 370 P.2d. 694, 697. 57, 87, 92, 147, 152, 175	
Chae Chan Ping v. U.S. (1889) 130 U.S. 581, 603, 604, 9 Sup.Ct. 623.....	288
Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452.....	43, 51, 63, 80, 112, 117, 126, 150, 306
Chicago General R. Co. v. Chicago, 176 Ill. 253, 52 N.E. 880.....	62, 163, 267, 366
Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181 . 43, 51, 63, 80, 111, 117, 126, 150, 306	
Chicago v. Chicago Union Traction Co., 199 Ill. 259, 65 N.E. 243.....	267, 367
Children's Hospital, 261 U.S. 525, 544 , 43 S.Ct. 394, 24 A.L.R. 1238.....	169
Chisholm v. Georgia (February Term, 1793) 2 U.S. 419, 2 Dall. 419, 1 L. Ed 440.....	108
Chisholm v. Georgia, 2 Dall. (2 U.S.) 419, 1 L.Ed. 440, 455 (1793).....	72, 107, 364
Chisholm v. Georgia, 2 Dall. (U.S.) 419 (Dall.) (1794).....	135
Chisholm v. Georgia, 2 U.S. (2 Dall.) 419, 1 L.Ed. 440 (1793).....	279
Chrysler Light & P. Co. v. Belfield, 58 N.D. 33, 224 N.W. 871, 63 A.L.R. 1337.....	62, 163, 267, 366
Church of Scientology v. U.S. Department of Justice (1979), 612 F.2d. 417, 425	103
Cincinnati v. Cincinnati & H. Traction Co., 245 U.S. 446, 62 L.Ed. 389, 38 S.Ct. 153	267, 367
City of Boerne v. Florez, Archbishop of San Antonio, 521 U.S. 507 (1997).....	66, 79, 156, 198, 220, 329, 352
City of Dallas v. Mitchell, 245 S.W. 944 (1922).....	365
Civil Service Comm'n v. Letter Carriers, 413 U.S. 548, 556 (1973).....	84, 207, 242
Clark v. Peoples Savings and Loan Ass’n of De Kalb County, 221 Ind. 168, 46 N.E.2d. 681, 682, 144 A.L.R. 1495.....	45
Clark v. United States, 95 U.S. 539 (1877)	46
Clarksburg Electric Light Co. v. Clarksburg, 47 W.Va. 739, 35 S.E. 994	267, 367
Clearfield Trust Co. v. United States, 318 U.S. 363, 369 (1943)	173
Cleveland Bd. of Ed. v. LaFleur (1974), 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215.....	55, 153, 280, 302
Colautti v. Franklin, 439 U.S. 379 (1979).....	349, 373
Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979)	349, 373
Colautti v. Franklin, 439 U.S. at 392-393, n. 10	78, 103, 238, 276, 295, 300, 309, 329, 349, 373
Colorado & S. R. Co. v. Ft. Collins, 52 Colo. 281, 121 P. 747	267, 367
Colvin v. Reed, 55 Pa. 375.....	271
Comegys v. Vasse, 1 Pet. 193, 212, 7 L.Ed. 108.....	162, 309
Commonwealth v. Alger, 7 Cush. 84	186
Compare Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088	335
Connick v. Myers, 461 U.S. 138, 147 (1983).....	84, 207, 242
Connizzo v. General American Life Ins. Co. (Mo App), 520 S.W.2d. 661.....	160
Cooke v. United States, 91 U.S. 389, 398 (1875).....	173
Corfield v. Coryell, 6 Fed. Cas. 546 (No. 3, 230) (CCED Pa. 1825)	203
Cornell v. Coyne, 192 U.S. 418, 430; Strathearn S.S. Co. v. Dillon, 252 U.S. 348, 354	293
Cotton v. United States, 11 How. 229, 231 (1851).....	52, 227, 286
Couch v. United States, 409 U.S., at 328, 93 S.Ct., at 615,.....	89
Court in Estelle v. Williams, 425 U.S. 501 (1976).....	270
Craig v. Craig, 3 Barb. Ch. 76.....	192
Crowell v. Benson, 285 U.S. 22, 50 (1932).....	253, 254
Crowell v. Benson, 285 U.S. 22, 52 S.Ct. 285, 76 L.Ed. 598 (1932).....	54, 258
Crowell v. Benson, 285 U.S. 22, 62	350
Crowell v. Benson, supra, 285 U.S., at 50-51, 52 S.Ct., at 292.....	54, 258
Cruger y. Halliday, 11 Paige, 314	192
Cubic Corp. v. Marty, 4 Dist., 185 C.A.3d. 438, 229 Cal.Rptr. 828, 833	95, 193
Cumberland Tel. & Tel. Co. v. United Electric R. Co. 93 Tenn 492, 29 S.W. 104.....	267, 367
Curley v. United States, 791 F.Supp. 52	211
Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035	51, 59, 66, 96, 111, 117, 151, 246
Daniels v. Dean, 2 Cal.App. 421, 84 P. 332 (1905)	69
Dartmouth College v. Woodward.....	217
Davis v. Davis. TexCiv-App., 495 S.W.2d. 607. 611	57, 87, 92, 147, 152, 175
Dayton v. South Covington & C. Street R. Co., 177 Ky. 202, 197 S.W. 670	267, 367
De Groot v. United States, 5 Wall. 419, 431, 433, 18 L.Ed. 700	162, 309
De Lima v. Bidwell, 182 U.S. 1, 21 S.Ct. 743, 45 L.Ed. 1041 (1901)	312
Dean v. Lanford, 9 Rich. Eq. (S. C.) 423	192

Del Vecchio v. Bowers, 296 U.S. 280, 286, 56 S.Ct. 190, 193, 80 L.Ed. 229 (1935).....	47
Delanoy v. Delanoy, 216 Cal. 27, 13 P.2d. 719 (CA. 1932)	271, 375
Delo v. Lashely, 507 U.S. 272 (1993).....	270
District of Columbia v. Murphy, 314 U.S. 441 (1941).....	255, 332
Ditson v. Ditson, 4 R.I. 87.....	271, 375
Dodd v. United States, 223 F.Supp. 785	210
Dollar Savings Bank v. United States, 19 Wall. 227.....	49
Dollar Savings Bank v. United States, 19 Wall. 227, 239 (1874)	107
Donovan v. Kansas City, 352 Mo. 430, 175 S.W.2d. 874, 884.....	44
Dooley v. United States, 182 U.S. 222, 21 S.Ct. 762, 45 L.Ed. 1074 (1901).....	312
Dore v. Southern Pacific Co. (1912), 163 Cal. 182, 124 P. 817.....	69
Downes v. Bidwell, 182 U.S. 244 (1901).....	89, 93, 166, 359
Downes v. Bidwell, 182 U.S. 244, 251, 21 S.Ct. 770, 773, 45 L.Ed. 1088 (1901)	312
Downes, 182 U.S. at 261, 21 S.Ct. at 777	312
Dred Scott v. Sandford, 60 U.S. 393 (1856).....	50, 93, 216, 230, 353
Dred Scott v. Sandford, 60 U.S. 393, 508-509 (1856)	176
Dreier v. United States, 221 U.S. 394 (1911).....	207
Dufour v. Stacey, 90 Ky. 288, 14 S.W. 48	267, 367
Duncan v. Duncan, 265 Pa. 464, 109 A. 220.	271
East Ohio Gas Co. v. Akron, 81 Ohio.St. 33, 90 N.E. 40.....	267, 367
Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972).....	229, 342
Edmonson v. Leesville Concrete Company, 500 U.S. 614 (1991).....	54, 157, 273
Elbert County v. Brown, 16 Ga.App. 834, 86 S.E. 651, 665.....	45
Electric Co. v. Dow, 166 U.S. 489	350
Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088.....	259
Elliott v. Eugene, 135 Or. 108, 294 P. 358.....	268, 367
Ellis v. Boston, H. & E. Railroad, 107 Mass. 1	192
Evans v. Gore, 253 U.S. 245 (1920).....	224
Ex parte Atocha, 17 Wall. 439, 21 L.Ed. 696.....	55, 162, 277, 280, 309
Ex parte Bakelite Corp., 279 U.S. 438, 452 (1929).....	253
Ex parte Bakelite Corp., supra, at 451, 49 S.Ct., at 413.	258
Ex parte Blain, L. R. 12 Ch. Div. 522, 528	302, 337
Ex parte Virginia, 100 U.S. 339, 346	189
Farmers' & Mechanics' National Bank v. Dearing, 91 U.S. 29, 35, 23 L.Ed. 196	55, 162, 277, 280, 309
Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144.....	46, 319, 374
Fauntleroy v. Lum, 210 U.S. 230, 28 S.Ct. 641	48
Fink v. Goodson-Todman Enterprises, Limited, 9 C.A.3d. 996, 88 Cal.Rptr. 679, 690	49
First Nat. Bank v. Matlock, 99 Okl. 150. 226 P. 328, 331, 36 A.L.R. 1088	45
Flemming v. Nestor, 363 U.S. 603 (1960)	47, 193, 275, 354
Flesch v. Circle City Excavating & Rental Corp., 137 Ind.App. 695, 210 N.E.2d. 865.....	271, 374
Flora v. U.S., 362 U.S. 145 (1960).....	178
Floyd Acceptances, 7 Wall (74 U.S. 169) 666 (1869).....	69
Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935)	103, 238, 276, 295, 300, 309, 317, 329, 349, 373
Franklin County v. Public Utilities Com., 107 Ohio.St. 442, 140 N.E. 87, 30 A.L.R. 429.....	63, 163, 267, 366
Freytag v. Commissioner, 501 U.S. 868 (1991).....	255, 256, 349
Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271 U.S. 583.....	226
Fulton Light, Heat & Power Co. v. State, 65 Misc.Rep. 263, 121 N.Y.S. 536.....	57, 86, 92, 144, 147, 151, 175
Gardner v. Broderick, 392 U.S. 273, 277 -278 (1968)	84, 206, 242
Georgia Dep't of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524	43, 51, 63, 80, 111, 117, 125, 150, 306
Georgia R. & Power Co. v. Atlanta, 154 Ga. 731, 115 S.E. 263.....	57, 174, 318, 354
Giaccio v. State of Pennsylvania, 382 U.S. 399; 86 S.Ct. 518 (1966).....	59
Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773	46, 319, 374
Glidden Co. v. Zdanok, 370 U.S., at 548-549	254
Glidden Co. v. Zdanok, 370 U.S., at 548-549, and n. 21, 82 S.Ct., at 1471-1472, and n. 21	54, 258
Gordon v. United States, 7 Wall. 188, 195, 19 L.Ed. 35	55, 162, 277, 280, 309
Gorton v. Doty, 57 Idaho 792, 69 P.2d. 136,139.....	49
Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303.....	62, 163, 267, 366, 367

