This page contains a subject index of EVERYTHING contained on the Family Guardian website, including all topic pages, books, memorandums, and the writings of third party authors.

For an index of content on our sister site, see the following. They focus on PRACTICAL APPLICATION of the information on this site to SPECIFIC REAL LIFE situations:

Subject Index (OFFSITE LINK)-Sovereignty Education and Defense Ministry (SEDM)

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91. Separation Between Church and State
92. Separation of Powers
93. Slavery
94. Social Security
95. Socialism
96. Solutions
97. Sovereign Citizens
98. Sovereignty
99. Standing
100. States
101. Straw Man
102. Substitute for Returns (SFRs)
103. Summons
104. Tax Reporting
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107. Taxpayer Identification Numbers (TINs)
108. Terrorism
109. Treaties
110. Trusts
111. Tyranny
112. Uniform Commercial Code (UCC)
113. U.S. Government
114. Usufruct
115. Words of Art

ABBREVIATIONS:

ASNM=Antishyster News Magazine
CCDM=IRS Chief Counsel Directives Manual (IRM 39.0)
DOJTDCTM=Department of Justice, Tax Division, Criminal Tax Manual
GIH=Great IRS Hoax book
SFIO=Sovereignty Forms and Instructions Online
    SFIO-A=Authorities
    SFIO-C=Cites by Topic
    SFIO-E=Evidence
    SFIO-F=Forms
    SFIO-H=History
    SFIO-I=Instructions
    SFIO-L=Legal Reference
    SFIO-R=Responding (to government notices and correspondence)
PAAGF=Published Authors and Government Forms
SEDM=Sovereignty Education and Defense Ministry (OFFSITE LINK)
SSMOTB=Social Security: Mark of the Beast (book)
TFPM=Tax Fraud Prevention Manual, Form #06.008 (OFFSITE LINK)
UAPR=Understanding American Property Rights
WTPTTH=We The People Truth in Taxation Hearing

**ACTIVISM-GET INVOLVED!**

Activism Area

Biblical view of taxation and government: GIH§4.3.3

Equipping the Church to Vote (book)

Fully Informed Jury Association (FIJA)
Handbook for Federal Grand Jurors (pamphlet)
Handbook for Trial Jurors Serving in United States District Court (pamphlet)
IGNet-Federal Inspectors General
Internet Crime Complaint Center (IC3)-FBI
Jail4Judges-judicial reform. Join this group!
Judicial Watch
Jury Nullification: Empowering the Jury as the Fourth Branch of Government (book)
Juror's Handbook-by Fully Informed Jury Association
Legal Research on Jury Nullification
Red Beckman's Fully Informed Jury Training (video)
Treasury Inspector General for Tax Administration Abuse Hotline
Vote-Smart
We The People-Join this group!
Write Your Congressman!

ADMINISTRATIVE LAW/PROCEDURE

Administrative Procedure defined: SFIO-C
Administrative Procedures Act
Cases Regarding Delegated Authority
Citizen's Guide on Using the Freedom of Information Act and Privacy Act to Request Government Records
Sovereignty and Freedom Page, Section 13.6: Threat to Freedom: Administrative Law/State
IRS is subject to the Admin. Proc. Act-PROOF: SFIO-I§7.1
IRS Commissioner's Delegation Orders
Requirement for Publication in the Federal Register and exceptions thereto

31 C.F.R. §601.702(a)(2)(ii)
5 U.S.C. §552(a)(1)
5 U.S.C. §553(a)
44 U.S.C. §1505(a)

References on Administrative Procedure
Law and Government Page, Section 12: Administrative Law
Learn Proper Administrative Procedure: SFIO-I§4.4
The Need for Regulations
The Notary Protest Method: VERY EFFECTIVE!: TFPM §3.4.4.5, Article
Treasury Delegation Orders (TDOs)
Understand the Tax Process and the Laws that Govern It: SFIO-I§4.2; TFPM §3.5.4.2

ADMARLTY LAW

AdmiraltyLaw.com
Admiralty and Maritime Law Guide
Cornell Legal Information Institute: About Admiralty
Federal Maritime Commission
Federal Rules of Civil Procedure, Rule 9(h): Admiralty and Maritime Claims
JonesAct.com
Maritime Cabotage Task Force
NSNet-Maritime news and information
Savings to Suitors Clause, 28 U.S.C. §1333
Title 33: Navigation and Navigable Waters

APPEALS

Appeals Settlement Guidelines (IRS)
Appeals Coordinated Issues (IRS)
IRS Form 911: Application for Taxpayer Assistance Order
IRS Pub 1546: The Taxpayer Advocate Service of the IRS
IRS Pub 1660: Collection Appeal Rights
ASSET PROTECTION

**Internal Revenue Manual (IRM), Section 5.17.14: Fraudulent Conveyances and Transferee Liability**

Property and Privacy Protection Topic Area

Property Protection Forms (OFFSITE LINK)-SEDM Forms Page

ASSIGNMENT- See ENFORCEMENT

AUDITS

Collection Appeals Hearing Samples:

- **George's Hearing** (requires a media player)
- **Peter's Hearing** (requires a media player)

Collection Due Process (CDP) Hearing Sample Transcript: [SFIO-E§9.3](https://famguardian.org/Search/SubjectIndex.htm)

Internal Revenue Manual, Section 5: Collection Process
Examination meeting: [GIH§7.9.9](https://famguardian.org/Search/SubjectIndex.htm)

How to handle: [SFIO-I§4.17; TFPM §3.5.4.17](https://famguardian.org/Search/SubjectIndex.htm)

IRS Due Process Meeting Handout (OFFSITE LINK)

IRS Office of Chief Counsel Collection Due Process Hearing Guidelines

IRS Website: Examinations

Market Segment Specialization (MSS) Audit Technique Guides

Opposing improper exam procedure, [SFIO-I§4.18](https://famguardian.org/Search/SubjectIndex.htm)

Reliance Offence Video: [TFPM §3.5.4.17](https://famguardian.org/Search/SubjectIndex.htm)

Nontaxpayer's Audit Defense Manual, Form #06.011 (OFFSITE LINK)

Vehemently Oppose Improper Exam Procedures and All Assessments: [SFIO-I§4.18; TFPM §3.5.4.17](https://famguardian.org/Search/SubjectIndex.htm)

AUTHORS

- DeToqueville, Alex
- Kant, Immanuel
- McDonald, Richard
- Norton, Thomas J.
- Orwell, George
- Paine, Thomas
- Rand, Ayn
- Spooner, Lysander
- Von Mises, Ludwig

BOOKS

Recommended reading

- Atlas Shrugged-Ayn Rand
- Babylon the Great is Falling (book by Jack Hook)
- Bible-God
- Bouvier's Law Dictionary
- Constitutional Income: Do You Have Any?-by Phil Hart
- Department of Justice, Tax Division, Criminal Tax Manual-Department of Justice
- [Disclosure Litigation Reference Book](https://famguardian.org/Search/SubjectIndex.htm) (1.32 Mbytes) IRS
- [Equipping the Church to Vote](https://famguardian.org/Search/SubjectIndex.htm) (7.1 Mbytes)
- Family Constitution
- [Global Sovereign's Handbook, Form #13.005](https://famguardian.org/Search/SubjectIndex.htm) (OFFSITE LINK)-John VanHove. Requires Member Subscription
CASE STUDIES

Who's Who in the Freedom Community

- EEOC v. Information Syst. Consulting
  Long, Lloyd
  Marsh, Phil
  Roberts, Phil (Dr., citizen)
  Traficant, Congressman James
  Troesch, Loren C.

