

Hasta la vista, baby!

# I.R.S. “Terminator”?

*by Alfred Adask*

In Volume 10 No. 3 of the *AntiShyster* I presented information indicating that IRS Form 56 might be used to terminate the fiduciary relationship through which government tricks natural men (“Alfred”) into paying taxes on behalf of an artificial entity created by government and identified by an all uppercase name like “ALFRED”. The following article will be easier to understand if read the previous articles on fiduciary relationships in Volume 10 No. 3.

The following sections from the I.R.S. Handbook were provided by Anthony Wayne of [Lawgiver.org](http://Lawgiver.org) and are much appreciated. According to Anthony,

“I think I found a major key from the IRS HANDBOOK (revised 01-01-2001) in how to file a total termination of the ALL CAPS vs. fiduciary Christian name relationship. Also note that this directly effects the *taxpayer’s* Master File, his address and modifies his IMF Account Number (SSAN) STATUS.”

INTERNAL REVENUE SERVICE HANDBOOK  
PART 3 -  
REVENUE, RETURNS AND ACCOUNTS PROCESSING  
CHAPTER 13 - SC DOCUMENT SERVICE  
SECTION 5 - IMF ACCOUNT NUMBERS

#### 3.13.5.2.4 (01-01-2001) DATA MASTER ONE FILE (DM-1)

The Data Master One file (DM-1) is a database of name controls and TIN’s received from three sources:

- SSA
- Through IRS valid processing and,
- The Individual Taxpayer Identification Number File (ITIN)

The DM-1 receives weekly updates from all three sources.

Thus, the DM-1 (and presumably your obligation to pay income taxes) will be deemed valid if any one of those three “sources” of information (SSA, IRS valid processing, or Individual Taxpayer Identification Number File) indicates you are subject to paying income tax. If so, escaping just one or even two of those “sources,” may still leave the third source as a foundation sufficient to compel you to pay income tax. Point: If you’re going to try to avoid paying income taxes, your relationship (if any) to all three of those information “sources” may need to be terminated.

The DM-1 file determines the validity of all transactions. It “directs” transactions to either the valid or the invalid segment of the IMF.

They admit there are “valid” and “invalid” taxations designated solely by the “IMF” (Individual Master File)... Presumably, a “valid” file indicates a tax liability; an “invalid” file indicates no tax liability. It’s also possible that a “valid” may be synonymous with “enforceable” while “invalid” may translate as “unenforceable”.

### 3.13.5.3 DOCUMENT PROCESSING (01-01-2001)

The instructions contained in this section are used for establishing, changing, maintaining, and/or processing internal and external IMF forms for individual taxpayer accounts on the Individual Master File (IMF).

#### 3.13.5.3.1 (01-01-2001) MANUAL REFUNDS

Upon the discovery of the necessity for issuance of a manual refund, the Entity unit should refer to IRM21.4.4- Manual Refunds, on how to prepare a manual refund.”

This implies that once the IMF file is shown to be “invalid,” a refund is manually applied if requested.

#### 3.13.5.3.9 (01-01-2001) FORM 56, NOTICE CONCERNING FIDUCIARY RELATIONSHIP

Form 56, Notice Concerning Fiduciary Relationship, is filed to notify the IRS of a fiduciary relationship:

*A fiduciary assumes the powers, rights, duties and privileges of the taxpayers, until notice is given that the fiduciary capacity has ended. The Master File should be updated to reflect this information.* [Emph. add.]

Note that the “fiduciary” and “taxpayer” are clearly two different entities.

I believe that the fiduciary is a natural man identified by a proper, capitalized name (“Alfred”) and the “taxpayer” is some sort of artificial entity or public capacity identified by the all uppercase name (“ALFRED”) and/or a SSN.

I suspect that the income tax can be lawfully imposed only on

the artificial entity (“ALFRED”) but not the natural man (“Alfred”). But (as previously outlined in *AntiShyster* Volume 10 No. 3 articles on fiduciary relationships), the government essentially tricks the natural man (“Alfred”) into voluntarily assuming the role of fiduciary for the artificial entity/taxpayer (“ALFRED”).

