

***FEDERAL AND STATE TAX WITHHOLDING  
OPTIONS FOR PRIVATE EMPLOYERS  
(VOLUME 1)***



Private  
Employers

Government

Version 2.12  
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**REVISION HISTORY**

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

<i>Date</i>	<i>Version</i>	<i>Description</i>
4/1/04	1.00	Initial version
4/6/04	1.01	Added section 10.3 and modified beginning of section 10.
4/7/04	1.02	1. Completely revised the attachment to form W-8 appearing in section 13.2. 2. Added section 13.8.
4/8/04	1.03	1. Added Form 9: Citizens assertion of legal right not to disclose SSN
4/9/04	1.04	1. Added section 10.4: Modifications to Withholding Forms are Completely Legal. 2. Renamed section 13.8. 3. Added section 13.9: Payroll Withholding Form (Short Version). 4. Considerably expanded section 6 to further clarify the tax status of nonresident aliens using several implementing regulations. 5. Added section 10.3: Techniques for doing credit checks without Social Security Numbers.
4/10/04	1.05	1. Corrected several typos in section 6 and expanded the section. 2. Expanded section 10.4 to add mention of redefining terms but not physically modifying the form.
4/11/04	1.06	1. Updated section 6. to clarify further. Also added a cite from the Congressional Record and mentioned the Federal Employee Kickback program. 2. Updated section 13.8 to reduce font size and eliminate two pages.
4/12/04	1.07	1. Updated section 6 and corrected typos. 2. Added section 8: Private Employers aren't authorized by law to act as "withholding agents". 3. Added section 9: The Money You Pay to Government is an Illegal Bribe to Public Officials.
4/13/04	1.08	1. Fixed several typos.
4/20/04	1.09	1. Modified section 11 to correct spelling errors. 2. Corrected several typos in section 12.4. 3. Reworded section 8 slightly to make talk to employers instead of employees. Also added a footnote at the beginning describing where the section came from.
4/22/04	1.10	1. Added section 15.10: Attachment to Consultant Agreement.
4/27/04	1.11	1. Corrected several typos in section 6.
4/29/04	1.12	1. Revised and expanded section 15.10 to make it much better and correct spelling errors.
5/31/04	1.13	1. Replaced all references to "U.S. national" with "national". 2. Replaced all references to 8 U.S.C. §1408 with 8 U.S.C. §1101(a)(22)(B).
6/9/04	1.14	1. Updated section 6 to replace 8 U.S.C. §1408 with 8 U.S.C. §1101(a)(22)(B). 2. Expanded the Copyright License Agreement at the beginning to add the last item.
8/10/04	1.15	1. Changed the page count at the bottom of each page of section 15.8 from 12 to 10. 2. Modified sections 15.2 and 15.3 to reflect 10 pages instead of 8 pages in the attachment. 3. Revised section 15.3, W-8BEN Amended form.

**Revision History**

<i>Date</i>	<i>Version</i>	<i>Description</i>
8/16/04	1.16	<ol style="list-style-type: none"> <li>1. Fixed the citizenship table in section 11.</li> <li>2. Modified section 12.4.</li> <li>3. Expanded section 12.2.</li> <li>4. Corrected a link error in the disclaimer.</li> <li>5. Added “Constitutional Provisions” to the table of authorities at the beginning.</li> </ol>
8/21/04	1.17	<ol style="list-style-type: none"> <li>1. Expanded section 4 considerably.</li> <li>2. Corrected errors in Section 1: Introduction.</li> <li>3. Added a citizenship status v. Tax Status table to section 6.</li> </ol>
10/23/04	1.18	<ol style="list-style-type: none"> <li>1. Expanded section 6 to add a quote on “Expressio unius est exclusio alterius”</li> <li>2. Added line numbers starting on page 1 for easy reference.</li> <li>3. Reorganized and strengthened Section 5.</li> <li>4. Changed page numbering so that everything before page one used roman numerals.</li> <li>5. Added section 3 entitled “The Internal Revenue Code is not ‘law’, but is only ‘code’ that applies to federal employees”</li> <li>6. Added section 10.</li> <li>7. Improved section 1 and fixed typos.</li> </ol>
11/26/04	1.19	<ol style="list-style-type: none"> <li>1. Updated section 3.</li> <li>2. Updated section 6.</li> <li>3. Expanded section 12 to add quotes from the Supreme Court and Federalist Paper #15. Beefed up the language.</li> <li>4. Expanded the Copyright License Agreement at the beginning.</li> </ol>
12/15/04	1.20	<ol style="list-style-type: none"> <li>1. Modified the introduction to add links to other resources.</li> <li>2. Expanded section 3 to mention that I.R.C. is a state-sponsored religion.</li> <li>3. Expanded section 4 to add table showing the dual nature of the Internal Revenue Code.</li> <li>4. Expanded section 7 to add quotes proving that nonresident aliens are “nontaxpayers”.</li> </ol>
12/17/04	1.21	<ol style="list-style-type: none"> <li>1. Expanded section 9.</li> <li>2. Fixed several spelling errors throughout the document.</li> <li>3. Expanded the list of references at the end of section 1.</li> <li>4. Fixed the header in several places.</li> <li>5. Fixed bad section references in section 17.2 through 17.4 and updated these sections to point to additional help on the Form W-8.</li> <li>6. Updated bad section references in section 17.7.</li> <li>7. Expanded section 17.6.</li> </ol>
12/23/04	1.22	<ol style="list-style-type: none"> <li>1. Updated section 4 to expand table and add more text.</li> </ol>
12/29/04	1.23	<ol style="list-style-type: none"> <li>1. Updated wording in section 9.</li> <li>2. Fixed typos in section 4.</li> <li>3. Added section 13 entitled “What About the Rulings of the federal courts on these issues?”</li> </ol>
1/1/05	1.24	<ol style="list-style-type: none"> <li>1. Replaced table 2 in section 14 with an updated version.</li> <li>2. Fixed a bad header at the beginning of the book.</li> <li>3. Reformatted table of contents.</li> <li>4. Updated section 2.</li> </ol>
1/03/04	1.25	<ol style="list-style-type: none"> <li>1. Updated table 4-1 in section 4 and expanded the section.</li> <li>2. Added hyperlinks to several statute references.</li> </ol>
1/5/04	1.26	<ol style="list-style-type: none"> <li>1. Added section 15.2.</li> <li>2. Added section 15.3.</li> </ol>

