

***FEDERAL AND STATE TAX WITHHOLDING  
OPTIONS FOR PRIVATE EMPLOYERS  
(VOLUME 2)***



Private  
Employers

Government

Version 2.12  
January 9, 2018

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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

Date	Version	Description
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

Date	Version	Description
3/29/05	1.37	<ol style="list-style-type: none"> <li>Updated section 15.6.</li> <li>Updated section 15.4.</li> <li>Added section 15.11.</li> <li>Renamed section 5.12.</li> <li>Updated section 15.6.</li> <li>Updated section 4.</li> <li>Added text to section 15.5.</li> <li>Added to section 1 a link to the rebutted version of the IRS pamphlet: "The Truth About Frivolous Tax Arguments".</li> <li>Corrected section 6 table, notes column. Also expanded the section.</li> </ol>
4/1/05	1.38	<ol style="list-style-type: none"> <li>Updated section 15.4.</li> <li>Added section 18.12.</li> </ol>
4/11/05	1.39	<ol style="list-style-type: none"> <li>Expanded section 6 and renamed the section.</li> </ol>
4/12/05	1.40	<ol style="list-style-type: none"> <li>Added section 15.9 and all subsections.</li> <li>Added section 18.13: New Hire Paperwork Attachment.</li> <li>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>Updated section 15.3.</li> <li>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>Added to section 6 a cite from the Bible Dictionary defining "Tribute".</li> <li>Renamed section 18.13.</li> <li>Corrected typos in section 18.13.</li> <li>Expanded and reworded section 3.</li> </ol>
6/24/05	1.43	<ol style="list-style-type: none"> <li>Updated section 6 to add a citizenship table.</li> <li>Updated the beginning.</li> <li>Fixed several typos throughout the document.</li> </ol>
7/14/05	1.44	<ol style="list-style-type: none"> <li>Expanded and updated section 6 on domicile.</li> <li>Fixed problems in the tables of authorities.</li> </ol>
7/28/05	1.45	<ol style="list-style-type: none"> <li>Renamed title of section 15.9.1.</li> <li>Added section 15.10: Frequently Asked Questions.</li> <li>Modified section 4.</li> <li>Added a title to the Table of Authorities at the beginning.</li> <li>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>Added section 15.10.5.</li> <li>Updated section 6.</li> <li>Added section 15.5.6.</li> <li>Moved section 15.10 to section 15.13.</li> </ol>
8/14/05	1.47	<ol style="list-style-type: none"> <li>Improved and expanded section 6</li> </ol>
9/10/05	1.48	<ol style="list-style-type: none"> <li>Expanded section 9.</li> <li>Moved form at end of 15.13.5 back to section 15.12.</li> <li>Added section 15.3.6.</li> <li>Added section 15.13.7.</li> <li>Updated section 15.5.3.</li> <li>Added statute references to section 6.</li> </ol>
9/15/05	1.49	<ol style="list-style-type: none"> <li>Updated section 13 to add references about domicile.</li> <li>Added to section 15.3 a quote from <i>The Institutes of Biblical Law</i>.</li> <li>Expanded section 15.6 to add new regulations to clarify the points made.</li> <li>Added a new link to section 3.</li> <li>Added section 15: Social Security.</li> </ol>

## Revision History

<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 rewrote 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>

**Revision History**

<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>

**Revision History**

<b>Date</b>	<b>Version</b>	<b>Description</b>
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>



**TABLE OF CONTENTS**

**REVISION HISTORY .....3**  
**TABLE OF CONTENTS .....17**  
**LIST OF TABLES.....19**  
**LIST OF FIGURES.....20**  
**TABLE OF AUTHORITIES .....20**  
**INDEX ..... 14-38**  
**CONTINUED FROM VOLUME 1.....40**  
**14. Legal Authorities Proving that Consent is Required in Order to Become a “taxpayer” ..... 14-1**  
**15. Why states of the Union are “Foreign Countries” and legislatively but not constitutionally “foreign states” with respect to federal jurisdiction ..... 15-9**  
    15.1 The two contexts: Constitutional v. Statutory.....15-9  
    15.2 Evidence in support .....15-9  
    15.3 Rebutted arguments against our position.....15-13  
**16. The money you pay to government is an illegal bribe to public officials..... 16-22**  
**17. Social Security: The legal vehicle for extending Federal Jurisdiction outside the federal zone using Private/contract law ..... 17-25**  
**18. Successfully Responding to Criticism of this Book..... 18-35**  
    18.1 What about IRS Statements and Publications?.....18-35  
    18.2 What about the rulings of the federal courts on these issues?.....18-38  
    18.3 Summary of Flawed Arguments .....18-40  
    18.4 Rebutted Version of the IRS Pamphlet “The Truth About Frivolous Tax Arguments” .....18-40  
    18.5 Rebutted Version of Congressional Research Service Report 97-59A entitled “Frequently Asked Questions Concerning the Federal Income Tax”.....18-40  
    18.6 Rebutted Version of Dan Evans “Tax Resister FAQ” .....18-40  
**19. Selecting and Using Specific Tax Withholding and Employment Forms ..... 19-41**  
    19.1 Sample Affidavit You Can Use to Avoid Withholding or Reporting Forms.....19-41  
    19.2 What is your proper “civil status” for the purposes of income tax withholding and reporting? .....19-46  
        19.2.1 Proper status of members and readers of this document.....19-46  
        19.2.2 Making yourself look like something familiar to an ignorant payroll or financial clerk .....19-49  
    19.3 Ways to lawfully avoid tax reporting, withholding, and use of SSN/TIN .....19-52  
    19.4 Requirements to use identifying numbers on withholding forms .....19-53  
        19.4.1 26 C.F.R. §301.6109-1 .....19-53  
        19.4.2 26 C.F.R. §1.1441-1 .....19-57  
        19.4.3 Summary of requirements for use of Identifying Numbers.....19-59  
        19.4.4 How to avoid the requirement for identifying numbers.....19-59  
    19.5 General Techniques for filling out withholding forms .....19-63  
    19.6 STATUTORY Presumption rules for withholding.....19-64  
    19.7 How private employers commit criminal identity theft by using the wrong withholding forms .....19-71  
        19.7.1 Coercing the use of a specific form, coercing a status on a form, or compelling the use of SSNs or TINs is CRIMINAL WITNESS TAMPERING .....19-71  
        19.7.2 State nationals are not STATUTORY “individuals” or “persons”.....19-72  
        19.7.3 State nationals are NOT STATUTORY “U.S. Persons” .....19-73  
    19.8 The “Exempt” v. “Not Subject” Trap .....19-77  
        19.8.1 Earnings “not taxable by the Federal Government under the Constitution” .....19-78  
        19.8.2 Avoiding deception on government tax forms.....19-81  
        19.8.3 W-4 Exempt: Why most Americans domiciled in the states are NOT “Exempt Individuals” under the I.R.C.....19-87  
    19.9 Modifications to or even SUBSTITUTE Withholding Forms are Completely Legal.....19-89  
    19.10 Summary of proper withholding status for state nationals.....19-93  
    19.11 The W-4 Form .....19-93  
        19.11.1 History .....19-94  
        19.11.2 W-4 is VOLUNTARY .....19-94

## Table of Contents

19.11.3	Why the W-4 is the Wrong Form for the Average American.....	19-97
19.12	DO NOT Use Forms W-7 and W-9!.....	19-98
19.13	IRS Form W-8.....	19-100
19.13.1	Why Must We Use a MODIFIED version of It?.....	19-100
19.13.2	Traps to Avoid on This Deceptive Form-WATCH OUT!.....	19-104
19.13.3	How to Complete IRS Form W-8BEN.....	19-120
19.13.4	Examples.....	19-124
19.13.5	Opening Bank Accounts as a Non-resident Non-person Not Engaged in a “trade or business” without a “Taxpayer Identification Number”.....	19-124
19.14	IRS Form 8233.....	19-130
19.15	The I-9 Form.....	19-130
19.15.1	Background.....	19-130
19.15.2	How to Fill Out the I-9 Form as a and “non-resident NON-person”.....	19-132
19.15.3	By What Authority?.....	19-134
19.15.4	To Whom It Properly Applies.....	19-135
19.15.5	“Hire” Means “Knowingly”.....	19-137
19.15.6	The Double Edged Sword.....	19-137
19.15.7	Hearings For Violations.....	19-138
19.15.8	Penalties.....	19-138
19.15.9	Summary.....	19-139
<b>20.</b>	<b>Information Returns: W-2, 1042-S, and 1099.....</b>	<b>20-140</b>
20.1	The Information Return Scam.....	20-142
20.2	IRS Form W-2.....	20-152
20.3	IRS Form 1042-S.....	20-154
20.4	IRS Form 1099.....	20-156
<b>21.</b>	<b>Legal Requirements for Withholding and Reporting by Private Employers.....</b>	<b>21-157</b>
21.1	General requirements for withholding on statutory “wages” (earnings of a public officer) in the I.R.C.....	21-157
21.2	What is your proper federal tax status as a human being?.....	21-163
21.3	What to expect if you call up the IRS to ask them what to do.....	21-184
21.4	Involuntary withholding ONLY applies to public officers.....	21-185
21.5	“Employer” Liability and Failure to Withhold.....	21-188
21.6	Lawful Withholding Options for Private Employers.....	21-190
21.7	Withholding and reporting on Nonresident aliens (NRAs).....	21-196
21.7.1	IRS Propaganda on NRA withholding.....	21-197
21.7.2	Specific Withholding Statutes and regulations.....	21-199
21.7.3	Backup withholding.....	21-203
21.8	Computing Taxable Income to determine whether withholding is even necessary.....	21-205
21.9	Withholding and taxation of Ministers and Church Employees.....	21-216
21.10	Responding to IRS Levies upon the pay of employees.....	21-217
21.11	Techniques for doing credit checks without Social Security Numbers.....	21-218
<b>22.</b>	<b>Guidance to Workers in how to deal with private employers on withholding issues.....</b>	<b>22-219</b>
22.1	General guidance to workers for dealing with companies, payroll, and HR people to stop withholding.....	22-219
22.2	Common false presumptions by companies and accountants and lawyers that must be challenged.....	22-223
22.3	Handling questions about Social Security Numbers and Taxpayer Identification Numbers.....	22-224
22.3.1	Compelled use of Social Security Numbers or Taxpayer Identification Numbers.....	22-225
22.3.2	Demands for Social Security Numbers or Taxpayer Identification Numbers for Background Checks.....	22-225
22.4	Responding to HR and Payroll traps and excuses.....	22-226
22.4.1	Techniques for private workers “coerced” by scared or misinformed employers into using the W-4.....	22-226
22.4.2	Dishonest tactics used by unscrupulous private employers operating in BAD faith.....	22-228
22.4.3	The “inflexible payroll/HR software” or “payroll provider” trap.....	22-230
22.4.4	“The IRS or someone else says to withhold” trap.....	22-231
22.4.5	“Our Payroll compliance book and/or training say you can’t do this” scam.....	22-233
22.4.6	Geographic diversity of payroll or HR providers.....	22-234
22.4.7	Dealing with CPAs, CFO’s, and Attorney “experts”.....	22-235
22.5	Avenues of Redress for workers who have been fired over withholding issues.....	22-236
22.6	Dealing with the IRS and statements by the IRS when talking with Private Employers.....	22-236
22.7	Avoiding Enumeration for Companies that Use E-Verify System.....	22-236
<b>23.</b>	<b>Frequently Asked Questions About Tax Withholding and Reporting.....</b>	<b>23-239</b>
23.1	General Questions.....	23-239

**Table of Contents**

23.1.1 QUESTION #1.1: Can I hire a lawyer or tax expert to handle this for me? ..... 23-239

**23.2 Employer Questions ..... 23-239**

23.2.1 QUESTION #2.1: I'm a private employer and when I follow this pamphlet by not providing SSNs on 1099 and Form W-2s I send to the IRS, they reject my paperwork. What can I do? ..... 23-239

23.2.2 QUESTION #2.2: My worker says he is a "non-resident non-person" involved in a "trade or business" and my payroll reference materials say I have to treat him just like everyone else using the W-4. Is that right? ..... 23-242

**23.3 Worker Questions ..... 23-245**

23.3.1 QUESTION #3.1: What if the company requires or demands a Taxpayer Identification Number or that I give them an SSN in place of one? ..... 23-245

23.3.2 QUESTION #3.2: Is there a less confrontational or risky way to handle taxes so I don't have to drag my private employer into the dispute with the IRS?..... 23-246

23.3.3 QUESTION #3.3: Are independent contractors "private employers"? And what about insurance in relation to withholding?..... 23-246

23.3.4 QUESTION #3.4: What if my private employer asks for my work papers when presented with the form W-8BEN because he thinks only "aliens" can file this form?..... 23-248

23.3.5 QUESTION #3.5: My private employer says I HAVE to participate in Social Security. How can I prove this isn't true? ..... 23-249

23.3.6 QUESTION #3.6: My private employer says the only thing they will accept is a signed W-4 with no attachments and that if I don't submit it, I will be fired or not hired. .... 23-250

**24. Where to go for further information and/or to rebut this pamphlet ..... 24-250**

**25. APPENDIX A: PRIVATE WORKER WITHHOLDING FORMS ..... 25-252**

25.1 FORM 1: Stop Withholding Affidavit..... 25-252

25.2 FORM 2: W-8: Certificate of Foreign Status with Attachment ..... 25-253

25.3 FORM 3: Modified W-8BEN: Certificate of Foreign Status for United States Tax Withholding with Attachment 25-254

25.4 FORM 4: W-8BEN: Certificate of Foreign Status for United States Tax Withholding ..... 25-255

25.5 FORM 5: Payroll Withholding Form Attachment (Long version) ..... 25-256

25.6 FORM 6: Payroll Withholding Form Attachment (Short version) ..... 25-257

25.7 FORM 7: Attachment to Consultant/Independent Contractor agreement..... 25-258

25.8 FORM 8: Tax Form Attachment ..... 25-259

25.9 FORM 9: Substitute IRS Form W-9 ..... 25-260

25.10 FORM 10: New Hire Paperwork Attachment ..... 25-261

25.11 FORM 11: IRS FORM SS-8..... 25-262

25.12 FORM 12: Sample Private Employer/Employee Withholding Agreement ..... 25-263

25.13 FORM 13: Affidavit of Citizenship, Domicile, and Tax Status..... 25-264

25.14 FORM 14: Why It is Illegal for Me to Request or Use A Taxpayer Identification Number ..... 25-265

25.15 FORM 15: WITHHOLDING FORM ATTACHMENT; Citizenship & Non-Resident Non-Person Status..... 25-266

**26. APPENDIX B: TEST FOR FEDERAL TAX PROFESSIONALS ..... 26-267**

**LIST OF TABLES**

Table 1: Things IRS is NOT responsible or accountable for..... 18-36

Table 2: Summary of Information Returns..... 20-142

Table 3: Statutes authorizing "withholding agents" ..... 21-159

Table 4: "Citizenship status" vs. "Income tax status" ..... 21-164

Table 5: Attributes of Nonresident aliens..... 21-168

Table 6: "Citizenship status" vs. "Income tax status" ..... 21-191

Table 7: Federal/State tax withholding options..... 21-195

Table 8: Summary of Source Rules for Income of Nonresident Aliens ..... 21-209

Table 9: Taxable sources of income under Internal Revenue Code ..... 21-210

Table 10: Responding to comments by private employers upon the submission of withholding paperwork..... 22-220

