

ATTACHMENT TO IRA ROLLOVER APPLICATION

Enclosure(s):

- (1) _____ form
- (2) IRS Form W-8 BEN
- (3) Pamphlet entitled “Who are ‘Taxpayers’ and who needs a ‘Taxpayer Identification Number’”

The attached IRA Rollover Application is invalid without this attachment and the two may not be separated. Below is an affidavit of facts pertaining to the attached application intended to constrain how it is processed to ensure that both prevailing law and my Constitutional rights are fully respected:

1. All of the information appearing on this form and all attachments are copyrighted. The terms of the copyright/user license agreement are as follows:
 - 1.1. The information may not be provided to any agency, bureau, or company of the state or federal government.
 - 1.2. It is a violation of the Privacy Act, 5 U.S.C. 552a, to divulge any of the information, including identifying account number, to any government organization other than the recipient and you do not have my consent to provide it to the IRS or any state revenue agency.
 - 1.3. Under 1 U.S.C. 204 legislative notes, the Internal Revenue Code is not positive law, and therefore not “law”. Consequently, there is no “law” that can supersede the requirement found in 5 U.S.C. 552a(b) for consent in the disclosure of any information provided to third parties. I do not give such consent. None of the exemptions for disclosure apply under 5U.S.C. 552a(b) because the IRS, by its own admission, is NOT an “agency” of the federal government. See:
<http://famguardian.org/Subjects/Taxes/Evidence/USGovDeniesIRS/USGovDeniesIRS.htm>
 - 1.4. Any violation of this copyright shall make the violator personally liable for breach of copyright, for all monies and liabilities to the IRS which might result from the wrongful and non-consensual report of information, for all legal fees of collecting the liability from the violator, plus \$1 Million.
2. The attached withdrawal form replaces “Social Security Number” with “Account Number” in every place where it is used. I no longer have or use a “Social Security Number” and you do not have my consent to use the number associated with the account as either an SSN or a TIN. The account number is for internal use ONLY and not for any kind of information sharing or reporting to any third party. Some reasons:
 - 2.1. It violates my religious beliefs to have or to use Social Security Numbers.
 - 2.2. You may not compel me to provide or to use an SSN in association with this transaction, because it violates 42 U.S.C. §408. To wit:

TITLE 42 - THE PUBLIC HEALTH AND WELFARE
CHAPTER 7 - SOCIAL SECURITY
SUBCHAPTER II - FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE BENEFITS
[Sec. 408. Penalties](#)

- (a) In general
Whoever -...

(8) discloses, uses, or **compels the disclosure of the social security number of any person in violation of the laws of the United States; shall be guilty of a felony and upon conviction thereof shall be fined under title 18 or imprisoned for not more than five years, or both.**

3. I do not and never have had any earnings or “income” which is “effectively connected with a trade or business in the United States”. “United States” is defined in 26 U.S.C. §7701(a)(9) and (a)(10) as ONLY the District of Columbia, and I don’t live there and don’t file 1040 forms that might create a presumption that I live there either. A “trade or business” is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office” and I do not hold and never have held “public office”. If you believe that “trade or business” includes any function other than a “public office”, then please provide the section from the law that so indicates, or I must conclude that the definition is all encompassing. The rules of statutory construction preclude me from concluding that the definition includes anything but that which is exclusively identified in writing in the code itself:

*“Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded.” [Black’s Law Dictionary, Sixth Edition, page 581]*

Please also don't cite federal court cases as authority for expanding the definition of the term, because I don't live within federal jurisdiction nor am I subject to the jurisdiction of the Internal Revenue Code who lives outside of the "United States" defined above. Consequently, under 26 CFR 1.1-1(a)(2)(ii), 26 CFR §1.861-8(f)(1)(iv), and 26 U.S.C. §861(a)(3)(C)(i), I have no taxable or reportable earnings or "income" and so there is no need to report anything to the IRS or any state taxing authority.