CHALLENGING JURISDICTION

Politically:

- Declaration of Cause and Necessity to Abolish the U.S. Government (HOT!) an open letter by John B. Nelson
- Notice of Fraud and Demand for Redress-letter to send to your elected representatives
- The Lost Right: Redress of Grievances

Preparation:

- Denumber yourself to become invisible: SFIO-I§3.14; TFPM §3.5.3.14
- Understand the Tax Process: SFIO-I§4.2; TFPM §3.5.4.1

Administratively:

- Administrative Procedures
- Handle Your Examination or Due Process Meeting Skillfully
Family Guardian Website Subject Index

Hot Information on Pocket Commissions
How Does the Government Apply Duress and What is the Remedy for It?
Obtaining and Analyzing Your IRS Individual Master File (IMF): SFIO-I §0.7
How the IRS Performs Fraudulent Time-Barred Assessments in Your Individual Master File (IMF)
How the IRS Falsifies Your Individual Master File (IMF) to create a bogus liability
IRS Due Process Meeting Handout (OFFSITE LINK)
Use FOIA and Privacy Act to Your Advantage: SFIO-I §4.5; TFPM §3.5.4.5

During Collections:

26 U.S.C. §7214: Offenses by Officers and Employees of the United States
26 U.S.C. §7433: Civil damages for unauthorized Collection Actions
"assessment" authority: SFIO-C (HOT!)
Internal Revenue Manual, 114.1 Ch. 4: Compliance and Customer Service Manager's Handbook: Collection Managers
Internal Revenue Manual, Part 5: Collection Process
IRS Due Process Meeting Handout, Form #03.008 (OFFSITE LINK)
IRS Has Not Fully Implemented Procedures to Notify Taxpayers Before Taking their Funds for Payment of Taxes: PAAGF
IRS Liens and Levies
IRS Liens: Are they for Subtitle A Income Taxes or Subtitle B Estate Taxes?
IRS Office of Chief Counsel Policy Manual on Collection Due Process Hearings
Relation-Back Doctrine Condemns Administrative Tax Liens and Levies
The Notary Certificate of Default Method: VERY EFFECTIVE!: TFPM §3.4.4.5, Article
What can they seize?

Service of Process:

Proper service of process on U.S. government: TFPM §7.8

During Discovery:

Dept of Treasury Privacy Act/FOIA Regulations: 31 C.F.R. Part 1, Subpart C (IRS records subject to disclosure)
Tax Deposition Questions (HOT!)
IRS Due Process Meeting Handout, Form #03.008 (OFFSITE LINK)
IRS Restructuring and Reform Act of 1998, 112 Stat 685, Section 3415: Taxpayers Allows to Quash All Third Party Summons
Quash third party summons: SFIO-I §4.16; TFPM §3.5.4.16
Petition to Quash IRS Form 2039 Administrative Summons - use in federal district court against IRS
Test for State Tax Professionals
Test for Federal Tax Professionals
What To Do When the IRS Comes Knocking (OFFSITE LINK)

During Litigation:

SEDM Jurisdictions Database Online, Litigation Tool #09.004 (OFFSITE LINK)-detailed ONLINE database of legal points and authorities for all jurisdictions in the USA
SEDM Jurisdictions Database, Litigation Tool #09.003 (OFFSITE LINK)-detailed database of legal points and authorities for all jurisdictions in the USA
A Detailed Study into the Meaning of the Term "United States" in the Internal Revenue Code: by Alan Freeman
Authorities on Federal Jurisdiction (HOT!)
Authorities on Jurisdiction of Federal Courts (HOT!)
Basis of claims: TFPM §7.6

https://famguardian.org/Search/SubjectIndex.htm
Challenge All Federal Criminal Indictments

Courts of Equity: Let's Be Reasonable (ASNM, Vol. 10, No. 2)
Defeating the Anti-Injunction Act (26 U.S.C. §7421)
Determining if a Real Property is Subject to Exclusive Federal Jurisdiction
DOJ Has NO delegated authority to prosecute tax crimes under Subtitle A: SFIO-E §10.3

Federal Jurisdiction, Form #05.018 (OFFSITE LINK)
Federal Rules of Civil Procedure (FRCP):

Rule 12(b)(1) Lack of jurisdiction over the subject matter
Rule 12(b)(3) Improper venue

Federal Territorial Jurisdiction: TFPM §6.3.2, §6.4
Injunction Actions: DOJ, JM §6-5.330
Jurisdiction

26 U.S.C. §7422: Civil actions for refund-Jurisdiction of federal courts
28 U.S.C. §1346: Claims against the United States-Jurisdiction of District Courts
Challenge jurisdiction: SFIO-I§5.8; TFPM§3.5.5.9
Challenge federal criminal indictments: SFIO-I§5.8; TFPM §3.5.5.10
Jurisdiction over
O'Donohue v. United States, 289 U.S. 516, 53 S.Ct. 740(1933) (difference between Article I and Article III courts)
Tax (and other) Courts of the United States (ASNM, Vol. 10, No. 1)

Jury summons:

Citizens Rule Book
GIH §4.16

Jury trial: Seventh Amendment

Law or Equity? (ASMM)
Nonpublished cases: Conspiracy to Protect Judicial Wrongdoing

Arguments Against Nonpublication of Court Rulings
Publication Rules of Court for the United States and Federal Circuits
Law Articles Relating to Nonpublication
Press Clippings Related to the Use of Nonpublication by Courts

Old laws still valid: SFIO-E§10.2
"person" defined for federal tax crimes:

GIH §5.4.13
26 U.S.C. §7343-IT'S NOT YOU!
26 U.S.C. §6671(b)-IT'S NOT YOU!

Practicing Law Without A License Inquiry: SFIO-E§10.1
Quiet Title Action: Village of Dimondale v. Leslie Grable
Rights of accused: Sixth Amendment
Statutes At Large, not the USC, are the Law!: SFIO-E §10.4
Statute of limitations for Criminal violations of I.R.C.: TFPM §7.6.7
Suing Jurors? (ASNM, Vol. 11, No. 1)
Three Elements that Can Render Court Rulings Invalid
Violation of Stare Decisis: The Changing Definition of "Direct", "Indirect", and "Excise" taxes instituted by federal courts: GIH §6.9.4
Understand the Tax Litigation Process: SFIO-I§5.1, TFPM §3.5.5.1
Why Most People Lose in Tax Court
CHRISTIANS

- 5 Reasons Why Christians Should Not Obtain a State Marriage License: SFIO-E§4.1
- Bible on Liberty
- SFIO-E§4.1
- Ebook Gateway—online bible reference
- Bible Gateway
- Blue Letter Bible—online bible reference
- Christian Identity Forums
- Despising God (ASNM, Vol. 11, No. 3)
- Family Constitution
- Government as idolatry: GIH §4.3.12
- Importance of religion and morality in politics: GIH §6 (intro)
- Marriage Contract
- No marriage licenses: GIH §4.14.6
- Notice of Intent to Marry
- Obligations of Christians: GIH §1.10.4
- Real Churches Don’t Need Tax Exemptions: SFIO-E§2.7
- Rendering Unto Caesar That Which Is Caesar’s—Worldnet Daily
- Rendering Caesar His Due—Sam Adams
- Socialism is Incompatible with Christianity (and is a sin): GIH §4.3.13; SSMOTB §4.11
- Sovereign Christian Marriage, Form #13.009 (OFFSITE LINK)
- Turn the Other Cheek?
- We Are One Church
- We Are The Church—the church isn’t a building
- What Attitude are Christians Expected to Have About This Document: GIH §1.9

CITIZENSHIP

8 U.S.C.: Aliens and Nationality
- 14th Amendment—Equal Protection law or Usurpation?
- Allegiance and Birth Certificates (ASNM, Vol. 11, No. 1)
- Change Your U.S. citizen status: TFPM §3.5.3.13; SFIO-I
- Choose Who You Will Serve (ASNM, Vol. 10, No. 2)
- "Citizens of No Country"—John Bryant, Worth Magazine
- Citizens v. citizens (ASNM, Vol. 10, No. 1)
- Citizenship and Sovereignty Seminar (OFFSITE LINK)-SEDM
- Citizenship generally: GIH §4.11
- Citizenship Status v. Tax Status
- Developing Evidence of Citizenship Course, Form #12.002 (OFFSITE LINK)-SEDM
- Dual citizenship defined (OFFSITE LINK)
- Expatriation