Table 11: Treachery by higher-ups..... 22-235

**LIST OF FIGURES**

Figure 1: Capture of top of IRS Notice 609 ..... 19-59  
Figure 2: Capture of top of Form W-9 ..... 19-61  
Figure 3: Form I-9, Section 1 Citizenship Status ..... 19-132  
Figure 4: Form I-9 Instructions, (Rev. 08/07/09) ..... 19-133

**TABLE OF AUTHORITIES**

**Constitutional Provisions**

14th Amend., Sect. 1 ..... 21-164, 21-165, 21-191, 21-192  
14th Amendment Section 3 ..... 14-8  
Art. 1, Sec. 8..... 15-11  
Art. 1, Sec. 8, U.S.C.A.Const..... 15-15  
Article 1, Section 10..... 19-68, 19-86, 21-185  
Article 1, Section 2, Clause 2 ..... 21-183  
Article 1, Section 2, Clause 3 ..... 21-195, 21-206  
Article 1, Section 3, Clause 3 ..... 21-182  
Article 1, Section 8..... 19-73  
Article 1, Section 8, Clause 17 ..... 18-38, 21-167  
Article 1, Section 8, Clause 3 ..... 15-11, 15-15, 15-19, 17-30, 19-88, 21-206  
Article 1, Section 8, Clause 4 ..... 15-15  
Article 1, Section 8, Clause 5 ..... 15-19  
Article 1, Section 8, Clause 6 ..... 15-11, 17-30  
Article 1, Section 8, Clause 7 ..... 15-11, 15-19, 17-30  
Article 1, Section 8, Clauses 1 and 3 ..... 19-73  
Article 1, Section 8, Clauses 11-16 ..... 15-15  
Article 1, Section 9, Clause 4 ..... 21-195  
Article 1, Section 9, Clause 8 ..... 19-45, 19-80, 20-151  
Article 1, Section 9. Clause 4 ..... 21-206  
Article 1:8:17..... 14-6  
Article 4, Section 2, Clause 3 ..... 15-11, 17-30  
Article 4, Section 3, Clause 3 ..... 17-30  
Article 4, Section 4..... 19-117  
Article 4, Section 4, Clause 1 ..... 16-23  
Article II, Section 1, Clause 5 ..... 21-182  
Article III, Section 2..... 17-27  
Bill of Rights ..... 17-26, 18-37, 21-206, 21-217  
Const. Art. 1, Section 8, Clause 3..... 21-211  
Const., Art. I, 8..... 15-12  
Declaration of Independence..... 19-47, 19-131, 19-132  
Declaration of Independence, 1776 ..... 19-48  
Federalist Paper # 78 ..... 19-79  
Federalist Paper No. 45 (Jan. 1788) ..... 15-17  
Federalist Paper No. 79 ..... 21-181  
Fifth Amendment ..... 23-241  
Fifth Amendment Takings Clause..... 20-144  
First Amendment..... 19-42, 19-43, 19-68, 19-78, 19-89, 19-90, 19-118, 22-227  
Fourteenth Amendment..... 19-72  
Ninth and Tenth Amendments ..... 21-206  
Thirteenth Amendment..... 15-11, 17-30, 19-86, 19-90, 19-118, 21-206, 23-240, 23-242  
U.S. Constitution, Fifth Amendment..... 20-144

**Table of Contents**

U.S.A. Constitution ..... 19-79

**Statutes**

1 U.S.C. §204 ..... 21-218, 22-221  
18 U.S.C. §1581 ..... 15-11, 17-30  
18 U.S.C. §1589 ..... 19-72  
18 U.S.C. §1589(2) ..... 19-90  
18 U.S.C. §1589(3) ..... 15-11, 17-30  
18 U.S.C. §1951 ..... 21-186  
18 U.S.C. §208 ..... 20-147  
18 U.S.C. §210 ..... 20-145  
18 U.S.C. §2315 ..... 19-96, 21-163  
18 U.S.C. §654 ..... 14-4, 20-144, 21-160  
18 U.S.C. §911 ..... 14-4, 19-75, 21-159, 21-160, 21-190  
18 U.S.C. §912 ..... 14-4, 19-43, 19-75, 19-82, 19-84, 20-144, 20-145, 20-150, 21-160, 21-188, 21-190, 22-225  
22 U.S.C. §288 ..... 19-125  
26 U.S.C. §§6001, 6011, and 6012 ..... 19-59  
26 U.S.C. §§7206 and 7207 ..... 20-148  
26 U.S.C. §§7701(a)(9) and (a)(10) ..... 19-110  
26 U.S.C. §1 ..... 17-28, 19-53  
26 U.S.C. §1402 ..... 21-170  
26 U.S.C. §1402(b) ..... 14-5, 19-103, 21-161, 21-177, 21-202  
26 U.S.C. §1441 ..... 19-73  
26 U.S.C. §22(b) (1939) ..... 19-79  
26 U.S.C. §3121(e) ..... 19-78, 19-105  
26 U.S.C. §32 ..... 17-28  
26 U.S.C. §32(c)(1)(E) ..... 21-173  
26 U.S.C. §3401(a) ..... 21-202  
26 U.S.C. §3401(a)(4) ..... 21-189  
26 U.S.C. §3401(a)(6) ..... 14-5, 19-103, 21-161, 21-178, 21-200  
26 U.S.C. §3401(c) ..... 19-97, 19-102, 22-238  
26 U.S.C. §3401(d) ..... 19-131, 21-157, 21-162, 21-189  
26 U.S.C. §3402 ..... 20-146, 21-189  
26 U.S.C. §3402(a) ..... 21-161  
26 U.S.C. §3402(e) ..... 21-162  
26 U.S.C. §3402(f)(6) ..... 21-172  
26 U.S.C. §3402(n) ..... 19-96  
26 U.S.C. §3402(p) ..... 19-94, 19-95, 20-145, 21-168, 22-229, 23-241  
26 U.S.C. §3402(p)(3)(A) ..... 14-3  
26 U.S.C. §3406 ..... 14-5, 19-52, 19-59, 19-62, 19-73, 21-161, 21-203, 21-204  
26 U.S.C. §3406(b) ..... 21-203  
26 U.S.C. §3406(g) ..... 21-176, 21-200  
26 U.S.C. §3504 ..... 16-24  
26 U.S.C. §414(q)(8) ..... 21-173  
26 U.S.C. §4611 ..... 21-212  
26 U.S.C. §4612(a)(4)(A) ..... 21-212  
26 U.S.C. §501 ..... 21-216  
26 U.S.C. §6001 ..... 19-61  
26 U.S.C. §6013(g) ..... 21-172  
26 U.S.C. §6013(g) and (h) ..... 21-165, 21-192  
26 U.S.C. §6013(g) or (h) ..... 21-159

**Table of Contents**

26 U.S.C. §6041 ..... 19-58, 19-59, 19-62, 19-70, 19-117, 19-121, 19-126, 20-140, 20-155, 20-156, 21-160, 21-203  
26 U.S.C. §6041(a)..... 19-43, 19-59, 19-80, 20-143  
26 U.S.C. §6042 ..... 21-203  
26 U.S.C. §6042(b)(2)(A)(ii) ..... 21-171  
26 U.S.C. §6044 ..... 21-203  
26 U.S.C. §6049 ..... 21-203  
26 U.S.C. §6065 ..... 22-233  
26 U.S.C. §6091(b)(1)(B)(iv)..... 21-171  
26 U.S.C. §61 ..... 20-155, 21-206  
26 U.S.C. §6103(b)(1)..... 21-190  
26 U.S.C. §6109(d) ..... 21-207  
26 U.S.C. §6331 ..... 21-217  
26 U.S.C. §6331(a)..... 21-190, 21-218  
26 U.S.C. §6364 ..... 14-3  
26 U.S.C. §6671 ..... 19-62  
26 U.S.C. §6671(b) ..... 19-47, 19-102, 20-150, 22-226  
26 U.S.C. §6702 ..... 20-149  
26 U.S.C. §684(b)(2)..... 21-174  
26 U.S.C. §6903 ..... 17-27, 17-29  
26 U.S.C. §7001 ..... 21-212  
26 U.S.C. §7206 ..... 20-141, 20-146, 21-190  
26 U.S.C. §7206 and 7207 ..... 14-4, 20-143, 21-160  
26 U.S.C. §7207 ..... 20-141, 20-146, 21-190  
26 U.S.C. §7214(a)(2)..... 14-8  
26 U.S.C. §7343 ..... 19-47, 19-62, 19-102, 20-150  
26 U.S.C. §7434 ..... 14-4, 20-141, 20-148, 20-153, 21-160, 22-220  
26 U.S.C. §7501 ..... 21-189  
26 U.S.C. §7501(a)..... 21-190  
26 U.S.C. §7608 ..... 14-7  
26 U.S.C. §7608(a)..... 14-7  
26 U.S.C. §7608(b) ..... 14-7  
26 U.S.C. §7621 ..... 15-19  
26 U.S.C. §7701 ..... 19-47, 21-159, 22-221  
26 U.S.C. §7701(a)(1)..... 19-42, 19-52, 19-53, 19-58, 19-59  
26 U.S.C. §7701(a)(10)..... 19-45, 19-62, 19-74  
26 U.S.C. §7701(a)(14)..... 19-41, 19-45, 19-85, 19-102, 20-141, 21-194  
26 U.S.C. §7701(a)(16)..... 14-7, 16-25, 19-42, 20-144, 21-159  
26 U.S.C. §7701(a)(26)19-43, 19-59, 19-76, 19-82, 19-85, 19-88, 19-110, 19-122, 19-130, 20-140, 20-156, 21-157, 21-160, 21-180, 21-198, 21-206, 23-243  
26 U.S.C. §7701(a)(30)19-51, 19-58, 19-69, 19-72, 19-73, 19-75, 19-76, 19-98, 19-99, 19-105, 19-113, 19-123, 21-158, 21-194  
26 U.S.C. §7701(a)(31)..... 14-5, 19-52, 19-82, 20-146, 21-161, 21-178, 21-201, 21-204, 21-213  
26 U.S.C. §7701(a)(9)..... 19-62, 19-74, 21-167, 21-197  
26 U.S.C. §7701(a)(9) and (a)(10) 19-42, 19-51, 19-62, 19-73, 19-84, 19-97, 19-102, 19-105, 19-110, 19-120, 19-122, 19-127, 19-129, 19-131, 20-155, 21-157, 21-158, 21-194, 21-196, 23-245  
26 U.S.C. §7701(b)(1)(A) . 19-104, 19-105, 19-109, 19-113, 19-120, 21-158, 21-161, 21-164, 21-191, 21-207, 22-224, 23-244, 23-249  
26 U.S.C. §7701(b)(1)(B).. 19-102, 19-111, 19-120, 21-161, 21-164, 21-167, 21-191, 21-194, 21-211, 22-224, 23-244, 23-248  
26 U.S.C. §7701(b)(3)..... 19-120  
26 U.S.C. §7701(b)(4)(B)..... 21-159  
26 U.S.C. §7701(b)(5)..... 19-79, 19-87, 19-92, 20-146, 21-195  
26 U.S.C. §7701(c)..... 21-184, 22-221  
26 U.S.C. §7805 ..... 14-3

## Table of Contents

26 U.S.C. §861 .....	21-179, 21-194, 21-205, 21-206, 21-210, 21-211
26 U.S.C. §861(a)(3)(C)(i) .....	14-5, 19-103, 19-130, 21-161, 21-177, 21-201, 21-208
26 U.S.C. §864(b)(1) .....	20-141
26 U.S.C. §864(b)(1)(A) .....	19-103
26 U.S.C. §864(c)(3) .....	21-173
26 U.S.C. §871 .....	14-5, 19-103, 20-155, 21-160, 21-161, 21-168, 21-173, 21-181, 21-183, 21-198, 21-204, 21-212
26 U.S.C. §871(a) .....	21-181, 21-212
26 U.S.C. §871(b)(1) .....	14-5, 21-161
26 U.S.C. §871(d)(1) .....	21-173
26 U.S.C. §872(b)(3)(A) .....	21-172
26 U.S.C. §873(a) .....	21-172
26 U.S.C. §873(b)(3) .....	21-172
26 U.S.C. §877(a) .....	19-112
26 U.S.C. §897(a)(1)(A) .....	21-174
26 U.S.C. §911 .....	19-101, 19-102, 19-105, 19-108, 21-159, 21-160, 21-161, 21-166, 21-193, 21-210, 21-211, 22-224
26 U.S.C. §911(d) .....	19-52, 19-109
26 U.S.C. §911(d)(1)(A) .....	19-108
26 U.S.C. §911(d)(2) .....	19-41
26 U.S.C. §911(d)(3) .....	21-158
26 U.S.C. §926(b) .....	21-173
26 U.S.C. Chapter 3 .....	19-75
28 U.S.C. §1332 .....	17-27, 17-31, 17-32
28 U.S.C. §1332(e) .....	17-27
28 U.S.C. §144 .....	17-34, 18-39, 19-46, 20-147
28 U.S.C. §1603(c) .....	19-45
28 U.S.C. §1605(b)(3) .....	19-117
28 U.S.C. §1652 .....	19-46
28 U.S.C. §1746(1) .....	22-227
28 U.S.C. §1786(1) .....	19-92
28 U.S.C. §297 .....	15-10
28 U.S.C. §3002(15)(A) .....	21-157
28 U.S.C. §455 .....	17-34, 18-39, 19-46, 20-147
4 U.S.C. §110(d) .....	19-51, 19-73, 19-74, 19-84, 19-97, 19-102, 19-105, 19-110, 19-120, 19-122, 21-157, 21-196, 21-197
4 U.S.C. §72 .....	15-18, 19-85, 20-145, 21-167, 21-207
40 U.S.C. §3111 and 3112 .....	17-30
42 U.S.C. §1981 .....	17-30
42 U.S.C. §1983 .....	21-196
42 U.S.C. §1994 .....	15-11, 17-30, 20-150
42 U.S.C. §408 .....	19-90
42 U.S.C. §418 .....	14-7
44 U.S.C. §1505(a)(1) .....	14-6, 17-28, 21-207
5 U.S.C. §2105(a) .....	19-102, 19-131, 21-157, 21-165, 21-192, 22-238
5 U.S.C. §5517 .....	21-196
5 U.S.C. §552 .....	14-1
5 U.S.C. §552a .....	19-61, 21-219
5 U.S.C. §552a(a)(13) .....	17-27
5 U.S.C. §552a(a)(2) .....	19-123
5 U.S.C. §553(a) .....	14-6
5 U.S.C. §553(a)(1) .....	14-1, 17-28
5 U.S.C. §553(a)(2) .....	14-1, 17-28
50 U.S.C. §841 .....	19-44, 19-80, 20-151
68A Stat. 917 .....	14-3
8 U.S.C. §1408 .....	19-113
8 U.S.C. §1101 .....	19-112, 19-136, 21-210, 21-211