Graves v. People of State of New York, 306 U.S. 466 (1939).....	118
Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581	195, 239
Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527.....	41
Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581	350
Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527.....	259, 335
Grosjean v. American Press Co., 297 U.S. 233, 244 (1936)	168, 293
Grossbier v. Chicago, St. P., M. & O. Ry. Co., 173 Wis. 503. 181 N.W. 746, 748	45
Gulf, C. & S. F. R. Co. v. Ellis, 165 U.S. 150 (1897)	93
H. Liebes & Co. v. Klengenberg, C. C.A.Cal.. 23 F.2d. 611. 612.....	44, 319, 366
Hagar v. Reclamation Dist., No. 108, 111 U.S. 701, 28 L.Ed. 569, 4 Sup.Ct.Rep. 663.....	280
Hague v. C.I.O., 307 U.S. 496, 507, 519.....	189
Hale v. Henkel, 201 U.S. 43 (1906)	206, 207
Hale v. Henkel, 201 U.S. 43, 74 (1906)	65, 77, 109, 156, 202
Hale v. Henkel, 201 U.S. 43, 74-75, 26 S.Ct. 370, 378-379, 50 L.Ed. 652 (1906)	89
Hammer v. Dagenhart, 247 U.S. 251, 275 , 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724.....	88, 115, 245, 302
Hanson v. Vernon, 27 Ia., 47.....	56, 59, 73, 99, 236, 246, 345
Harman v. Forssenius, 380 U.S. 528 at 540, 85 S.Ct. 1177, 1185 (1965).....	226
Harris v. Harris, 83 N.M. 441,493 P.2d. 407, 408.....	57, 87, 92, 148
Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964).....	66, 79, 156, 198, 220, 329
Heider v. Unicum, 142 Or. 416, 20 P.2d. 384	46, 319, 374
Helvering v. Davis, 301 U.S. 619, 57 S.Ct. 904, 81 L.Ed. 1307 (1937).....	90, 237, 240
Herriott v. City of Seattle, 81 Wash.2d. 48, 500 P.2d. 101, 109	307
Hinds v. John Hancock Mut. Life Ins. Co., 155 Me. 349, 155 A.2d. 721, 85 A.L.R.2d. 703	160
Hoffmann v. Kinealy, Mo., 389 S.W.2d. 745, 752.....	57, 87, 147, 152, 175
Home Telephone & Telegraph Co. v. Los Angeles, 227 U.S. 278, 287.....	189
Hooven & Allison Co. v. Evatt, 324 U.S. 652 (1945).....	172
Housing Authority of Cherokee National of Oklahoma v. Langley, Okl., 555 P.2d. 1025, 1028	177
Howell v. Bowden, TexCiv. App.. 368 S.W.2d. 842, &18	57, 87, 92, 148
Humble Oil & Re. fining Co. v. Bell, Tex.Civ.App., 172 S.W.2d. 800, 803	49
Humphrey's Executor v. United States, 295 U.S. 602 (1935)	256
In re Balleis' Estate, 144 N.Y. 132, 38 N.E. 1007	136
In re Bergeron, 220 Mass. 472, 107 N.E. 1007, 1008, Ann.Cas.1917A, 549.....	215
In Re Hamilton, 148 N.Y. 310, 42 N.E. 717	136
In re Mytinger, D.C.Tex. 31 F.Supp. 977,978,979.....	74
In re Olmstead, 24 App. Div. (N. Y.) 190	193
In re Pierce, Butler & Pierce Mfg. Co., D.C.N.Y., 231 F. 312, 318.....	45
In re Riggle's Will, 11 A.D.2d. 51, 205 N.Y.S.2d. 19, 21, 22.....	65, 247, 270, 375
In re Riggle's Will, 11 A.D.2d. 51 205 N.Y.S.2d. 19, 21, 22	42
In re Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 74 (1873).....	339
In re Turner, 94 Kan. 115, 145 P. 871, 872, Ann.Cas.1916E, 1022	278
In re Van Kleeck, 121 N.Y. 701, 75 N.E. 50.....	136
In re Winship, 397 U.S. 358, 364 (1970)	270
In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999).....	145, 287
Indiana State Ethics Comm'n v. Nelson (Ind App), 656 N.E.2d. 1172.....	43, 51, 63, 81, 112, 117, 126, 150, 306
Insurance Co. of North America v. Kunin, 175 Neb. 260, 121 N.W.2d. 372, 375, 376.....	269
Insurance Co. v. New Orleans, 13 Fed.Cas. 67 (C.C.D.La. 1870).....	167, 293
International News Service v. Associated Press, 248 U.S. 215, 250 (1918) (dissenting opinion)	93, 148
Interurban R. & Terminal Co. v. Public Utilities Com., 98 Ohio.St. 287, 120 N.E. 831, 3 A.L.R. 696.....	267, 367
Istituto Bancario Italiano SpA v. Hunter Engineering Co., Inc., 449 A.2d 210 (Del. Supr., 1982)	283
Jackman v. Rosenbaum Co., 260 U.S. 22, 31 (1922).....	345
James v. Bowman, 190 U.S. 127, 139 (1903)	66, 79, 156, 198, 220, 329
Jefferson County Pharmaceutical Assn., Inc. v. Abbott Laboratories, 460 U.S. 150, 161, n. 21 (1983).....	107
Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.....	43, 50, 63, 80, 111, 117, 125, 150, 306
Johnson Freight Lines v. Davis, 170 Tenn. 177, 93 S.W.2d. 637, 639	50
Johnson v. United States, 228 U.S. 457, 458, 33 S.Ct. 572, 57 L.Ed. 919 (1913)	89
Juilliard v. Greenman, 110 U.S. 421 (1884).....	158
Justice v. Lang, 42 N.Y. 496, 1 Am.Rep. 576.....	44, 319, 366

Kaehn v. St. Paul Co-op. Ass'n, 156 Minn. 113, 194 N.W. 112.....	216
Kaiser Aetna v. United States, 444 U.S. 164 (1979).....	93, 148
Kaiser Aetna v. United States, 444 U.S. 164, 176 (1979).....	92, 148
Kansas Gas & E. Co. v. Independence (CA10), 79 F.2d. 32, 638, 100 A.L.R. 1479.....	267, 367
Katz v. Brandon, 156 Conn. 521, 245 A.2d. 579, 586.....	73, 176
Kawanakoa v. Polyblank, 205 U.S. 349, 353, 27 S.Ct. 526, 527, 51 L.Ed. 834 (1907).....	107
Kazubowski v. Kazubowski, 45 Ill.2d. 405, 259 N.E.2d. 282, 290.....	278
Kelley v. Johnson, 425 U.S. 238, 247 (1976).....	84, 206, 242
Kellum v. Browning's Adm'r., 231 Ky. 308, 21 S.W.2d. 459, 465.....	45, 95
Klee v. U. S., C.C.A.Wash., 53 F.2d. 58, 61.....	50
Labberton v. General Cas. Co. of America, 53 Wash.2d. 180, 332 P.2d. 250, 252, 254.....	57, 87, 92, 144, 147, 152, 175
Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710.....	51, 59, 66, 96, 111, 117, 151, 246
Landon v. Kansas City Gas Co., C.C.A.Kan., 10 F.2d. 263, 266.....	45, 94
Lane v. Railey, 280 Ky. 319, 133 S.W.2d. 74, 79, 81.....	48
Larson v. South Dakota, 278 U.S. 429, 73 L.Ed. 441, 49 S.Ct. 196.....	62, 163, 267, 366
Lechmere Tire and Sales Co. v. Burwick, 360 Mass. 718, 720, 721, 277 N.E.2d. 503.....	95, 193
Lee v. Travelers' Ins. Co. of Hartford, Conn., 173 S.C. 185, 175 S.E. 429.....	44, 319, 366
Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.....	259, 335
Leonard v. Vicksburg, S. & P.R. Co., 198 U.S. 416, 422.....	350
Levasseur v. Field (Me), 332 A.2d. 765.....	160
Liberty Warehouse Co. v. Tobacco Growers, 276 U.S. 71, 89 (1928).....	168, 293
License Cases, 5 How. 583.....	65, 104, 164
License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866). 61, 115, 119, 159, 161, 245, 304, 305, 316, 350, 356, 368, 369.....	
Lincoln v. Superior Court (1928), 95 Cal.App. 35, 271 P. 1107.....	69
Linn v. Ross, 10 Ohio 414, 36 Am.Dec. 95.....	45
Lippencott v. Allander, 27 Iowa 460.....	57, 174, 318, 354
Loan Association v. Topeka, 20 Wall. 655 (1874).....	56, 59, 73, 76, 99, 199, 236, 246, 345
Long v. Rasmussen, 281 F. 236 (1922).....	229, 342
Loretto v. Teleprompter Manhattan CATV Corp., 458 U.S. 419, 433 (1982).....	92, 148
Louisville v. Cumberland Tel. & Tel. Co., 224 U.S. 649, 56 L.Ed. 934, 32 S.Ct. 572.....	267, 367
Louisville v. Louisville Home Tel. Co., 149 Ky. 234, 148 S.W. 13.....	62, 163, 267, 366, 367
Lovell v. United States, 755 F.2d. 517, 519 (7th Cir. 1984).....	340, 345
Luther v. Borden, 48 U.S. 1 (1849).....	301
Macy v. Heverin, 44 Md.App. 358, 408 A.2d. 1067, 1069.....	113
Madera Waterworks v. Madera, 228 U.S. 454, 57 L.Ed. 915, 33 S.Ct. 571.....	268, 367
Madlener v. Finley (1st Dist), 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697	51, 63, 80, 111, 117, 125, 150, 306
Madlener v. Finley, 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697 (1st Dist).....	43
Magill v. Browne, Fed.Cas. No. 8952, 16 Fed.Cas. 408.....	205, 259
Marbury v. Madison, 5 U.S. 137, 1 Cranch 137, 2 L.Ed. 60 (1803).....	300
Marsh v. Alabama, 326 U.S. 501 (1946).....	54, 157, 273, 274
Matter of Mayor of N.Y., 11 Johns., 77.....	56, 59, 73, 99, 236, 246, 345
Matter of Miller, 15 Abb.Pr. 277.....	192
Mccreery v. Davis, 44 S.C. 195, 28 L.R.A. 655, 22 S.E. 178, 51 Am.St.Rep. 794 (S.C., 1895).....	285
McCulloch v. Md., 4 Wheat. 431.....	72, 99
McIntosh v. Dill, 86 Okl. 1, 205 P. 917, 925.....	278
McLean v. United States, 226 U.S. 374, 33 Sup.Ct. 122, 57 L.Ed. 260.....	56, 162, 277, 280, 309
Medbury v. United States, 173 U.S. 492, 198, 19 Sup.Ct. 503, 43 L.Ed. 779.....	56, 162, 277, 280, 309
Meese v. Keene, 481 U.S. 465, 484 (1987).....	349, 373
Meese v. Keene, 481 U.S. 465, 484-485 (1987).....	103, 238, 276, 295, 300, 309, 317, 329, 349, 373
Meredith v. United States, 13 Pet. 486, 493.....	49
Mexican Petroleum Corporation of Louisiana v. North German Lloyd, D.C.La., 17 F.2d. 113,114.....	44, 319, 366
Michigan Employment Sec. Commission v. Patt, 4 Mich.App. 228, 144 N.W.2d. 663, 665.....	74
Michigan Tel. Co. v. St. Joseph, 121 Mich. 502, 80 N.W. 383.....	267, 367
Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954).....	170, 213, 307
Miller's Appeal, 100 Pa. 568, 45 Am.Rep. 394.....	45, 94