  Defined: SFIO-C
  - Explained: TFPM §3.5.3.13; GIH §4.11.10;
  - Expatriation and the American Citizen, Elwin Griffith, Howard Law Journal, 1988 (article)

- Federal (U.S.) citizens: GIH §4.11.4
- Getting a USA Passport as a "state national"

  HTML -SEDM Form #09.007. (Member Subscriptions)
  PDF -SEDM Form #10.013. (Bookstore)
Good citizenship: [TFPM §3.5.1]{https://famguardian.org/Search/SubjectIndex.htm}
Immigration and Nationality Act
Natural Born Citizens ("nationals but not citizens" under federal law):

- Described: [GIH §4.11.7](#)
- Article: [Natural Born Citizens](#) (ASNM, Vol. 10, No. 1)

Naturalization: [SFIO-C](#)
Official Taxpatriation Page
References on Expatriation

- [Spiritual Implications of the 14th Amendment (ASNM, Vol. 11, No. 2)](#)
- State citizenship: [GIH §4.11.5](#)
- The 14th Amendment to the Constitution of the United States and the Threat That it Poses to Our Democratic Government,
  Pinckney G. McElwee, South Carolina Law Quarterly, Vol. 11, No. 4, pp. 484-519
- The Legal Basis for the Term "Nonresident Alien"-(1.97 Mbytes) pamphlet by G. Brown
  Treatise on American Citizenship-book by John Wise

U.S. citizens:

- [GIH §4.11.4.1; defined](#)
- U.S. Citizenship and and Immigration Services (USCIS) (formerly Immigration and Naturalization Service (INS))
  "U.S. nationals":

  Are "nonresident aliens"

- [GIH §5.6.12;](#)
- [IRS form 1040NR](#)

  Explained: [GIH §4.11.7](#)
  defined
  - 8 U.S.C. §1452: Certificates of citizenship or U.S. non-citizen national status

- [Why you are a "National", "state national", and Constitutional but not Statutory Citizen](#)
  Will I Lose my Social Security Benefits (by being a "national" instead of a "U.S. citizen")?: [GIH §5.6.12.6](#)
  Will I Lose my Government Security Clearance (by being a "national" instead of a "U.S. citizen")?:
  [GIH §5.6.12.6](#)
  You're not a "citizen" under the Internal Revenue Code
  You're not a "resident" under the Internal Revenue Code

**COLLECTIONS**

- [26 U.S.C. §7214: Offenses by Officers and Employees of the United States](#)
- [26 U.S.C. §7426: Civil actions by persons other than taxpayers (use if you are a "nontaxpayer")](#)
- [26 U.S.C. §7433: Civil damages for unauthorized Collection Actions](#)
- [31 U.S.C., Subtitle III, Chapter 37, Subchapter II: Claims of the United States Government](#)
  Anti-Injunction Act

  Law: [26 U.S.C. §7421(a)](#)
  Court cite: [SFIO-A](#)
  Defeating: [TFPM §3.4.2](#)
  Scandals: [GIH §6.5.3](#)
"assessment" authority: SFIO-C *(HOT!)*
Challenge All Liens and Levies: SFIO-I§4.21; TFPM §3.5.4.21
Collection Appeals Hearing Samples:

George's Hearing (requires a media player)
Peter's Hearing (requires a media player)

Collection authority: SFIO-C
Internal Revenue Manual, Section 5: Collection Process
Fair Credit Reporting Act (FCRA)-FTC
Fair Debt Collection Practices Act (FDCPA)

Law: FTC Website
Codified in 26 U.S.C. §6304
IRS Is Subject to FDCPA: Restructuring and Reform Act of 1998, Section 3466

Garnishment:

- IRM: Garnishment
- Treasury Financial Management Service (FMS): Garnishment
- Consent Form
- Automated Levy

Handle Your Tax Examination or IRS Meeting Skillfully: SFIO-I§4.17; TFPM §3.5.4.17
How Does the Government Apply Duress and What is the Remedy For It?
Injunction Actions: DOJ, JM §6-5.330
Tax Deposition CD
IRS Forms:

- IRS Form 433A: Collection Information Statement
- IRS Form 12153: Request for Collection Due Process Hearing

IRS letters related to collection ("financial terrorism" or "paper terrorism" letters):

- IRS Letter 1058: Final Notice of Intent to Levy and Notice of Your Right To A Hearing
- IRS Letter 3172: Notice of Federal Tax Lien and Your Right to a Hearing Under IRS 6320
- IRS Letter 3228: Reminder Notice of Overdue Tax
- IRS Letter CP-504: Urgent Notice, Balance Due

IRS Liens and Levies
IRS publications related to collection:

- Internal Revenue Manual, 114.1 Ch. 4: Compliance and Customer Service Manager's Handbook; Collection Managers
- Internal Revenue Manual, Part 5: Collection Process
- IRS Office of Chief Counsel Collection Due Process Hearing Guidelines (89 Kbytes) *(HOT!)*
- IRS Publication 1: Your Rights as a Taxpayer
- IRS Publication 594: The IRS Collection Process
- IRS Publication 1660: Collection Appeal Rights

Levies:

- 26 U.S.C. Subtitle F, Chapter 64, Subchapter D, Part II: Levy
- "levy" defined: SFIO-C *(HOT!)*
- Internal Revenue Manual: Notice of Levy
IRS Has Not Fully Implemented Procedures to Notify Taxpayers Before Taking their Funds for Payment of Taxes: PAAGF

Liens:

26 U.S.C. Subtitle F, Chapter 64, Subchapter C: Liens for Taxes
Federal Tax Liens, Fourth Edition (Book)
Federal Tax Liens-Uncle Fed’s Tax Board
FOIA Request for Original Lien: SFIO-E§9.2
Internal Revenue Manual: Federal Tax Liens Handbook
IRS Liens: Are they for Subtitle A Income Taxes or Subtitle B Estate Taxes?
Jack Cohen on Lien Removal (audio)
"lien" defined: SFIO-C (HOT!)
Liens: Are They for Subtitle A Income Taxes or Subtitle B Estate Taxes?
Notice of Lien Response: SFIO-E§9.1

Lien removal assistance:

IRS Tax Lien and Levy Removal Help (commercial site)
IRSTaxFix.com
MyTaxProblem.com
TaxFirm.com
TaxHelpers.com
Village of Dimondale v. Leslie Grable (example successful Quiet Title Action to remove IRS lien)

Lien certificates and investing:

Tax Lien Certificates
Tax Lien Sale Certificates
TaxLiens.com

Remedies:

Defeating the Anti-Injunction Act
Sue Employers, County Recorders, and Financial Institutions if They violate Your Due Process Rights: SFIO-I5.5; TFPM §3.5.5.7
Relation-Back Doctrine Condemns Administrative Tax Liens and Levies

Seizure:

26 U.S.C. Subtitle F, Chapter 64, Subchapter D: Seizure of Property for Collection of Taxes
Forfeiture/Seizure: DOJ, JM §9-111.000
Judicial Approval Required for Seizure of Principal Residence
What Can the IRS Seize?