## Table of Contents

8 U.S.C. § 1101(a)(21)	19-120, 19-132, 21-163, 21-164, 21-165, 21-184, 21-191, 21-192, 21-211, 23-244, 23-248
8 U.S.C. § 1101(a)(22)	19-111, 19-113, 21-211
8 U.S.C. § 1101(a)(22)(A)	19-52, 21-164, 21-165, 21-191, 21-192
8 U.S.C. § 1101(a)(29)	21-164, 21-191
8 U.S.C. § 1101(a)(3)	23-249
8 U.S.C. § 1101(a)(31)	19-101
8 U.S.C. § 1101(a)(38), (a)(36)	21-164, 21-191
8 U.S.C. § 1324(a)(3)(A)	16-25
8 U.S.C. § 1324a	19-135, 19-136, 19-137, 19-139, 19-140
8 U.S.C. § 1324a (1)	19-137
8 U.S.C. § 1324a(a)(1)	19-135
8 U.S.C. § 1324a(a)(3)	19-137
8 U.S.C. § 1324a(a)(7)	19-135
8 U.S.C. § 1324a(b)(1)(B)(i)	19-134
8 U.S.C. § 1324a(e)(3)	19-138
8 U.S.C. § 1324a(f)(1)	19-139
8 U.S.C. § 140119-52, 19-78, 19-97, 19-102, 19-105, 19-108, 19-112, 19-113, 19-120, 19-133, 21-158, 21-159, 21-164, 21-184, 21-190, 21-191, 21-210, 21-211, 22-224, 23-243, 23-248	
86 Stat. 944	14-3
9 U.S.C. § 1	15-19
Buck Act, 4 U.S.C. § 110(d)	19-42
California Revenue and Taxation Code sections 6017 and 17018	19-45
Canadian Immigration and Refugee Protection Act, Section 46	19-105
Canadian Income Tax Act	19-104
Canadian Income Tax Act, Section 2	19-104
Classification Act of 1923	21-162
Classification Act of 1923, 42 Stat. 1488	21-162
Declaratory Judgments Act, 28 U.S.C. § 2201(a)	18-39, 19-102
F.A.T.C.A.	19-77
Foreign Agents Registration Act of 1938	16-24
Foreign Sovereign Immunities Act, 28 U.S.C. Part IV, Chapter 97	21-165, 21-192
Freedom of Information Act (F.O.I.A.)	16-24
I.R.C. §§ 1441, 1442, 1443	14-7
I.R.C. § 6201	14-7
I.R.C. § 6301	14-7
I.R.C. and 26 U.S.C.- Internal Revenue Code	14-8
I.R.C. Subtitle A	17-30, 21-158, 21-160, 21-186
I.R.C. Subtitle C	21-159
I.R.C. Subtitles A and C	19-97
Internal Revenue Code	17-27, 19-44, 19-46, 19-79, 19-83, 19-84, 20-141, 20-145, 21-197
Internal Revenue Code (1939)	19-79
Internal Revenue Code of 1954	14-6
Internal Revenue Code, Subtitle A	14-1, 19-81, 19-82, 20-141, 20-142
Internal Revenue Code, Subtitles A and C	21-159
Omnibus Taxpayer Bill of Rights Act	20-146
Privacy Act, 5 U.S.C. § 552a	21-219
Rules of Decision Act, 28 U.S.C. § 1652	17-31
Technical and Miscellaneous Revenue Act of 1988	20-146
Title 26, Chapter 6	19-59
Title 26: Internal Revenue Code	17-26
Title 28 of the U.S. Code	15-10
Title 31 of the U.S. Code	19-124
Title 42 of the U.S. Code	17-33
Title 42: Social Security	17-26



## Table of Contents

Title 48 of the U.S. Code.....	15-18
Title 5 .....	17-30
Title 50: The Military Selective Service Act (military draft) .....	17-26
Title 8 .....	19-139
Title 8 of the U.S. Code.....	19-135
U.C.C. §1-201(c).....	21-163
U.S. Code .....	17-26
United States Code.....	19-131
Victory Tax Act.....	19-94

## Regulations

20 C.F.R. §422.103 .....	19-122
20 C.F.R. §422.103(d).....	17-27
26 C.F.R. §1.1-1(a).....	19-108
26 C.F.R. §1.1-1(a)(2)(ii) .....	19-108, 19-116, 21-161, 21-166, 21-193
26 C.F.R. §1.1-1(c).....	19-53, 19-102, 19-105, 19-120, 19-133, 21-210, 22-224, 23-243, 23-244
26 C.F.R. §1.1401(e)(1)-1 .....	21-216
26 C.F.R. §1.1402(a)-11.....	21-216
26 C.F.R. §1.1402(c)-5.....	21-216
26 C.F.R. §1.1402(c)-7.....	21-216
26 C.F.R. §1.1402(e)-2A.....	21-216
26 C.F.R. §1.1402(e)-5A.....	21-216
26 C.F.R. §1.1402(h)-1 .....	21-216
26 C.F.R. §1.1441-1 .....	19-57, 19-58, 19-64, 19-73, 19-93, 19-106, 19-107, 19-111, 23-248
26 C.F.R. §1.1441-1(c).....	14-5, 21-161
26 C.F.R. §1.1441-1(c)(16) .....	19-69, 19-70
26 C.F.R. §1.1441-1(c)(18).....	19-69
26 C.F.R. §1.1441-1(c)(3) .....	19-41, 19-52, 19-53, 19-59, 19-108, 19-110, 21-165, 21-166, 21-192, 21-193, 21-204, 21-210, 21-211
26 C.F.R. §1.1441-1(c)(3)(i) .....	19-107, 19-109, 19-112, 19-113, 23-248
26 C.F.R. §1.1441-1(d) .....	19-59
26 C.F.R. §1.1441-1(d)(3).....	19-58, 19-59
26 C.F.R. §1.1441-1T.....	19-64, 19-107, 23-248
26 C.F.R. §1.1441-6(c)(1) .....	19-103, 19-122, 19-125
26 C.F.R. §1.1441-7.....	14-7
26 C.F.R. §1.1461-1 .....	21-187
26 C.F.R. §1.1461-1(c).....	20-154
26 C.F.R. §1.162-7(a).....	21-208
26 C.F.R. §1.312-6.....	19-78
26 C.F.R. §1.3401(c)-1.....	21-206
26 C.F.R. §1.469-9.....	19-130
26 C.F.R. §1.469-9(b)(4).....	21-208
26 C.F.R. §1.6012-1(b) .....	19-107
26 C.F.R. §1.6012-3(b)(2)(i).....	19-115
26 C.F.R. §1.6041-1 .....	19-93
26 C.F.R. §1.6049-5(c)(1) or (4) .....	21-203
26 C.F.R. §1.864-7(b)(2).....	19-114
26 C.F.R. §1.864-7(d)(1)(i)(b) .....	19-114
26 C.F.R. §1.871-1(b)(1)(i).....	14-5, 21-161, 22-232
26 C.F.R. §1.871-2.....	19-102, 19-120
26 C.F.R. §1.871-4.....	19-113
26 C.F.R. §1.871-5.....	19-111

## Table of Contents

26 C.F.R. §1.871-7(a)(4)	21-201
26 C.F.R. §1.872-2(b)(1)	19-115
26 C.F.R. §1.872-2(f)	14-5, 21-161, 21-178, 21-181, 21-200
26 C.F.R. §29.21-1 (1939)	19-79
26 C.F.R. §301.6109-1	19-53, 19-73
26 C.F.R. §301.6109-1(b)	14-6, 19-99, 21-204
26 C.F.R. §301.6109-1(b)(1)	14-6, 19-52, 19-59, 19-61
26 C.F.R. §301.6109-1(b)(2)	19-52, 19-73, 19-126, 19-128
26 C.F.R. §301.6109-1(d)(3)	19-98, 19-107, 19-122, 21-166, 21-193
26 C.F.R. §301.6361-4	14-6
26 C.F.R. §301.7513-1(b)(1) and (b)(2)	14-8
26 C.F.R. §301.7701(b)-1(d)	21-166, 21-193
26 C.F.R. §301.7701-16	14-7
26 C.F.R. §301.7701-5	19-102
26 C.F.R. §31.3102 -1	21-189
26 C.F.R. §31.3114 -4	21-188
26 C.F.R. §31.3121(b)(8)-1	21-216
26 C.F.R. §31.3121(b)(8)-2	21-216
26 C.F.R. §31.3121(b)-3(c)	19-97
26 C.F.R. §31.3401(a)(6)-1	21-179
26 C.F.R. §31.3401(a)(6)-1(b)	14-5, 19-103, 21-161, 21-199
26 C.F.R. §31.3401(a)(6)-1A(c)	19-115
26 C.F.R. §31.3401(a)(8)(B)-1(a)	21-211
26 C.F.R. §31.3401(a)(9)-1	21-216
26 C.F.R. §31.3401(a)-3	14-2, 14-4, 19-95, 20-145, 20-152, 21-162, 21-163, 21-180, 21-208, 22-227, 23-241, 23-244
26 C.F.R. §31.3401(a)-3(a)	17-35, 20-145, 20-154, 21-168, 21-185, 21-186, 21-190
26 C.F.R. §31.3401(a)-3(b)	22-231
26 C.F.R. §31.3401(a)-6	21-176
26 C.F.R. §31.3401(c)-1	19-46, 19-92, 19-96, 19-97, 19-102, 19-131, 21-162, 21-180, 21-208, 22-226, 22-231, 22-238
26 C.F.R. §31.3401(d)-1	21-188
26 C.F.R. §31.3401(f)(2)-1	21-186
26 C.F.R. §31.3402(c)-1	21-185
26 C.F.R. §31.3402(f)(2)-1	21-185
26 C.F.R. §31.3402(f)(5)-1	19-89
26 C.F.R. §31.3402(n)-1	19-96
26 C.F.R. §31.3402(p)-1	14-4, 20-145
26 C.F.R. §31.3402(p)-1(b)	14-2
26 C.F.R. §31.3402(p)-1(b)(2)	14-3, 21-186
26 C.F.R. §31.3403 -1	21-188
26 C.F.R. §31.3406(a)-1(a)	21-203
26 C.F.R. §31.3406(g)-1(e)	21-176
26 C.F.R. §31.3406-0 through 26 C.F.R. §31.3406(j)-1	21-203
26 C.F.R. §341.3406(g)-1(e)	21-200
26 C.F.R. §509.103(b)(3)	19-115
26 C.F.R. §509.108(a)(1)	19-115
26 C.F.R. §601.201(k)(2)	20-146
26 C.F.R. §601.702	14-1
26 C.F.R. §871-1(b)(1)(i)	21-198
26 C.F.R. Part 1	18-37
26 C.F.R. Part 301	18-37
26 C.F.R. Part 601	18-36, 18-37, 22-234
26 C.F.R. §1.1-1(a)(2)(ii)	21-164, 21-191
26 C.F.R. §1.1441-1(c)(3)	21-164, 21-191
26 C.F.R. §1.1441-1(c)(3)(i)	21-164, 21-191

## Table of Contents

31 C.F.R. §1020.410(b)(3)(x) .....	19-52, 19-73, 19-126, 19-128
31 C.F.R. §215.2(h)(1)(i) .....	14-5
31 C.F.R. §215.2(n)(1) .....	14-3
31 C.F.R. §306.10, Footnote 2 .....	19-73, 19-126, 19-128
31 C.F.R. §306.10, Note 2.....	19-52
31 C.F.R. Subpart B-Standard Agreement 215.6 .....	14-7
31 C.F.R., Part 215 .....	14-7
43 F.R. 59365 .....	14-6
8 C.F.R. §274a.....	19-135
8 C.F.R. §274a.1.....	19-139
8 C.F.R. §274a.1(k).....	19-139
8 C.F.R. §274a.1(k)(2) .....	19-137
Treasury Regulations.....	19-79, 19-114
Treasury Regulations of (1939).....	19-79

## Rules

Federal Rule of Civil Procedure 17(b) .....	17-31, 17-33, 17-35, 19-46, 19-102
Federal Rule of Civil Procedure 54(c), prior to Dec. 2002.....	15-18
Federal Rule of Civil Procedure 8(b)(6).....	19-44
Federal Rule of Criminal Procedure 12.....	18-40
Federal Rule of Evidence 611(c).....	19-86
Federal Rule of Evidence 902 .....	22-227

## Cases

Ableman v. Booth, 62 U.S. 506, 516 (1858).....	15-13
Alden v. Maine, 527 U.S. 706 (1999) .....	15-20, 17-29, 17-33
Altman & Co. v. United States, 224 U.S. 583, 600 , 601 S., 32 S.Ct. 593 .....	15-21
American Banana Co. v. U.S. Fruit, 213 U.S. 347 at 357-358.....	19-84, 19-107
American Banana Co. v. United Fruit Co., 213 U.S. 347, 356 , 29 S.Ct. 511, 16 Ann.Cas. 1047 .....	15-21
Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936).....	15-11, 15-12, 15-16, 21-198
Ashwander v. Tennessee Valley Authority Et Al, 297 U.S. 288, 346-348 (1936).....	19-76
Bailey v. Alabama, 219 U.S. 219 (1911).....	19-44, 22-239
Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio.St. 16, 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905).....	15-20
Balzac v. Porto Rico, 258 U.S. 298 (1922) .....	19-68
Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839).....	15-12
Barbier v. Connolly, 113 U.S. 31 .....	15-16
Barney v. Baltimore, 6 Wall. 280, 18 L.Ed. 825 .....	15-14
Bartholomew v. United States, 740 F.2d. 526, 532 n. 3 (7th Cir. 1984) .....	18-36
Boulez v. C.I.R., 258 U.S.App. D.C. 90, 810 F.2d. 209 (1987) .....	18-36
Budd v. People of State of New York, 143 U.S. 517 (1892).....	14-4, 17-29, 20-143, 21-160
Buffington v. Day, 11 Wall. 113, 78 U.S. 122 (1871).....	16-25
Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325 .....	19-44, 19-128, 21-158, 21-184, 21-204, 22-239
Burnet v. Brooks, 288 U.S. 378, 396, 53 S.Ct. 457, 461, 86 A.L.R. 747 .....	15-21
Burnet v. Brooks, 288 U.S. 378, 396, 53 S.Ct. 457, 86 A.L.R. 747 .....	21-188, 22-233
Butchers' Union Co. v. Crescent City Co., 111 U.S. 746, 756 (1884) .....	19-132
C.I.R. v. Trustees of L. Inv. Ass'n, 100 F.2d. 18 (1939).....	19-51
Caha v. U.S., 152 U.S. 211 (1894).....	19-70
Carter v. Carter Coal Co., 298 U.S. 238 (1936) .....	21-188, 22-233
Carter v. Carter Coal Co., 298 U.S. 238, 294, 56 S.Ct. 855, 865 .....	15-20
Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936) .....	15-12, 15-14, 19-99, 21-197