**Revision History**

<i>Date</i>	<i>Version</i>	<i>Description</i>
1/11/05	1.27	<ol style="list-style-type: none"> <li>1. Added section 15.4 entitled: "Withholding on nonresident aliens".</li> <li>2. Added section 15.8 entitled: "Responding to IRS Levies upon pay of employees."</li> <li>3. Renamed section 15.3.6 and formatted as a table to make prettier.</li> <li>4. Expanded copyright license agreement at the beginning.</li> </ol>
1/12/05	1.28	<ol style="list-style-type: none"> <li>1. Added footnote to title of section 15.4.</li> <li>2. Fixed several typos.</li> <li>3. Fixed contradictions in section 9.</li> <li>4. Fixed errors in the quote from Carter Coal Co.</li> <li>5. Fixed problems in the Table of Authorities.</li> </ol>
1/13/05	1.29	<ol style="list-style-type: none"> <li>1. Replaced the quote from Carter Coal Co. throughout the book because it was inaccurate.</li> </ol>
1/28/05	1.30	<ol style="list-style-type: none"> <li>1. Expanded section 4. to add a diagram of how the federal tax scheme works. Also modified the table to change the "taxable activity" for the federal zone.</li> <li>2. Completely redid the table in section 5.</li> </ol>
2/4/05	1.31	<ol style="list-style-type: none"> <li>1. Fixed typos in section 15.4.</li> <li>2. Considerably expanded table 4 in section 7.</li> <li>3. Improved section 15.1.</li> <li>4. Moved section 14 to section 14.1.</li> <li>5. Improved the table in section 14.1.</li> </ol>
3/2/05	1.32	<ol style="list-style-type: none"> <li>1. Replaced all references to "tax laws" with "Internal Revenue Code" throughout the booklet.</li> <li>2. Completely revised section 17.6, the amended W-4.</li> <li>3. Updated section 17.3, the Amended W-8BEN.</li> <li>4. Expanded section 4.</li> <li>5. Expanded section 5.</li> <li>6. Added section 6 entitled: "Why both state and federal income taxation are entirely voluntary."</li> </ol>
3/7/05	1.33	<ol style="list-style-type: none"> <li>1. Expanded section 4.</li> <li>2. Expanded section 5.</li> <li>3. Updated section 6.</li> <li>4. Expanded section 2.</li> <li>5. Fixed several spelling errors.</li> <li>6. Updated section 13.</li> <li>7. Updated section 15.5.</li> <li>8. Expanded section 14.</li> <li>9. Expanded section 3 and renamed it.</li> </ol>
3/16/05	1.34	<ol style="list-style-type: none"> <li>1. Updated figure 4-1 in section 4.</li> <li>2. Expanded section 4.</li> </ol>
3/17/05	1.35	<ol style="list-style-type: none"> <li>1. Updated section 4.</li> </ol>
3/21/05	1.36	<ol style="list-style-type: none"> <li>1. Removed Cook v. Tait from section 18.8.</li> <li>2. Fixed bad case cite numbers for Cook v. Tait throughout the document.</li> <li>3. Added section 15.4 entitled: "Do NOT use Forms W-7 and W-9"!</li> </ol>

**Revision History**

<i>Date</i>	<i>Version</i>	<i>Description</i>
3/29/05	1.37	<ol style="list-style-type: none"> <li>1. Updated section 15.6.</li> <li>2. Updated section 15.4.</li> <li>3. Added section 15.11.</li> <li>4. Renamed section 5.12.</li> <li>5. Updated section 15.6.</li> <li>6. Updated section 4.</li> <li>7. Added text to section 15.5.</li> <li>8. Added to section 1 a link to the rebutted version of the IRS pamphlet: “The Truth About Frivolous Tax Arguments”.</li> <li>9. Corrected section 6 table, notes column. Also expanded the section.</li> </ol>
4/1/05	1.38	<ol style="list-style-type: none"> <li>1. Updated section 15.4.</li> <li>2. Added section 18.12.</li> </ol>
4/11/05	1.39	<ol style="list-style-type: none"> <li>1. Expanded section 6 and renamed the section.</li> </ol>
4/12/05	1.40	<ol style="list-style-type: none"> <li>1. Added section 15.9 and all subsections.</li> <li>2. Added section 18.13: New Hire Paperwork Attachment.</li> <li>3. Updated section 6 to add a quote from Arizona Revised Statutes and to discuss “presumptions” about residence.</li> </ol>
4/19/05	1.41	<ol style="list-style-type: none"> <li>1. Updated section 15.3.</li> <li>2. Modified section 15.9.1 to remove suggestions to put bogus numbers on forms.</li> </ol>
5/1/05	1.42	<ol style="list-style-type: none"> <li>1. Added to section 6 a cite from the Bible Dictionary defining “Tribute”.</li> <li>2. Renamed section 18.13.</li> <li>3. Corrected typos in section 18.13.</li> <li>4. Expanded and reworded section 3.</li> </ol>
6/24/05	1.43	<ol style="list-style-type: none"> <li>1. Updated section 6 to add a citizenship table.</li> <li>2. Updated the beginning.</li> <li>3. Fixed several typos throughout the document.</li> </ol>
7/14/05	1.44	<ol style="list-style-type: none"> <li>1. Expanded and updated section 6 on domicile.</li> <li>2. Fixed problems in the tables of authorities.</li> </ol>
7/28/05	1.45	<ol style="list-style-type: none"> <li>1. Renamed title of section 15.9.1.</li> <li>2. Added section 15.10: Frequently Asked Questions.</li> <li>3. Modified section 4.</li> <li>4. Added a title to the Table of Authorities at the beginning.</li> <li>5. Replaced Appendix B, Test for Federal Tax Professionals, with “Test for Federal Tax Professional”, so that it is shorter and easier to answer for private employers.</li> </ol>
8/2/05	1.46	<ol style="list-style-type: none"> <li>1. Added section 15.10.5.</li> <li>2. Updated section 6.</li> <li>3. Added section 15.5.6.</li> <li>4. Moved section 15.10 to section 15.13.</li> </ol>
8/14/05	1.47	<ol style="list-style-type: none"> <li>1. Improved and expanded section 6</li> </ol>
9/10/05	1.48	<ol style="list-style-type: none"> <li>1. Expanded section 9.</li> <li>2. Moved form at end of 15.13.5 back to section 15.12.</li> <li>3. Added section 15.3.6.</li> <li>4. Added section 15.13.7.</li> <li>5. Updated section 15.5.3.</li> <li>6. Added statute references to section 6.</li> </ol>
9/15/05	1.49	<ol style="list-style-type: none"> <li>1. Updated section 13 to add references about domicile.</li> <li>2. Added to section 15.3 a quote from <i>The Institutes of Biblical Law</i>.</li> <li>3. Expanded section 15.6 to add new regulations to clarify the points made.</li> <li>4. Added a new link to section 3.</li> <li>5. Added section 15: Social Security.</li> </ol>