Sovereign immunity: 26 U.S.C. §7426(a)(1)
Substitute for Return (SFR): (pseudo, but not actual, assessment)

Defined: SFIO-C
GAO Report # GAO/GGD-00-60R IRS’ Substitute for Return (SFR) Program
26 U.S.C. 6020(b): Returns prepared for or executed by the Secretary
Internal Revenue Manual section 5.11.6.8: IRC 6020(b) Authority
Internal Revenue Manual section 5.11.6.8.2: Preparation and Approval od 6020(b) Returns
Internal Revenue Manual section 5.11.6.5: Automated Substitute for Returns (ASFR)
Tax Deposition Questions, Section 13: 26 U.S.C. 6010(b) Substitute for Returns

The Notary Certificate of Default Method: VERY EFFECTIVE!: TFPM §3.4.4.5, Article
Today’s War on Property (ASNM, Vol. 7, No. 4)
COMMON LAW

Sovereignty and Freedom Page, Section 8.3: Common Law

COMMUNISM

Are You a Practicing Communist?- Antishyster News magazine, Volume 7, Number 3
"communism" defined: SFIO-C
Socialism is Incompatible with Christianity: SSMOTB, Section 4.11
Social Security: Mark of the Beast

The Communist Manifesto
The 45 Goals of Communism in America-Cleon Skousen
The Commie Lesson
U.S. Code Title 50, Chapter 23, Subchapter IV: Communist Control-description of what the U.S. government thinks communism is
Why Schools Teach Socialism- Antishyster News magazine, Volume 11, Number 3

COMPLAINTS

Common Objections to the Recommendations in This Document (the GIH) with Rebuttal: GIH §1.11
Example Fools and complainers: Robert McDowell
Frequently Asked Questions

CONFLICT OF INTEREST

18 U.S.C. Part 1, Chapter 11: Bribery, Graft, and Conflict of Interest
How Scoundrels Corrupted our Republican Form of Government
Judicial conflict of interest:

28 U.S.C. §144: Bias or Prejudice of judge
28 U.S.C. §455: Disqualification of justice, judge, or magistrate judge
Code of Conduct for United States Judges
Exposing and prosecuting judicial corruption (ASNM, Vol. 7, No. 4)
Judicial Conspiracy to Protect the Income Tax: GIH §6.9
Judicial Tyranny: GIH §2.8.13
The Best Judges that Money Can Buy

Licenses to practice law:

Petition for Admission to Practice
Schware v.Board of Examiners, 353 U.S. 238 (1957): Practice of law cannot be licensed
Why you Don't want an attorney


CONSENT

Requirement for: Declaration of Independence
"consent" defined: SFIO-C
"voluntary" defined: SFIO-C
How public servants eliminate or avoid or hide the requirement for "consent" to become "Masters": GIH §4.3.6
"Law" or "Contract"?: [GIH §5.4.2]

  - Public v. Private Law: [GIH §5.4.2.1]
  - Positive Law: [GIH §5.4.2.2]
  - Justice: [GIH §5.4.2.1]
  - Invisible consent: The Weapon of Tyrants: [GIH §5.4.2.2]

No Taxation without Consent: [GIH §5.4.4]

- [Requirement for Consent, Form #05.003](OFFSITE LINK)
- The Internal Revenue Code is not Public or Positive Law, but Private Law: [GIH §5.4.3]

  - The Three Methods for Exercising our Constitutional Right to Contract: [GIH §5.4.3.1]
  - Proof that the I.R.C. is not Positive Law: [GIH §5.4.3.2]
  - The "Tax Code" is a state sponsored religion, not a "law": [GIH §5.4.3.3]
  - How you were duped into signing the contract and joining the state sponsored religion
  - and what the contract says: [GIH §5.4.3.4]
  - Modern Tax Trials are "religious inquisitions" and not valid legal processes: [GIH §5.4.3.5]
  - How to skip out of government church worship services: [GIH §5.4.3.6]

The Money you Send to the IRS is a "gift" to the U.S. Government: [GIH §5.4.5]

- The Truth about the Voluntary Nature of Income Taxes: [GIH §5.4]
- The True Meaning of "voluntary": [GIH §5.4.1]

**CONSPIRACY & COVER-UPS**

- [861 Evidence](Larken Rose)
- Congressional Cover-ups, Scandals, and Tax-code Obfuscation: [GIH §6.5]
- Elements of the IRS Cover-up/Conspiracy to Watch For: [GIH §6.6.1]
- How Scoundrels Corrupted our Republican Form of Government: [GIH §6.1]
- Judicial Conspiracy to Protect the Income Tax: [GIH §6.9]
- Nonpublished cases: Conspiracy to Protect Judicial Wrongdoing

  - Arguments Against Nonpublication of Court Rulings
  - Publication Rules of Court for the United States and Federal Circuits
  - Law Articles Relating to Nonpublication
  - Press Clippings Related to the Use of Nonpublication by Courts

**CONSTITUTION**

  - As a Contract: [GIH §5.4.1-5.4.2.3]
  - Badnarik's Constitution training audios (requires media player)
  - Bill of Rights: [GIH §3.11.8]
  - Founders Constitution- University of Chicago Press
  - No Rights! Downes v. Bidwell, 182 U.S. 244 (1901): [SFIO-A; GIH §3.17.6]
  - Republican form of government defined: [SFIO-C;]
  - "rights" defined: [SFIO-C]
  - The Law of Nations: The book used by the the Founding Fathers wrote the Constitution

  - Top Ten Civil Liberties Abuses of the Income Tax
  - U.S. Constitution Annotated (Findlaw)
  - U.S. Constitution:

    - Discussion: [GIH §3.11]

**CONTRACTS**

  - Contracts based on consent: [GIH §5.4.3.1]
  - IRS Form W-4 is a contract: [GIH 5.4.3.4]
IRS Form 1040 is a contract: GIH §5.4.3.4

Requirement for Consent, Form #05.003 (OFFSITE LINK)
Your right to contract: GIH §5.4.1 thru 5.4.3.1

CORPORATIONS

Connecting Dots (ASNM, Vol. 10, No. 2)
Corporation sole (religious corporation, California Codes):

- Code of Civil Procedure 425.14
- Corporations Code 1000-10015, 5065
- Government Code 12583
- Health and Safety Code 8250
- Penal Code 320.5, 1203.044
- Revenue and Taxation Code 62(k)

Corporatization and Privatization of the Government, Form #05.024 (OFFSITE LINK)
Domestic International Sales Corporations (DISC's):

Defined: 26 U.S.C. §992(a)(1)
As a taxable "source" or situs: 26 C.F.R. §1.861-8(f)

Foreign Sales Corporations (FSC's):

Defined: 26 U.S.C. §922
As a taxable "source" or situs: 26 C.F.R. §1.861-8(f)

Government Instituted Slavery Using Franchises, Form #05.030 (OFFSITE LINK)
I'm A Corporation Sole Man! (ASNM, Vol. 11, No. 1)
"Income" means "corporate profit": GIH §5.6.5 (IMPORTANT!)
Natural order (how corporations fit): GIH §4.1 (IMPORTANT!)