Milwaukee Electric R. & Light Co. v. Railroad Com., 153 Wis. 592, 142 N.W. 491, aff'd 238 U.S. 174, 59 L.Ed. 1254, 35 S.Ct. 820.....	268, 367
Milwaukee v. White, 296 U.S. 268 (1935).....	49
Minot v. Winthrop, 162 Mass. 113, 38 N.E. 512	136
Modern Music Shop v. Concordia Fire Ins. Co. of Milwaukee, 131 Misc. 305, 226 N.Y.S. 630, 635	35
Montana Power Co. v. Bokma, Mont., 457 P.2d. 769, 772, 773	73, 176
Moore v. East Cleveland, 431 U.S. 494, 502 (1977).....	204
Mugler v. Kansas, 123 U.S. 623 (1887).....	168
Mulford v. Le Franc, 26 Cal. 102.....	35
Munn v. Illinois, 94 U.S. 113 (1876)	65, 97, 104, 164, 167, 180, 182
Murray v. City of Charleston, 96 U.S. 432 (1877).....	48
Murray's Lessee v. Hoboken Land & Improvement Co., 18 How. 272, 284 (1856)	54, 258
Murray's Lessee v. Hoboken Land & Improvement Co., 18 How. 272 (1856).....	252
Murray's Lessee v. Hoboken Land & Improvement Co., 18 How. 272, 284 (1856).....	254
Murray's Lessee v. Hoboken Land & Improvement Co., 18 How., at 280-282	253
New England Trust Co. v. Wood, Mass., 93 N.E.2d. 547, 549.....	35
New Orleans Gas Co. v. Louisiana Light Co., 115 U.S. 650 (1885).....	48
New York Electric Lines Co. v. Empire City Subway Co., 235 U.S. 179, 59 L.Ed. 184, 35 S.Ct. 72.....	267, 367
New York Life Ins. Co. v. Gamer, 303 U.S. 161, 171, 58 S.Ct. 500, 503, 82 L.Ed. 726 (1938)	47
Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100.....	78, 103, 238, 276, 295, 300, 309, 316, 329, 373
Ngiraingas v. Sanchez, 495 U.S. 182 (1990).....	52, 213, 227, 286, 296
Nollan v. California Coastal Comm'n, 483 U.S. 825 (1987)	92, 148
Northern Liberties v. St. John's Church, 13 Pa. St., 104.....	345
Northern Liberties v. St. John's Church, 13 Pa.St. 104.....	56, 59, 73, 99, 199, 236, 246
Northern Ohio Traction & Light Co. v. Ohio, 245 U.S. 574, 62 L.Ed. 481, 38 S.Ct. 196	267, 367
Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983).....	54, 132, 336
Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. at 83-84, 102 S.Ct. 2858 (1983).....	259
Northern Pipeline Constr. Co. v. Marathon Pipe Line Co., 458 U.S. 50 (1982)	253
Northwestern Tel. Exch. Co. v. Anderson, 12 N.D. 585, 98 N.W. 706.....	267, 367
Northwestern Tel. Exch. Co. v. Minneapolis, 81 Minn. 140, 83 N.W. 527, 86 N.W. 69.....	267, 367
Norton v. Shelby County, 118 U.S. 425 (1885)	101
O'Connor v. Ortega, 480 U.S. 709, 723 (1987)	84, 206, 242
O'Donohue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933)	255
Oceanic Steam Navigation Co. v. Stranahan, 214 U.S. 320, 339 (1909)	253
Ohio Pub. Serv. Co. v. Ohio, 274 U.S. 12, 71 L.Ed. 898, 47 S.Ct. 480	267, 367
Olmstead v. United States, 277 U.S. 438 (1928).....	134
Olmstead v. United States, 277 U.S. 438, 478 (1928).....	77, 155
Omaha Water Co. v. Omaha (CA8), 147 F. 1, app dismd 207 U.S. 584, 52 L.Ed. 352, 28 S.Ct. 262	267, 367
O'Malley v. Woodrough, 307 U.S. 277 (1939)	224
O'Neill v. United States, 231 Ct.Cl. 823, 826 (1982)	173
Opinion of Judges, 8 Greenl. (Me.) 481	52, 112
Orient Ins. Co. v. Daggs, 172 U.S. 557, 561 (1869).....	167, 293
Osborn v. Bank of U.S., 22 U.S. 738 (1824).....	49, 96, 124, 142, 158, 218, 284, 314, 344
Owensboro v. Cumberland Tel. & Tel. Co., 230 U.S. 58, 57 L.Ed. 1389, 33 S.Ct. 988	267, 367
Pack v. Southwestern Bell Tel. & Tel. Co., 215 Tenn. 503, 387 S.W.2d. 789, 794.....	73, 176
Palmore v. United States, 411 U.S. 389, 390-391, 93 S.Ct. 1670, 36 L.Ed.2d. 342 (1973).....	255
Pannill v. Roanoke Times Co., W.D.Va.1918, 252 F. 910.....	284
Papasan v. Allain, 478 U.S. 265 (1986)	195, 355
Parish v. MacVeagh, 214 U.S. 124, 29 Sup.Ct. 556, 53 L.Ed. 936	56, 162, 277, 280, 309
Paul v. Virginia, 75 U.S. (8 Wall.) 168 (1869).....	167, 293
Pennoyer v. Neff, 95 U.S. 714, 24 L.Ed. 565.....	271, 278, 374
Pennsylvania R. Co. v. Bowers, 124 Pa. 183, 16 A. 836.....	63, 163, 267, 366
People v. Flanagan (1924), 65 Cal.App. 268, 223 P. 1014.....	69
People v. Merrill, 2 Park. Crim. Rep. 590, 596.....	302, 337
People v. Ridgley, 21 Ill. 65, 1859 W.L. 6687, 11 Peck 65 (Ill., 1859)	97
Perry v. United States, supra at 352 (1935).....	173
Peterson v. City of Greenville, 373 U.S. 244, 248, 83 S.Ct. 1119, 1121 (1963).....	127, 201

Pettit v. Penn, LaApp., 180 So.2d. 66, 69	278
Pierce v. Somerset Ry., 171 U.S. 641, 648.....	350
Pierce v. Somerset Ry., 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316.....	259, 335
Pioneer Mining Co. v. Ty berg, C.C.A.Alaska, 215 F. 501, 506, L.R.A.1915B, 442	216
Plessy v. Ferguson, 163 U.S. 537, 542 (1896)	70, 357, 361, 365
Poindexter v. Greenhow, 114 U.S. 270 (1885)	143
Poitras v. R. E. Glidden Body Shop, Inc. (Me) 430 A.2d. 1113	160
Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429 (1895).....	135
Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429, 158 U.S. 601 (1895).....	151
Pray v. Northern Liberties, 31 Pa.St. 69.....	56, 59, 73, 99, 236, 246
Pray v. Northern Liberties, 31 Pa.St., 69.....	345
Price v. United States, 269 U.S. 492 , 46 S.Ct. 180.....	49
Prince v. Commonwealth of Massachusetts, 321 U.S. 158, 166, 88 L.Ed. 645, 64 S.Ct. 438, 442 (1944)	266
Prince, 321 U.S. at 167, 88 L.Ed. 645, 64 S.Ct. at 442	266
Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, 36 U.S. 420 (1837).....	52, 81, 206
Providence Bank v. Billings, 29 U.S. 514 (1830)	72, 207, 352, 364
Providence Gas Co. v. Thurber, 2 R.I. 15	267, 367
Public Workers v. Mitchell, 330 U.S. 75, 101 (1947).....	84, 207, 242
Pumpelly v. Green Bay Company, 13 Wall. 177	184
Quinby v. Public Serv. Com. 223 N.Y. 244, 119 N.E. 433, 3 A.L.R. 685	267, 367
Rabon v. State Finance Corporation, 203 S.C. 183, 26 S.E.2d. 501, 502.....	44, 319, 366
Radich v. Hutchins , 95 U.S. 210 (1877).....	288
Railroad Trainmen v. B. & O.R. Co. 331 U.S. 519 (1947)	293
Re Board of Fire Comrs. 27 N.J. 192, 142 A.2d. 85	62, 163, 267, 366
Re Prime's Estate, 136 N.Y. 347, 32 N.E. 1091	136
Reinecke v. Smith, Ill., 53 S.Ct. 570, 289 U.S. 172, 77 L.Ed. 1109	216
ReMine ex rel. Liley v. District Court for City and County of Denver, Colo., 709 P.2d. 1379, 1382	270, 374
Richmond v. Virginia Ry. & Power Co., 141 Va. 69, 126 S.E. 353	63, 163, 267, 366, 367
Ringe Co. v. Los Angeles County, 262 U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186.....	73, 176
Roberts v Roberts (1947) 81 CA.2d. 871, 185 P.2d. 381	287
Roberts v. Roberts, 81 Cal.App.2d. 871 [Civ. No. 15818. Second Dist., Div. Two. Oct. 17, 1947].....	266
Rogers v. Bellei, 401 U.S. 814 (1971)	313
Rogers v. Bellei, 401 U.S. 815 (1971)	343
Routen v. West, 142 F.3d. 1434 C.A.Fed.,1998.....	47
Rundle v. Delaware & Raritan Canal Company, 55 U.S. 80, 99 (1852) from dissenting opinion by Justice Daniel.....	290
Rushville v. Rushville Natural Gas Co. 164 Ind. 162, 73 N.E. 87	267, 367
Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990).....	84, 207, 242, 335
Rutland Electric Light Co. v. Marble City Electric Light Co., 65 Vt. 377, 26 A. 635	63, 163, 267, 366
Ryan v. Motor Credit Co., 30 N.J.Eq. 531, 23 A.2d. 607, 621.....	101
Saenz v Roe, 526 U.S. 473, 119 S.Ct. 1430, 143 L.Ed.2d. 635 (1999).....	205
Salt Lake City v. Utah Light & Traction Co., 52 Utah. 210, 173 P. 556, 3 A.L.R. 715.....	267, 367
San Francisco Arts & Athletics, Inc. v. United States Olympic Committee, 483 U.S. 522, 544 -545 (1987).....	54, 157, 273, 274
San Francisco Gas Co. v. Brickwedel , 62 Cal. 641 (1882)	69
San Francisco Realty Co. v. Linnard (1929), 98 Cal.App. 33, 276 P. 368.....	69
Saums v. Parfet, 270 Mich. 165, 258 N.W. 235	49
Schechter Poultry Corp. v. United States, 295 U.S. 495, 549, 550 S., 55 S.Ct. 837, 97 A.L.R. 947.....	169
Selover, Bates & Co. v. Walsh, 226 U.S. 112, 126 (1912).....	168, 293
Shelley v. Kraemer, 334 U.S. 1 (1948)	54, 157, 273, 274
Shelley v. Kraemer, 334 U.S. 1, 13, 68 S.Ct. 836, 842, 92 L.Ed. 1161 (1948).....	127, 200
Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878.....	51, 59, 66, 96, 111, 117, 151, 246
Shreveport Traction Co. v. Shreveport, 122 La. 1, 47 So 40.....	267, 367
Sinking Fund Cases, 99 U.S. 700 (1878)	226
Slaughter House Cases, 16 Wall, 36 (1873).....	70, 357, 361, 365
Slaughter-House Cases, 16 Wall. 36 (1873).....	202
Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 394 (1873)	343
Smith v. Allwright, 321 U.S. 649, 644	226
Smith v. Smith, 206 Pa.Super. 310, 213 A.2d. 94.....	313