## Table of Contents

Carter v. Carter Coal Co., supra, 298 U.S. 238 , at page 295, 56 S.Ct. 855, 865 .....	15-21
Caterpillar Tractor Co. v. United States, 589 F.2d. 1040, 1043, 218 Ct.Cl. 517 (1978) .....	18-36
Caterpillar Tractor v. United States, 589 F.2d. 1040, 1043, 218 Ct.Cl. 517 (1978).....	18-36
Chae Chan Ping v. U.S., 130 U.S. 581 (1889) .....	19-119
Charbonnet v. United States, 455 F.2d. 1195, 1199- 1200 (5th Cir.1972) .....	18-36
Chy Lung v. Freeman, 92 U.S. 276 .....	15-16
City of Boerne v. Florez, Archbishop of San Antonio, 521 U.S. 507 (1997).....	20-143, 21-160, 22-238
Clafin v. Houseman, 93 U.S. 130, 136 (1876) .....	15-9, 15-13
Cleveland Bd. of Ed. v. LaFleur, 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215 (1974).....	19-68
Colautti v. Franklin, 439 U.S. 379 (1979) .....	19-75
Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979) .....	19-71, 19-74
Colautti v. Franklin, 439 U.S. at 392-393, n. 10 .....	19-44, 19-71, 19-74, 19-128
Cook v. Tait, 265 U.S. 47 (1924) .....	21-164, 21-191, 21-210, 21-211
Coppage v. Kansas, 236 U.S. 1 (1915).....	19-132
Cotton v. United States, 11 How. 229, 231 (1851).....	20-150
Crowell v. Benson, 285 U.S. 22, 62 .....	19-76
CWT Farms Inc. v. Commissioner of Internal Revenue, 755 F.2d. 790 (11th Cir. 03/19/1985) .....	18-36
Donovan v. United States, 139 U.S. App. D.C. 364, 433 F.2d. 522 (D.C.Cir.), cert. denied, 401 U.S. 944, 91 S.Ct. 955, 28 L.Ed.2d. 225 (1971).....	18-36
Downes v. Bidwell, 182 U.S. 244 (1901).....	15-14, 15-17
Doyle, Collector, v. Mitchell Brothers Co., 247 U.S. 179, 38 Sup.Ct. 467, 62 L.Ed.-- .....	19-80
Dred Scott v. Sandford, 60 U.S. (19 How.) 393, 595 (1856) .....	19-69
Dred Scott v. Sandford, 60 U.S. 393, 1856 WL 8721 (U.S.1856).....	17-29
Dunphy v. United States [529 F.2d. 532, 208 Ct.Cl. 986 (1975)] .....	18-36
Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972).....	19-51, 19-83, 19-85
EEOC v. Information Systems Consulting CA3-92-0169-T IN THE UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF TEXAS DALLAS DIVISION .....	14-6
Einhorn v. Dewitt, 618 F.2d. 347 (5th Cir. 06/04/1980) .....	18-36
Eisner v. Macomber, 252 U.S. 189 (1920).....	21-194
Electric Co. v. Dow, 166 U.S. 489 .....	19-76
Erie R. Co. v. Tompkins, 304 U.S. 64 (1938) .....	17-31, 18-39
Erie R.R. v. Tompkins, 304 U.S. 64 (1938) .....	19-46
Evans v. Gore, 253 U.S. 245 (1920).....	20-147
Federal Crop Insurance vs. Merrill, 33 U.S. 380 at 384 (1947) .....	14-7
Fiorentino v. United States, 607 F.2d. 963, 968, 221 Ct.Cl. 545 (1979), cert. denied, 444 U.S. 1083, 100 S.Ct. 1039, 62 L.Ed.2d. 768 (1980).....	18-36
Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1949).....	19-70
Fong Yue Ting v. United States, 149 U.S. 698, 705 et seq., 13 S.Ct. 1016 .....	15-14, 15-21, 21-188, 22-233
Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) .....	19-44, 19-74, 19-128, 22-239
Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.).....	19-71
Fox v. The State of Ohio, 46 U.S. 410, 5 Howard 410, 12 L.Ed. 213 (1847) .....	15-15
Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271 U.S. 583 .....	20-149
Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271 U.S. 583 .....	19-43
Gibbons v. Ogden, 22 U.S. 21 (1824) .....	15-16
Gomillion v. Lightfoot, 364 U.S. 339, 345.....	19-43
Government of Canal Zone v. Burjan, 596 F.2d. 690 .....	18-39, 18-40
Government of Canal Zone v. Burjan, 596 F.2d. 690, 694 (5th Cir. 1979).....	18-39
Government of Canal Zone v. Burjan, 596 F.2d. at 694 .....	18-39, 18-40
Government of the Canal Zone v. Burjan, 596 F.2d. at 693.....	18-40
Graves v. People of State of New York, 306 U.S. 466 (1939) .....	15-11, 15-15
Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581 .....	19-76
Great Northern Life Ins. Co. v. Read, 322 U.S., at 53.....	17-33
Gregory v. Ashcroft, 501 U.S. 452, 458 (1991) .....	19-116
Gregory v. Ashcroft, 501 U.S. 452, 461 (1991) .....	17-33

## Table of Contents

Hall, 440 U.S., at 414 -418.....	17-32
Hammer v. Dagenhart, 247 U.S. 251, 275 , 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724 15-14, 19-99, 21-187, 21-197, 22-232	
Harman v. Forssenius, 380 U.S 528 at 540, 85 S.Ct. 1177, 1185 (1965).....	20-150
Harman v. Forssenius, 380 U.S. 528 at 540, 85 S.Ct. 1177, 1185 (1965).....	19-43
Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964).....	20-143, 21-159, 22-238
Heiner v. Donnan, 285 U.S. 312, 52 S.Ct. 358, 76 L.Ed. 772 (1932).....	19-116
Henderson v. Mayor of New York, 92 U.S. 263.....	15-16
Hepburn v. Ellzey, 2 Cranch, 445, 2 L.Ed. 332.....	15-13
Hooper v. Tax Comm'n, 284 U.S. 206, 52 S.Ct. 120, 76 L.Ed. 248 (1931).....	19-116
Holmstrom v. PPG Industries, 512 F.Supp. 552, 554 DC.WD.Pa. 1981.....	14-7
Hooe v. Jamieson, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct. Rep. 596.....	15-14
In re Ayers, 123 U.S., at 505.....	17-32
Insanity. State v. Haner, 186 Iowa, 1259,173 N.W. 225.....	19-49
James v. Bowman, 190 U.S. 127, 139 (1903).....	20-143, 21-159, 22-238
Jones v. Commonwealth, 154 Ky. 752,159 S.W. 568, 569.....	19-49
Jones v. United States, 137 U.S. 202, 212, 11 S.Ct. 80.....	15-14, 15-21, 21-188, 22-233
Kleindienst v. Mandel, 408 U.S. 753 (1972).....	19-119
Leary v. United States, 395 U.S. 6, 29-53, 89 S.Ct. 1532, 1544-1557, 23 L.Ed.2d. 57 (1969).....	19-116
Leonard v. Vicksburg, S. & P.R. Co., 198 U.S. 416, 422.....	19-76
Lewis v. U.S., 680 F.2d. 1238, 1241 (1982).....	16-23
License Tax Cases, 72 U.S. 462 (1866).....	19-53
License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866).....	15-11, 15-15, 19-76
Long v. Rasmussen, 281 F. 236 (1922).....	19-51
Louisiana v. Jumel, 107 U.S. 711, 727-728 (1883).....	17-33
Luhring v. Glotzbach, 304 F.2d. 560 (4th Cir. 05/28/1962).....	18-36
Luther v. Borden, 48 U.S. 1 (1849).....	17-34
Marbury v. Madison, 5 U.S. 137 (1803).....	19-79
McCulloch v. Maryland, 4 Wheat. 316, 428.....	19-78, 19-79
Meese v. Keene, 481 U.S. 465, 484 (1987).....	19-71, 19-74
Meese v. Keene, 481 U.S. 465, 484-485 (1987).....	19-44, 19-74, 22-239
Meyer v. Nebraska, 262 U.S. 390, 399 (1923).....	19-132
Miners' Bank v. Iowa ex rel. District Prosecuting Attorney, 12 How. 1, 13 L.Ed. 867.....	15-14
Minor v. Happersett, 21 Wall. 162, 166-168 (1874).....	19-101
Miranda v. Arizona, 384 U.S. 436, 491.....	14-7
Murray v. City of Charleston, 96 U.S. 432 (1877).....	14-7
N.Y. v. re Merriam, 36 N.E. 505, 141 N.Y. 479.....	17-27
New Orleans Gas Company v. Louisiana Light Company, 115 U.S. 650 (1885).....	15-16
New Orleans v. Winter, 1 Wheat. 91, 4 L.Ed. 44.....	15-14
New York Times v. Sullivan, 376 U.S. 254 (1964).....	18-38
New York, 505 U.S., at 188.....	17-32
Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100.....	19-128, 21-158, 21-184, 21-204, 22-239
Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989).....	19-101
Ngiraingas v. Sanchez, 495 U.S. 182 (1990).....	20-150
Nishimur Ekiu v. United States, 142 U.S. 651, 659, 12 S.Ct. 336.....	15-14, 21-188, 22-233
Olmstead v. United States, 277 U.S. 438, 485 (1928).....	18-37
O'Malley v. Woodrough, 307 U.S. 277 (1939).....	20-147
Penhallow v. Doane, 3 Dall. 54, 80, 81, Fed.Cas. No. 10925.....	15-20
People ex re. Atty. Gen. v. Naglee, 1 Cal. 234 (1850).....	15-12
People v. Rehman, 253 C.A.2d. 119, 61 Cal.Rptr. 65, 85.....	17-31
Pierce v. Somerset Ry., 171 U.S. 641, 648.....	19-76
Pierce v. United States, 7 Wall (74 U.S. 169) 666 (1869).....	22-233
Puerto Rico Aqueduct and Sewer Authority, 506 U.S., at 146.....	17-32
Railroad Co. v. Husen, 95 U.S. 474.....	15-16

## Table of Contents

Rogers v. Bellei, 401 U.S. 815 (1971) .....	19-102
Schlesinger v. Wisconsin, 270 U.S. 230, 46 S.Ct. 260, 70 L.Ed. 557 (1926) .....	19-116
Scott v. Jones, 5 How. 343, 12 L.Ed. 181 .....	15-14
Seminole Tribe, 517 U.S., at 58 .....	17-32
Sewards v. Commissioner of Internal Revenue, 12-72985, *9 (9th Cir. 5-12-2015) .....	19-109
Sinking Fund Cases, 99 U.S. 700 (1878) .....	20-149, 22-232
Smith v. Allwright, 321 U.S. 649, 644 .....	19-43, 20-149
Southern Pacific Co. v. Lowe, 247 U.S. 330, 335, 38 S.Ct. 540 (1918) .....	19-80
Spreckels Sugar Refining Co. v. McClain, 192 U.S. 297 (1904) .....	19-120
St. Louis Malleable Casting Co. v. Prendergast Construction Co., 260 U.S. 469 .....	19-76
Stenberg v. Carhart, 530 U.S. 914 (2000) .....	19-44, 19-71, 19-74, 19-128, 22-239
Stone v. Mississippi, 101 U.S. 818 .....	15-16
Stratton's Independence v. Howbert, 231 U.S. 399, 416, 417 S., 34 Sup.Ct. 136 .....	19-80
The Antelope, 23 U.S. 66, 10 Wheat 66, 6 L.Ed. 268 (1825) .....	21-185
The Chinese Exclusion Case, 130 U.S. 581, 604, 606 S., 9 S.Ct. 623 .....	15-20
The Collector v. Day, 11 Wall. 113, 124 .....	15-14
Tot v. United States, 319 U.S. 463, 468-469, 63 S.Ct. 1241, 1245-1246, 87 L.Ed. 1519 (1943) .....	19-116
Trustees of Dartmouth College v. Woodward, 4 Wheat. 518, 561-562 (1819) .....	20-150
Turner v. United States, 396 U.S. 398, 418-419, 90 S.Ct. 642, 653-654, 24 L.Ed.2d. 610 (1970) .....	19-116
U.S. v. Spelar, 338 U.S. 217 at 222 .....	19-70
U.S. v. Will, 671 F.2d. 963 (1982) .....	18-36
Udny v. Udny, L. R., 1 H. L. Sc. 457 .....	19-70
United States v. Black Cloud, 590 F.2d. 270 (8th Cir. 1979) .....	18-39
United States v. Bowers, 660 F.2d. 527, 531 (5th Cir. 1981) .....	18-39
United States v. Bowers, 660 F.2d. at 530-31 .....	18-40
United States v. Cleveland Indians Baseball Co., 532 U.S. 200, 220 (2001) .....	19-109
United States v. Curtiss-Wright Export Corporation, 299 U.S. 304 (1936) .....	15-22
United States v. Erie R. Co., 106 U.S. 327 (1882) .....	19-78, 19-79
United States v. Guest, 383 U.S. 745 (1966) .....	20-143, 21-159, 22-238
United States v. Harris, 106 U.S. 629, 639 (1883) .....	20-143, 21-159
United States v. Hatter, 121 S.Ct. 1782 (2001) .....	20-147
United States v. Jones, 480 F.2d. 1135 .....	18-39, 18-40
United States v. Lopez, 514 U.S., at 583 .....	17-32
United States v. Malinowski, 347 F.Supp. 352 (1992) .....	14-7
United States v. Maurice, 26 F. Cas. 1211, 1216 (No. 15,747) (CC Va. 1823) .....	20-150
United States v. Powell, 498 F.2d. 890, 891 (9th Cir. 1974) .....	18-39
United States v. Reese, 92 U.S. 214, 218 (1876) .....	20-143, 21-159, 22-238
Van Brocklin v. Tennessee, 117 U.S. 151, 154 (1886) .....	20-150
Vlandis v. Kline, 412 U.S. 441 (1973) .....	17-26, 19-116
Vlandis v. Kline, 412 U.S. 441, 449, 93 S.Ct. 2230, 2235 (1973) .....	19-68
Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411-412 .....	19-76
Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945) .....	19-44, 19-71, 19-74, 19-128, 22-239
Woodward v. Woodward, 11 S.W. 892, 87 Tenn. 644 (Tenn., 1889) .....	19-70