Once the natural man “Alfred” becomes fiduciary for the taxpayer (“ALFRED”), the natural man “assumes the powers, rights, *duties* and privileges of the taxpayer”. These assumed “duties” presumably include the obligation to *file* income tax return forms and *pay* the income tax due “on behalf of” the “taxpayer”. Thus, the natural man becomes unwittingly bound to file and pay income taxes on behalf of another entity (“taxpayer ALFRED”).

If this hypothesis is correct, then if the natural man (“Alfred”) could sever his fiduciary relationship to the “taxpayer” (“ALFRED”), he might be able to legally stop paying income taxes.

IRS Form 56 appears to provide the procedure for severing that fiduciary relationship. Thus, it appears that IRS Form 56 might be used to terminate your fiduciary “duty” to file and pay income taxes.

**“File Form 56 with the last Form 1040 or 1041 filed.”**

This instruction appears to be directed to IRS personnel and tells them that once they receive an IRS Form 56, they are to file it with the last 1040 or 1041 they have on file for a particular taxpayer. Although Form 56 can be used to initiate or terminate fiduciary relationships,

the previous one-line instruction ignores this distinction and simply orders that every Form 56 be filed with the last 1040 or 1041.

First, we might reasonably ask if an IRS Form 56 is used to terminate a fiduciary relationship, why isn’t it filed with whatever form originally initiated that fiduciary relationship? But maybe it is. By filing IRS Form 56 with the last 1040, there is a faint implication that the 1040 itself might have served as the original notice of fiduciary relationship. In other words, when “Alfred” first volunteered to file his first 1040 on behalf of “ALFRED,” he may have thereby unwittingly notified the IRS that he (“Alfred”) would serve as fiduciary for “ALFRED” (taxpayer) and thus assumed the lifelong “duty” of paying income tax on behalf of

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“ALFRED”. Point: It seems probable that your first 1040 served as your first notice of fiduciary relationship to the IRS.

Second, it seems reasonable to conclude that by filing a Form 56 that *terminated* a fiduciary relationship with a “taxpayers” *last* 1040 or 1041, that taxpayer’s account is thereby effectively closed or deactivated until some other fiduciary could be found.

Third, note that the Form 56 is to be filed only with the taxpayer’s last 1040 (“U.S. Individual Income Tax Return”) or 1041 (“U.S. Income Tax Return for Estates and Trusts”). Since Form 1041 deals with Estates and Trusts, we would expect the word “fiduciary” to appear in the body of that form—and it does. But curiously, although the previous IRS instructions make clear that Form 56 (which deals exclusively with fiduciary relations) should also be filed with the taxpayer’s last 1040, the word “fiduciary” does not appear on the 1040 Form. I haven’t had time to read the current 1040 instruction booklet, but I’ll bet the word “fiduciary” is also missing from those instructions.

Why, pray tell, would the IRS publish a Form 56 dealing with fiduciary relationships in Form 1040’s, and yet never mention “fiduciary” on that 1040? Oversight? Efficiency? Or deception? The clear implication is that the 1040 “U.S. Individual Income Tax Return” routinely contains a fiduciary relationship that is not expressly disclosed to the public on the face of the form.

I believe that fiduciary relationship is embodied in the fact that the tax imposed on “ALFRED” (the taxpayer and artificial entity identified at the top of the 1040 with a SSN), is being paid by “Alfred,” the fiduciary and natural man who unwittingly signs his name at the bottom of the form. The reason that fiduciary relationship is not mentioned is to conceal the deception and fraud that’s being perpetrated on the American people.

The fact that Form 56 can be used to terminate “invisible” fiduciary relationships found on 1040 Income Tax returns is good indirect evidence that the Form 56 is exactly suitable for terminating any fiduciary “duty” to pay *income tax*. There seems to be no mistake. Form 56 is *the* appropriate instrument for terminating fiduciary relationships found on 1040 Individual Income Tax Return form.