Piercing the Corporate Veil (ASNM, Vol. 10, No. 2)
U.S. Government is a federal corporation!: 28 U.S.C. §3002(15)(A)

COURTS

Article I and III courts: SFIO-I5.9; TFPM §3.5.5.10
Article III Court List
Authorities on Jurisdiction of Federal Courts
Basis of claims: TFPM §7.6

Benchbook for U.S. Federal Court Judges
28 U.S.C. §455: Disqualification of justice, judge, or magistrate judge
28 U.S.C. §144: Bias or Prejudice of Judge
Court Sanctions, Contempts and Defaults, Form #05.019 (OFFSITE LINK)

Courts of Equity: Let's Be Reasonable (ASNM, Vol. 10, No. 2)
Declaratory Judgments:

- Declaratory Judgment Act, 28 U.S.C. §2201
- Effect of Declaratory Judgment Act and Administrative Procedure Act: DOJ, JM Title 4, Civil Resource Manual section 36
- Title 26 Appendix, Title XXX, Rule 311: Commencement of an Action for Declaratory Judgment

Exposing and Prosecuting Judicial Corruption (ASNM, Vol. 7, No. 4)
Federal District Court Decisions: GIH §3.18
Federal Judicial Process: TFPM §7.3
Federal Tax Litigation Fundamentals: TFPM §7
History of Federal Courts:

PAAGF: Govt->USCourts
History of the Federal Judiciary - Federal Judicial Center

Judiciary Act of 1789 (11 Mbytes)
Judiciary Act of 1879 (2.2 Mbytes)

History of Federal Territorial Jurisdiction: TFPM § 7.4
Judicial Conspiracy to Protect the Income Tax: GIH § 6.9
Judicial Tyranny: GIH § 2.8.13
Judges: (corruption)

28 U.S.C. § 144: Bias or Prejudice of Judge
28 U.S.C. § 455: Disqualification of justice, judge, or magistrate judge
Code of Conduct for United States Judges

Exposing and prosecuting judicial corruption (ASNM, Vol. 7, No. 4)
Judicial Conspiracy to Protect the Income Tax: GIH § 6.9
Judicial Tyranny: GIH § 2.8.13

The Best Judges that Money Can Buy

Jurisdiction

Authorities on Jurisdiction of Federal Courts (IMPORTANT!
26 U.S.C. § 7422: Civil actions for refund - Jurisdiction of federal courts
28 U.S.C. § 1346: Claims against the United States - Jurisdiction of District Courts
Challenge jurisdiction: SFIO-I§ 5.8; TFPM § 3.5.5.8
Challenge federal criminal indictments: SFIO-I§ 5.8; TFPM § 3.5.5.9
Determining if a Real Property is Subject to Exclusive Federal Jurisdiction

Federal Jurisdiction, Form #05.018 (OFFSITE LINK)
O'Donoghue v. United States, 289 U.S. 516, 53 S.Ct. 740(1933) (difference between Article I and Article III courts)

Tax (and other) Courts of the United States (ASNM, Vol. 10, No. 1)

Three Elements that can Render Court Rulings Invalid

Jury summons:

Citizens Rule Book
GIH § 4.16

Jury trial:

Seventh Amendment
28 U.S.C. § 2402: Jury Trial in Actions Against the United States

Law or Equity? (ASNM)

Nonpublished cases: Conspiracy to Protect Judicial Wrongdoing

Arguments Against Nonpublication of Court Rulings
Publication Rules of Court for the United States and Federal Circuits
Law Articles Relating to Nonpublication
Press Clippings Related to the Use of Nonpublication by Courts

Old laws still valid: SFIO-E§ 10.2
Practicing Law Without a License Inquiry: SFIO-E§ 10.1

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017 (OFFSITE LINK)
Proper service of process on U.S. government: TFPM § 7.8
Quiet Title Action: Village of Dimondale v. Leslie Grable

Sentencing Guidelines Manual

Supreme Court cites relating to taxes and organized by subject (USSC Plus website)

Rights of accused: Sixth Amendment
Statute of limitations for Criminal violations of I.R.C.:  *TFPM* §7.6.7

**Suing Jurors?**  (ASNM, Vol. 11, No. 1)

Supreme Court decisions:  *GIH* §3.17

**Tax Court:**

Described:  *TFPM* §7.7.2

Article:  *TFPM* §7.7.2

Website

*The End of Justice, Form #11.416* (OFFSITE LINK)

*Townsend, Ken - Court Papers*-legal templates

Violation of Stare Decisis: The Changing Definition of "Direct", "Indirect", and "Excise" taxes instituted by federal courts:  *GIH* §6.9.4

Venues:  *TFPM* §7.7

**What Happened to Justice?** (OFFSITE LINK)-book

Writ of certiorari:  *SFIO-C*

Writ of Mandamus:  *TFPM* §3.5.4.12

**U.S. Courts Website**

**U.S. Supreme Court: Court Reporter Cross-Reference**

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**CRIMINAL INVESTIGATION**

**IRM 9.1.4: Criminal Investigation Directives**

**IRS Criminal Investigation Website**

**IRS Doc 7233: 75 Years of IRS Criminal Investigation History 1919-1994 :  *[SFIO-F]* (6.46 Mbytes)**

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**DEFINITIONS**

"**assessment**" (and authority to execute them)

"**employee**"

"**enact**"

"**ethics**"

*Federal zone*

*Freedom and liberty*

"**frivolous**"

"**good**"

"**good faith**"

"**gross income**"

"**includes**"

"**includes**"  *Rebutted Version of IRS Definition of the term "includes"*-Alan Freeman

"**income**"

"**individual**"

*Justice*

*Legal abbreviations*

"**money**"

"**moral**"

*Natural law*

"**nonresident alien**"

"**person**"  *[SFIO-C]*

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defined for federal tax crimes:

*GIH* §5.4.13

**26 U.S.C. §7343-IT'S NOT YOU!**

**26 U.S.C. §6671(b)-IT'S NOT YOU!**

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defined for Internal Revenue Code:
"personal services"
"right"
"rights"
"State"
"Taxpayer" v. "Nontaxpayer":  
"Trade or business"
"United States":

  defined
  Investigation into the meaning of the term "United States"-Alan Freemen

"U.S. citizen"
"U.S. national"
"U.S. person"
"voluntary"
"withholding agent"
Words of Art: Lawyer Deception Using Definitions: GIH §3.12.1
"wrong"

DEPARTMENT OF JUSTICE (DOJ)

Attorney General
Department of Justice Website
Department of Justice, Tax Division

DOJ Admits No Delegated Authority to Defend IRS Agents: SFIO-E§2.5
DOJ Has No Authority to Prosecute IRC Subtitle A Income Tax Crimes: GIH §5.4.15
DOJ Renegs on Commitment to Appear at Truth In Taxation Hearing!-1/22/02 (cover up!)
DOJ, Tax Division, Judgment Collection Manual
DOJ, Tax Division, Criminal Tax Manual:
  HTML (local)
  HTML (DOJ website)
  PDF

DOJ Tax Settlement Reference Manual
Treasury Says DOJ Has No Delegated Authority to Defend IRS Agents or Litigate to Collect Tax: SFIO-E§2.4

DISCOVERY (Summons, deposition, subpoena, etc)

Claim the 5th Whenever Questioned by the IRS: SFIO-I5.6; TFPM §3.5.5.8
Discovery Considerations in Affirmative Civil Litigation-U.S. Atty Bulletin, Vol. 50, No. 5, Sept 2002
FOIA/Privacy Act:

Citizens Guide to Using the Freedom of Information Act and the Privacy Act to Request
Government Documents (book): SFIO-L
DOJ-Freedom of Information Act Guide
FOIA Contacts-all federal agencies
Freedom of Information Act, 5 U.S.C. §552
Privacy Act, 5 U.S.C. §552a
IRS Chief Counsel Notices-FOIA
IRS Disclosure Litigation Reference Book, Document #8448 (1.3Mbytes)
IRS Electronic Reading Room
IRS Records Not Subject to the Privacy Act
IRS Systems of Records
Your Right to Federal Records: PAAGF: Govt->GSA
Richard Standring's FOIA/IMF tape
GAO reports

Government Accounting Office (GAO)


Individual Master File (IMF):

- Debunking IMF Translations and Decodes Using NMF Codes
  TFPM §3.4.8
- IMF Decoder (Acrobat file): SFIQ-A
- Master File (MF) Decoder Software
- Individual Master Files: WTPTTH §12
- Obtaining and Analyzing Your IRS Individual Master File (IMF): SFIO-I §0.7
- Sample Privacy Act Request for Your IRS Indiv. Master File (IMF): SFIO-I §0.7
- Sample Scanned Unsanitized IMF Obtained from IRS Through FOIA-(1.5 Mbytes): SFIO-I §0.7
- Sample MS Word version of an Unsanitized IMF: SFIO-I §0.7