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<i>Date</i>	<i>Version</i>	<i>Description</i>
9/17/05	1.50	<ol style="list-style-type: none"> <li>Updated section 19.13 to change Domicile block.</li> <li>Added section 16.1: General requirements of withholding on “wages” in the I.R.C.</li> <li>Added section 16.2: “What to expect if you call up the I.R.S. to ask them what to do.</li> <li>Added section 16.3: Involuntary W-2 withholding.</li> <li>Modified section 16.13 to add mention of 26 C.F.R. 31.3402(f)(5)-1.</li> <li>Added section 16.4: Employer liability and Failure to Withhold.</li> </ol>
9/22/05	1.51	<ol style="list-style-type: none"> <li>Added section 16.2: The W-4 Form.</li> <li>Updated section 16.1.</li> <li>Broke chapter 16 into three chapters and much better organized it.</li> <li>Added hyperlinks to most statute references throughout the document.</li> <li>Improved formatting.</li> </ol>
9/23/05	1.52	<ol style="list-style-type: none"> <li>Expanded section 17.7 to add reference to IRS Publication 515.</li> <li>Expanded section 17.1 to add references to IRS Publications 515 and 919.</li> <li>Expanded section 17.4.</li> <li>Added section 16.7: IRS Form 8233.</li> <li>Added section 16.8: The I-9 Form.</li> </ol>
9/28/05	1.53	<ol style="list-style-type: none"> <li>Updated section 16.4 to add mention of 26 C.F.R. 31.3401(a)(11)-1(a).</li> </ol>
10/2/05	1.54	<ol style="list-style-type: none"> <li>Moved section 17.2 to 16.4.</li> <li>Added section 11.</li> <li>Considerably expanded section 10.</li> </ol>
10/3/05	1.55	<ol style="list-style-type: none"> <li>Renamed section 17.4.</li> <li>Renamed all references to “Socialist Security Number” to “Social Security Number”.</li> <li>Added a “List of Tables” to the beginning.</li> <li>Renumbered all the tables throughout the document.</li> <li>Added a “List of Figures” to the beginning.</li> <li>Renumbered all the figures throughout the document.</li> <li>Fixed several errors in the Table of Authorities at the beginning.</li> <li>Moved section 10 to section 2 and section 11 to section 3.</li> </ol>
10/4/04	1.56	<ol style="list-style-type: none"> <li>Moved section 9 to section 3.</li> <li>Moved section 14 to section 4.</li> <li>Expanded the end of section 2 and reworded end.</li> <li>Expanded section 3 end.</li> </ol>
10/15/05	1.57	<ol style="list-style-type: none"> <li>Updated section 17.7.3. Vastly better.</li> <li>Broke section 10 into several subsections to make it more organized. Also rearranged the information under the subsections to make it more logical.</li> <li>Moved section 11 to section 17.2.</li> </ol>
10/18/05	1.58	<ol style="list-style-type: none"> <li>Updated section 16.7.2 to add mention of 26 C.F.R. 31.3401(a)-6(a).</li> </ol>
10/29/05	1.59	<ol style="list-style-type: none"> <li>Corrected expired weblink for all references to IRM Section 5.14.10.2.</li> <li>Added to section 17.2 a reference to 26 C.F.R. 31.3401(a)-6(a).</li> <li>Added a weblink to the end of section 16.9.</li> <li>Added several additional items to the table of authorities at the beginning.</li> <li>Expanded the end of section 11.</li> <li>Added weblinks to several more authorities throughout the document.</li> <li>Improved formatting in section 22.8.</li> <li>Added a link to the end of section 17.7 to the new pamphlet on “includes”.</li> <li>Added section 2: “Public” v. “Private” employment</li> </ol>

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<i>Date</i>	<i>Version</i>	<i>Description</i>
11/5/05	1.60	<ol style="list-style-type: none"> <li>1. Deleted redundant information from section 7 that was duplicated earlier in section 2. Also expanded the section.</li> <li>2. Improved section 3.</li> <li>3. Improved section 16 considerably.</li> </ol>
11/22/05	1.61	<ol style="list-style-type: none"> <li>1. Removed headers and put all information about book and page number in footer.</li> <li>2. Updated section 1 to add a link to a synopsis of this information.</li> <li>3. Expanded and improved section 2.</li> <li>4. Updated section 17.1.</li> <li>5. Expanded section 18.3.</li> <li>6. Improved section 8.</li> </ol>
12/6/05	1.62	<ol style="list-style-type: none"> <li>1. Added section 11.11.</li> <li>2. Corrected several bad links throughout the document.</li> </ol>
12/30/05	1.63	<ol style="list-style-type: none"> <li>1. Corrected typo in title of section 20.3.2.</li> <li>2. Updated section 20.3.3.</li> <li>3. Updated section 23.8.</li> <li>4. Added an index to the beginning of the document and indexed several entries throughout the document.</li> <li>5. Changed the header at the beginning of the document.</li> <li>6. Added a few additional entries to the table of contents.</li> <li>7. Fixed page numbers throughout document.</li> <li>8. Updated section 23.10.</li> <li>9. Updated section 17.7.2 to add information about backup withholding and reporting.</li> </ol>
1/8/06	1.64	<ol style="list-style-type: none"> <li>1. Expanded section 2 to add a supreme court cite and a link to a new piece of evidence.</li> </ol>
1/24/06	1.65	<ol style="list-style-type: none"> <li>1. Expanded section 11.10.</li> <li>2. Updated W-8BEN Modified in section 23.3.</li> <li>3. Updated section 17.7.3 by adding item 3 to the instructions.</li> <li>4. Corrected some typos.</li> </ol>
1/30/06	1.66	<ol style="list-style-type: none"> <li>1. Fixed some typos in section 3.</li> <li>2. Improved section 5.</li> <li>3. Expanded and improved section 2.</li> <li>4. Updated Table 5 in section 9 to replace “Direct tax” with “Indirect excise tax” under item 3 in the left column.</li> </ol>
2/9/2006	1.67	<ol style="list-style-type: none"> <li>1. Expanded section 17.7.1.</li> <li>2. Expanded section 17.7.2.</li> <li>3. Expanded section 17.7.3.</li> <li>4. Fixed a few bad regulation references.</li> <li>5. Added links to several new statute references.</li> <li>6. Fixed errors in the table of authorities.</li> <li>7. Considerably expanded section 17.9 and added several subsections.</li> <li>8. Revised section 23.8.</li> </ol>