4. You **do not** have my permission to use any number associated with my account, including an SSN, as a "Taxpayer Identification Number (TIN)" or for use in tax reporting to any unauthorized outside organization. TINs and SSNs are not equivalent, as shown in 26 CFR §301.6109-1(d)(3). Only "taxpayers" need or have to use "TINs" and I am NOT a "taxpayer", but a "nontaxpayer". Likewise, TINs can only be issued to "aliens" under 26 CFR §301.6109-1(d)(3) and I am not an alien but a "national" and a "nonresident alien". If you are unsure of the distinction, please consult the attached pamphlet entitled "Who are 'taxpayers' and who needs a 'Taxpayer Identification Number'".
5. If after reading this attachment or any of the enclosures, you still find that you disagree, then please rebut the evidence below:
 - 5.1. The evidence at the end of Enclosure (3) above.
 - 5.2. The IRS Deposition Questions found at:
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>
6. Any one of the following actions will cause you to forfeit your right to disagree later:
 - 6.1. Not responding or rebutting.
 - 6.2. Claiming you don't have a duty to respond
 - 6.3. Calling this affidavit "frivolous". On the contrary, failure to address the legal issues raised here, should you disagree, is the very definition of "frivolous".
 - 6.4. Responding without an "affidavit under penalty of perjury" as you require on the form in my case. Equal protection of the laws under Section 1 of the Fourteenth Amendment demands that you shall be subject to the same level of accountability for your answers as me.
7. I withdraw my consent, my signature, and the validation of this and all attached forms under penalty of perjury if the government attempts to penalize, prosecute, harass, or intimidate me in any way related to this correspondence.
8. Domicile and Legal Address
 - 8.1. It would be a violation of due process for you to assume or presume any "legal address" or domicile anywhere other than that provided on the attached Enclosure (2).
 - 8.2. "Permanent Address" on Enclosure (2) W-8BEN form is Heaven:

My "situs" or "domicile" or "legal home" is the republic called Heaven. Below is the definition of "domicile" that establishes the situs and "legal home":

"domicile. A person's legal home. That place where a man has his true, fixed, and **permanent home** and principal establishment, and to which whenever he is absent he has the intention of returning. *Smith v. Smith*, 206 Pa.Super. 310m 213 A.2d 94. Generally, physical presence within a state and the intention to make it one's home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the place to which he intends to return even though he may actually reside elsewhere. A person may have more than one residence but only one domicile. The legal domicile of a person is important since it, rather than the actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of voting and other legal rights and privileges." [Black's Law Dictionary, Sixth Edition, p. 485]

According to the Bible, "earth" is NOT permanent, is only temporary, and will eventually be destroyed and rebuilt as a new and different earth. The legal definition of "permanent" also demonstrates that it can mean any length of time one wants it to mean:

8 U.S.C. §1101

(a)(31) **The term "permanent" means a relationship of continuing or lasting nature, as distinguished from temporary, but a relationship may be permanent even though it is one that may be dissolved eventually at the instance either of the United States or of the individual, in accordance with law.**

Christians define "permanent" the same way God does. God is eternal so His concept of "permanent" means "eternal". Therefore, no place on earth can be "permanent" in the context of a Christian:

"Do not love [be a permanent inhabitant or resident of] the world or the things in the world. **If anyone loves the world, the love of the Father is not in him.** For all that is in the world--the lust of the flesh, the lust of the eyes, and the pride of life--is not of the Father but is of the world. **And the world is passing away [not permanent],** and the lust of it; but he who does the will of God abides forever." [1 John 2:15, Bible, NKJV]

Christians are only allowed to be governed by God and [His laws found in the Bible](#). Our main allegiance is exclusively to Him, and not to any man or earthly law or government. We are citizens of Heaven, and not earth. The most we can be while on earth is "nationals", because "nationals" are not subject to man's laws and only "citizens" are. [Click here for details](#). Therefore, Heaven can be our only legal home or domicile.

"For our citizenship is in heaven, from which we also eagerly wait for the Savior, the Lord Jesus Christ"
[[Philippians 3:20](#), Bible, NKJV]

"These all died in faith, not having received the promises, but having seen them afar off were assured of them, embraced them **and confessed that they were strangers and pilgrims on the earth.**" [[Hebrews 11:13](#), Bible, NKJV]

"Beloved, I beg you **as sojourners and pilgrims [temporarily occupying the world]**, abstain from fleshly lusts which war against the soul..." [[1 Peter 2:1](#), Bible, NKJV]

"Do you not know that friendship [and citizenship] with the world is enmity with God? Whoever therefore wants to be a friend [or "resident"] of the world makes himself an enemy of God." [[James 4:4](#), Bible, NKJV]

To consent or choose to be governed by anything but God and His sacred Law is idolatry in violation of the first four Commandments of the [Ten Commandments](#). We can therefore have no "legal home" or "domicile" anywhere on earth. Our only law is [God's law](#) and Common law, which is based on God's law.