Internal Revenue Manual (IRM), section 11.3: Disclosure of Official Information

- Internal Revenue Manual (IRM) 9.4.6: Surveillance and Non-Consensual Monitoring
- Maximizing evidence collection: TFPM §3.5.4.3
- Motion to Quash IRS Summons
- Questions for All Occasions to Stop the IRS Dead in their Tracks: TFPM §3.6
- Search warrants:
  - 18 U.S.C Part II, Chapter 204: Searches and Seizures
  - Federal Rule of Criminal Procedure, Rule 41: Search and Seizure
  - Fourth Amendment: Prohibits unreasonable searches and seizures

- Silence as a Weapon and a Defense in Legal Discovery, Form #05.021 (OFFSITE LINK)
- Subpoena:
  - Federal Rule of Civ. Proc. 45: Subpoenas

Summons:

- IRS Form 2039: Summons
  - IRS Summons: SFIQ-E
  - Internal Revenue Manual (IRM), section 25.5: Summons Handbook
  - IRS Third Party Summons: SFIQ-E
  - IRS Restructuring and Reform Act of 1998, 112 Stat 685, Section 3415: Taxpayers Allows to Quash All Third Party Summons
  - Petition to Quash IRS Form 2039 Administrative Summons, Litigation Tool #05.002-use in federal district court against IRS
  - Response letter for IRS Form 2039: Summons, Letter 5.3.08
  - Quash third party summons: SFIO-I§4.16; TFPM §3.5.4.16

Tax Deposition CD (HOT!)

- Tax Deposition Questions (useful for an IRS audit or examination or civil case for refund)- HOT!
- Test for Federal Tax Professionals: SFIQ-F§0.1; TFPM §3.6; TFPM §10.2.1
DUE PROCESS

4th Amendment Rights to Privacy and Lawful Seizure: GIH §3.8.8.2
5th Amendment Right of Due Process: GIH §3.8.8.3
Administrative Due Process Requirements
Basic Elements of Due Process:

- A hearing
- Absence of prejudicial presumption

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017 (OFFSITE LINK)
Authorities on presumption: SFIO-C

Impartial judge
Impartial jury

Reasonable notice (OFFSITE LINK)

Challenge All Liens and Levies (Collection Due Process hearings): TFM §3.5.4.21; SFIO-I§4.21
Constitutional Due Process Rights in the Context of Income Taxes: GIH §5.4.8

Due process defined:

SFIO-C
Nontaxpayers's Audit Defense Manual, Section 2.2 (OFFSITE LINK)

Handle Your Tax Examination (due process hearings) or IRS Meeting Skillfully: TFP $3.5.4.17; SFIO-I§4.17
IRS Due Process Meeting Handout, Form #03.008 (OFFSITE LINK)
IRS Office of Chief Counsel Policy Manual on Collection Due Process Hearings (89 Kbytes)
"procedural due process" defined: SFIO-C
Relation-Back Doctrine Condemns Administrative Tax Liens and Levies: TFP §3.4.7; Dan Meador article

Requirement for Reasonable Notice, Form #05.022 (OFFSITE LINK)
Seizure: GIH §7.9.21
Stop Employer Withholding of Income Taxes:

Federal and State Withholding Options for Private Employers
TFPM §3.5.4.13
SFIO-I§4.13

United States Code Annotated, 14th Amendment, Due Process (SFIO-A)
Violation of Due Process by Employers, Financial Institutions, County Recorders: TFP §3.5.5.7
Violation of Due Process of Law: GIH §7.9.11
Void for vagueness doctrine (Violation of due process)

EMPLOYERS

Educate your employer: SFIO-I§3.5; TFP $3.5.3.5
Employment withholding Taxes are gifts to the U.S. government: GIH §5.6.8
Employer defined: SFIO-C
Ensure Your Employer Reports the Correct Amount On Your W-2 as "gross income": **SFIO-I§4.9; TFPM §3.5.4.9**

- Federal and State Withholding Options for Private Employers-pamphlet
- Form W-4 Exempt: **SFIO-I§4.13; GIH §8.5.4.13**
- Stop employer withholding of income taxes: **SFIO-I§4.13; TFPM §3.5.4.13**
- There is no Statute in I.R.C. Subtitles A through C that makes individuals "liable" for payment of tax: **GIH §5.6.1**
- "withholding agent" defined: **SFIO-C**
- You Don't Earn "Wages" So Your Earnings Can't be Taxed: **GIH §5.6.7**
- Your private employer Isn't authorized by law to act as a federal "withholding agent": **GIH §5.4.18**

**ENFORCEMENT**

"assessment" defined: **SFIO-C**

- Authority and Jurisdiction of Revenue Agents: **GIH §7.2**
- Commercial liens strategy
- Criminal Enforcement:
  
  *Dept. of Justice Criminal Tax Manual*
  Essentials for Prosecution of Federal Tax Crimes-Dan Meador: **PAAGF**
  Federal tax prosecutions: **GIH §7.9.16**

Federal Enforcement Authority Within States of the Union, Form #05.032 (OFFSITE LINK)

- Sample
- PDF in member subscriptions
- Member Subscriptions-how to gain access to the above document

- **Incarceration for income taxes is illegal** (ASNM, Vol. 7, No. 2)
- IRS Collection activity: **GIH §7.9**
- **IRS Due Process Meeting Handout** (OFFSITE LINK)
- **IRS Office of Chief Counsel Collection Due Process Hearing Guidelines**
- **Judicial Approval Required for Seizure of Principal Residence**
- Levies: **SFIO-I4.20; GIH$7.9.20**

Penalties and interest

- Employers: **GIH §7.9.7**
- Taxpayer: **GIH §7.9.6**
- IRS Has NO legal authority to Assess Penalties on Subtitles A through C Income Taxes on Natural Persons: **GIH §5.4.10**
- Only authorized against officers and employees of federal corporations!: **GIH §5.4.10**
- **Why Penalties are Illegal for Anything but Federal Employees, Contractors, and Agents, Form #05.010** (OFFSITE LINK) -SEDM forms page

**Pocket Commissions** (IMPORTANT!)

Seizure:

- **26 U.S.C. Subtitle F, Chapter 64, Subchapter D: Seizure of Property for Collection of Taxes**
- **28 U.S.C. Part VI, Chapter 163: Fines, Penalties, and Forfeitures**
- Forfeiture/Seizure: **DOJ, JM §9-111.000**
- **GIH §7.9.21**
- **Judicial Approval Required for Seizure of Principal Residence**
- **What Can the IRS Seize?**

Territorial Jurisdiction to Enforce:

- **40 U.S.C. §255** (IMPORTANT!)
- **26 U.S.C. §7601(a): Canvass of Districts for taxable persons and objects**
Definition of "United States": [GIH §5.2.5](https://famguardian.org/Search/SubjectIndex.htm)  
Study into the definition of "United States"  
[Treasury Order 150-02: Organization and Functions of the Internal Revenue Service](https://famguardian.org/Search/SubjectIndex.htm), SEDM Exhibit #04.014

- [Treasury Organization Chart: Look where IRS is. Not under "Under Secretary for Enforcement" because NOT an enforcement agency!](https://famguardian.org/Search/SubjectIndex.htm)
- [What Can the IRS Seize?](https://famguardian.org/Search/SubjectIndex.htm)
- [What to Do When the IRS Comes Knocking](https://famguardian.org/Search/SubjectIndex.htm)

### EQUAL PROTECTION

"equal protection" defined: [SFIO-C](https://famguardian.org/Search/SubjectIndex.htm)  
[Fourteenth Amendment, Section 1, Annotated](https://famguardian.org/Search/SubjectIndex.htm) -requires equal protection  
[Great IRS Hoax, Section 4.3.4: Equal Protection](https://famguardian.org/Search/SubjectIndex.htm)

- [Requirement for Equal Protection and Equal Treatment, Form #05.033](https://famguardian.org/Search/SubjectIndex.htm)-SEDM forms page