Smith v. Thornhill, Tex.Com.App. 25 S.W.2d. 597, 599.....	44, 319, 366
Solomon v. Commissioner, T.C. Memo. 1993-509.....	339
South Carolina v. Regan, 465 U.S. 367, 394, 104 S.Ct. 1107, 1123 (1984)	342
Spring v. Constantino, 168 Conn. 563, 362 A.2d. 871, 875.....	111
St. Louis Casting Co. v. Prendergast Construction Co., 260 U.S. 469.....	195, 239, 355
St. Louis Malleable Casting Co. v. Prendergast Construction Co., 260 U.S. 469.....	350
St. Louis Malleable Casting Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351	259, 335
St. Louis, etc., Co., v. George C. Prendergast Const. Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.....	41
Standard Oil Co. of Calif. v. Perkins, C.A.Or., 347 F.2d. 379, 383	95, 193
State Compensation Ins. Fund v. Industrial Accident Commission, 216 Cal. 351, 14 P.2d. 306, 310.....	50
State ex rel. Cities Service Gas Co. v. Public Service Commission, 337 Mo. 809, 85 S.W.2d. 890, 894.....	50
State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486 .. 51, 59, 66, 96, 111, 117, 151, 246	
State ex rel. Daniel v. Broad River Power Co., 157 S.C. 1, 153 S.E. 537.....	63, 163, 267, 366
State ex rel. Herbert v. Whims, 68 Ohio.App. 39, 38 N.E.2d. 596, 499, 22 O.O. 110.....	346
State ex rel. Hutton v. Baton Rouge, 217 La. 857, 47 So.2d. 665.....	57, 174, 318, 354
State ex rel. Kansas City v. East Fifth Street R. Co., 140 Mo. 539, 41 S.W. 955	62, 163, 267, 366, 367
State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321.....	43, 50, 63, 80, 111, 117, 125, 150, 306
State ex rel. Shaver v. Iowa Tel. Co., 175 Iowa 607, 154 N.W. 678.....	267, 367
State ex rel. Weatherly v. Birmingham Waterworks Co., 185 Ala. 388, 64 So. 23.....	267, 367
State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593	51, 60, 66, 96, 111, 117, 151, 246
State v. Carter, 27 N.J.L. 499	302, 337
State v. Gibbs, 82 Vt. 526, 74 A. 229.....	267, 367
State v. Robbins, 253 N.C. 47, 116 S.E.2d. 192, 193.....	68
State v. Ross, 23 N.J.L. 517, 521	49
Stearns v. Fraleigh, 39 Fla. 603.....	192
Stenberg v. Carhart, 530 U.S. 914 (2000)	78, 103, 238, 276, 295, 300, 309, 317, 329, 349, 373
Steward Machine Co. v. Davis, 301 U.S. 548, 57 S.Ct. 883, 81 L.Ed. 1279 (1937).....	90, 237, 240
Stockwell v. United States, 13 Wall. 531, 542	49
Summerville v. Georgia Power Co., 205 Ga. 843, 55 S.E.2d. 540.....	267, 367
Tarver, Steele & Co, v. Pendleton Gin Co., Tex.Clv.App., 25 S.W.2d. 156, 159.....	50
Terry v. Adams, 345 U.S. 461 (1953).....	54, 157, 273, 274
The Betsy, 3 Dall 6.....	158
Thomas v. Higham, 1 Bail. Eq. 222	192
Thorpe v. R. & B. Railroad Co., 27 Vt. 143.....	65, 104, 164
Thorpe v. Rutland & Burlington Railroad Co., 27 Vt. 149	185
Throop v. Langdon, 40 Mich. 678, 682.....	52, 112
Tower v. Tower & S. Street R. Co., 68 Minn. 500, 71 N.W. 691	57, 174, 318, 354
Town of Arlington v. Bds. of Conciliation and Arbitration, Mass., 352 N.E.2d. 914.....	113
Town of Balkan v. Village of Buhl, 158 Minn. 271, 197 N.W. 266, 35 A.L.R. 470	45
Trinity Episcopal Corp. v. Romney, D.C.N.Y., 387 F.Supp. 1044, 1084	279
Trustees of Dartmouth College v. Woodward, 4 Wheat. 518, 561-562 (1819).....	227, 286
Trustees of Phillips Exeter Academy v. Exeter, 92 N.H. 473, 33 A.2d. 665, 673.....	148
Tuaua v. U.S.A, 951 F.Supp.2d. 88 (2013).....	346
Tulsa Professional Collection Services, Inc. v. Pope, 485 U.S. 478 (1988).....	54, 157, 273, 274
Turpin v. Lemon, 187 U.S. 51, 23 S.Ct. 20 (1902)	280
U.S. v. Babcock, 250 U.S. 328, 39 S.Ct. 464 (1919)	56, 162, 277, 280, 310
U.S. v. Bartrug, E.D.Va.1991, 777 F.Supp. 1290 , affirmed 976 F.2d. 727	211
U.S. v. Butler, 297 U.S. 1 (1936).....	73, 100
U.S. v. Mersky, 361 U.S. 431 (1960).....	211
U.S. v. Perkins, 163 U.S. 625 (1896).....	136
U.S. v. Slater, 545 Fed.Supp. 179,182 (1982).....	346
U.S. v. Smith, D.C.Iowa, 249 F.Supp. 515, 516.....	278
U.S. v. Union Pac. R. Co., 98 U.S. 569 (1878).....	278
U.S. v. William M. Butler, 297 U.S. 1 (1936).....	93
Union Life Ins. Co. v. Glasscock, 270 Ky. 750, 110 S.W.2d. 681, 686, 114 A.L.R. 373	45, 95
United States ex rel. Dunlap v. Black, 128 U.S. 40, 9 Sup.Ct. 12, 32 L.Ed. 354.....	55, 162, 277, 280, 309
United States Railroad Retirement Board v. Fritz, 449 U.S. 166 (1980)	47, 193, 275

United States v. Borden Co., 308 U.S. 188, 192 (1939).....	211
United States v. Bostwick, 94 U.S. 53, 66 (1877).....	173
United States v. Boylan (CA1 Mass), 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223.....	51, 63, 80, 112, 117, 150, 306
United States v. Boylan, 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223 (CA1 Mass).....	43, 126
United States v. Brown, 381 U.S. 437, 448-49, 85 S.Ct. 1707, 1715, 14 L.Ed. 484, 492.....	67
United States v. California, 297 U.S. 175, 186 (1936).....	107
United States v. Chamberlin, 219 U.S. 250 , 31 S.Ct. 155.....	49
United States v. Classic, 313 U.S. 299 (1941).....	189
United States v. Cooper Corp., 312 U.S. 600 (1941).....	158
United States v. Cooper Corp., 312 U.S. 600, 604 (1941).....	107
United States v. Cruikshank, 92 U.S. 542 (1875).....	93, 307
United States v. Cruikshank, 92 U.S. 542, 549 (1875).....	339
United States v. Dawes, 874 F.2d. 746, 750-51 (10th Cir. 1989).....	339
United States v. Erie R. Co., 106 U.S. 327 (1882).....	49, 143
United States v. Fisher, 2 Cranch 358, 386.....	293
United States v. Gerads, 999 F.2d. 1255, 1256 (8th Cir. 1993).....	339
United States v. Guest, 383 U.S. 745 (1966).....	66, 79, 156, 198, 220, 329
United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883).....	142, 158, 283, 313
United States v. Harris, 106 U.S. 629, 639 (1883).....	66, 79, 156, 198, 220, 329
United States v. Hatter, 121 S.Ct 1782 (2001).....	224
United States v. Herron, 20 Wall. 251, 255 (1874).....	107
United States v. Hilgeford, 7 F.3d. 1340, 1342 (7th Cir. 1993).....	339
United States v. Holzer (CA7 Ill), 816 F.2d. 304.....	51, 63, 80, 112, 117, 150, 306
United States v. Holzer, 816 F.2d. 304 (CA7 Ill).....	43, 126
United States v. Jones, 345 U.S. 377 (1953).....	211
United States v. Laughlin (No. 200), 249 U.S. 440, 39 Sup.Ct. 340, 63 L.Ed. 696.....	56, 162, 277, 280, 310
United States v. Lee, 106 U.S. 196, 1 S. Ct. 240 (1882).....	134
United States v. Levy, 533 F.2d. 969 (1976).....	211
United States v. Little (CA5 Miss), 889 F.2d. 1367.....	80, 150
United States v. Little, 889 F.2d. 1367 (CA5 Miss).....	43
United States v. Lovett, 328 U.S. 303, 315, 66 S.Ct. 1073, 1079, 90 L.Ed. 1252.....	67
United States v. Lutz, 295 F.2d. 736, 740 (CA5 1961).....	93, 148
United States v. Maurice, 2 Brock. (U.S.C.C.) 96.....	52, 112
United States v. Maurice, 26 F.Cas. 1211, 1216 (No. 15,747).....	213, 286
United States v. Maurice, 26 F.Cas. 1211, 1216 (No. 15,747) (CC Va. 1823).....	52, 227
United States v. Mine Workers, 330 U.S. 258, 275 (1947).....	107
United States v. Murphy, 809 F.2d. 142, 1431.....	211
United States v. National Exchange Bank of Baltimore, 270 U.S. 527, 534 (1926).....	173
United States v. Pueblo of San Ildefonso, 206 Ct.Cl. 649, 669-670, 513 F.2d. 1383, 1394 (1975).....	93, 148
United States v. Railroad Company, 17 Wall. 322.....	135
United States v. Reese, 92 U.S. 214, 218 (1876).....	66, 79, 156, 198, 220, 329
United States v. Studley, 783 F.2d. 934, 937 n.3 (9th Cir. 1986).....	340
United States v. Swift & Co., 318 U.S. 442 (1943).....	211
United States v. White, 322 U.S. 694 (1944).....	206, 207
United States v. White, 322 U.S. 694, 699, 64 S.Ct. 1248, 1251, 88 L.Ed. 1542 (1944).....	89
United States v. White, 322 U.S. 694, 701 (1944).....	207
United States v. Winstar Corp., 518 U.S. 839 (1996).....	173
United States v. Wong Kim Ark, 169 U.S. 649, 18 S.Ct. 456, 42 L.Ed. 890 (1898).....	288
United States v. Worrall, 2 U.S. 384 (1798).....	102, 160, 332
Valmonte v. I.N.S., 136 F.3d. 914 (C.A.2, 1998).....	312, 313
Van Brocklin v. State of Tennessee, 117 U.S. 151 (1886).....	72, 135, 352, 364
Van Brocklin v. Tennessee, 117 U.S. 151, 154 (1886).....	52, 213, 227, 286
Van Koten v. Van Koten, 323 Ill. 323, 326, 154 N.E. 146 (1926).....	266
VanHorne’s Lessee v. Dorrance, 2 U.S. 304 (1795).....	72, 207, 352, 364
Vaughn v. State, 3 Tenn.Crim.App. 54, 456 S.W.2d. 879, 883.....	279
Victoria v. Victoria Ice, Light & Power Co. 134 Va. 134, 114 S.E. 92, 28 A.L.R. 562.....	267, 366, 367
Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433.....	267, 367

Virginia-Western Power Co. v. Commonwealth, 125 Va. 469, 99 S.E. 723, 9 A.L.R. 1148	63, 163, 267, 366, 367
Vlandis v. Kline (1973), 412 U.S. 441, 449, 93 S.Ct. 2230, 2235	55, 153, 280, 302
Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58	51, 59, 66, 96, 111, 117, 151, 246
Wall v. Parrot Silver & Copper Co., 244 U.S. 407.....	195, 239, 355
Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 37 S.Ct. 609, 61 L.Ed. 1229.....	41
Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229	259, 335
Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411-412	350
Walz v. Tax Comm'n, 397 U.S. 664, 678 (1970).....	345
Washington v. Atlantic Coast Line R. Co. 136 Ga. 638, 71 S.E. 1066	267, 367
Webster v. Vandeverter, 6 Gray, 428	192
West v. West, 689 N.E.2d. 1215 (1998).....	266
Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945).....	103, 238, 276, 295, 300, 309, 317, 329, 349, 373
Westport v. Mulholland, 159 Mo. 86, 60 S.W. 77	267, 367
White v. Howard, 46 N.Y. 144.....	136
Wickard v. Filburn, 317 U.S. 111, 63 S.Ct. 82 (1942).....	41, 280
Wildenhus' Case, 120 U.S. 1, 7 Sup.Ct. 385 (1887).....	288
Wilder Manufacturing Co. v. Corn Products Co., 236 U.S. 165, 174, 175, 35 Sup.Ct. 398, 59 L.Ed. 520, Ann. Cas. 1916A, 118.....	55, 162, 277, 280, 309
Wilkeson v. Leland, 2 Pet. 657.....	186
Will v. Michigan Dept. of State Police, 491 U.S. 58, 109 S.Ct. 2304 (U.S.Mich.,1989).....	124, 142
Williams v. United States, 289 U.S. 553 (1933)	254
Wilson v. Omaha Tribe, 442 U.S. 653, 667 (1979).....	107
Wilson v. United States, 221 U.S. 361 (1911)	207
Wilson v. United States, 221 U.S. 361, 382-384, 31 S.Ct. 538, 545-546, 55 L.Ed. 771 (1911).....	89
Winters v. People of State of New York, 333 U.S. 507, 68 S.Ct. 665 (1948).....	59
Wisconsin v. Pelican Insurance Co., 127 U.S. 265, 292, et seq. 8 S.Ct. 1370	48
Wright v. Milwaukee Electric R. & Light Co., 95 Wis. 29, 69 N.W. 791.....	267, 367
Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239	51, 59, 66, 96, 111, 117, 151, 246
Yick Wo v. Hopkins, 118 U.S. 356 (1886)	34, 158
Yick Wo v. Hopkins, 118 U.S. 356, 369, 6 S.Sup.Ct. 1064, 1071	93, 154

Other Authorities

“Kingdom of Heaven” Defined in Scripture, Exhibit #01.014.....	41, 121
1 Bouv. Inst. n. 83	146
1 J. Bouvier, A Law Dictionary Adapted to the Constitution and Laws of the United States of America 318-319 (11th ed. 1866)	52, 213, 227, 286
1 Liverm. Prln. & Ag. 2.....	50
1 W. Blackstone, Commentaries *467	52, 286
10 Bac. Abr. 264	188
1040 form.....	298
1620 Charter of New England, in 3 Thorpe, at 1839.....	204
1629 Charter of the Massachusetts Bay Colony.....	204
1632 Charter of Maryland, in 3 id., at 1682	204
1663 Charter of Carolina, in 5 id., at 2747	204
1774 Statement of Violation of Rights, 1 Journals of the Continental Congress 68 (1904).....	204
19 Corpus Juris Secundum (C.J.S.), §§22, 24	271, 375
19 Corpus Juris Secundum (C.J.S.), Corporations, §883 (2003).....	214, 354
19 Corpus Juris Secundum (C.J.S.), Corporations, §886 (2003).....	167, 213, 241, 296
2 Bl.Comm. 442	44, 319, 366
2 Bl.Comm. 443	45
2 Bouv. Inst. n. 2279, 2327	96
2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657	175
2 Inst. 4.....	52
2 Inst. 46-7	52, 81, 206
2 Kent, Comm. 449	44, 319, 366
2 Kent, Comm. 450	45