Anthony Wayne (Lawgiver.org) speculates the instruction to file Form 56 with the last 1040 or 1041 will determines the “validity” of the income tax as it applies to the taxpayer and fiduciary from that point onward. He suspects that difference between a “valid” and “invalid” tax files reflects the presence or absence of a *fiduciary*. Thus, if there’s no fiduciary for the taxpayer, the tax file become “invalid” (which may mean “unenforceable”).

More IRS instructions for editing the Individual Master File based on information provided on the Form 56. These instructions are unclear and should be read closely and with reference to the IRS Form 56:

Refer to sections of the form entitled “Total Revocation or Termination” [ PART IV, SECTION A ] and “Substitute Fidu-

ciary” [ PART IV, SECTION C ]

If either box is checked [i.e., Section A], then Authority need not be attached.

Some people interpret this instruction to IRS agents to mean that an average person might be able to use an IRS Form 56 to terminate his fiduciary relationship to the “taxpayer” without providing any

authority for that termination. Although the text is ambiguous, I disagree. The previous instruction for the IRS employees only says that the fiduciary’s authority terminate need not be “attached” to the paperwork the IRS employee files. So say that such authority need not be “attached” is not the same as saying that no authority is necessary. This is a debatable issue, but for now, I suspect that some evidence of

*authority* is required on the IRS Form 56 to successfully terminate the fiduciary relationship to the taxpayer. Certainly, even if authority were not required, any notice to terminate a fiduciary relationship would be stronger and more likely to succeed if the notice contained a proper authority for the termination.

However, assuming the person wishing to terminate his fiduciary relationship checked Box 5 (under Part IV, Section A) or box 7 (under Part IV, Section C) of IRS Form 56, the instructions for IRS employees continue on how to adjust the Individual Master File (IMF), once the fiduciary relationship is terminated under Form 56:

If either box is checked [i.e., Section A]:

- a. Remove the fiduciary’s name from the second name line of the taxpayer’s account.
- b. Restore the taxpayer’s address. (Use the taxpayer address shown on the Form 56.) If none is shown, restore to address used before changing to fiduciaries’ address.

Again, we see evidence that the “fiduciary” (listed on the “second line” of the taxpayer’s account) is someone other than the “taxpayer” who is presumably listed elsewhere (perhaps line one) as the name of an “account”.

I don’t have copy of an IMF, so I don’t know what name is listed on the “second name line of the taxpayer’s account”. But, clearly, *whatever* that second name is, it identifies the *fiduciary*.

Therefore, if you could get hold of your own IMF, you could disprove my hypothesis (concerning fiduciary relationships and income tax) by simply reading the “second name line of the taxpayer’s account”. If there’s no name on that second name line, then there’d



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seem to be no fiduciary relationship compelling your duty to pay income tax and my hypothesis would probably be false. Likewise, in the unlikely event that a fiduciary's name on the "second name line" identified someone other than yourself, it would also appear that your obligation to pay income taxes was not based on a fiduciary relationship. Again, my hypothesis would appear to be false.

But if that "second name line" on your IMF listed your proper, capitalized name as the "fiduciary" for the "taxpayer"—then it would strongly support the validity of the hypothesis that we must pay income taxes because we are fiduciaries.

However, there are additional instructions (under Box 5 of Part IV, Section A—Total Revocation or Termination on Form 56) for checking one of the three "sub-boxes" that can be used to explain your "reason" (or authority) for terminating your fiduciary relationship:

Box "a" reads, "Court order revoking fiduciary authority. Attach certified copy"

Box "b" reads, "Certificate of dissolution or termination of a business entity. Attach copy."

Box "c" reads, "Other. Describe ⇒ " and leaves a blank space for you to hand write your explanation.

This section and boxes imply that you may need some "authority" to terminate the fiduciary relationship that seemingly obligates you to pay income tax. But what that "authority" might be is unclear.

Box "a" is self-explanatory. If you can get a court to order termination of your fiduciary relationship to your taxpayer, you can skate. However, the probability of getting any court to rule that "Alfred" may sever his fiduciary relationship to "ALFRED" does not seem high. Note that they require a *certified* copy of the court order authorizing the termination of the fiduciary relationship.