### ETHICS

**Attorney ethics:**

- [28 C.F.R. Chapter 1, Part 77: Ethical standards for Attorneys for the Government](https://famguardian.org/Search/SubjectIndex.htm)  
- [Petition for Admission to Practice](https://famguardian.org/Search/SubjectIndex.htm)  
- [Why You Don't Want an Attorney](https://famguardian.org/Search/SubjectIndex.htm)  
- [Why You Just Gotta Trust Your Attorney](https://famguardian.org/Search/SubjectIndex.htm)


- [Federal Usurpation: Franklin Pierce](https://famguardian.org/Search/SubjectIndex.htm)

- "ethics" defined: [SFIO-C](https://famguardian.org/Search/SubjectIndex.htm)

- "good" defined: [SFIO-C](https://famguardian.org/Search/SubjectIndex.htm)

- "good faith" defined: [SFIO-C](https://famguardian.org/Search/SubjectIndex.htm)

**Government Employees:**

- [5 C.F.R. Part 2635: Standards of Conduct for employees of the Executive Branch](https://famguardian.org/Search/SubjectIndex.htm)  
- [Code Of Ethics for Government Service: GIH §2.1](https://famguardian.org/Search/SubjectIndex.htm)  
- [Conflict of interest convictions](https://famguardian.org/Search/SubjectIndex.htm) (ASNM, Vol. 8, No. 1)  
- [Executive Order 12731: GPO Access; GIH §2.1](https://famguardian.org/Search/SubjectIndex.htm)

- [How Scoundrels Corrupted our Republican Form of Government](https://famguardian.org/Search/SubjectIndex.htm)

**IRS Employees:**

- [Banister, Joe (X IRS Agent) Report of the Illegal Nature of IRS Operations](https://famguardian.org/Search/SubjectIndex.htm)  
- [Banister, Joe (X IRS Agent) audio story](https://famguardian.org/Search/SubjectIndex.htm) (MP3)

- [GAO-04-1039R: IRS Efforts to Evaluate the Section 1203 Process for Employee Misconduct and Measure Its Impact on Tax Administration](https://famguardian.org/Search/SubjectIndex.htm) (General Accounting Office report)

- [IRS Employees: Termination of Employment for Misconduct](https://famguardian.org/Search/SubjectIndex.htm) (Congr. Research Service Report, 2.3 MB, 51 pages)

- [Personal Financial Conflicts of Interest of IRS Employees](https://famguardian.org/Search/SubjectIndex.htm)

- [Standards of Ethical Conduct for IRS Employees According to IRS Chief Counsel](https://famguardian.org/Search/SubjectIndex.htm)

- [What You Need To Know About Section 1203 (IRS Pamphlet)](https://famguardian.org/Search/SubjectIndex.htm)

**Judicial ethics:**

- [28 U.S.C. §144: Bias or Prejudice of judge](https://famguardian.org/Search/SubjectIndex.htm)  
- [28 U.S.C. §455: Disqualification of justice, judge, or magistrate judge](https://famguardian.org/Search/SubjectIndex.htm)  
- [Code of Conduct for United States Judges](https://famguardian.org/Search/SubjectIndex.htm)
Exposing and prosecuting judicial corruption (ASNM, Vol. 7, No. 4)  
Judicial Conspiracy to Protect the Income Tax: GIH §6.9  
Judicial Tyranny: GIH §2.8.13  
The Best Judges that Money Can Buy

Licenses to practice law:

Petition for Admission to Practice  
Schware v.Board of Examiners, 353 U.S. 238 (1957): Practice of law cannot be licensed  
Unlicensed Practice of Law, Form #05.029 (OFFSITE LINK, Member Subscriptions)  
-SEDM Forms page  
Why you Don't want an attorney

"moral" defined: SFIO-C  
Memorandum of law on the Right to Petition Government for Redress of Grievances (We The People)

Oaths of Office:

8 U.S.C. §1448: Oath of renunciation and allegiance  
Matt 5:33-37: Don't take oaths!

Obligated By Oath (ASNM, Vol. 11, No. 2)

Undermining the Constitution: A History of Lawless Government-Thomas Norton  
Why Government Needs Crime

"Willful Blindness" defined: SFIO-C  
Your Government has Made Itself Into a God and a Religion and therefore Violated the Constitution!

EVIDENCE

Exhibits (OFFSITE LINK) -SEDM  
Sovereignty Forms and Instructions Online-Evidence: SFIO-E  
Theft by Deception video (Larken Rose)

Sixteenth Amendment Congressional Debates HOT! (Large, 31 Mbytes) Congressional record, House and Senate. Right click and "Save As". Excellent to determine "legislative intent"

EXPATRIATION

Change your U.S. citizenship status: SFIO-I§3.12; SFIM-I §4.5.3.13  
"Citizens of No Country"-John Bryant, Worth Magazine

Expatriation: TFPM §3.5.3.13; GIH §4.11.10  

Federal (U.S.) citizens: GIH §4.11.4

IRS Form 8854: Expatriation Information Statement

IRS Form 8854 Instructions

IRS Form W-8BEN: Certificate of Foreign Status of Beneficial Owner of United States Tax Withholding

References on Expatriation  
The 14th Amendment was Never Properly Ratified  
Treatise on American Citizenship (book)

"Nationals"/Natural Born Sovereigns: GIH §4.11.7  
U.S. Citizenship and Immigration Bureau (USCIS)

U.S. Secretary of State-passports, expatriation
FEDERAL TAX CRIMES AND RELATED CRIMES

Responding to a Criminal Tax Indictment (OFFSITE LINK)-book
Abusive Tax Shelters (IRS)

Individuals
Corporations
IRS Training 3118b-002-Abusive Tax Promotions Training Manual: SFIO-F

Criminal enforcement: GIH §7.9.6

Determining if a Real Property is Subject to Exclusive Federal Jurisdiction
Fraud and false statements, 26 U.S.C. §7206:

Generally: GIH §3.12.12
History of Federal Government Income Tax Fraud, Racketeering, and Extortion in the USA: GIH §6
Internal Revenue Manual (IRM), Fraud Handbook, Section 25.1

"person" defined for federal tax crimes:

GIH §5.4.13
26 U.S.C. §7343-IT'S NOT YOU!
26 U.S.C. §6671(b)-IT'S NOT YOU!

Tax evasion, 26 U.S.C. §7201:

Generally: GIH §3.12.10
"Truth Evasion" by government: TFPM §3.5.5.12

Tax Protesters (DOJTDCTM, Chapter 40)
Willful failure to file, 26 U.S.C. §7203:

Generally: GIH §3.12.11
It's Illegal and Impossible to "file" your own tax return: GIH §5.5.1
Why We Aren't Liable to File Tax Returns or Keep Records: GIH §5.5

FEDERALISM

"federalism" defined: SFIO-C
- Cooperative Federalism (OFFSITE LINK)
- Sovereignty and Federalism
- Requirement for Consent, Form #05.003 (OFFSITE LINK) - SEDM forms Page
- Sovereignty Forms and Instructions Online, Section 1.9

FLAWED TAX ARGUMENTS TO AVOID

Commercial Redemption Rejected as Valueless-Greg Allen
Flawed Tax Arguments To Avoid: Article: TFPM Chapter 4
Litigate the RIGHT issues and learn how to get them in front of the jury: SFIO-I§5.6, TFPM §3.5.5.6,
- Rebutted Version of IRS "The Truth About Frivolous Tax Arguments"
- Rebutted Version of Tax Resister FAQ
- Legal Deception, Propaganda, and Fraud, Form #05.014

FORMS

26 C.F.R. §602.101: OMB Control Numbers
- Avoiding Traps in Government Forms, Form #12.023 (OFFSITE LINK)
Founding Fathers

American Letters, Speeches, and Documents Online Library-Ashbrook Center
Debates in the Federalist Convention of 1787-Avalon Project of the Yale Law School
Early America
The Price our Founding Fathers Paid for Liberty
FDR Scandals
Founder's Almanac-Heritage Foundation
Founder's Constitution-University of Chicago Press and the Liberty Fund
Franklin, Ben

Prayer request at the Constitutional Convention, 1787

Henry, Patrick
Jefferson, Thomas

Jefferson's Warnings on the Federal Judiciary
Monticello
Thomas Jefferson on Politics and Government
Transcript of Danbury Baptist Letter by Thomas Jefferson

Timetable of World Legal History
Washington, George

George Washington's Papers
George Washington's Vision and Prophecy for America
George Washington's Farewell Address
Was George Washington a Christian?