"Then Haman said to King Ahasuerus, "There is a certain people [the Jews, who today are the equivalent of Christians] scattered and dispersed among the people in all the provinces of your kingdom; their laws are different from all other people's [because they are [God's laws](#)!], and they do not keep the [king's \[unjust\] laws](#). Therefore it is not fitting for the king to let them remain. If it pleases the king, let a decree be written that they be destroyed, and I will pay ten thousand talents of silver into the hands of those who do the work, to bring it into the king's treasuries." [[Esther 3:8-9](#), Bible, NKJV]

We are only temporarily here and Heaven is where we intend to return and live permanently. Legal domicile is based only on [intent](#), not on physical presence, and it is only "domicile" which establishes one's legal and tax "home". No one but us can establish our "intent" and this is the express intent. Neither will we permit our domicile to be subject to change under any circumstances. To admit that there is a "permanent home" or "place of abode" anywhere on earth is to admit that there is no afterlife, no God, and that this earth is as good as it gets, which is a depressing prospect indeed that conflicts with our religious beliefs. The Bible says that while we are here, Satan is in control, so this is definitely not a place we would want to call a permanent home or a domicile:

"Again, the devil took Him [Jesus] up on an exceedingly high mountain, and showed Him all the kingdoms of the world and their glory. And he said to Him, "**All these things I will give You if You will fall down and worship me. [Satan]**"

"Then Jesus said to him, "Away with you, Satan! For it is written, "You shall worship the LORD your God, and Him only you shall serve."

"Then the devil left Him, and behold, angels came and ministered to Him." [[Matt. 4:8-11](#), Bible, NKJV]

"I [Jesus] will no longer talk much with you, **for the ruler of this world [Satan] is coming, and he has nothing in Me.** But that the world may know that I love the Father, and as the Father gave Me commandment, so I do. Arise, let us go from here." [Jesus in [John 14:30-31](#), Bible, NKJV]

Satan could not have offered the kingdoms of the world to Jesus and tempted Him with them unless he controlled them to begin with. Satan is in control while we are here. Only a fool or an atheist would intend to make a wicked earth controlled by Satan into a "permanent place of abode".

"He who loves his life will lose it, and **he who hates his life in this world [on earth] will keep it for eternal life.**" [[John 12:25](#), Bible, NKJV]

Only a person who hates this life and the earth as they are and who doesn't want to make it a "permanent place of abode" or "domicile" can inherit eternal life.

"If you were of the world [had a permanent home here], the world would love its own. Yet **because you [Christians] are not of the world, but I chose you out of the world, therefore the world hates you.**" [[John 15:19](#), Bible, NKJV]

"Pure and undefiled religion before God and the Father is this: to visit orphans and widows in their trouble, and **to keep oneself unspotted from the world [and the governments, laws, taxes, entanglements, and sin in the world]."** [[James 1:27](#), Bible, NKVJ]

Any attempt to think about citizenship, domicile, and residence any way other than the way it is described here amounts to a devious and deceptive attempt by the Pharisees [lawyers] to use the "traditions of men" to entrap Christians and churches and put them under government laws, control, taxes, and regulation, thereby violating the [separation of powers doctrine](#). The Separation of Powers Doctrine as well as the Bible itself both require churches and Christians to be *totally separate* from government, man's laws, and control, taxation, and regulation by government. See [Great IRS Hoax](#), sections 4.3.5 and 4.3.12 for further details on the competition between "church" and "state" for the love and affections of the people, and why separation of these two powers is absolutely essential.

"Stand fast therefore in the [liberty](#) wherewith Christ hath made us free, and be not entangled again with the yoke of bondage [to the government or the income tax or the IRS or federal statutes that are not ["positive law"](#) and do not have jurisdiction over us]." [[Galatians 5:1](#), Bible, NKJV]

Since the only definition of "[resident](#)" found anywhere in the [Internal Revenue Code](#) or the Treasury Regulations is that of a "resident alien", found in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#), then we are not "[residents](#)" because we are not "[aliens](#)". Therefore, we do not have a "residence". Instead, we are "[nonresident aliens](#)" and "[nationals](#)" but not "[citizens](#)" under federal law and under [8 U.S.C. §1101\(a\)\(21\)](#). Furthermore, the term "residence" is not defined in the Internal Revenue Code, and therefore we have no way of knowing what it means until it is defined in the code itself. It is a sin for Christians to "presume" or "assume" anything, under [Numbers 15:30](#) and [Psalms 19:12-13](#). If a "residence" must be established for any reason, you are free to conclude that it is the same as our "[situs](#)" and "[domicile](#)", which is Heaven, because this type of conclusion will not prejudice our legal rights or status. Any other location of "residence", however, will prejudice our rights and is NOT authorized. We believe that the word "residence" was invented by the legal profession as a way to separate intent from the word "domicile" so that people would no longer have a choice of their legal home, and this is a tyranny that we will have no part of.

I declare that the foregoing facts and statements are true to the best of my knowledge and ability, and I do so under penalty of perjury from without the "United States" under "28 U.S.C. 1746(1)". This perjury statement is enforceable only under state law with a jury trial when all information contained at <http://famguardian.org> is admitted into evidence and subject to examination by both the jury and the judge.

Signature

Date