2 W. Crosskey, Politics and the Constitution in the History of the United States 1089 1095 (1953)	204
2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992)	103, 238, 276, 295, 300, 309, 317, 329, 349, 373
3 Co. Inst. 23	96
3 Freeman on Judgments (5th Ed.) 3152.....	271, 375
3 H. Stephen, Commentaries on the Laws of England 166, 168 (1st Am. ed. 1845)	52, 227, 286
36 American Jurisprudence 2d, Franchises, §6: As a Contract (1999).....	163
4 T. R. 657.....	96
6 Words and Phrases, 5583, 5584	205, 259
63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)	43, 51, 63, 81, 112, 117, 126, 150, 307
7 Corpus Juris Secundum (C.J.S.), Attorney and Client, §4 (1999).....	216
81A Corpus Juris Secundum (C.J.S.), United States, §29 (2003)	214
A J. Lien, “Privileges and Immunities of Citizens of the United States,” in Columbia University Studies in History, Economics, and Public Law, vol. 54, p. 31	205, 259
A Treatise on the Law of Agency in Contract and Tort, George L Reinhard, A.B., LL. D., The Bowen-Merrill Company, 1902.....	119
A Treatise on the Law of Domicil, National, Quasi-National, and Municipal, M.W. Jacobs, Little, Brown, and Company, 1887, p. 89.....	341
A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, p. 27, §74.....	56, 371
A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, p. 609, §909.....	215
A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, pp. 3-4, §2	52, 112
A Trustees Handbook, Third Edition, August Peabody Loring, 1907, Little, Brown, and Company, pp. 19-22.....	193, 196
Aaron Russo	347
About IRS Form 56, Form #04.204.....	322, 363
About IRS Form W-8BEN, Form #04.202.....	101
About SSNs and TINs on Government Forms and Correspondence, Form #04.104	358
About SSNs and TINs on Government Forms and Correspondence, Form #05.012	149, 304, 310, 351, 363
Achtemeier, P. J., Harper & Row and Society of Biblical Literature. (1985). In Harper’s Bible dictionary (1st ed., p. 519). San Francisco: Harper & Row.....	37
Ackerman, Constitutional Politics/Constitutional Law, 99 Yale L. J. 453, 521 536 (1989)	204
Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001, Section 5	258
Affidavit of Domicile: Probate, Form #04.223	311
American Heritage Dictionary, 1993	68
American Jurisprudence 2d, Duress, §21 (1999)	46, 319, 374
American Jurisprudence 2d, Evidence, §181 (1999).....	160
American Jurisprudence 2d, Franchises, §2: As a Contract (1999).....	268, 367
American Jurisprudence 2d, Franchises, §4: Generally (1999).....	58, 174, 318, 354
American Jurisprudence 2d, Volume 36, Franchises, Section 6: As a Contract (1999).....	63
American Jurisprudence Legal Encyclopedia, Second Edition	46
An Inquiry into the Nature and Causes of the Wealth of Nations (1776), Adam Smith	72
Anderson's Manual for Notaries Public, Ninth Edition, 2001, ISBN 1-58360-357-3	64
Annotated Fourteenth Amendment, Congressional Research Service	168
Annual Report of Commissioner of Internal Revenue—1952	231
B. Siegan, Supreme Court's Constitution 46 71 (1987).....	204
Bank of the United States	217
Black’s Law Dictionary, 4th Ed., p 1300	287
Black’s Law Dictionary, 4th Edition, 1951	116
Black’s Law Dictionary, 7th Ed. (1999).....	332
Black’s Law Dictionary, Fifth Edition, p. 1095	57, 87, 92, 144, 148, 152, 175
Black’s Law Dictionary, Fifth Edition, p. 470	177
Black’s Law Dictionary, Fourth Edition, p. 1235	51, 60, 66, 96, 111, 117, 151, 246
Black’s Law Dictionary, Fourth Edition, p. 1593	69, 195
Black’s Law Dictionary, Fourth Edition, p. 164	215
Black’s Law Dictionary, Fourth Edition, p. 1684	216
Black’s Law Dictionary, Fourth Edition, p. 1693	60, 126, 165, 356
Black’s Law Dictionary, Fourth Edition, p. 1713	35
Black’s Law Dictionary, Fourth Edition, p. 1779	299

Black's Law Dictionary, Fourth Edition, p. 395	45, 95, 319, 366
Black's Law Dictionary, Fourth Edition, pp. 84-85	50
Black's Law Dictionary, Sixth Edition	44
Black's Law Dictionary, Sixth Edition, p. 1005.....	48
Black's Law Dictionary, Sixth Edition, p. 1106.....	149
Black's Law Dictionary, Sixth Edition, p. 1185.....	47, 160
Black's Law Dictionary, Sixth Edition, p. 1189.....	346
Black's Law Dictionary, Sixth Edition, p. 1221.....	110, 310
Black's Law Dictionary, Sixth Edition, p. 1230.....	80, 111, 113
Black's Law Dictionary, Sixth Edition, p. 1231.....	73, 176
Black's Law Dictionary, Sixth Edition, p. 1232.....	73, 176
Black's Law Dictionary, Sixth Edition, p. 1245.....	49
Black's Law Dictionary, Sixth Edition, p. 1269.....	278
Black's Law Dictionary, Sixth Edition, p. 1421.....	44, 329
Black's Law Dictionary, Sixth Edition, p. 1434.....	110, 310
Black's Law Dictionary, Sixth Edition, p. 1457.....	74
Black's Law Dictionary, Sixth Edition, p. 1499.....	68
Black's Law Dictionary, Sixth Edition, p. 165.....	67
Black's Law Dictionary, Sixth Edition, p. 244.....	307
Black's Law Dictionary, Sixth Edition, p. 269.....	86
Black's Law Dictionary, Sixth Edition, p. 281.....	165
Black's Law Dictionary, Sixth Edition, p. 40.....	95, 193
Black's Law Dictionary, Sixth Edition, p. 485.....	313
Black's Law Dictionary, Sixth Edition, p. 500.....	160, 279
Black's Law Dictionary, Sixth Edition, p. 520.....	234
Black's Law Dictionary, Sixth Edition, p. 581.....	78, 103, 238, 276, 295, 300, 309, 316, 329, 373
Black's Law Dictionary, Sixth Edition, p. 623.....	101
Black's Law Dictionary, Sixth Edition, p. 793.....	271, 374
Black's Law Dictionary, Sixth Edition, p. 960.....	104
Black's Law Dictionary, Sixth Edition, p. 97.....	269
Black's Law Dictionary, Sixth Edition, pp. 1304-1306	42, 58, 62, 65, 247, 270, 375
Block, D. I. (1999). Judges, Ruth (Vol. 6, p. 131). Nashville: Broadman & Holman Publishers	37
Bouvier's Law Dictionary	40
Bouvier's Maxims of Law, 1856.....	62, 69, 94, 95, 96, 125, 145, 146, 149, 158, 174, 175, 182, 195, 197, 201, 283, 314, 343
Broom Legal Maxims 843.....	120
Bureau of Internal Revenue.....	219
Caesar	37, 121, 283
Canadian Law Dictionary.....	141
Chancellor Kent.....	186
Chief Justice, Lord Ellenborough.....	187
Chouinard, L. (1997). Matthew (Mt 26:16). Joplin, MO: College Press.....	38
Cicero	170
Citizenship Status v. Tax Status, Form #10.011, Section 12.1	333
Civil Court Remedies for Sovereigns: Taxation, Litigation Tool #10.002.....	276
Co. Litt. 126	96
Collective Entity Doctrine of the U.S. Supreme Court	206
Communist Manifesto, Karl Marx	151
Confucius	278
Confucius, 500 B.C.	228
Cong. Globe, 39th Cong., 1st Sess., 2765 (1866).....	205
Cong. Globe, supra, at 476.....	205
Cooley, Const. Lim., 479	56, 59, 99, 236
Corfield.5 Cong. Globe, 39th Cong., 1st Sess., 2765 (1866)	203
Corporatization and Privatization of the Government, Form #05.024	235, 363
Correcting Erroneous Information Returns, Form #04.001.....	158, 180, 266, 305
Cracking the Code, Third Edition	363
Currency Transaction Reports (CTRs), IRS Form 8300	92, 237, 239

Currie, The Federal Courts and the American Law Institute, Part 1, 36 U. Chi. L. Rev. 1, 13-14, n. 67 (1968)	254
D. Currie, The Constitution in the Supreme Court 341 351 (1985)	204
De Facto Government Scam, Form #05.043	172, 306, 330
De Jure Maris	186
De Portibus Maris, 1 Harg. Law Tracts, 78.....	97
Defending Your Right to Travel, Form #06.010	64
Delegation of Authority Order from God to Christians, Form #13.007	43, 124, 191, 322
Delegation of Authority Order from God to Christians, Form #13.007, Section 2	119
Demand for Verified Evidence of “Trade or Business” Activity: Currency Transaction Report, Form #04.008	88, 92, 239
Department of Justice.....	179, 249
Devils Advocate: Lawyers, SEDM	124
Dig. 50, 17, 69.....	146
Enumeration of Inalienable Rights, Form #10.002	144, 334
Eric Fromm	1
Executive Order 12731.....	113, 117, 216, 230
Exhibits #03.005 and 11.006.....	347
Federal and State Constitutions, Colonial Charters and Other Organic Laws 3788 (F. Thorpe ed. 1909).....	203
Federal and State Tax Withholding Options for Private Employers, Form #9.001	101
Federal Civil Trials and Evidence, Rutter Group, 2006, paragraph 8:4993, p. 8K-34	55, 153, 280, 302
Federal Enforcement Authority Within States of the Union, Form #05.032.....	197, 212
Federal Jurisdiction, Form #05.018.....	276
Federal Jurisdiction, Form #05.018, Section 3	294
Federal Jurisdiction, Form #05.018, Sections 4 through 4.7	281
Federal Reserve Notes (FRNs).....	228
Flawed Tax Arguments to Avoid, Form #08.004.....	305, 321, 358
Flawed Tax Arguments to Avoid, Form #08.004, Section 8.13	224, 306
Flawed Tax Arguments to Avoid, Form #08.004, Section 8.6.....	252
Flawed Tax Arguments to Avoid, Form #08.004, Section 8.7	337
Flawed Tax Arguments to Avoid, Form #08.004, Section 8.8.....	347
Flawed Tax Arguments to Avoid, Form #08.004, Section 9.15: Not a “person” or “individual”	110
Flawed Tax Arguments to Avoid, Form #08.004, Sections 10.2 through 10.4	352
Form #04.001	198, 229, 344, 360
Form #05.006	333
Form #05.007	198, 229, 344, 360
Form #05.008	298
Form #05.020	133
Form #05.030	198, 229, 335, 344, 360
Form #05.046	198, 229, 298, 344, 360
Form #06.027	174
Form #08.004, Section 8.1	343, 349
Form #08.004, Section 9.15	347
Form #08.004, Section 9.18	347
Form #08.020	198, 228, 360
Form #10.002	198, 228, 344, 360
Form 4852	226
Form W-4	100, 178, 249, 251
Foundations of Freedom Course, Form #12.021, Video 4: Willful Government Deception and Propaganda	282, 347
Four Law Systems Course, Form #12.039	293
Free Legal Treatises, Section 5: Contracts, Agency, and Franchises	57
FTC Franchise Rule Compliance Guide, May 2008	316
George Bernard Shaw	102
George Washington, (letter to Patrick Henry, 9 October 1775)	196, 278
Government “Benefits” Scam, Form #05.040.....	309
Government Accountability Office Report GAO/GGD-00-60R, p. 1, Footnote 1.....	250
Government Accountability Office Report GAO/GGD-00-60R, p. 2.....	250
Government Conspiracy to Destroy the Separation of Powers, Form #05.023	175, 197, 337
Government Franchises Course, Form #12.012	83

