

**WHY THE GOVERNMENT CAN'T LAWFULLY
ASSESS HUMAN BEINGS WITH AN
INCOME TAX LIABILITY WITHOUT THEIR CONSENT**

Last revised: 10/1/2020



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1 **1 Introduction**

2 This memorandum of law addresses the legal authority of the IRS in executing assessments and Substitutes For Return (SFR)
3 against men and women and not businesses or artificial entities. If you are a business, corporation, LLC, or trust, you should
4 not be reading this document because it is irrelevant to your situation. The term “natural persons” as used in the title of this
5 document therefore does NOT imply artificial entities or the “person” defined in 26 U.S.C. §6671(b) or 26 U.S.C. §7343,
6 both of which are “public officers” within the federal corporation called the “United States”.

7 [TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671](#)
8 [§6671. Rules for application of assessable penalties](#)

9 (b) Person defined

10 *The term “person”, as used in this subchapter, includes an officer or employee of a corporation, or a member or*
11 *employee of a partnership, **who as such officer, employee, or member is under a duty to perform the act in***
12 ***respect of which the violation occurs.***
13

14 [TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > § 7343](#)
15 [§7343. Definition of term “person”](#)

16 *The term “person” as used in this chapter includes an officer or employee of a corporation, or a member or*
17 *employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect*
18 *of which the violation occurs.*

19 If you would like to know more about the above scam, see:

[Why Your Government is Either a Thief or You Are a “Public Officer” for Income Tax Purposes, Form #05.008](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

20 It is very common for the IRS and state revenue agencies to send out requests to file income tax returns. These notices are
21 usually triggered under all of the following conditions:

- 22 1. The IRS or state revenue agency has received IRS Form W-2 or 1099 reports directly from a business, private employer
23 or financial institution.
24 2. The IRS or state revenue agency has received IRS Form W-2 or 1099 reports indirectly through the FedState program.
25 The FedState program is the mechanism by which states and the IRS share Information Return reports between
26 themselves. See the following IRS Publication 963 for detailed information about how the FedState program works to
27 share Information Return reports between the States and IRS:
28 <http://famguardian.org/TaxFreedom/Forms/IRS/IRSPub963.pdf>
29 3. The total amount of reported “wages” on a W-2 plus “trade or business” earnings on the 1099 exceeds the exemption
30 amount found in [26 U.S.C. §6012\(a\)](#).

31 When the above conditions are satisfied, revenue agencies “presume” that the person against whom these usually *false* reports
32 were made is a “taxpayer”.¹ At that point, they are presumed to be guilty until they prove themselves innocent under [26](#)
33 [U.S.C. §7491](#):

34 [26 U.S.C. Sec. 7491. Burden of proof](#)

35 (a) Burden shifts where *taxpayer* produces credible evidence

36 (1) General rule

37 *If, in any court proceeding, a taxpayer introduces credible evidence with respect to any factual issue relevant to*
38 *ascertaining the liability of the taxpayer for any tax imposed by subtitle A or B, the Secretary shall have the*
39 *burden of proof with respect to such issue.*

¹ The reports are usually false for the reasons clearly explained in the following document:
[Correcting Erroneous Information Returns, Form #04.001](#)
<http://sedm.org/Forms/FormIndex.htm>