**Revision History**

<i>Date</i>	<i>Version</i>	<i>Description</i>
2/11/06	1.68	<ol style="list-style-type: none"> <li>1. Revised section 9.</li> <li>2. Added links to several additional references.</li> <li>3. Improved formatting throughout document.</li> <li>4. Updated section 17.7.3.</li> <li>5. Added an additional question to section 17.7.6.</li> <li>6. Fixed several bad page footers in chapter 23.</li> <li>7. Expanded section 20.2.1.</li> <li>8. Expanded section 20.3.5.</li> <li>9. Added section 20.2.2.</li> <li>10. Corrected several spelling errors.</li> </ol>
3/3/06	1.69	<ol style="list-style-type: none"> <li>1. Corrected typos in the quote from Butcher’s in Section 3.</li> <li>2. Replaced two occurrences of “PositiveLaw.pdf” with “Consent.pdf”.</li> <li>3. Expanded section 16 and improved it.</li> <li>4. Considerably improved section 8 and renamed it.</li> <li>5. Added section 11 entitled “Taxpayer v. Nontaxpayer: Which One are You?”</li> <li>6. Changed Preface.</li> <li>7. Replaced all occurrences of “elected or appointed” with “public office”.</li> <li>8. Expanded section 11.</li> </ol>
3/12/06	1.70	<ol style="list-style-type: none"> <li>1. Expanded section 19.7</li> <li>2. Revised and improved section 19.2.</li> <li>3. Replaced all occurrences of “elected or appointed employee” with “public office”.</li> <li>4. Added section 19: Information Returns.</li> <li>5. Moved section 18.5 to section 19.1.</li> <li>6. Added section 18.6.3.</li> <li>7. Updated section 18.6.4.3.</li> </ol>
3/17/06	1.71	<ol style="list-style-type: none"> <li>1. Considerably improved section 2.</li> <li>2. Added a link to a new form to section 19.</li> </ol>
3/24/06	1.72	<ol style="list-style-type: none"> <li>1. Expanded section 20.7 to add reference to 26 C.F.R. §1.871-7(a)(4).</li> <li>2. Changed formatting on footnotes to make them prettier.</li> <li>3. Put links at the end of section 14.</li> <li>4. Updated section 18.6.3.</li> <li>5. Expanded section 21.1.</li> </ol>
3/28/06	1.73	<ol style="list-style-type: none"> <li>1. Replaced all occurrences of “IRS Deposition Questions” with “Tax Deposition Questions”.</li> <li>2. Replaced “Requirement for Positive Law” to “Requirement for Consent”.</li> </ol>
4/17/06	1.74	<ol style="list-style-type: none"> <li>1. Deleted information from the Preface.</li> <li>2. Fixed formatting problems in section 25.13.</li> </ol>
5/6/06	1.75	<ol style="list-style-type: none"> <li>1. Expanded the table at the end of section 1.</li> <li>2. Expanded section 19.1.</li> <li>3. Expanded section 19.2.</li> <li>4. Expanded section 19.3.</li> <li>5. Expanded section 19 to add table to end</li> </ol>
5/28/06	1.76	<ol style="list-style-type: none"> <li>1. Updated section 3.</li> <li>2. Updated section 9.</li> <li>3. Updated section 11.</li> <li>4. Updated table 15 in section 20.2</li> <li>5. Replaced most occurrences of “elected or appointed officers” with “public officials”.</li> <li>6. Added section 12.13.</li> <li>7. Expanded the end of section 12.6.</li> <li>8. Updated table 5 in section 9.</li> </ol>