Government Identity Theft, Form #05.046	84, 127, 255, 294, 314, 327, 338, 342, 350
Government Instituted Slavery Using Franchises, Form #05.030.....	63, 83, 196, 205, 222, 227, 279, 286, 288, 305, 336, 354, 358, 363
Government Instituted Slavery Using Franchises, Form #05.030, Section 13.....	281
Government Instituted Slavery Using Franchises, Form #05.030, Section 23.....	307
Government Instituted Slavery Using Franchises, Form #05.030, Section 28.7.....	256
Government Instituted Slavery Using Franchises, Form #05.030, Section 3.....	142
Government Instituted Slavery Using Franchises, Form #05.030, Section 3.12.....	284
Gray, C. J.....	341
Great IRS Hoax, Form #11.302.....	91
Great IRS Hoax, Form #11.302, Section 3.17.3, Family Guardian Fellowship.....	209
Great IRS Hoax, Form #11.302, Section 5.2.6: The TWO Sources of Federal Civil Jurisdiction: “Domicile” and “Contract”.....	337
Great IRS Hoax, Form #11.302, Section 5.6.10: Public Officer Kickback Position.....	252
Great IRS Hoax, Form #11.302, Section 5.6.8.....	235
Great IRS Hoax, Form #11.302, Sections 3.9.1 through 3.9.28.....	303
Great IRS Hoax, Form #11.302, Sections 3.9.1.24, 5.1.4, 5.2.12-5.2.13.....	348
Green Card.....	283
Harrison, Reconstructing the Privileges or Immunities Clause, 101 Yale L. J. 1385, 1418 (1992).....	203, 204
Hierarchy of Sovereignty: The Power to Create is the Power to Tax, Family Guardian Fellowship....	82, 121, 136, 207, 333
Highlights of American Legal and Political History CD, Sovereignty Education and Defense Ministry.....	363
House Committee on Banking and Currency.....	237
House of Representatives.....	53, 113, 114, 218, 219, 220, 235
House of Representatives, Ex. Doc. 99, 1867, pp. 1-2.....	220
How the Government Defrauds You Out of Legitimate Deductions for the Market Value of Your Labor, Form #05.026.....	232
How the IRS traps you into liability by making you a fiduciary for a dead "straw man", Family Guardian Fellowship.....	249
Individual Taxpayer Identification Number, Internal Revenue Service.....	297
Information Return FOIA: "Trade or Business", Form #03.023.....	225, 229
Injury Defense Franchise and Agreement, Form #06.027.....	257, 318, 336
Internal Revenue Manual (I.R.M.).....	212
Internal Revenue Manual (I.R.M.), Section 3.5.20.19.....	225
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8.....	47, 223, 301, 321
Internal Revenue Manual (I.R.M.), Section 5.14.10.2 (09-30-2004).....	156, 212, 373
Interview of Former IRS Commissioner Shelton Cohen by Aaron Russo, SEDM Exhibit #11.004.....	347
Invisible Contracts, George Mercier.....	95
IRS Commissioner Shelton Cohen.....	347
IRS Document 6209.....	222, 235
IRS Document 7130.....	232
IRS Form 1040.....	231, 232, 233, 236, 265, 294, 297
IRS Form 1040 Instruction Booklet.....	233
IRS Form 1040, 1040A, 1040-EZ, or 1040X.....	226
IRS Form 1042-S.....	83, 243, 355
IRS Form 1042-S Instructions.....	272, 304
IRS Form 1042-S Instructions, p. 14.....	83
IRS Form 1042s Instructions, Year 2006, p. 14.....	243, 272, 304, 355, 369
IRS Form 56.....	322
IRS Form 668(Y)(c).....	248
IRS Form 668(Y)(c) Notice of Lien.....	248
IRS Form 8300.....	88
IRS Form W-2.....	178, 222, 226
IRS Form W-2C.....	226
IRS Form W-4.....	101, 178, 221, 222, 223, 249, 250, 371, 372
IRS Form W-7.....	297
IRS Form W-7 or W-9.....	273
IRS Form W-8.....	298, 355
IRS form W-8 or W-9.....	297
IRS Form W-8 or W-9.....	298

IRS Form W-8BEN.....	101
IRS Forms 1040 or 1040NR.....	179
IRS Forms 1042-s, 1098, 1099, and W-2.....	281
IRS Forms 1096 and W-3.....	224
IRS Forms W-2, 1042-S, 1098, and 1099.....	59, 224, 229, 276, 372
IRS Forms W-2, 1098, 1099, and K-1.....	180
IRS Forms W-4 or W-8.....	179
IRS Humbug: IRS Weapons of Enslavement, Frank Kowalik, ISBN 0-9626552-0-1, 1991, by Universalistic Publishers	252
IRS Individual Master File (IMF).....	248
IRS Letter 2800C.....	250
IRS Notice of Deficiency (NOD).....	251
IRS Notices of Deficiency (NOD), Letters 3219 and 531.....	250
IRS Publication 1544, Reporting Cash Payments of Over \$10,000 (Received in a Trade or Business).....	238
IRS Publication 334.....	88
IRS Publication 334 entitled Tax Guide for Small Businesses, Year 2002, p. 12.....	238
IRS Published Products Catalog (2003), p. F-15.....	232
It's An Illusion, Dan Harris.....	36
J. Ely, Democracy and Distrust 28 (1980).....	204
John Doe.....	164
Jose Napoleon Marquez-Almanzar v. Immigration and Naturalization Service, Docket # 03-4395, 03-40027, 03-40497, August 8, 2005.....	334
Justice Bushrod Washington.....	203
Justice Clarence Thomas.....	202
Katz, Federal Legislative Courts, 43 Harv.L.Rev. 894, 917-918 (1930).....	54, 258
Kingdom of Heaven.....	121
Kingdom of Heaven, Inc.....	190
Lawfully Avoiding Government Obligations Course, Form #12.040.....	195
Legal Deception, Propaganda, and Fraud, Form #05.014.....	154, 180, 228, 260, 294, 303, 317, 329, 338, 347, 351
Legal Deception, Propaganda, and Fraud, Form #05.014, Section 15.1.....	343
Legal Fictions, Form #09.071.....	363
Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001.....	320
Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001, Section 2.9.....	258
Legal Remedies for the Protection of Private Rights Course, Form #12.019.....	144
Legal Requirement to File Federal Income Tax Returns, Form #05.009.....	208, 234
Liens: Are they for Subtitle A Income taxes or Subtitle B Estate Taxes?, Family Guardian Fellowship.....	249
London Dock Company.....	187
M. Curtis, No State Shall Abridge 100 (1986).....	204
Mackeld. Rom. Law, §307.....	35
Mackeld.Rom.Law 5 491.....	45
Marcus Tullius Cicero, 106-43 B.C.....	38
Mastering the Uniform Commercial Code, Family Guardian Fellowship.....	363
Memorandum of Law on the Name, Family Guardian Fellowship.....	303, 363
Ministry Introduction, Form #12.014.....	191
Money and Banking Page, Family Guardian Fellowship.....	363
Moody's Bank and Finance Manual 633-636 (1972).....	90
Mr. Chief Justice Taney.....	184
Mr. Choate.....	151
Mr. Justice Miller.....	184
Non-Resident Non-Person Position, Form #05.020, Sections 7.2.1, 7.2.8, and 7.2.9.....	282
Notice of Lien, IRS Form 668(Y)(c).....	248
Officers of the United States Within the Meaning of the Appointments Clause, U.S. Attorney Memorandum Opinion.....	363
Overview of America, SEDM Liberty University, Section 2.3.....	168
Path to Freedom, Form #09.015.....	174
Patriot Mythology, Team Law Website, Craig Madsen.....	328
Policy Document: IRS Fraud and Deception About the Statutory Word "Person", Form #08.023.....	328, 363
Policy Document: Members Who Reenter the Franchise System, Form #08.017, Section 13.1.....	190

Policy Document: UCC Redemption, Form #08.002	36, 257, 352, 359, 363
Postmaster General.....	219
President Obama Admits in His Farewell Address that “Citizen” is a Public Office, Exhibit #01.018	2, 36
President Obama Farewell Address given on 1/10/2017.....	36
President Thomas Jefferson, concluding his first inaugural address, March 4, 1801	58, 365
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017	47, 102, 155, 181, 298, 303
Private v. Public Property/Rights and Protection Playlist, SEDM Youtube Channel	144
Proof That There Is a “Straw Man”, Form #05.042	86, 162, 257, 292, 333, 337, 341, 345
Property and Privacy Protection Topic, Family Guardian Fellowship	144
Prosecuting Tax Defier and Sovereign Citizen Cases—Frequently Asked Questions, U.S. Attorneys Bulletin, Volume 61, No. 2, March 2013, p. 48.....	174
R. Berger, Government by Judiciary 30 (2d ed. 1997).....	204
Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 2.....	102, 155
Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 4.....	260
Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 543	172, 353
Reasonable Belief About Income Tax Liability, Form #05.007.....	47, 154, 303, 317, 364
Requirement for Consent, Form #05.003	162, 334
Requirement for Consent, Form #05.003, Section 7.1: Consent is what creates the “person” or “individual” who is the only proper subject of government civil law	111
Requirement for Equal Protection and Equal Treatment, Form #05.033	152, 195, 257
Resignation of Compelled Social Security Trustee, Form #06.002.....	235, 275, 305, 318, 322
Restatement (Second) of Torts 895B, comment at 400 (1979)	107
Restatement 2d, Contracts § 174	46, 374
Restatement, Second, Trusts, Q 2(c)	148
Revenue Ruling 2007-22.....	337
Robertson, A. T. (1933). Word Pictures in the New Testament (Lk 4:7). Nashville, TN: Broadman Press	123
Rules of Presumption and Statutory Interpretation, Litigation Tool #10.003	228, 276
Samuel Adams, 1772.....	198
Samuel Johnson Rasselas	299
SCALIA, J.	84, 206
Second Plank of the Communist Manifesto, Karl Marx.....	227
Secretary of the Treasury	210, 211, 219, 220
Section 1983 Litigation, Litigation Tool #08.008	200
SEDM Disclaimer, Section 4: Meaning of Words	134
SEDM Disclaimer, Section 5, Item 14	258
SEDM Exhibit #05.005	209
SEDM Exhibit #06.007.....	48
SEDM Forums, Forum 2.2: Developing Evidence of Citizenship and Sovereignty	281
SEDM Jurisdictions Database Online, Litigation Tool #09.004	327
SEDM Jurisdictions Database, Litigation Tool #09.003	327
SEDM Liberty University, Section 4	83
SEDM Litigation Tools page	327
SEDM Member Agreement, Form #01.001	257
SEDM Member Agreement, Form #01.001 (see section 1.3, item 2 and section 4, item 10)	36
SEDM Member Agreement, Form #01.001, Section 1.2	306
SEDM Member Agreement, Form #01.001, Section 1.3, Item 2	257
SEDM Member Agreement, Form #01.001, Section 5, Item 14.....	258
Senator Sam Ervin.....	228, 299
Separation Between Public and Private Course, Form #12.025	144, 149, 195, 287, 336
Shelf. on mar. & Div. 449	96
Sir Matthew Hale	183, 186, 187
Social Security Administration (SSA).....	229
Social Security Card.....	66, 236
Social Security SS-5 form	282
Socialism: The New American Civil Religion, Form #05.016.....	62, 134, 182, 198, 229
Sovereign Christian Marriage, Form #13.009	64
Sovereignty and Freedom Topic, Section 6: Private and Natural Rights, Family Guardian Fellowship.....	144