## Other Authorities

"INDIVIDUAL Taxpayer Identification Number" (ITIN) .....	19-147
"Sovereign"="Foreign", Family Guardian Fellowship .....	19-141
1 J. Bouvier, A Law Dictionary Adapted to the Constitution and Laws of the United States of America 318-319 (11th ed. 1866) .....	20-190
1 Messages and Papers of the Presidents, p. 194 .....	15-62
1040 Plus 2555 .....	21-250

## Table of Contents

19 Corpus Juris Secundum (C.J.S.), Corporations, §883 (2003).....	19-87
19 Corpus Juris Secundum (C.J.S.), Corporations, §884 (2003).....	17-67
2002 Quick Reference Guide to Payroll Compliance, Payroll Technical Support Services, Panel Publishers, a Division of Aspen Publishers .....	21-223
2002 Quick Reference Guide to Payroll Compliance, Payroll Technical Support Services, Panel Publishers, a Division of Aspen Publishers, Inc, p. IV-54.....	19-129, 21-219, 21-221, 22-273
2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992)19-84, 19-111, 19-114, 22-279	
3 H. Stephen, Commentaries on the Laws of England 166, 168 (1st Am. ed. 1845) .....	20-190
44 Cong.Rec. 3344-3345.....	21-223
5 Elliot's Debates, 212.1 .....	15-61
8 Stat., European Treaties, 80.....	15-60
8 U.S.Sen.Reports Comm. on Foreign Relations, p. 24 .....	15-61
81A Corpus Juris Secundum (C.J.S.), United States, §29 (2003) .....	15-51
86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003).....	15-50
A Treatise on the Law of Domicil, National, Quasi-National, and Municipal, M.W. Jacobs, Little, Brown, and Company, 1887, p. 89 .....	19-142
A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, p. 27, §74.....	14-45, 21-200
About Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, IRS.....	19-158
About IRS Form W-8BEN, Form #04.202.....	19-112, 19-137, 19-140, 21-245, 25-295
About SSNs and TINs on Government Forms and Correspondence, Form #05.012 ..	17-68, 19-93, 19-117, 19-162, 22-265, 23-284
About SSNs and TINs on Government Forms and Correspondence, Form #07.004 .....	19-163
ADP.....	22-270
Affidavit of Citizenship, Domicile, and Tax Status, Form #02.00119-143, 19-165, 19-166, 19-174, 21-244, 21-245, 25-304	
Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001, FORM 13 .....	19-92
Affidavit of Citizenship, Domicile, and Tax Status, Form 16.....	19-103
Amended IRS Form W-8BEN .....	19-144, 19-146, 19-150, 19-162, 19-165, 19-166
AMENDED IRS Form W-8BEN .....	19-164, 19-165, 21-244, 21-245
American Jurisprudence 2d, United States, §42: Interest on Claim (1999).....	17-69
American Payroll Association (APA) .....	21-222, 23-283
An Investigation Into the Meaning of the Term "United States", Family Guardian Fellowship.....	23-283
Appendix A .....	21-235
Black's Law Dictionary, Fourth Edition, p. 1693 .....	19-88
Black's Law Dictionary, Fourth Edition, p. 880 .....	19-89
Black's Law Dictionary, Sixth Edition, p. 1099.....	19-176
Black's Law Dictionary, Sixth Edition, p. 1230.....	21-220
Black's Law Dictionary, Sixth Edition, p. 276.....	17-71
Black's Law Dictionary, Sixth Edition, p. 498.....	15-50
Black's Law Dictionary, Sixth Edition, p. 581.....	19-168, 21-198, 21-224, 21-244, 22-279
Black's Law Dictionary, Sixth Edition, p. 647.....	15-50
Black's Law Dictionary, Sixth Edition, p. 648.....	15-50
Black's Law Dictionary, Sixth Edition, p. 67.....	21-203
Black's Law Dictionary, Sixth Edition, p. 747.....	16-65
Black's Law Dictionary, Sixth Edition, p. 826.....	19-172
Bouvier's Maxims of Law (1856) .....	19-110
Bureau of Alcohol, Tobacco, Firearms and Explosives (BATF) .....	14-48
Canadian Revenue Agency Pamphlet IT-221R3 .....	19-144
Ceridian .....	22-270
Certificate/Proof/Affidavit of Service, Form #01.002.....	23-290, 25-297, 25-298, 25-300, 25-301
Challenge to Income Tax Enforcement Authority within Constitutional States of the Union, Form #05.052 .....	15-49
Collection Due Process (CDP) .....	22-275
Commerce Clearinghouse, Tax Research Products.....	22-273
Communist Manifesto by Karl Marx .....	19-121

## Table of Contents

Confucius, 500 B.C. ....	20-191
Correcting Erroneous Information Returns, Form #04.001 .....	19-83, 19-99, 22-260
Correcting Erroneous IRS Form 1098's, Form #04.004 .....	22-260
Correcting Erroneous IRS Form 1099's, Form #04.005 .....	20-197, 22-260, 22-270
Correcting Erroneous IRS Form W-2's, Form #04.006 .....	22-260
De Facto Government Scam, Form #05.043 .....	19-86
Demand for Verified Evidence of "Trade or Business" Activity: Information Return, Form #04.00720-181, 21-244, 22-260	
Department of State Form I-9 .....	19-170
Dick Simkanin.....	16-62
Domestic International Sales Corporation (DISC).....	21-234
Employer Identification Number (EIN) Application Permanent Amendment Notice, Form #06.022 .....	19-127
Employment Eligibility Verification form (Form I-9) .....	19-171
E-Verify.....	14, 22-276, 22-277
Example IRS Form W-8BEN.....	19-164
Executive Order 10289.....	15-59
Family Guardian Fellowship.....	19-171
Family Guardian Website.....	21-236
Federal and State Tax Withholding Options for Private Employers, Form #09.001, Sections 19.1 through 19.4, Family Guardian Fellowship.....	19-138
Federal and State Withholding Options for Private Employers, Appendix A, Form #04.229.....	25-292
Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34 .....	19-108, 19-156
Federal Courts and the IRS' Own IRM Say IRS is NOT RESPONSIBLE for Its Actions or its Words or For Following Its Own Written Procedures, Family Guardian Fellowship.....	23-280
Federal Enforcement Authority Within States of the Union, Form #05.032.....	19-87
Federal Forms, Publications, and Notices, Family Guardian Fellowship.....	22-262
Federal Pleading/Motion/Petition Attachment, Litigation Tool #01.002 .....	17-67
Federal Tax Withholding, Form #04.102 .....	19-164, 22-260
Federal Thrift Savings Plan (T.S.P.) Pamphlet OC-96-21 .....	21-217, 21-242
Filing IRS form 1040 .....	19-147
Flawed Tax Arguments to Avoid, Form #08.004.....	18-80
Flawed Tax Arguments to Avoid, Form #08.004, Section 8.1 .....	19-115
Flawed Tax Arguments to Avoid, Form #08.004, Section 8.13 .....	20-187
Flawed Tax Arguments to Avoid, Form #08.004, Section 8.24.....	19-113
Flawed Tax Arguments to Avoid, Form #08.004, Section 8.8.....	19-104, 19-148
Foreign Sales Corporation (F.S.C.) .....	21-234
Form #04.205 .....	22-265
Form #05.001 .....	19-85, 19-120, 20-191
Form #05.006 .....	19-148
Form #05.007 .....	19-85, 19-121, 20-192
Form #05.012 .....	22-265
Form #05.014 .....	19-85, 19-120, 20-191
Form #05.020 .....	19-113
Form #05.030 .....	19-85, 19-121, 20-192
Form #05.046 .....	19-85, 19-121, 20-192
Form #08.020 .....	19-85, 19-121, 20-192
Form #10.002 .....	19-85, 19-120, 20-191
FORM #13 .....	21-244
Form 10 .....	22-271
Form 1040 plus a 2555.....	21-247
Form 1099 .....	22-270
Form SS-4 .....	21-197
Form W-2 .....	20-186
Form W-4 or W-9.....	14-45
Form W-8.....	19-109, 19-112



## Table of Contents

Form W-8 or W-9.....	19-110
Form W-9.....	19-97, 19-98, 19-99, 19-109, 19-112, 19-138
Founding Fathers.....	19-119
Frequently Asked Questions, U.S.C.I.S. ....	19-171
Getting a USA Passport as a "State National", Form #09.007 .....	19-174
Government Burden of Proof, Form #05.025.....	21-198
Government Conspiracy to Destroy the Separation of Powers, Form #05.023 .....	17-65
Government Identity Theft, Form #05.046 .....	19-84, 19-108, 19-111, 19-115, 19-142, 22-264
Government Instituted Slavery Using Franchises, Form #05.030.....	20-185, 20-190, 21-244
Gray, C. J.....	19-141
Great IRS Hoax, Form #11.302, 2.8.10.....	16-63
Great IRS Hoax, Form #11.302, Section 5.4.....	23-281
Great IRS Hoax, Form #11.302, Section 5.6.13 .....	19-138
Great IRS Hoax, Form #11.302, Section 5.6.21 .....	19-138
Great IRS Hoax, Form #11.302, Section 5.6.7 .....	19-138, 21-248
Great IRS Hoax, Form #11.302, Sections 3.9.1.24, 5.1.4, 5.2.12-5.2.13 .....	19-113
Great IRS Hoax, Form #11.302, Sections 5.4 through 5.6 .....	23-282
Hierarchy of Sovereignty: The Power to Create is the Power to Tax, Family Guardian Fellowship .....	19-88
I-9 Form .....	19-172, 19-173
I-9 Form Amended, Form #06.028.....	19-174
Income Tax Withholding and Reporting Course, Form #12.004 .....	21-245
Information Return FOIA: "Trade or Business", Form #03.023 .....	20-188, 20-192
Injury Defense Franchise and Agreement, Form #06.027.....	19-92
Instructions for Form W-8BEN, IRS Catalog Number 25576H .....	19-161, 19-162
Internal Revenue Manual (I.R.M.) Part 5, Chapter 1, Section 7 (I.R.M. 5.1.7.) .....	14-43
Internal Revenue Manual (I.R.M.), Section 1.1.1.1 (02-26-1999) .....	19-125
Internal Revenue Manual (I.R.M.), Section 3.5.20.19 .....	20-188
Internal Revenue Manual (I.R.M.), Section 35.18.10.1 .....	21-211
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 .....	18-76, 20-186, 21-247, 21-255, 22-271
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999) .....	18-76, 19-131, 19-132, 19-158, 22-271
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 .....	17-70
Internal Revenue Manual (I.R.M.), Section 5.14.10.2 (09-30-2004).....	14-41, 19-138, 19-140, 21-199, 21-203, 21-228, 21-238, 22-272, 23-280
Intuit Payroll Services .....	22-270
IRS "Questionable W-4 Program".....	14-44
IRS 1040 Instruction Booklet.....	21-198
IRS Document 6209 .....	20-185
IRS Document 7130 .....	21-198
IRS Due Process Meeting Handout, Form #03.008 .....	14-41, 21-200
IRS Form 1040 .....	20-181, 21-198, 21-199, 21-206, 21-233
IRS Form 1040, 1040A, 1040-EZ, or 1040X.....	20-189
IRS Form 1040NR .....	20-181, 21-204, 21-231
IRS Form 1042 .....	20-194, 20-196, 21-237
IRS Form 1042-S Instructions.....	19-166
IRS Form 1078 .....	19-153
IRS Form 1096 .....	20-196
IRS Form 1099.....	20-196, 20-197
IRS Form 1099-MISC.....	20-196
IRS Form 1099-MISC Instructions, 2005, p. 1 .....	20-196
IRS Form 1099-R.....	20-196
IRS Form 2678 .....	14-47, 16-64
IRS Form 2678: Employer/Payer Appointment of Agent .....	19-103
IRS Form 4852 .....	20-193, 22-267, 25-303
IRS Form 668(Y)(c)(DO).....	21-257

## Table of Contents

IRS Form 668W .....	21-257
IRS Form 8233 .....	7, 19-170, 21-235, 21-236
IRS Form 8655 Reporting Agent Authorizing Certificate .....	14-47
IRS Form 8840 .....	19-153
IRS Form SS-8, FORM #14 .....	22-262
IRS Form W-2 .....	20-181, 20-185, 20-189, 20-192, 20-193, 21-230
IRS Form W-2c .....	20-192
IRS Form W-2C .....	20-189
IRS Form W-3 .....	20-192
IRS Form W-4 .....	14-41, 14-44, 19-140, 20-181, 20-185, 20-192, 20-194, 21-229, 21-230
IRS Form W-7 ITIN Application .....	21-206, 21-233
IRS Form W-8 Instructions for Requester of Forms W-8BEN, W-8ECI, W-8EXp, and W-8IMF, Catalog 26698G... ..	19-162
IRS Form W-8 or W-8BEN .....	19-157
IRS Form W-8BEN .....	19-140, 19-143, 19-147, 19-150, 19-162, 19-164, 19-165, 19-170, 20-196, 21-222, 22-271
IRS Form W-8BEN Instructions .....	19-157, 19-167
IRS Form W-8ECI .....	19-140, 20-196
IRS Form W-8EXP .....	19-140, 20-196
IRS Forms 1042-S, W-2, and 1099 .....	19-157
IRS Forms 1096 and W-3 .....	20-187
IRS Forms W-2, 1042-S, 1098, 1099, 4852 .....	20-180
IRS Forms W-2, 1042-S, 1098, 1099, and K-1 .....	14-44, 21-200
IRS Forms W-2, 1042-S, 1098, and 1099 .....	20-187
IRS Forms W-4 or W-9 .....	14-42
IRS Forms W-7 or W-9 .....	19-147
IRS Humbug: IRS Weapons of Enslavement, Frank Kowalik .....	21-223
IRS Internal Revenue Manual .....	19-158, 21-228
IRS Notice 609 .....	19-99
IRS Publication 15 .....	21-198
IRS Publication 17 .....	21-250, 21-251
IRS Publication 515 .....	19-143, 20-196, 21-198, 21-217, 21-237
IRS Publication 515 (2000), p. 3 .....	19-140, 21-244
IRS Publication 515, entitled "Withholding of tax on Nonresident Aliens and Foreign Entities", year 2000.....	21-242
IRS Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities .....	19-154, 20-196
IRS Publication 519 .....	19-153, 21-235, 21-250, 21-251, 21-252
IRS Publication 519 (2000), p. 26 .....	21-238, 21-255
IRS Publication 519 (2005).....	19-158
IRS Publication 519, U.S. Tax Guide for Aliens.....	19-154
IRS Publication 519, U.S. Tax Guide for Aliens (2000), p. 14 .....	21-254
IRS Publication 519, U.S. Tax Guide for Aliens (2007), p. 43 .....	19-152
IRS Publication 583 .....	20-196
IRS Publication 583, Starting a Business and Keeping Records, p. 8 .....	21-253
IRS Publication 919 .....	21-198
IRS Published Products Catalog (2003) .....	21-234
IRS Published Products Catalog (2003), p. F-3.....	21-234
Law and Government Page, Section 11: Church v. State and First Amendment .....	19-141
Law of Nations, Vattel, p. 87 .....	19-160
Legal Basis for the term "Nonresident Alien", Form #05.036 .....	19-141
Legal Deception, Propaganda, and Fraud, Form #05.014 .....	19-117, 20-191, 21-224, 21-229, 21-256, 22-261, 22-264, 23-285
Legal Notice to Correct Fraudulent Tax Status, Reporting, and Withholding, Form #04.401 .....	23-290
List A Documents.....	19-171
Lord Cranworth .....	19-109
Lord Wensleydale .....	19-109
Mr. Justice Chase .....	20-189
New Hire Paperwork Attachment, Form #04.203 .....	19-165