Box "b" is more mysterious. What is a "Certificate of dissolution or termination of a business entity"? I don't know, but seeing that it's a "Certificate" (like the "certified" court order in Box "a") it must probably be an official (or at least notarized) document issued by the state.

Box "c" ("Other") gives almost no clue to the required authority—except that whatever this "Other" authority might be, it need only be "described"—not "certified". Thus, Box "c" would seem to be the option wherein a private person might explain that he didn't understand he was volunteering to be a fiduciary when he filed his first 1040. Therefore, our reluctant fiduciary might devise a 13<sup>th</sup> Amendment argument ("no involuntary servitude") to revoke his original "voluntary" act of becoming a fiduciary. After all, how could he truly "volunteer" if he didn't

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understand what he was volunteering to do? And even if he did volunteer once, he shouldn't be held to volunteer forever. In other words, under the 13<sup>th</sup> Amendment, he might simply file a proper notice that he'd decided to quit volunteering. Thus, volunteering to be a fiduciary to pay income taxes might be somewhat like voluntarily committing yourself into a mental health facility. If you volunteered in, (with proper notice) you should also be able to volunteer out.

Alternatively, you might find Biblical precedent to reject acting as a fiduciary as contrary to your faith. For example, *Proverbs 11:15* reads, "He who puts up security for another will surely suffer, but whoever refuses to strike hands in pledge is safe." I suspect that the natural man "Alfred" essentially puts up his entire earning capacity as "security" when he volunteers to act as fiduciary for the artificial entity/ taxpayer "ALFRED". Therefore, based on a religious prohibition, the 1<sup>st</sup> Amendment (freedom of religion) might provide sufficient "authority" to terminate a troublesome fiduciary relationship.

And finally, it's possible that SSA Form 521 might also be sufficient "Other" authority to terminate your fiduciary relationship to the taxpayer. Why? Because up near the top of a 1040, where the name(s) of the taxpayer(s) are listed, the form reads,

**"Important! You must enter your SSN(s) above."**

Well, if you've already used SSA Form 521 (see previous article) to "withdraw your application for benefits" under Social Security—and thereby relinquished the inestimable benefit of your SS Card and SSN—then you can't very well fill out a 1040, can you? I mean if you "**must** enter your SSN," and you no longer have one, it just wouldn't seem right, would it? As much as you might *like* to fill out the 1040 and *really want* to pay your "fair share" of income tax, it would seemingly be illegal for you to do so if you had already relinquished the "benefit" of having a SSN. And, golly, you sure wouldn't want to break the income tax law, now, would you?

So, do you need "authority" to terminate your fiduciary relationship to the taxpayer? I'm not sure. Too early to tell. But either way—with authority or without—it appears that diligent study of the relevant IRS Handbook instructions and use of IRS Form 56 can terminate any fiduciary relationship that obligates you to pay income tax on a 1040.

If so, it follows that once the fiduciary relationship is terminated and the name of the fiduciary is removed from the "second name line of the taxpayer's account" on the IMF—the duty to file and pay income tax would likewise be terminated.

That would make I.R.S. Form 56 the Income Tax "Terminator" and empower you to bid the IRS, "Hasta la veesta, bay-beee!"

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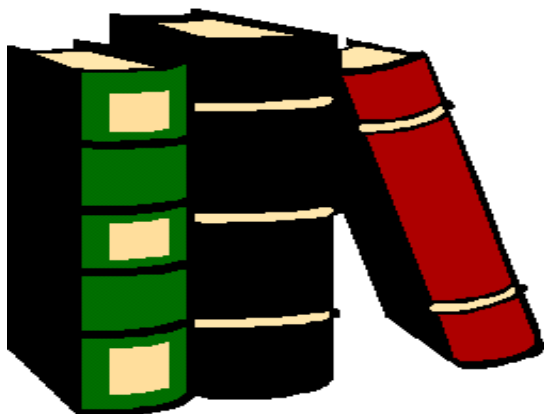
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