**Revision History**

<i>Date</i>	<i>Version</i>	<i>Description</i>
7/21/06	1.77	<ol style="list-style-type: none"> <li>1. Expanded section 12.1.</li> <li>2. Expanded section 12.6.</li> <li>3. Renamed section 12.11 and expanded it.</li> </ol>
8/4/06	1.78	<ol style="list-style-type: none"> <li>1. Added section 12.14.</li> <li>2. Expanded section 12.6.</li> </ol>
9/25/06	1.79	<ol style="list-style-type: none"> <li>1. Updated section 17 and all other references to diversity of citizenship.</li> <li>2. Updated section 8.</li> <li>3. Corrected table formatting in section 20.7.</li> <li>4. Expanded sections 12.2 and 12.6.</li> </ol>
10/8/06	1.80	<ol style="list-style-type: none"> <li>1. Expanded section 9.</li> <li>2. Expanded section 12.10.</li> <li>3. Expanded section 12.3 to add a quote from Am.Jur.</li> <li>4. Expanded section 12.9.</li> <li>5. Renamed section 12.6 and expanded it to add the “render to Caesar” quote.</li> <li>6. Expanded section 12.14.</li> </ol>
10/27/06	1.81	<ol style="list-style-type: none"> <li>1. Expanded section 3 to add reference to 26 C.F.R. §31.3121(b)-3.</li> <li>2. Expanded section 25.3.</li> <li>3. Expanded section 18.6.1 to add a cite from 26 C.F.R. 31.3121(b)-3.</li> <li>4. Improved formatting throughout document.</li> <li>5. Added additional elements to the tables of authorities.</li> </ol>
11/20/06	1.82	<ol style="list-style-type: none"> <li>1. Expanded section 12.2</li> <li>2. Expanded section 12.1.</li> <li>3. Expanded section 12.14.</li> <li>4. Updated section 11 to refer to “Correcting IRS Form W-2’s” instead of “About IRS Form 4852”.</li> <li>5. Updated section 21.1 to add reference to IRS Form 1042 and replace “About IRS Form 4852” with “Correcting Erroneous IRS Form W-2”.</li> <li>6. Added section 18.6.4.5.</li> <li>7. Expanded section 19.3 to point to new article on correcting erroneous 1042’s.</li> </ol>
12/12/06	1.83	<ol style="list-style-type: none"> <li>1. Updated section 18.2.</li> <li>2. Expanded section 17 to add a reference to slavery.</li> <li>3. Revised section 18.2 to redefine sources of reasonable belief.</li> <li>4. Changed the link in section 20.3 to the “includes” pamphlet.</li> <li>5. Updated section 12.5.</li> <li>6. Improved formatting throughout document.</li> </ol>
12/26/06	1.84	<ol style="list-style-type: none"> <li>1. Updated section 3.</li> <li>2. Updated the preface.</li> <li>3. Modified section 9.</li> <li>4. Modified section 20.2.</li> <li>5. Replaced all occurrences of “living in” with “domiciled in” throughout the document.</li> <li>6. Corrected footer problems in the last few sections.</li> <li>7. Replaced all occurrences of 26 U.S.C. §7408(c ) with 7408(d).</li> </ol>
1/9/07	1.85	<ol style="list-style-type: none"> <li>1. Updated preface.</li> <li>2. Improved formatting throughout the document.</li> <li>3. Modified section 12.14.</li> <li>4. Expanded section 12.7.</li> <li>5. Updated section 2.</li> <li>6. Updated section 20.2.</li> <li>7. Updated section 20.4.</li> </ol>

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<i>Date</i>	<i>Version</i>	<i>Description</i>
1/13/07	1.86	<ol style="list-style-type: none"><li>1. Updated section 12.5 to add a quote to beginning.</li><li>2. Modified section 9.</li><li>3. Corrected spelling errors throughout document.</li><li>4. Reformatted all the forms in Section 25.</li><li>5. Added section 25.14: Form SS-8.</li><li>6. Improved section 21.1.</li><li>7. Modified section 18.6.2.</li><li>8. Normalized the page formatting throughout the document.</li><li>9. Expanded section 18.6.1.</li><li>10. Added Section 25.15.</li><li>11. Deleted section 21.4.</li></ol>
1/28/07	1.87	<ol style="list-style-type: none"><li>1. Expanded section 11.</li><li>2. Expanded section 12.4.</li><li>3. Modified section 12.8.</li><li>4. Expanded section 12.14.</li></ol>
1/31/07	1.88	Modified and expanded section 11 to make it much clearer.
2/10/07	1.89	<ol style="list-style-type: none"><li>1. Improved end of section 10.</li><li>2. Updated section 12.8.</li></ol>
4/14/07	1.90	<ol style="list-style-type: none"><li>1. Expanded section 12.9.</li><li>2. Revised section 12.2</li><li>3. Expanded section 12.6.</li><li>4. Replaced all occurrences of IRM Section 5.1.11.6.10 with IRM Section 5.1.11.6.8.</li></ol>
5/11/07	1.91	<ol style="list-style-type: none"><li>1. Replaced all occurrences of “Public official” with “public officer”.</li><li>2. Expanded the end of section 8 to add another link and corrected IRS Due Process Meeting link.</li><li>3. Expanded end of section 14 to add another link.</li></ol>
5/25/07	1.92	<ol style="list-style-type: none"><li>1. Added section 3.</li></ol>
6/16/07	1.93	<ol style="list-style-type: none"><li>1. Replaced Appendix B with new version.</li><li>2. Added Correcting Erroneous Information Returns, Form 04.012 throughout the document.</li><li>3. Added section 19.6.7.</li><li>4. Expanded end of section 11 to add reference to the new “Test for State Tax Professionals”.</li><li>5. Expanded end of section 10 to add a reference to Appendix B.</li><li>6. 6. Renamed all occurrences of “Admissions Relating to Alleged Liability” to “Test for Federal Tax Professionals”.</li></ol>

**Revision History**

<i>Date</i>	<i>Version</i>	<i>Description</i>
6/19/07	1.94	<ol style="list-style-type: none"> <li>1. Expanded section 20.</li> <li>2. Expanded section 20.1.</li> <li>3. Added several new items to the table of authorities.</li> <li>4. Expanded end of section 1 to add words of warning and instructions.</li> <li>5. Updated section 26.9.</li> <li>6. Updated section 26.10.</li> <li>7. Updated section 26.12.</li> <li>8. Updated section 26.13.</li> <li>9. Renamed section 23.</li> <li>10. Expanded section 3 to add a link to “Government Instituted Slavery Using Franchises.”.</li> <li>11. Updated section 19.6.1.</li> <li>12. Updated section 21.2.</li> <li>13. Expanded section 21.5.</li> <li>14. Moved a portion of section 21 to new section 22.4.</li> <li>15. Renamed section 7.</li> <li>16. Renamed section 21.</li> <li>17. Expanded table 1 in section 1.</li> <li>18. Split section 21.7 into several subsections and added sections 21.7.1 and 21.7.4.</li> <li>19. Created section 21.8 from end of section 21.7.</li> <li>20. Considerably expanded section 21.1.</li> <li>21. Expanded section 2.</li> </ol>
8/8/07	1.95	<ol style="list-style-type: none"> <li>1. Expanded section 13.8.</li> <li>2. Expanded section 12.</li> <li>3. Corrected spelling errors.</li> <li>4. Expanded section 13.6.</li> </ol>
8/28/07	1.96	<ol style="list-style-type: none"> <li>1. Added section 4.</li> </ol>
10/4/07	1.97	<ol style="list-style-type: none"> <li>1. Added form numbers to all links dealing with “Correcting Erroneous Information Returns”</li> <li>2. Expanded section 4.12.</li> <li>3. Updated section 20.6.1.</li> <li>4. Renamed section 14.9.</li> <li>5. Renamed and replaced section 27.11 to “Tax Form Attachment” and replaced the section with a new form.</li> <li>6. Updated the Disclaimer.</li> <li>7. Added section 27.16 entitled “Affidavit of Citizenship, Domicile, and Tax Status”.</li> <li>8. Swapped section 21.2 and 21.3.</li> <li>9. Added section 23.2: Handling questions about Social Security Numbers and Taxpayer Identification Numbers.</li> <li>10. Swapped sections 21.2 and 21.3.</li> <li>11. Expanded section 20.1.</li> <li>12. Expanded Section 11 to add a cite from Federalist Paper #39.</li> <li>13. Expanded section 11.</li> <li>14. Expanded section 14.12.</li> <li>15. Expanded section 14.1.</li> </ol>
11/3/07	1.98	<ol style="list-style-type: none"> <li>1. Moved section 2 to section 4.</li> <li>2. Inserted subsections under section 3.</li> <li>3. Added section 3.3.</li> <li>4. Corrected several spelling errors.</li> <li>5. Expanded section 16.</li> <li>6. Expanded section 14.9.</li> </ol>