## Table of Contents

New Hire Paperwork Attachment, Form #04.203, FORM 10.....	19-92
Non-Resident Non-Person Position, Form #05.020 .....	19-82, 19-86, 19-140, 19-145, 19-150, 19-168, 21-199, 22-264
Non-Resident Non-Person Position, Form #05.020, Sections 10.4.2-10.4.3.....	19-104, 19-148
Original Intent Website .....	19-170
Our Government Has Become Idolatry and a False Religion, Family Guardian Fellowship.....	19-180
Paychex .....	22-270
PayCycle .....	22-270
Payroll Answer Book, Third Edition, Gregory E. Matthews, Panel Publishers (now Aspen Publishers); ISBN 0-7355-1662-6; 2001 .....	23-283
Payroll Control Systems (PCS).....	22-270
Pensoft.....	22-270
Political Jurisdiction, Form #05.004 .....	18-79
Practical Guide to Tax Issues in Employment, Commerce Clearinghouse .....	22-273
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017 .....	19-126, 19-156, 20-195
Principles of Payroll Administration; 2004 Edition; Debra J. Salam, CPA & Lucy Key Price .....	23-283
Principles of Payroll Administration; 2004 Edition; Debra J. Salam, CPA & Lucy Key Price, CPP; RIA, 117 West Stevens Ave; Valhalla, NY 10595; ISBN 0-7913-5230-7 .....	19-161, 21-222
Privacy Act Notice, Notice 609, Internal Revenue Service.....	19-100
Proof That There Is a “Straw Man”, Form #05.042 .....	20-190
Propay .....	22-270
Reasonable Belief About Income Tax Liability, Form #05.007.....	18-77, 19-131, 22-262, 22-264
Rebutted Version of Congressional Research Service Report 97-59A: Frequently Asked Questions Concerning the Federal Income Tax, Form #08.006 .....	18-80
Rebutted Version of Dan Evan’s “Tax Resister FAQs”, Form #08.007 .....	18-81
Reliability of Information on Taxpayers Claiming Many Withholding Allowances or Exemption from Federal Income Tax Withholding, GAO-03-913R.....	14-47
Resignation of Compelled Social Security Trustee, Family Guardian Fellowship .....	23-289
Restatement, Second, Contracts, §3 .....	21-203
Rev.Rul. 75-489, p. 511 .....	19-148
Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006 .....	20-191
Second Plank of the Communist Manifesto .....	20-190
SEDM Form #04.219 .....	22-263
SEDM Member Agreement, Form #01.001, Section 3 .....	19-89
SEDM Tax Withholding and Reporting Forms, Section 1.4.....	21-197, 25-292
Senator Sam Ervin, during Watergate hearing .....	20-191
Separation Between Public and Private Course, Form #12.025 .....	19-141
Separation of Powers Doctrine.....	15-53
Socialism: The New American Civil Religion, Form #05.016.....	19-126, 20-192
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “Income”.....	21-234
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “U.S. Person”.....	19-113
Sovereignty Forms and Instructions Online, Form #10.004, Cites by Topic: “United States” .....	19-113
Sovereignty Forms and Instructions Online, Form #10.004, Forms, Section 6.....	23-284
Sovereignty Forms and Instructions Online, Form #10.004, Instructions, Step 4.13: Stop Private Employer Withholding of Income Taxes.....	19-138
SSA Form SS-5 .....	17-67, 17-75
STANDARD IRS Form W-8BEN .....	19-144, 19-147, 19-162, 19-165, 19-166
Standard IRS Form W-8BEN Instructions .....	19-162
Starting a Business and Keeping Records, Rev. May 2002, p. 8.....	20-196
Story on Conflict of Laws §23 .....	15-60
Substitute Form W-8 .....	19-143
SUBSTITUTE Form W-8 .....	19-110
Substitute W-9.....	19-93
T.D. 7577 .....	14-46
Tax Deposition Questions, Form #03.016.....	24-290

**Table of Contents**

---

Tax Form Attachment, Form #04.201 .....	17-75, 19-110, 19-124, 19-147, 19-166, 25-299
Tax Form Attachment, Form 11 .....	19-103
Tax Fraud Prevention Manual, Form #06.008 .....	17-70, 19-128
Tax Procedure and Tax Fraud, Patricia Morgan, 1999, ISBN 0-314-06586-5, West Group.....	18-77, 20-186
Tax Withholding and Reporting: What the Law Says, Form #04.103 .....	21-197
TD8734 (62 F.R. 53391, SEDM Exhibit #09.038).....	19-92, 19-93
Test for Federal Tax Professionals, Form #03.009.....	21-224, 22-274, 26-307
Test for Federal Tax Professionals, Form #03.009 in Appendix B .....	22-274
The “Trade or Business” Scam, Family Guardian Fellowship.....	17-68, 23-280, 23-286, 25-302
The “Trade or Business” Scam, Form #05.001 .....	19-83, 19-116, 19-122, 20-191, 21-200, 21-245, 23-283
The “Trade or Business” Scam, Form #05.001, Section 2 .....	20-184
The “Trade or Business” Scam, Section 11.2.....	20-184
The Government “Benefits” Scam, Form #05.040.....	20-191
The Institutes of Biblical Law, Rousas John Rushdoony, 1973, The Presbyterian and Reformed Publishing Company, Library of Congress Catalog Card Number 72-79485, p. 502.....	19-127
The Money Scam, Form #05.041 .....	20-191
The Payroll Source, 2002; American Payroll Association; Michael P. O’Toole, Esq.; ISBN 1-930471-24-6	19-161, 21-222, 23-283
The Philosophy of Liberty, Ken Schoolland .....	19-90
The Spirit of Laws, Charles de Montesquieu, 1758, Book XI, Section 6.....	19-115
The Word Detective: Idiot; Downloaded 1/30/2017 .....	19-90
Treasury Order 150-01 .....	15-59
Treasury Order 150-02 .....	19-125, 21-252, 21-258
Treatise on the Law of Domicil, Little, Brown, and Company, M.W. Jacobs,1887, pp. 174-175 .....	19-110
Treatise on the Law of Public Offices and Public Officers, Floyd Mechem, 1890, p. 609, §909 .....	17-68
U.S. Attorney Manual, Section 666.....	18-79
U.S. Department of Treasury .....	21-227
U.S. Master Compensation Tax Guide (Fourth Edition).....	22-273
U.S.C.I.S. Form I-9 .....	19-171, 19-177, 19-179, 19-180, 22-276, 22-277
U.S.C.I.S. Website .....	19-171
U.S.C.I.S. Website, Frequently Asked Questions .....	19-171
United States Attorney Manual, Section 666 .....	18-79
United States Citizenship and Immigration Services Form I-9 .....	19-170
United States Government Accounting Office .....	14-46
Unlimited Liability Universe, Family Guardian Fellowship.....	22-261
USA Passport Application Attachment, Form #06.007.....	19-174
W. Anderson, A Dictionary of Law 261 (1893).....	20-190
W-4 form .....	19-86
W-8 Attachment: Citizenship, Form #04.219 .....	19-133, 25-306
W-8 or W-9 withholding forms.....	19-112
W-9 form.....	19-117
Washington Mutual Policy Document, 3/22/2007 .....	19-166
What Happened to Justice?, Form #06.012 .....	20-191
Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?, Form #05.013 ...	19-117, 19-139, 19-158, 19- 164, 19-168, 19-169, 23-285
Why Domicile and Becoming a “Taxpayer” Require Your Consent, Family Guardian Fellowship.....	17-68, 19-163
Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002, Section 13.9.....	19-112
Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”, Form #04.205	19-93, 19-117, 19-147, 21- 244, 22-265, 22-277, 23-282, 23-285, 25-305
Why It Is Illegal for Me to Request or Use a “Taxpayer Identification Number”, Form #04.205 .....	19-81
Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037.....	19-87, 19-108, 19-147
Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006	19-113, 19-115, 20- 191, 23-283
Why You Aren’t Eligible for Social Security, Form #06.001 .....	19-93, 22-264, 23-289

---

## Table of Contents

---

Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.00819-103, 19-150, 21-199	
Wikipedia: Idiot, downloaded 1/30/2017 .....	19-90
Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008.....	19-117, 21-244
Your Rights as a Nontaxpayer.....	19-81

## Scriptures

1 Peter 2:15 .....	19-91
Apostle Peter .....	19-148
Deut. 19:16-21.....	20-190
Deuteronomy 10:14.....	19-88
Eccl. 2:26.....	19-89
Exodus 10:16.....	20-190
Exodus 18:20.....	19-126
Exodus 20:5.....	19-82
Exodus, 23:1.....	20-190
First Apostle, Matthew .....	19-91
Hos. 12:7, 8 .....	19-125
Hosea 4:6.....	19-126
Isaiah 42:21-25 .....	19-125
Isaiah 45:12 .....	19-88
James 3:16 .....	15-49
James 4:6.....	19-167
Jesus .....	19-88, 19-91, 19-148
Joshua 1:8-9 .....	19-126
Luke 16:13 .....	19-157
Luke 23:2 .....	19-88
Luke 3:13 .....	19-88
Matt. 5:25 .....	19-91
Matt. 6:24 .....	19-82
Matt. 9:11 .....	19-88
Matt. 9:13 .....	19-91
Matt. 9:9 .....	19-91
Matthew.....	19-91
Matthew Henry’s Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1 .....	19-125
New Testament.....	19-91
Prov. 12:24 .....	21-247
Prov. 19:9 .....	20-190
Prov. 21:6 .....	19-124
Prov. 28:9 .....	19-89, 22-273
Psalms 89:11-13.....	19-88

**INDEX**

CITIZENSHIP

“nationals”..19-139, 21-203, 21-207, 21-234, 21-251, 21-252, 21-255  
 Dual citizenship..... 15-50  
 State nationals ..... 21-234, 21-251  
 U.S. citizen ..... 21-209

FORMS

Amended W-8BEN ..... 25-294  
 Currency Transaction Reports..... 21-253  
 Form 8300 ..... 21-253  
 Form W-8BEN ..... 19-140, 21-239  
 I-9 Form ..... 7  
 IRS Form 1040 ..... 21-253  
 IRS Form 1099-MISC..... 21-253  
 IRS Form 8823 ..... 19-129  
 IRS Form W-4..... 19-142, 25-303  
 IRS Form W-8BEN.19-129, 19-142, 19-161, 21-239, 23-288, 25-293, 25-294, 25-295  
 Modifications to are lawful ..... 19-129  
 New Hire Paperwork Attachment ..... 25-301, 25-302  
 Payroll Withholding Form Attachment (long version) ..... 25-296  
 Payroll Withholding Form Attachment (short version) ..... 25-297  
 Proof of service by Mail..... 25-301  
 Stop Withholding Affidavit..... 25-292  
 Substitute W-9..... 25-300  
 W-2..... 23-284  
 W-45, 7, 16-65, 17-67, 17-72, 17-75, 19-103, 19-127, 19-128, 19-129, 19-130, 19-131, 19-132, 19-134, 19-135, 19-136, 19-137, 19-138, 19-143, 19-164, 21-198, 21-202, 21-203, 21-210, 21-211, 21-225, 21-226, 21-230, 21-235, 21-236, 21-238, 21-246, 21-248, 21-256, 22-261, 22-266, 22-267, 22-268, 22-270, 22-271, 23-281, 23-284, 25-296, 25-297  
 W-8..... 25-293  
 W-8BEN 16-65, 19-129, 21-210, 21-211, 23-284, 25-295  
 W-9.....5, 19-138, 19-139, 19-140, 23-286, 25-300

FOUNDING FATHERS

Hamilton, Alexander ..... 19-119, 21-221  
 Madison, James ..... 15-52, 19-156

LAWS

Constitution15-51, 16-63, 16-64, 16-65, 17-65, 17-66, 17-71, 17-72, 17-73, 17-74, 18-78, 19-128, 19-129, 19-130, 21-203, 21-207, 21-222, 21-223, 21-225, 21-234, 21-235, 21-246, 21-247, 21-252, 21-257, 22-266, 22-272, 22-274, 23-282  
 I.R.C.7, 16-65, 17-65, 18-79, 19-127, 19-128, 19-134, 19-139, 20-194, 21-197, 21-199, 21-224, 21-226,

21-227, 21-230, 21-234, 21-238, 21-239, 21-245, 21-246, 21-247, 21-248, 21-250, 21-251, 21-253, 21-254, 21-255, 21-258, 23-282, 23-286  
 Internal Revenue Code 4, 5, 17-65, 17-66, 17-67, 17-68, 17-69, 17-73, 17-74, 17-75, 18-77, 18-78, 19-128, 19-130, 19-131, 19-132, 19-136, 19-137, 19-139, 19-171, 20-193, 21-198, 21-199, 21-207, 21-216, 21-221, 21-223, 21-224, 21-228, 21-229, 21-234, 21-235, 21-237, 21-238, 21-246, 21-247, 21-248, 21-250, 21-252, 21-253, 21-256, 21-257, 21-258, 22-261, 22-267, 22-272, 22-273, 22-274, 23-285  
 Internal Revenue Code, Section 6331..... 21-257  
 Internal Revenue Code, Subtitle A ..... 17-66  
 Statutes at large..... 18-78  
 Subtitle C of the Internal Revenue Code14-45, 21-201, 21-207  
 Treasury Regulations.....19-134, 21-227, 21-259