Sovereignty Forms and Instructions Online, Form #10.004, Cites by topic: “fiduciary duty”	195
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “U.S. Person”	348
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “United States”	348
Spence-Jones, H. D. M. (Ed.). (1909). Hebrews (p. 14). London; New York: Funk & Wagnalls Company	38
Spence-Jones, H. D. M. (Ed.). (1909). Jeremiah (Vol. 2, p. 230). London; New York: Funk & Wagnalls Company	38
SSA Form SS-5	68, 234
SSA Form SS-5, Application for a Social Security Card	162, 234, 265
State Action and the Public/Private Distinction, Harvard Law Review, Volume 123, pp. 1248-1314, Exhibit #04.025	206
State Action Doctrine	127, 206
State Action Doctrine of the U.S. Supreme Court	199
State Attorney General	115
State Created Office of “Person”, Family Guardian Fellowship	363
Supreme Court of Alabama	188
Tax DVD: Collective Entity Rule, Family Guardian Fellowship	209
Tax Form Attachment, Form #04.201	47, 264, 265, 273, 281, 310, 311, 321, 322, 357, 358
Tax Form Attachment, Form #04.201, Section 6	258
Tax Procedure and Tax Fraud, Patricia Morgan, 1999, ISBN 0-314-06586-5	223
The “Trade or Business” Scam, Form #05.001	83, 228, 241, 252, 329, 345, 351
The “Trade or Business” Scam, Form #05.001, Section 10	222
The “Trade or Business” Scam, Form #05.001, Section 11	222
The Government “Benefits” Scam, Form #05.040	57, 66, 120, 192, 228, 234, 265, 275, 279, 319, 323, 355, 359
The Law of Nations, Vattel, Book 1, Chapter 19, Section 213, p. 87	42, 289
The Law of Nations, Vattel, Book II, Section 81	290
The Law of Nations, Vattel, Volume 3, Chapter XIX, p. 87	283
The Massachusetts Resolves, in Prologue to Revolution: Sources and Documents on the Stamp Act Crisis 56 (E. Morgan ed. 1959)	204
The MATRIX	233
The Money Scam, Form #05.041	48, 228
The Power to Create is the Power to Tax, Family Guardian Fellowship	34
The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10	205, 259, 334
The REAL Matrix, Stefan Molyneux	233
The Spirit of Laws, Charles de Montesquieu, 1758	169
The Spirit of Laws, Charles de Montesquieu, 1758, Book XI, Section 1	169
The Spirit of Laws, Charles de Montesquieu, 1758, Book XI, Section 6	316, 346, 349
The Spirit of Laws, Charles de Montesquieu, 1758, Book XXVI, Section 15	170
The Tax Court Scam, Form #05.039	47, 275
The Theory of the Common Law, James M. Walker, 1852, pp. 17-20	137
The Truth About Trusts (ASNM, Vol. 7, No. 1)	196
The Unlimited Liability Universe, Family Guardian Fellowship	162
The Virginia Resolves, id., at 47 48	204
The Wizard of Oz, Family Guardian Fellowship	363
There's No Statute Making Anyone Liable to Pay IRC Subtitle A Income Taxes	215
Thomas Jefferson to Charles Hammond, 1821. ME 15:331	154
Thomas Jefferson to Charles Hammond, 1821. ME 15:332	154
Thomas Jefferson to Gideon Granger, 1800. ME 10:168	154
Thomas Jefferson to Thomas Ritchie, 1820. ME 15:297	154
Thomas Jefferson, First Inaugural Address, March 4, 1801	196, 278
Thomas Jefferson: 1st Inaugural, 1801. ME 3:320	71, 79, 156
Thomas Jefferson: Autobiography, 1821. ME 1:121	154
Transaction Code 582	248
Treasury Decision 3445	358
Treasury Department	219
Treasury Order 150-02	276
Treasury Secretary Paul O’Neil	79
Treatise on the Law of Public Offices and officers, p. 609, §909; Floyd Mechem, 1890	208
Trust Fever (ASNM, Vol. 7, No. 1)	196
Trust Fever II: Divide and Conquer (ASNM, Vol. 7, No. 4)	196

Trusts: Invisible Snares (ASNM, Vol. 12, No. 1)	196
U.C.C. Security Agreement, Form #14.002	322, 363
U.S. Citizens and the New World Order, Musicians for Freedom	128, 284
U.S. Government.....	212
U.S. Government admits under oath that the IRS is not an agency of the U.S. Government!, Family Guardian Fellowship	249
U.S. Supreme Court	49, 53, 71, 74, 97, 110, 150, 169, 182, 198, 217, 220
U.S. Supreme Court Justice Antonin Scalia.....	255
U.S. Supreme Court Justice Scalia	347
U.S. Tax Court	56, 255, 275
U.S.Code Cong. & Admin.News 1970, p. 4397.....	89
UCC Filing, Family Guardian Fellowship	363
UCC-3 form	256
Unalienable Rights Course, Form #12.038	136, 337
United States ex rel. Toth v. Quarles, 350 U.S. 11 (1955)	254
United States Tax Court	356
USA Passport Application Attachment, Form #06.007.....	311
Voodoo Dolls of the Elite, Part 1	262
Voodoo Dolls of the Elite, Part 2	262
Voodoo Dolls of the Elite, Part 3	262
Voter Registration Attachment, Form #06.003	311
W. Anderson, A Dictionary of Law 261 (1893).....	52, 213, 227, 286
W-9 form.....	351
Walt Disney Corporation.....	44
Walt Disney World.....	44
We're the Government, and You're NOT, David McElroy	135
Webster's Ninth New Collegiate Dictionary, 1983, ISBN 0-87779-510-X, p. 1118	182
Webster's Ninth New Collegiate Dictionary, 1983, ISBN 0-87779-510-X, p. 877	136
Webster's Dictionary	105
West Keycites on "nationals of the United States".....	283
What Happened to Justice?, Form #06.012.....	61, 228, 268, 306, 356
What is "law"?, Form #05.048	346
Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?, Form #05.013	304, 351
Who Were the Pharisees and Saducees?, Form #05.047	347
Why Civil Statutory Law is Law for Government and not Private Persons, Form #05.037	261
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002.. 41, 62, 64, 70, 153, 154, 287, 309, 333, 351	341
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002, Section 11.17	181
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002, Section 13.6.....	310
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002, Section 13.9.....	282
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002, Sections 11.10 and 11.11	275, 351
Why It is Illegal for Me to Request or Use a "Taxpayer Identification Number", Form #04.205	233, 294, 297
Why It's a Crime for a State Citizen to File a 1040 Income Tax Return, Form #08.021	344
Why Penalties are Illegal for Anything But Government Franchisees, Employees, Contractors, and Agents, Form #05.010	34
Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037. 34, 40, 43, 66, 78, 143, 168, 199, 275, 287, 305, 329, 336, 363	2, 36
Why the Fourteenth Amendment is NOT a Threat to Your Freedom, Form #08.015.....	250
Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent, Form #05.011	2, 36, 56, 76, 153, 208, 227, 342, 348, 349
Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006... 2, 36, 56, 76, 153, 208, 227, 342, 348, 349	343
Why You are a "national", "state national", and CONSTITUTIONAL but not STATUTORY Citizen, Form #05.006	343
Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006, Section 4 and 5330	282
Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006, Sections 2.5 and 2.6.....	275, 318
Why You Aren't Eligible for Social Security, Form #06.001	

Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.008 ...	110, 146, 153, 220, 251, 274, 329, 345, 363
Wikipedia on “The Communist Manifesto”, 12-27-2011	151
Wiktionary: Respector of Persons, Downloaded 1/6/2019	128
Williamson, H. G. M. (1994). Ezra and Nehemiah. In D. A. Carson, R. T. France, J. A. Motyer, & G. J. Wenham (Eds.), New Bible commentary: 21st century edition (4th ed., p. 423). Leicester, England; Downers Grove, IL: Inter-Varsity Press	38
Woolrych on the Law of Waters, c. 6, of Mills	188
Wrong Party Notice, Form #07.105	89
Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008.....	274, 287, 298, 305, 338, 341, 351

Scriptures

1 John 2:3-6.....	121, 190
1 John 4:16	121, 190
1 Peter 2:17	128
1 Sam. 8:4-20	41
1 Sam. 8:6-9	160
1 Tim. 6:10	302
1 Tim. 6:17.....	131
1 Timothy 2:4	129
14:16-24	42
2 Cor. 5:20-21	122
2 Peter 3:9	129
2 Sam. 3:18.....	39
2 Sam. 7:8-9	39
Acts 10:34	128
Acts 10:34, Wycliff Bible 1395.....	128
Acts 10:34-35, King James Version.....	128
Adam and Eve	120
Babylon the Great Harlot	85
Bible	86, 285
Col. 2:8-10.....	190
Colossians 2:8	299
Colossians 3:12-17	122
Deut. 10:12-22.....	129
Deut. 10:18-19.....	37
Deut. 19:16-21.....	227, 360
Deut. 24:20-21.....	130
Deut. 27:19.....	130
Ecclesiastes 12:9-12	190
Ecclesiastes 7:7	61
Eph. 4:17-24.....	42, 190
Exodus 10:16.....	227, 359
Exodus 20	129
Exodus 22:2.....	130
Exodus 23:1.....	227, 359
Exodus 23:32-33	123, 163, 196, 208
Exodus 30:15.....	131
Exodus 34:10-16	277
Exodus 34:12.....	196
Ezekial 20:10-20	197
Ezr. 6:6–12; cf. v 14	38
Ezr. 7:12–26	38
First Commandment.....	122, 124
Gal. 3:28.....	131
Gen. 1:26-28.....	121

Gen. 1:28	190
Genesis	120
Hos. 12:7, 8	85
Hosea 4:6.....	359
Isa. 59:15-16.....	37
Isaiah 1:17	130
Isaiah 42:5	190
Isaiah 45:18	190
Isaiah 52:1-3.....	123
Isaiah 52:3	194
Isaiah 59:14-16.....	37
James 2:1-4, 8-9	129
James 2:7-10.....	138
James 2:9	129
Jer. 22:3	130
Jer. 48:26	38
Jer. 5:26-31.....	123
Jer. 7:5-7.....	130
Jesus	37, 38, 130, 131, 132, 295
Job. 34:18-19.....	131
John 1:1	41
John 1:1-5.....	121
John 10:25-30.....	263
John 10:7-10.....	263
John 14:12-14.....	190
John 14:15-24.....	190
John 14:16-24.....	41
John 14:21	121
John 14:23	42
John 14:7-11.....	37
John 15:1-8.....	190
John 15:20	126
John 7:49	300
Joshua 1:2-5	39
Judas.....	38
Judg. 11:23, 24	38
Judges 2:1-4	123, 208, 286, 336
Lev. 25:42	38
Lev. 25:55	38
Leviticus 19:15.....	128
Luke 16:13	84, 122, 321
Luke 4:7	123
Luke 8:21	121
Mark 10:42-45	131
Mark Twain.....	42
Matt. 17:24-27.....	295
Matt. 19:24	131
Matt. 20:25-28.....	131
Matt. 22:36-40.....	310
Matt. 23	131
Matt. 23:13-39.....	132
Matt. 23:8-12.....	130
Matt. 26:16	38
Matt. 4:9	123
Matt. 5:16	190
Matt. 7:23	121
Matthew Henry’s Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1	85

Micah 3:4	41
Ne. 9:32-37	38
Numbers 14:24	39
Prov. 11:1	85
Prov. 11:15	262
Prov. 11:18-21	299
Prov. 14:20-21	131
Prov. 15:27	61
Prov. 19:9	227, 360
Prov. 22:2	130
Prov. 22:7	264
Prov. 28:9	300
Prov. 29:26	335
Prov. 3:30	58, 71, 78, 155, 365
Prov. 31:8-9	130
Proverbs 1:10-19	81, 123, 194, 197, 209
Proverbs 17:18	262
Psalms 119:155	301
Psalms 146:9	130
Psalms 33:6-9	190
Psalms 47:7	121
Psalms 68:5-6	129
Psalms 89:11	190
Psalms 9:20	129
Psalms 94:20-23	233
Rev. 14:11	361
Rev. 17:1-2	85
Rev. 17:15	85
Rev. 17:3-6	85
Rev. 18	263
Rev. 18:23	140
Rev. 18:4-8	86
Rev. 19:19	85, 164, 362
Rom. 10:12	131
Romans 13:9-10	58, 71, 78, 365
Romans 2:11	128, 141
Romans 2:9-11, New Living Translation	129
Romans 3:19-20	262, 307
Romans 7:4	262, 307, 308
Satan	37, 124
Ten Commandments	122, 129, 134
The Beast	85
Zech. 7:10	130