**Revision History**

<i>Date</i>	<i>Version</i>	<i>Description</i>
11/25/07	1.99	<ol style="list-style-type: none"> <li>1. Added section 15: Legal Authorities Proving that Income Taxes are Voluntary for Most Americans.</li> <li>2. Added section 19: Responding to Criticism of this Book.</li> <li>3. Expanded section 22.1.</li> <li>4. Corrected grammar errors.</li> <li>5. Expanded section 22.5.</li> <li>6. Removed several references to article “Why Domicile and Income Taxes are Voluntary”.</li> <li>7. Normalized formatting throughout the table of authorities and corrected several bad entries.</li> <li>8. Expanded section 22.</li> <li>9. Corrected errors in the Table of Authorities at the beginning.</li> <li>10. Replaced form 16 in section 27.16.</li> <li>11. Corrected formatting in several footnotes.</li> <li>12. Added to section 27 introduction.</li> </ol>
12/18/07	2.00	<ol style="list-style-type: none"> <li>1. Added a quote from Sinking Fund to Section 4.</li> <li>2. Corrected inconsistencies and errors in the Table of Authorities.</li> <li>3. Updated section 2.</li> <li>4. Expanded section 18.</li> <li>5. Renamed section 18.</li> <li>6. Replaced remaining references to “IRC” with “26 U.S.C.”.</li> <li>7. Corrected several more problems with the Table of Authorities.</li> <li>8. Added a “Rules” section to the Table of Authorities.</li> <li>9. Added a “Scriptures” section to the Table of Authorities.</li> <li>10. Improved formatting of the List of Tables.</li> <li>11. Added section 3.6.</li> <li>12. Updated sections 3 and 3.1.</li> <li>13. Expanded section 14.9.</li> <li>14. Expanded section 14.14.</li> </ol>
3/21/08	2.01	<ol style="list-style-type: none"> <li>1. Expanded and improved section 18.</li> <li>2. Added section 27.17: Why It is Illegal for me to request or use a “Taxpayer Identification Number”.</li> <li>3. Expanded section 14.9.</li> <li>4. Renamed section 14.6 and expanded it.</li> <li>5. Expanded section 23.2.</li> <li>6. Updated all quotes from Federal Rule of Civil Procedure 17 to the latest version.</li> <li>7. Expanded section 13.</li> </ol>
4/22/08	2.02	<ol style="list-style-type: none"> <li>1. Broke section 1 into three subsections, reformatted it, and replaced the table with a list.</li> <li>2. Replaced all red text with black text.</li> <li>3. Added several more items to the table of authorities at the beginning.</li> <li>4. Expanded section 24.3.1.</li> <li>5. Expanded section 24.2.1.</li> <li>6. Added section 24.3.6.</li> <li>7. Expanded section 14.14.</li> <li>8. Expanded section 14.2.</li> <li>9. Added section 20.6.4.4.</li> <li>10. Expanded section 3.6.</li> <li>11. Added section 20.6.3.</li> <li>12. Revised section 20.6.4.</li> <li>13. Updated sections 11 and 12.</li> </ol>

**Revision History**

<i>Date</i>	<i>Version</i>	<i>Description</i>
6/17/08	2.03	<ol style="list-style-type: none"> <li>1. Expanded section 14.2.</li> <li>2. Renamed section 15.</li> <li>3. Updated table in section 21.</li> <li>4. Added several new entries to the Table of Authorities.</li> <li>5. Revised section 20.5.</li> <li>6. Updated section 14.12.</li> <li>7. Updated FORM 8 in section 27.8.</li> <li>8. Completed revised FORM 16 in section 27.16.</li> <li>9. Added section 20.2.</li> <li>10. Updated FORM 17 in section 27.17.</li> </ol>
10/11/08	2.04	<ol style="list-style-type: none"> <li>1. Expanded the end of section 9.</li> <li>2. Updated section 13.</li> <li>3. Expanded section 15.</li> <li>4. Expanded section 14.1.</li> <li>5. Updated section 8.</li> <li>6. Added more entries to the Table of Authorities.</li> <li>7. Added section 21.1.</li> <li>8. Updated sections 3.1 and 20.7.2.</li> </ol>
12/30/08	2.05	<ol style="list-style-type: none"> <li>1. Added a quote to the beginning of section 4.</li> <li>2. Updated section 3.5.</li> <li>3. Updated table in sections 3.2, and 14.8.</li> <li>4. Updated tables in sections 22.2 and 22.6.</li> <li>5. Expanded section 22.7.3.</li> <li>6. Added section 20.7.9.</li> <li>7. Added section 14.12 and placed old sections 14.11 and 14.13 underneath it.</li> <li>8. Moved Section 14.11 to section 14.11.1.</li> <li>9. Updated section 19.2.</li> <li>10. Added section 14.11: How do “transient foreigners” and “nonresidents” protect themselves in state court?</li> <li>11. Replaced all occurrences of “Why You are a “national” or “state national” and not a “U.S. citizen”” with “Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen”.</li> </ol>
6/16/09	2.06	<ol style="list-style-type: none"> <li>1. Updated section 14.12.5.</li> <li>2. Renamed section 14.12 and expanded it.</li> <li>3. Expanded the end of section 14.12.4.</li> <li>4. Updated all exhibit numbers from the SEDM Exhibits page.</li> <li>5. Added section 3.7.</li> <li>6. Added section 2: Overview of the Income Taxation Process.</li> <li>7. Expanded section 15.2.</li> <li>8. Deleted sections 28.5 through 28.7: Form W-4, corresponding with Forms 5 through 7. Our readers SHOULD NOT be using any variation of the W-4 and must all be nonresident aliens but not “individuals”.</li> <li>9. Expanded section 5.</li> <li>10. Added section 15.2</li> <li>11. Added Section 15.3: The Social Contract/Compact.</li> <li>12. Updated section 21.7.5.4.</li> <li>13. Added section 24.6: Avoiding Enumeration with E-Verify</li> <li>14. Added section 21.9.2: How to Fill Out the I-9 Form as a “non-citizen national” and “nonresident alien”.</li> </ol>