LIBERTY  
 liberty..... 20-191  
 Nonresident aliens . 3, 4, 5, 19-128, 19-139, 19-164, 21-199, 21-207, 21-211, 21-212, 21-212, 21-213, 21-215, 21-216, 21-219, 21-223, 21-234, 21-236, 21-237, 21-238, 21-239, 21-243, 21-247, 21-252, 21-253, 22-273, 22-274, 23-287  
 Private law ..... 17-65, 17-66, 21-238  
 Public law ..... 21-238, 23-287

PUBLICATIONS  
 Black’s Law Dictionary 15-50, 16-65, 17-71, 19-127, 21-203  
 Great IRS Hoax ..... 23-282  
 Internal Revenue Manual (IRM) ..... 18-76  
 IRS Publication 334..... 21-253  
 IRS Publication 519..... 21-247  
 IRS Publication 519, Year 2000 ..... 21-238  
 IRS Publications7, 18-75, 18-76, 19-131, 19-132, 22-271  
 Publication 515 ..... 7, 21-210  
 Test for Federal Tax Professional..... 6  
 Test for Federal Tax Professionals, Form #03.009 21-258, 22-271, 22-273  
 Unreliability of IRS publications..... 18-75

RELIGION  
 Bible ..... 6, 21-247  
 Jesus..... 23-287  
 Pharisees ..... 21-223  
 Religion .....4, 19-180, 21-238

SOCIAL SECURITY  
 Social Security3, 6, 7, 17-65, 17-66, 17-67, 17-68, 17-69, 17-70, 17-74, 17-75, 19-103, 19-130, 19-162,

**Index**

---

19-180, 21-210, 21-217, 21-219, 21-247, 21-258, 21-259, 22-263, 22-270, 23-279, 23-289	50 Union states ..... 21-208
Social Security Number..7, 17-68, 17-75, 19-103, 19- 130, 19-162, 19-180, 21-258, 21-259, 22-263, 22- 270	California..... 21-211
Vehicle for extending federal jurisdiction..... 17-65	state of the Union. 15-50, 17-66, 17-67, 17-71, 17-73, 19-128, 19-132, 19-137, 19-139, 19-163, 19-164, 19-180, 21-223, 21-250, 21-251, 21-254, 23-289
<b>SOVEREIGNTY</b>	<b>U.S. GOVERNMENT</b>
Conflicts of law ..... 15-62	Congress ..... 19-119, 21-208, 21-223
External sovereignty..... 15-60	Department of Justice ..... 21-225
Federal and state sovereignty ..... 15-62	Executive department ..... 21-202
Internal sovereignty ..... 15-60	Library of Congress ..... 19-127, 21-202
<b>STATES</b>	U.S. Congress ..... 16-63
50 states ..... 21-252	U.S. Supreme Court17-70, 17-71, 17-74, 18-77, 18-78, 21-224, 21-234, 21-245, 22-273

1

# CONTINUED FROM VOLUME 1



## 14. Legal Authorities Proving that Consent is Required in Order to Become a “taxpayer”<sup>1</sup>

This section contains a list of all the sources of evidence we can find that validate the view that your consent in some form is required *before* you can become a “taxpayer” who can lawfully become the subject of IRS enforcement, and especially in regards to persons domiciled within states of the Union:

1. Federal statutory law may not be DIRECTLY enforced against members of the general public without publication in the Federal Register of implementing regulations.

[TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552](#)  
[§ 552. Public information: agency rules, opinions, orders, records, and proceedings§ 1508. Publication in Federal Register as notice of hearing](#)

*Except to the extent that a person has actual and timely notice of the terms thereof, **a person may not in any manner be required to resort to, or be adversely affected by, a matter required to be published in the Federal Register and not so published.** For the purpose of this paragraph, matter reasonably available to the class of persons affected thereby is deemed published in the Federal Register when incorporated by reference therein with the approval of the Director of the Federal Register.*

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[26 C.F.R. §601.702](#) Publication and public inspection

*(a)(2)(ii) Effect of failure to publish.*

*Except to the extent that a person has actual and timely notice of the terms of any matter referred to in subparagraph (1) of this paragraph which is required to be published in the Federal Register, **such person is not required in any manner to resort to, or be adversely affected by, such matter if it is not so published or is not incorporated by reference therein pursuant to subdivision (i) of this subparagraph.** Thus, for example, any such matter which imposes an obligation and which is not so published or incorporated by reference will not adversely change or affect a person's rights.*

The only exceptions to the above rule are the following

- 1.1. A military or foreign affairs function of the United States. [5 U.S.C. §553\(a\)\(1\)](#) .
  - 1.2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5 U.S.C. §553\(a\)\(2\)](#) .
  - 1.3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505\(a\)\(1\)](#).
- There are NO regulations authorizing enforcement of the Internal Revenue Code, Subtitle A income tax, and therefore, it may ONLY lawfully be enforce against members of the above three specifically exempted groups. For further details on this subject along with an itemized list of the MISSING regulations, see:

[IRS Due Process Meeting Handout](#), Form #03.008  
<http://sedm.org/Forms/FormIndex.htm>

2. Private entities, states and political subdivisions are NOT REQUIRED to enter into federal payroll deduction agreements:

*Internal Revenue Manual (I.R.M.)*  
[5.14.10.2 \(09-30-2004\) Payroll Deduction Agreements](#)

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

3. The only people who earn reportable "wages" on an IRS form W-2 are those who VOLUNTARILY sign and submit IRS Form W-4. Those who don't earn no "wages". Therefore, if IRS directs the private employer to withhold at "single-

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<sup>1</sup> Adapted from: <http://famguardian.org/Subjects/Taxes/Articles/IncomeTaxVoluntary.htm>

zero" because the employee won't sign a form W-4, they cannot withhold ANYTHING because the withholding must be computed on reportable "[wages](#)" earned and NOT all earnings.

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

(a) In general.

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

(b) Remuneration for services.

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

4. The filing of a withholding agreement (IRS Forms W-4 or W-9) or its equivalent is voluntary [[26 C.F.R. 31.§3402\(p\)-1\(b\)](#)].

[Code of Federal Regulations]  
[Title 26, Volume 15]  
[Revised as of April 1, 2006]  
From the U.S. Government Printing Office via GPO Access  
[CITE: 26CFR31.3402(p)-1]  
[Page 258-259]

TITLE 26--INTERNAL REVENUE  
CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY (CONTINUED)  
PART 31 EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE--Table of Contents  
Subpart E  
Collection of Income Tax at Source  
Sec. 31.3402(p)-1 Voluntary withholding agreements.

(b) Form and duration of **agreement**.

(1)(i) Except as provided in subdivision (ii) of this subparagraph, an employee who desires to enter into an agreement under section 3402(p) shall furnish his employer with Form W-4 (withholding exemption certificate) executed in accordance with the provisions of section 3402(f) and the regulations thereunder. The furnishing of such Form W-4 shall constitute a request for withholding.

(ii) In the case of an employee who desires to enter into an agreement under section 3402(p) with his employer, if the employee performs services (in addition to those to be the subject of the agreement) the remuneration for which is subject to mandatory income tax withholding by such employer, or if the employee wishes to specify that the agreement terminate on a specific date, the employee shall furnish the employer with a request for withholding which shall be signed by the employee, and shall contain--

(a) The name, address, and social security number of the employee making the request,

(b) The name and address of the employer,

(c) A statement that the employee desires withholding of Federal income tax, and applicable, of qualified State individual income tax (see paragraph (d)(3)(i) of Sec. 301.6361-1 of this chapter (Regulations on Procedures and Administration)), and

(d) If the employee desires that the agreement terminate on a specific date, the date of termination of the agreement.

If accepted by the employer as provided in subdivision (iii) of this subparagraph, the request shall be attached to, and constitute part of, the employee's Form W-4. An employee who furnishes his employer a request for withholding under this subdivision shall also furnish such employer with Form W-4 if such employee does not already have a Form W-4 in effect with such employer.

(iii) No request for withholding under section 3402(p) shall be effective as an agreement between an employer and an employee until the employer accepts the request by commencing to withhold from the amounts

with respect to which the request was made.

(2) An agreement under section 3402 (p) shall be effective for such period as the employer and employee mutually agree upon. However, either the employer or the employee may terminate the agreement prior to the end of such period by furnishing a signed written notice to the other. Unless the employer and employee agree to an earlier termination date, the notice shall be effective with respect to the first payment of an amount in respect of which the agreement is in effect which is made on or after the first "status determination date" (January 1, May 1, July 1, and October 1 of each year) that occurs at least 30 days after the date on which the notice is furnished. If the employee executes a new Form W-4, the request upon which an agreement under section 3402 (p) is based shall be attached to, and constitute a part of, such new Form W-4. (86 Stat. 944, 26 U.S.C. 6364; 68A Stat. 917, 26 U.S.C. 7805) [T.D. 7096, 36 FR 5216, Mar. 18, 1971, as amended by T.D. 7577, 43 FR 59359, Dec. 20, 1978; T.D. 8619, 60 FR 49215, Sept. 22, 1995]

5. The voluntary withholding agreement may be terminated at any time by the worker or the hiring entity [[26 C.F.R. §31.3402\(p\)-1\(b\)\(2\)](#)].

[Code of Federal Regulations]  
[Title 26, Volume 15]  
[Revised as of April 1, 2006]  
From the U.S. Government Printing Office via GPO Access  
[CITE: 26CFR31.3402(p)-1]  
[Page 258-259]

TITLE 26--INTERNAL REVENUE  
CHAPTER 1--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY (CONTINUED)  
PART 31 \_EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE--Table of Contents  
Subpart E  
Collection of Income Tax at Source  
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6. Payroll deduction agreements for taxes apply to CONSENTING employees of government agencies, federal employees and retirees, military personnel and Department of Defense employees who participate in the VOLUNTARY deduction program, Internal Revenue Manual (I.R.M.) Part 5, Chapter 1, Section 7 (I.R.M. 5.1.7.) <http://www.irs.gov/irm/part5/ch01s07.html> , see [26 U.S.C. §3402\(p\)\(3\)\(A\)](#), [31 C.F.R. §215.2\(n\)\(1\)](#).

TITLE 26 > Subtitle C > CHAPTER 24 > § 3402  
[§ 3402. Income tax collected at source](#)

(p) Voluntary withholding agreements

(3) Authority for other voluntary withholding

The Secretary is authorized by regulations to provide for withholding— (A) from remuneration for services performed by an employee for the employee's employer which (without regard to this paragraph) does not constitute wages, and

[Code of Federal Regulations]  
[Title 31, Volume 2]

[Revised as of July 1, 2006]  
From the U.S. Government Printing Office via GPO Access  
[CITE: 31CFR215.2]  
[Page 61-62]

TITLE 31--MONEY AND FINANCE: TREASURY  
CHAPTER II--FISCAL SERVICE, DEPARTMENT OF THE TREASURY  
PART 215 WITHHOLDING OF DISTRICT OF COLUMBIA, STATE, CITY AND COUNTY  
INCOME OR EMPLOYMENT TAXES BY FEDERAL AGENCIES--Table of Contents

Subpart A General Information  
[Sec. 215.2 Definitions](#)

(n) State income tax means any form of tax for which, under a State status:  
(1) Collection is provided, either by imposing on employers generally the duty of withholding sums from the compensation of employees and making returns of such sums to the State or by granting to employers generally the authority to withhold sums from the compensation of employees, if any employee voluntarily elects to have such sums withheld; and

7. The IRS "Questionable W-4 Program" and their "Lock-In Letter" apply to those employees of government agencies, federal employees and retirees, active military personnel and Department of Defense employees who CONSENTED to participate with the voluntary withholding agreement, not the private sector.
  - 7.1. Withholding and reporting on those who do not submit IRS Form W-4 can ONLY lawfully be executed on "wages" as legally defined and NOT commonly understood.
  - 7.2. Only those who voluntarily signed and submitted IRS Form W-4 and who are not otherwise engaged in a public office within the United States government can earn "wages" as legally defined pursuant to 26 C.F.R. §31.3402(p)-1 and 26 C.F.R. §31.3401(a)-3.
8. Withholding and reporting only applies to earnings connected to a "trade or business", which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office" in the United States government. See:  

<i>The "Trade or Business" Scam</i> <a href="http://famguardian.org/Subjects/Taxes/Remedies/TradeOrBusinessScam.htm">http://famguardian.org/Subjects/Taxes/Remedies/TradeOrBusinessScam.htm</a>
--
9. All IRS information returns, including IRS Forms W-2, 1042-S, 1098, 1099, and K-1 can ONLY lawfully be used to report earnings connected with a "public office" in the United States government pursuant to [26 U.S.C. §6041](#). They may NOT be used to report PRIVATE earnings. If they are completed against PRIVATE persons who are NOT engaged in a public office or the "trade or business" franchise, the filer of these false reports then assumes the following legal liabilities:
  - 9.1. They are civilly liable for damages under [26 U.S.C. §7434](#) for all the taxes that are illegally withheld or collected plus attorneys fees.
  - 9.2. They are criminally liable for false or fraudulent reports under [26 U.S.C. §7206](#) and [7207](#) for up to ten years in jail.
  - 9.3. They are criminally liable for conversion of private property to a public use in violation of [18 U.S.C. §654](#). As "withholding agents" for the U.S. government, they are prohibited from converting private property to a public use without the consent of the subject:

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

- 9.4. They are guilty of impersonating a "public officer" in violation of [18 U.S.C. §912](#). All "taxpayers" within I.R.C. Subtitle A are "public officers" engaged in a "trade or business".
- 9.5. They are guilty of impersonating a statutory "U.S. citizen" in violation of [18 U.S.C. §911](#). All "taxpayers" within I.R.C. Subtitle A are statutory "U.S. citizen" temporarily abroad and coming under a tax treaty with a foreign

country pursuant to [26 U.S.C. §911](#). It is illegal to serve in a “public office” in the U.S. government as anything other than a statutory “U.S. citizen”.