1 Introduction

The most prevalent argument in the freedom community that we have probably all heard about over the years goes something like the following:

1. There are two of you:
 - 1.1. NATURAL BEING: The physical PRIVATE man and woman that was created BY GOD when you were born. We will call this the “natural being” within this document. This is NOT the same as the “natural person” because not everyone is a statutory “person” under the civil law.
 - 1.2. STRAW MAN: An artificial PUBLIC office and entity that you represent which is created by the government and therefore subject to government statutes and regulations. This is called the “straw man” and it is a public office within and an agent of the government.
2. The straw man is the method by which natural beings “interface” to the commercial world and to the government. Without using the straw man, you the natural being would be unable to sustain your life because you would be maliciously deprived of the ability to:
 - 2.1. Obtain government identification.
 - 2.2. Interact commercially with others.
3. The government had to create the straw man because it can’t civilly legislative for the natural being without the consent of the human being. This is because:
 - 3.1. The power to tax originates from the power to create. Only the CREATOR of a thing can tax or burden the thing it created. See:

The Power to Create is the Power to Tax, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>
 - 3.2. The power to govern ORIGINATES from the CONSENT of the governed. Any attempt to CIVILLY govern that does not originate from the consent of the governed, as the Declaration of Independence indicates, is inherently UNJUST. Hence the “person” who is the subject of any civil law is CREATED by the CONSENT of the governed:

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

- 3.3. The natural being is sovereign, and therefore not subject to the law.

“Sovereignty itself is, of course, not subject to law, for it is the author and source of law: but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts. And the law is the definition and limitation of power.”
[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

The only thing the government can civilly legislate for or tax are its own creations, so it created the straw man in order to indirectly control, tax, and regulate human beings that would otherwise be beyond their jurisdiction.

4. The straw man is represented by your name, regardless of whether or not it is in all caps or just the initial letters are capitalized, in combination with a government license number. The natural being is represented by the Christian lower case name without any government identifying number.

This pamphlet will use court admissible evidence to prove the existence of the “straw man”, show how it is created, describe how you can know you are filling its shoes, and describe all the consequences of filling its shoes. We will end the document by directing you at resources that will help you destroy the straw man, force the government to recognize its existence, and suggest ways to function without it.

The content of this memorandum is really nothing more than a confirmation of the truths found in the following document:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

All we are going to prove indirectly is that:

Proof that There Is a “Straw man”

Copyright Sovereignty Education and Defense Ministry, <http://sedm.org>
Form 05.042, Rev. 9-23-2017

1. Nearly all statutory civil law is law for government. By “government” we mean public offices within and agents of the government.
2. The only way you can become the subject of nearly all statutory civil law is to become an agent, officer, or contractor within the government through the exercise of your right to contract.
3. The mechanism by which you become part of the government under the statutory civil law is by signing up for government franchises or “benefits”. All franchises are contracts between the grantor, which is the government, and the grantee, which is you the private person.
4. When you become subject to a franchise agreement within the statutory civil law, you enter a partnership between the “res” or “public office” created by your right to contract, and you the private man. That partnership makes you surety for the actions of the officer who runs the entity and makes you a “person” within the meaning of statutory law who is therefore subject to that law or franchise.
5. The purpose of the civil statutory law is to create a “usufruct” by transmuted the identity of the owner of property to PUBLIC without their express consent and frequently without even the knowledge of the original PRIVATE owner.

USUFRUCT. *In the civil law. The right of enjoying a thing, the property of which is vested in another, and to draw from the same all the profit, utility, and advantage which it may produce, provided it be without altering the substance of the thing. Civ.Code La. art. 533. Mulford v. Le Franc, 26 Cal. 102; Modern Music Shop v. Concordia Fire Ins. Co. of Milwaukee, 131 Misc. 305, 226 N.Y.S. 630, 635.*

Under Greek Law. *A right attached to the person which may not be inherited. New England Trust Co. v. Wood, Mass., 93 N.E.2d. 547, 549.*

Imperfect Usufruct

An imperfect or quasi usufruct is that which is of things which would be useless to the usufructuary if he did not consume or expend them or change the substance of them; as, money, grain, liquors. Civ.Code La. art. 534.

See Quasi Usufruct infra.

Legal Usufruct

See that title.

Perfect Usufruct

An usufruct in those things which the usufructuary can enjoy without changing their substance, though their substance may be diminished or deteriorate naturally by time or by the use to which they are applied, as, a house, a piece of land, furniture, and other movable effects. Civ.Code La. art. 534.

Quasi Usufruct

In the civil law. Originally the usufruct gave no right to the substance of the thing, and consequently none to its consumption; hence only an inconsumable thing could be the object of it, whether movable or immovable. But in later times the right of usufruct was, by analogy, extended to consumable things, and therewith arose the distinction between true and quasi usufructs. See Mackeld. Rom. Law, §307; Civ.Code La. art. 534. See Imperfect Usufruct, supra. [Black's Law Dictionary, Fourth Edition, p. 1713]

In this treatise, we will not advocate or endorse any of the following misperceptions being taught in the freedom community:

1. That birth certificates are used by the government to create a Treasury account they can make withdrawals from.
2. That you have the right to create security interests without consideration using the “straw man” and the Uniform Commercial Code.
3. That you can pay your tax bill with bills of exchange or promissory notes.
4. That there is any lawful commercial use you can put to the public office that the government creates as a private person not subject to the franchise agreement that created the straw man.

All of the above ideas are examined and rebutted in the following document:

Policy Document: UCC Redemption, Form #08.002
<http://sedm.org/Forms/FormIndex.htm>

This is a fascinating subject that we have heard a lot of people talk about but which very few, in our experience, really understand. Hold on to your seats, because what you are about to read is likely to shatter a lot of misconceptions which have evolved in your mind over the years mainly because of the vacuum of credible information about this subject.

IMPORANT NOTE: Please DO NOT contact us with questions about any of the following:

1. How to use our materials or services in connection with anything having to do with UCC Redemption as described in our pamphlet:
Policy Document: UCC Redemption, Form #08.002
<http://sedm.org/Forms/FormIndex.htm>
2. How to undo the damage caused by those who were deceived or misled into pursuing UCC Redemption.
3. Promises or guarantees about the effectiveness of any of our materials or services. The only thing you can and should rely on as a source of reasonable belief is your own reading of what the law actually says and not what ANY vain man, guru, or “expert” says, including us.

We remind our readers that our *Member Agreement*, Form #01.001 (see section 1.3, item 2 and section 4, item 10) forbids anyone from using our materials or services who are also pursuing UCC redemption. Consequently, all we can do is describe our own efforts to comply with the law consistent with the content of our website and let people decide for themselves whether that method is appropriate in their case.

If you discover methods to address the issue of undoing the damage that UCC Redemptionists did to you, we welcome you to post what you learn in our MEMBER forums. You are also encouraged to compare notes with others in our forums as you discover such methods, but please direct all your questions at OTHER than us directly because we won't help you violate our Member Agreement.

<http://sedm.org/forums/>

For those of you who are visual learners, if you would like a WONDERFUL introductory video to the subject of this memorandum of law, please watch the following:

It's An Illusion, Dan Harris
<http://sedm.org/its-an-illusion-a-lecture-in-law-by-john-harris/>

Finally, President Obama admitted in his Farewell Address given on 1/10/2017 that a “citizen” is in fact a “public office”. THIS public office is, in fact, the “straw man” we will describe in this document. Watch the evidence for yourself:

President Obama Admits in His Farewell Address that “Citizen” is a Public Office, Exhibit #01.018
YOUTUBE: <https://youtu.be/XjVyeZU0mlc>
SEDM Exhibits Page: <http://sedm.org/Exhibits/ExhibitIndex.htm>

The above “public office” is the ONLY lawful subject of CIVIL legislation or CIVIL enforcement and filling it is VOLUNTARY. If it ISN'T voluntary, then you are a SLAVE and the Thirteenth Amendment prohibition against involuntary servitude is violated! To “unvolunteer” one simply removes themselves from a domicile on federal territory and thereby becomes a STATUTORY “non-resident non-person” in relation to the national government. The ONLY type of “citizen” he could possibly be talking about in the above video is STATUTORY citizens, not CONSTITUTIONAL/state citizens. For more details on the distinction between CONSTITUTIONAL and STATUTORY citizens, see:

1. *Why the Fourteenth Amendment is NOT a Threat to Your Freedom*, Form #08.015
DIRECT LINK: <http://sedm.org/Forms/08-PolicyDocs/FourteenthAmendNotProb.pdf>
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>
2. *Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006
DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/WhyANational.pdf>
FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

2 God and the Bible is the origin of the “straw man” concept

Caesar didn't invent the concept of the “Straw man”, God did. Like everything that Satan does, the government's abuse of the concept of the Straw Man for personal gain or advantage is a counterfeit of God's design.

In the Bible, Jesus introduced Himself by saying He was “in the Father” and “the Father in Him”. This is an indication of the existence of AGENCY of Himself on the part of another. That AGENCY is the equivalent of a “straw man” from a legal perspective:

The Father Revealed

“If you had known Me, you would have known My Father also; and from now on you know Him and have seen Him.”

Philip said to Him, “Lord, show us the Father, and it is sufficient for us.”

Jesus said to him, “Have I been with you so long, and yet you have not known Me, Philip? He who has seen Me has seen the Father; so how can you say, ‘Show us the Father’? 10 Do you not believe that I am in the Father, and the Father in Me? The words that I speak to you I do not speak on My own authority; but the Father who dwells in Me does the works. 11 Believe Me that I am in the Father and the Father in Me, or else believe Me for the sake of the works themselves.”
[John 14:7-11, Bible, NKJV]

The phrase “I am in the Father, and the Father in Me?” can't be talking PHYSICALLY and is talking LEGALLY. Notice also the phrase “I do not speak on My own authority”, meaning that Jesus was acting as an AGENT of a Sovereign God and NOT of His own authority or free will. That agency is a THEOLOGICAL “straw man”. It is IMPLIED by the phrase “in Him”, meaning IN THE PRIVATE CORPORATION CALLED THE KINGDOM OF HEAVEN. By Jesus acting as an AGENT of God, God was what lawyers call the Principal and Jesus was the Agent in a Principal/Agent relationship.

The biblical and theological origin of the Straw Man can also be located by searching for the following phrases in your favorite electronic theological reference library:

“agents of the Divine” [agents of God]

“My servant” [God's servant]

Below are a few authorities we found in theological publications that demonstrate that the “straw man” is God's creation by searching for “agents of the Divine”:

“Since the justice of God is characterized by special regard for the poor and the weak, a corresponding quality is demanded of God's people (Deut. 10:18-19). When they properly carry out justice, they are agents of the divine will (Isa. 59:15-16).”
[Achtmeier, P. J., Harper & Row and Society of Biblical Literature. (1985). In Harper's Bible dictionary (1st ed., p. 519). San Francisco: Harper & Row]

“He administers justice for the fatherless and the widow, and loves the stranger, giving him food and clothing. Therefore love the stranger, for you were strangers in the land of Egypt.”
[Deut. 10:18-19, Bible, NKJV]

*“Justice is turned back,
And righteousness stands afar off;
For truth is fallen in the street,
And equity [EQUALITY between the governed and the governors] cannot enter.
Then the LORD saw it, and it displeased Him
That there was no justice.”*
[Isaiah 59:14-16, Bible, NKJV]

“Yahweh's provision of rulers who would throw off the yoke of the oppressors should have produced in the Israelites an overwhelming sense of gratitude for his grace. Even though the rulers functioned as agents of the divine presence, their accomplishments in the divine agenda were short-lived.”
[Block, D. I. (1999). Judges, Ruth (Vol. 6, p. 131). Nashville: Broadman & Holman Publishers]