**Revision History**

<i>Date</i>	<i>Version</i>	<i>Description</i>
11/7/10	2.07	<ol style="list-style-type: none"> <li>1. Deleted Section 27: Certificate of Service.</li> <li>2. Updated section 4.1: The Four “United States”</li> <li>3. Replaced all instances of “Swain’s” with “Swains”.</li> <li>4. Replaced all occurrences of “Psalms” with “Psalm”.</li> <li>5. Expanded section 17 and broke it into three subsections.</li> <li>6. Expanded section 15.6.</li> <li>7. Expanded section 2.</li> <li>8. Updated sections 15.2 and 15.3.</li> <li>9. Added section 4.9.</li> <li>10. Updated sections 15.3 and 15.14.1.</li> <li>11. Added Section 4.1: The Four “United States”.</li> <li>12. Broke section 4.10 into subsections (Citizenship Status on Government Forms) and added section 4.10.1.</li> <li>13. Added section 15.10.</li> </ol>
2/29/12	2.08	<ol style="list-style-type: none"> <li>1. Added section 15.11.1: Two contexts for legal terms: CONSTITUTIONAL and STATUTORY.</li> <li>2. Updated section 15.7.</li> <li>3. Added section 15.13.6: How corrupt courts, judges, and government attorneys try to CHANGE your domicile</li> <li>4. Broke section 15.1 into three sections.</li> <li>5. Added section 15.11.2: The TWO types of “residents”.</li> <li>6. Added section 15.12.3: Serving civil legal process on nonresidents is the crime of "simulating legal process".</li> <li>7. Completely rearranged sections under section 15.</li> <li>8. Added section 4.3.</li> <li>9. Expanded beginning of section 15.7.</li> <li>10. Expanded section 11.5</li> <li>11. Added section 15.11.5.2 and 15.11.5.3.</li> </ol>
2/10/14	2.09	<ol style="list-style-type: none"> <li>1. Updated charts in sections 4.4, 4.11, and 21.7.2.</li> <li>2. Added section 15.14: A Breach of Contract.</li> <li>3. Expanded section 15.7.</li> </ol>
6/24/2014	2.10	Updated references to 8 U.S.C. §1101(a)(22), (a)(22)(A), and (a)(22)(B).
10/1/2015	2.11	<ol style="list-style-type: none"> <li>1. Added section 21.2: The “Exempt v. “Not Subject” trap.</li> <li>2. Added section 24.2: Common false presumptions by companies and accountants and lawyers that must be challenged.</li> <li>3. Fixed several bad links.</li> <li>4. Updated section 21.8, IRS Form W-8BEN, to emphasize “non-resident non-person” rather than “nonresident alien”.</li> <li>5. Added section 27.15: Withholding Form Attachment; Citizenship &amp; Non-Resident Non-Person Status.</li> <li>6. Added section 21.4: Summary of proper withholding status for state citizens.</li> <li>7. Shortened section 21.7.</li> <li>8. Expanded section 21.5.</li> <li>9. Moved portions of section 21.7 to 21.5.</li> <li>10. Added section 21.2: Statutory presumption rules for withholding.</li> <li>11. Expanded section 21.6: W-4 Form.</li> <li>12. Added section 21.3: State nationals are not STATUTORY “U.S. Persons”.</li> <li>13. Completely revised section 13.</li> <li>14. Added section 4.12: How Human Beings Become “Individuals” and “Persons” under the Revenue Statutes</li> <li>15. Added section 1.4: Definition: Private Employer.</li> <li>16. Updated several bad links.</li> </ol>

**Revision History**

<i>Date</i>	<i>Version</i>	<i>Description</i>
1/9/2018	2.12	<ol style="list-style-type: none"><li>1. Created new section 5: Private v. Public.</li><li>2. Added section 6: Employers</li><li>3. Improved table of authorities.</li><li>4. Renamed section 19 to “Selecting and Using Specific Tax Withholding and Employment Forms.</li><li>5. Added section 19.1: Sample Affidavit You Can Use to Avoid Withholding or Reporting Forms.</li><li>6. Added section 19.2: What is your proper “civil status” for the purposes of income tax withholding and reporting?</li><li>7. Added section 19.3: Ways to lawfully avoid tax reporting, withholding, and use of SSN/TIN</li><li>8. Added section 19.4: Requirements to use identifying numbers on withholding forms</li></ol>



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# 1. Introduction

## 1.1 Purpose

This book was written by a concerned American who wanted to inform his private employer or prospective employer about the laws relating to federal and state income taxation. The intention is to educate, not to persecute or threaten either private employees or employers, and to create a good-faith, informed, trusting environment for both employers and employees to learn about what the Internal Revenue Code and the Constitution really require. Most employers we have encountered are quite surprised by the truth about the Internal Revenue Code and our Constitution, in fact. We have also created this book to keep the focus on the most important and relevant facts and law, and to eliminate the fear and superstition that comes from ignorance about the law. We want employers and employees bargaining from a position of strength and knowledge, rather than fear and ignorance.