*4. Lack of Citizenship  
§74. Aliens can not hold Office*

*It is a general principle that an alien can not hold a public office. In all independent popular governments, as is said by Chief Justice Dixon of Wisconsin, “it is an acknowledged principle, which lies at the very foundation, and the enforcement of which needs neither the aid of statutory nor constitutional enactments or restrictions, that the government is instituted by the citizens for their liberty and protection, and that it is to be administered, and its powers and functions exercised only by them and through their agency.”*

*In accordance with this principle it is held that an alien can not hold the office of sheriff.<sup>[2]</sup>  
[A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, p. 27, §74;  
SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage>]*

10. Those who are non-resident non-persons, which includes Americans born in and domiciled within the states of the Union, cannot have a tax liability if they have no earnings from the federal zone or the United States government under [26 U.S.C. §871](#). See:
11. Withholding and reporting on statutory “U.S. citizens” or “residents” (aliens) is only permitted when they are abroad pursuant to [26 U.S.C. §911](#). There is not statute or regulation that makes the liable to pay income taxes when they are situated in any one of the 50 states or federal territory. This is confirmed by the following:
  - 11.1. 26 C.F.R. §1.1-1(a)(2)(ii) defines “married individual” and “unmarried individuals” as aliens with earnings connected with a “trade or business”.
  - 11.2. 26 C.F.R. §1.1441-1(c) defines the term “individual” appearing on IRS Form 1040 as “U.S. Individual Income Tax Return” as being an “alien” or a “nonresident alien”. Statutory “citizens” are nowhere included.
  - 11.3. A statutory “U.S. citizen” only becomes a “taxpayer” when he is temporarily abroad under [26 U.S.C. §911](#) and therefore comes under a tax treaty with a foreign country as an “alien” in relation to the foreign country. He is an alien in relation to the foreign country in that condition, which is how he becomes a “taxpayer”. Even then, he must have earnings from a public office in the U.S. government called a “trade or business” to have any taxable income. EVERYTHING that goes on IRS Form 1040 is “trade or business” income because everything on the form is subject to “trade or business” deductions pursuant to [26 U.S.C. §162](#). This is also confirmed by [26 U.S.C. §871\(b\)\(1\)](#), which says that all the taxes in Section 1 are “trade or business” taxes.
12. Employment withholding taxes under Subtitle C of the Internal Revenue Code are classified as “gifts” to the U.S. Government, and therefore are technically not “taxes”. They don’t become “taxes” until the information return is attached to a tax return and the tax return is signed under penalty of perjury. This is the origin, in fact, of the requirement to attach all information returns to your tax return when you file it: To convert a “gift” into a “tax”. The IRS has no statutory authority to make this conversion, which is why they need your help. See [Great IRS Hoax](#), Form #11.302, Section 5.6.8 for the proof:  
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>.
13. A “nonresident alien” not engaged in a “trade or business” as defined in 26 C.F.R. §1.871-1(b)(1)(i) who does not work for the U.S. government and receives no payments from the U.S. government under [26 U.S.C. §871](#) can have no tax liability and need not withhold. This is confirmed by:
  - 13.1. 26 C.F.R. §1.872-2(f)
  - 13.2. 26 C.F.R. §31.3401(a)(6)-1(b)
  - 13.3. [26 U.S.C. §861\(a\)\(3\)\(C\)\(i\)](#)
  - 13.4. [26 U.S.C. §3401\(a\)\(6\)](#)
  - 13.5. [26 U.S.C. §1402\(b\)](#)
  - 13.6. [26 U.S.C. §7701\(a\)\(31\)](#)
14. Backup withholding under [26 U.S.C. §3406](#) is only done on “resident aliens” as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) and *not* “nonresident aliens” as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#).
15. The term “employee” [31 C.F.R. §215.2\(h\)\(1\)\(i\)](#) does not include retired personnel, pensioners, annuitants, or similar beneficiaries of the Federal Government, who are NOT performing active civilian service or persons receiving remuneration for services on a contract-fee basis. They are not subject to withholding and have no duty to file any Form W-4 or W-9, unless they desire to VOLUNTARILY enter into agreements.

TITLE 31--MONEY AND FINANCE: TREASURY  
CHAPTER II--FISCAL SERVICE, DEPARTMENT OF THE TREASURY  
PART 215 WITHHOLDING OF DISTRICT OF COLUMBIA, STATE, CITY AND COUNTY  
INCOME OR EMPLOYMENT TAXES BY FEDERAL AGENCIES--Table of Contents  
Subpart A General Information  
[Sec. 215.2 Definitions](#)

(h)(1) Employees for the purpose of State income tax withholding, means all employees of an agency, other than members of the armed forces. For city and county income or employment tax withholding, it means:  
(i) Employees of an agency;

16. In most states, the withholding and deducting from pay for any federal taxes; fees and other charges (levy, lien, penalties or interest); or benefits and privileges (social security, Medicare, disability, etc.) must be knowingly and VOLUNTARILY agreed to in writing by BOTH parties (worker and company). It's state jurisdiction, not federal.
17. No law requires you to disclose a social security number except in the case of government officers and instrumentalities. [EEOC v. Information Systems Consulting CA3-92-0169-T IN THE UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF TEXAS DALLAS DIVISION](#). 26 C.F.R. §301.6109-1(b)(1) requires the use of identifying numbers for "U.S. persons", but all "[U.S. persons](#)" to which this regulation refers can only be offices and employees within the government. There is no similar regulation under 26 C.F.R. Part 1 published in the Federal Register and therefore this requirement can only pertain to groups specifically exempted from the requirement for implementing regulations pursuant to 5 U.S.C. §553(a) and 44 U.S.C. §1505(a)(1), all of whom are instrumentalities of the government.

[26 C.F.R. §301.6109-1\(b\)](#)

(b) Requirement to furnish one's own number--

(1) U.S. persons.

Every U.S. person who makes under this title a return, statement, or other document must furnish its own taxpayer identifying number as required by the forms and the accompanying instructions.

18. Accordingly, the federal government can only act on the States; and only in the strictly limited, exclusive jurisdiction of Article 1:8:17. There are no federal income taxes imposed upon an American working and living within the 50 states party to the more perfect Union, see [26 C.F.R. §301.6361-4](#).

TITLE 26--INTERNAL REVENUE  
CHAPTER I--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY  
PART 301 PROCEDURE AND ADMINISTRATION--Table of Contents  
Seizure of Property for Collection of Taxes  
[Sec. 301.6361-4 Definitions](#).

For purposes of the regulations in this part under subchapter E of chapter 64 of the Internal Revenue Code of 1954, relating to collection and administration of State individual income taxes--

(a) State agreement. The term "State agreement" means an agreement between a State and the Federal Government which was entered into pursuant to section 6363 and the regulations thereunder, and which provides for the Federal collection and administration of the qualified tax or taxes of that State.

(b) Qualified tax. The term "qualified tax" means a tax which is a "qualified State individual income tax", as defined in section 6362 (including subsection (f)(1) thereof, which requires that a State agreement be in effect) and the regulations thereunder.

(c) Chapters and subtitles. References in regulations in this part under subchapter E to chapters and subtitles are to chapters and subtitles of the Internal Revenue Code of 1954, unless otherwise indicated.

(d) Subchapter E. The term "subchapter E" means subchapter E of chapter 64 of the Internal Revenue Code of 1954, relating to collection and administration of State individual income taxes, as amended from time to time.

[T.D. 7577, 43 F.R. 59365, Dec. 20, 1978]

19. According to the United States Government Accounting Office, see (USGAO) report dated 09/15/03, it states in part,

*"Under current law, the IRS does not have statutory authority to impose a penalty to enforce employer compliance with the reporting requirement. The reporting requirement was promulgated in Treasury regulations." /Reliability of Information on Taxpayers Claiming Many Withholding Allowances or Exemption from Federal Income Tax Withholding, GAO-03-913R]*

20. The IRS clearly violates the law when it instructs the private sector entity to disregard the worker's W-4 (or its equivalent).

*"The Company is not authorized to alter the form [W-4 or its equivalent] or to dishonor the worker's claim. The certificate goes into effect automatically"*  
*[U.S. District Court Judge Huyett, [United States v. Malinowski](#), 347 F.Supp. 352 (1992)]*

21. What the federal courts say about withholding:

Unless the withholder has reason to know that the party filing form 1001 is no longer eligible for exemption, the withholding party "is not responsible for misstatements made on Form 1001 by an owner of income," and hence would not be liable for tax which should have been withheld.

Defendants manifest curiosity as to whether plaintiff would pay tax in Sweden on the benefits received under the plan. But that is none of their concern.  
*[Holmstrom v. PPG Industries, 512 F.Supp. 552, 554 DC.WD.Pa. 1981;*  
*Also see: [Murray v. City of Charleston](#), 96 U.S. 432 (1877)]*

22. The private sector entity is not a duly authorized or delegated 'tax collector" under [I.R.C. §6301](#), and no implementing regulation exists under 26 CFR.
23. The private sector entity is not a duly authorized or delegated "assessment officer" under [I.R.C. §6201](#), and no implementing regulation exists under 26 CFR.
24. The private sector entity is not a duly authorized Withholding Agent (defined in [26 U.S.C. §7701\(a\)\(16\)](#) , [26 C.F.R. §301.7701-16](#)) to withhold from one's pay or remuneration (I.R.C. §§[1441](#), [1442](#), [1443](#), and specifically in [26 C.F.R. §1.1441-7](#)).
25. The private sector entity lacks requisite [IRS Form 2678](#) filed with the IRS, or a IRS Form 8655 Reporting Agent Authorizing Certificate from the Treasury Financial Management Service, specific to each worker.
26. No state-federal agreements for administration of qualified state income taxes are authorized by [31 C.F.R., Part 215](#) specific to each private sector worker. The authority applies exclusively to federal government agencies and personnel; it does not extend to general population in States of the Union.
27. No Standard Agreement with the Secretary of the Treasury and Fiscal Assistant Secretary (or his delegates) pursuant to [31 C.F.R. Subpart B-Standard Agreement 215.6](#) specific to each private sector worker exists.
28. No [Section 218](#) Voluntary Agreement exists for coverage of social security specific to each private sector worker, pursuant to [42 U.S.C. §418](#).
29. Consent for federal or state withholding and deductions from pay must be explicit, voluntary and in writing.

*"Where rights secured by the Constitution are involved, there can be no rule making or legislation which would abrogate them."*  
*[Miranda v. Arizona, 384 U.S. 436, 491]*

30. Employees of government agencies; federal employees, agents, representatives must act ONLY within the bounds of lawful authority pursuant to the Supreme Court case of Federal Crop Insurance vs. Merrill, 33 U.S. 380 at 384 (1947) that states:

*"Anyone entering into an arrangement with the government takes the risk of having accurately ascertained that he who purports to act for the government stays within the bounds of his authority."*  
*[Federal Crop Insurance vs. Merrill, 33 U.S. 380 at 384 (1947)]*

31. [26 U.S.C. §7608](#) states whom the Secretary has authorized to see one's books and records. According to 26 U.S.C. §7608(a), Revenue Officers are NOT authorized to see one's books and records.
32. According to 26 U.S.C. §7608(b) Revenue Officers are NOT authorized to enforce under subtitle E (liquor, tobacco and firearms).

(b) Enforcement of laws relating to internal revenue other than subtitle E

(1) Any criminal investigator of the Intelligence Division of the Internal Revenue Service whom the Secretary charges with the duty of enforcing any of the criminal provisions of the internal revenue laws, any other criminal provisions of law relating to internal revenue for the enforcement of which the Secretary is responsible, or any other law for which the Secretary has delegated investigatory authority to the Internal Revenue Service, is, in the performance of his duties, authorized to perform the functions described in paragraph (2). (2) The functions authorized under this subsection to be performed by an officer referred to in paragraph (1) are— (A) to execute and serve search warrants and arrest warrants, and serve subpoenas and summonses issued under authority of the United States; (B) to make arrests without warrant for any offense against the United States relating to the internal revenue laws committed in his presence, or for any felony cognizable under such laws if he has reasonable grounds to believe that the person to be arrested has committed or is committing any such felony; and (C) to make seizures of property subject to forfeiture under the internal revenue laws.

33. Every section of the private law, I.R.C. and 26 U.S.C.- Internal Revenue Code had its origin in the legislature as a statute. Then to put the statute into law, an agency had to write a regulation which puts it into force and effect. Bureau of Alcohol, Tobacco, Firearms and Explosives (BATF) is the only agency that wrote the regulation; the Internal Revenue is not a federal agency. BATF is the only agency that can contract with the IRS to apply and enforce BATF regulations, see [26 C.F.R. §301.7513-1\(b\)\(1\)](#) and (b)(2).

*TITLE 26--INTERNAL REVENUE  
CHAPTER 1--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY (CONTINUED)  
PART 301 PROCEDURE AND ADMINISTRATION--Table of Contents  
Judicial Proceedings  
[Sec. 301.7513-1](#) [Reproduction of returns and other documents.](#)*

(b) Safeguards--(1) By private contractor.

Any person entering into a contract with the Internal Revenue Service for the performance of any of the services described in paragraph (a) of this section shall agree to comply, and to assume responsibility for compliance by his employees, with the following requirements:

- (i) The films or photoimpressions, and reproductions made therefrom, shall be used only for the purpose of carrying out the provisions of the contract, and information contained in such material shall be treated as confidential and shall not be divulged or made known in any manner to any person except as may be necessary in the performance of the contract;
  - (ii) All the services shall be performed under the supervision of the person with whom the contract is made or his responsible employees;
  - (iii) All material received for processing and all processed and reproduced material shall be kept in a locked and fireproof compartment in a secure place when not being worked upon;
  - (iv) All spoilage of reproductions made from the film or photoimpressions supplied to the contractor shall be destroyed, and a statement under the penalties of perjury shall be submitted to the Internal Revenue Service that such destruction has been accomplished; and
  - (v) All film, photoimpressions, and reproductions made therefrom, shall be transmitted to the Internal Revenue Service by personal delivery, first-class mail, parcel post, or express.
- (2) By Federal agency. Any Federal agency entering into a contract with the Internal Revenue Service for the performance of any services described in paragraph (a) of this section, shall treat as confidential all material processed or reproduced pursuant to such contract.

34. Employees of government agencies; federal employees, agents, representatives know or should know that when they violate the [14th Amendment Section 3](#), they shall have engaged in insurrection or rebellion, for which they may lose their pay and retirement.
35. Employees of government agencies; federal employees, agents, representatives know or should know that under [26 U.S.C. §7433](#), they can be sued civilly for up to \$1,000,000 for their unauthorized collection actions.
36. Employees of government agencies; federal employees, agents, representatives know or should know that under [26 U.S.C. §7214\(a\)\(2\)](#), they can be sued criminally up to \$10,000 or imprisoned not more than 5 years, or both for their unlawful acts of demanding other or greater sums than are authorized by law.