We will try very hard in this book to focus on law, education, answers, and solutions rather than blame. This book ends in Section **Error! Reference source not found.** with a list of possible withholding options. Forms that implement each one of these options are then found in Appendix A. Hopefully, there is something in the book that will satisfy everyone without the need to force anyone to do anything they don't want to do, violate any law, or perjure themselves on a government form.

Those employers in receipt of this document who wish to challenge its conclusions are encouraged to do so by rebutting the evidence found in Appendix B, the *Test for Federal Tax Professionals*, Form #03.009, and to send the rebutted version signed under penalty of perjury to the author and to the worker who gave it to you. The authors have yet to receive even one rebuttal, because there is simply no way to refute the truth, but he welcomes feedback and rebuttal so that this book can be improved over time. You can contact the author at:

<http://famguardian.org/contact.htm>

The basis of good-faith dealings we want to establish with this book is full disclosure of *relevant* law, facts, and judicial precedent and complete accountability on both sides of the debate. Consequently, private employers, after having received this book, should respond to the worker who gave it to them officially and in a signed writing. Neither emails nor private meetings nor voice communications are adequate manifestations of intent, but *only* a signed statement or letter are adequate manifestation of the reaction to this document by the private employer. Everything should be out in the open and documented or there will be a tendency to encourage bad faith and underhanded tactics. No communication should be concealed or avoided and all parties should be equally accountable for what they say and do in the process of arriving at a mutually beneficial and equitable payroll tax withholding arrangement that is completely consistent with the laws on taxation. Any attempt to conceal, to refuse to do things in a signed writing, or to refuse to communicate or answer questions about any decisions made shall be interpreted as willful violation of the law by either party.

If termination of employment or termination of intent to hire a prospective worker should occur by a private employer because of the receipt of this document, then a good body of evidence will then be available to demonstrate the basis for the wrongful termination. Termination of a worker or prospective worker based on failure to implement voluntary withholding the way the private employer demands or failure to disclose a social security number is not adequate grounds for termination and in fact is a violation of civil rights and other laws that we will discuss.

If you as either a private employee or private employer find that this book is more information than you have time or interest to handle in your busy daily life, then may we recommend a considerably condensed free synopsis of this information found below:

*Federal Tax Withholding*, Form #04.102  
<http://sedm.org/Forms/FormIndex.htm>

We kindly ask all of our readers to resist the temptation to try to contact us to obtain legal advice or help in stopping withholding. Our About Us page (<http://famguardian.org/aboutus.htm>) Section 12, Item 23 says that we aren't allowed to

get involved in giving legal advice or helping people start or stop withholding. Our main goal in this publication is to educate you about what the law requires to make it easier for you to follow the law and to prevent others from violating it. This document is not advertising and we don't offer any services, nor are we a business. If you want to be free and sovereign, then you are going to have to learn how to run your own life, make your own choices, and educate yourself. That approach, in fact, is precisely how and why this book was written in the first place. Sovereignty begins with personal responsibility.

## 1.2 Abbreviated Path to Freedom

**IMPORTANT NOTE:** Knowledge and preparation are the best defense you can have from unlawful enforcement actions by the government. Please ensure that you execute as many of the following steps to achieving sovereignty as you can prior to stopping withholding in order to provide the best protection possible for your rights and liberties. These steps will help to remove you and your property from government jurisdiction and minimize risk exposure:

1. Read everything in this book at least once and try your best to understand it.
2. Go over the questions in Appendix B so that you know why the answer is “Admit” to every question. You are going to use this document to confront those who are violating the law, so you better understand it.
3. Read chapters 3 through 5 of our free Great IRS Hoax, Form #11.302 book. It will give you the excellent background you need to read and understand the law for yourselves without the need of an attorney or expert, and show you what the law says about your rights and responsibilities. Nearly all the problems and violations of law appearing in this book are a direct result of the fact that no one reads or understands the law anymore and you are going to have to be different if you want to avoid all of the consequences of this ignorance related slavery.
4. Read and send in the following two documents to the government to correct your citizenship and “taxpayer” status and restore your sovereignty:
  - 4.1. Resignation of Compelled Social Security Trustee, Form #06.002  
<http://sedm.org/Forms/FormIndex.htm>
  - 4.2. Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States, Form #10.001  
<http://sedm.org/Forms/FormIndex.htm>
5. Cancel your old passport and get a new passport without a Socialist Security Number using the following procedure:

<u>Getting a USA Passport as a “State National”</u> , Form #10.013 <a href="https://sedm.org/Forms/FormIndex.htm">https://sedm.org/Forms/FormIndex.htm</a>
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6. If you are a registered voter, you must UNREGISTER and then REREGISTER using the following form as an attachment in order to correct your citizenship and domicile records with the government:

<u>Voter Registration Attachment</u> , Form #06.003 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
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7. Close all your financial accounts that have federal numbers and reopen them as a non-resident non-person without an identifying number. See Section 7 of the following article:

<u>About IRS Form W-8BEN</u> , Form #04.202 <a href="https://sedm.org/Forms/FormIndex.htm">https://sedm.org/Forms/FormIndex.htm</a>
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8. Resubmit all the withholding paperwork at your job according to the instructions in this book WITHOUT a federal identifying number. Provide a copy of SSA Form 521 to your private employer with the number removed proving that you quit the system if you previously gave them a federal identifying number. Warn them that any use of that number constitutes FRAUD beyond that point for which you will file a criminal complaint.

After achieving the above steps, do the following to maintain and protect the sovereignty you established above:

1. Turn off the TV and dedicate yourself to learning how to stay free and sovereign by reading the free materials in the Liberty University at the address below. The price of liberty is eternal vigilance and the main reason people get hurt is because of their own ignorance. Education is the ONLY thing they can't take away from you in the end:  
<http://sedm.org/LibertyU/LibertyU.htm>
2. Whenever asked to sign any kind of government form, ensure you attach the appropriate attachments found in section 4 of the Liberty University in order to avoid being connected to any government franchises that might destroy your rights:  
<http://sedm.org/LibertyU/LibertyU.htm>
3. Whenever anyone tries to allege that any federal law imposes any kind of “duty” upon you, DEMAND that they produce either the statute and the implementing regulation published in the Federal Register OR proof that you are a federal