Writings and Biographies of Founding Fathers

Franchises

Cites on "franchise": SFIO-C
Avoiding Government Franchises and Licenses, Liberty University (OFFSITE LINK) - SEDM
Corporatization of the Government, Form #05.024 (OFFSITE LINK) - SEDM
Government Instituted Slavery Using Franchises, Form #05.030 (OFFSITE LINK) - SEDM
The "Trade or Business" Scam, Form #05.001 (OFFSITE LINK) - SEDM

Freedom

Foundations of Freedom, Form #12.021 (OFFSITE LINK) - SEDM
- Slides
- Video 1: Introduction
- Video 2: Freedom, Sovereignty, and Justice
- Video 3: Status, Rights, and Privileges
- Video 4: Willful Government Deception and Propaganda

- Into the Deep, Form #11.116 (OFFSITE LINK)
- The Crossing, Form #11.117 (OFFSITE LINK)
- The Ledge, Form #11.118 (OFFSITE LINK)

Sovereignty and Freedom Topic Page

FREEDOM OF INFORMATION ACT—See DISCOVERY

FRIVOLOUS

Cites on "frivolous": SFIQ-C
Cites on "frivolous return": SFIQ-C
Defending Yourself Against Charges of Being "Frivolous": SFIQ-I§0.4

Flawed Tax Arguments to Avoid, Section 6.2: Nonresident Nontaxpayer's Arguments are Frivolous

Internal Revenue Manual Section 4.10.12: Frivolous Return Program (OFFSITE LINK)
Responding to "Frivolous" Penalties or Accusations, Form #05.027 (OFFSITE LINK) - SEDM

- Sample
- Member Subscriptions Link (requires account)
- Member Subscriptions (sign up so you can download)

Ministry Arguments are "frivolous", Rebutted False Arguments Against This Website, Section 7.3 (OFFSITE LINK)

GOVERNMENT

- A "Republican form of Government" (ASNM, Vol. 11, No. 3)
- Contradictory forms of government (ASNM, Vol. 12, No. 1)
"democracy" defined: SFIQ-C

De Facto Government Scam, Form #05.043 (OFFSITE LINK) - Sovereignty Education and Defense Ministry (SEDM)
Forum 3: Government and legal profession secrecy, corruption, propaganda, and tax scams - Family Guardian Forums

Government: GIH §4.3.1

Government Corruption, Form #11.401 (OFFSITE LINK) - Sovereignty Education and Defense Ministry (SEDM)

Government Corruption: Causes and Remedies, Form #12.026 (OFFSITE LINK) - Sovereignty Education and Defense Ministry (SEDM)

Law and Government Topic Page - Family Guardian Fellowship

Memorandum of law on the Right to Petition Government for Redress of Grievances (We The People)

Proper Role of Government
Purpose of government: GIH §4.3.4

Purpose of law
"republic" defined: SFIQ-C
Research: Law and Government - Sovereignty Education and Defense Ministry (SEDM)

The Anti-Government Movement Handbook
What is Government?

GRAND JURY
Federal Grand Juror's Handbook
Grand Jury Secrecy Rules
How to Crush a Grand Jury
Yahoo: Grand Jury Links
DOJ, JM §9-11.000: Grand Jury
Volunteer to Be a Grand Juror!

HISTORY

American Letters, Speeches, and Documents Online Library-Ashbrook Center
Early America
Founder's Almanac-Heritage Foundation
Highlights of American Legal and Political History: The Conquering of the American Republic by the U.S. Democracy (OFFSITE LINK)
History of Federal Courts:

   PAAGF: Govt->USCourts
   History of the Federal Judiciary-Federal Judicial Center
   Judiciary Act of 1789 (11 Mbytes)
   Judiciary Act of 1879 (2.2 Mbytes)

History of Federal Government Income Tax Fraud, Racketeering, and Extortion in the USA: GIH §6
History of Federal Territorial Jurisdiction: TFPM §6.4
History of Treasury Department Organization from 1945 to the Present
Short History of the IRS: GIH §7.1.1
Sovereignty Forms and Instructions Online. History Section
The Trial of Jesus

   The Work and Jurisdiction of the Bureau of Internal Revenue (1948)-(10.8 Mbytes)
Commissioner of Internal Revenue
Timetable of World Legal History
Writings and Biographies of Founding Fathers

IDENTITY THEFT

Property and Privacy Protection, Section 5: Identity Theft

   Government Identity Theft, Form #05.046 (OFFSITE LINK)-SEDM forms page
   About Form 56, Form #04.204 (OFFSITE LINK)-SEDM forms page
   Resignation of Compelled Social Security Trustee, Form #06.002 (OFFSITE LINK) -terminate
   the straw man created by Socialist Security
   Legal Notice of Change in Domicile/Citizenship Records and Divorce from the United States,
   Form #10.001 (OFFSITE LINK) -terminate the straw man with the attorney general and file an
   advanced criminal complaint
   Affidavit of Duress: Illegal Enforcement by De Facto Officers, Form #02.005 (OFFSITE LINK) -
   criminal complaint against those who are treating you as a public officer if you are not

IMMIGRATION AND NATURALIZATION:

8 U.S.C. Chapter 4: Passports
8 U.S.C.: Aliens and Nationality
Attachment to form I-9 for agricultural workers SFIO-F §6.12
"expatriation" defined: SFIO-C
Form I-9: PAAGF
Form I-9 Inquiry Letter: SFIO-F §4.12
Getting a USA Passport as a "state national"

   HTML -SEDM Form #09.007. (Member Subscriptions)
   PDF -SEDM Form #10.013. (Bookstore)
Immigration and Nationality Act (INA)-USCIS
Immigration Law-Cornell Legal Information Institute
Immigration Laws, Regulations, and Guides-USCIS

M-274 Handbook for Employers: PAAGF
"naturalization" defined: SFIO-C
"U.S. citizen" defined: SFIO-C

U.S. Citizenship and and Immigration Services (USCIS) (formerly Immigration and Naturalization Service (INS))

U.S. Citizenship and Immigration Services (USCIS) materials: PAAGF
U.S. Dept. of State: Foreign Affairs Manual (FAM)
U.S. Dept. of State: Passports
"U.S. national" defined: SFIO-C

USA Passport Application Attachment, Form #06.007 (Bookstore) - SEDM forms page

Why you are a "national", "state national", and Constitutional but not Statutory Citizen

**IMMUNITY**

Executive Officer Immunity: Dan Meador article
Diplomatic Immunity:

- Defined
- Office of Foreign Missions (OFM)-U.S. Department of State
- Foreign Diplomatic and Consular Personnel in the United States-Dept. of State
  Publication 10576
  4 U.S.C. 112: Protection of foreign officials, official guests, and internationally protected persons

Official immunity:

- Described: GIH §6.6.3
- 28 U.S.C. Part VI, Chapter 171: Tort Claims Procedure- also called Federal Tort Claims Act (FTCA)
- Federal Employees Liability Reform and Tort Compensation Act of 1988 (the "Westfall Act")
  28 U.S.C. §2679
- General Oil Co. v. Crain, 209 U.S. 211 (1908)
- Ex Parte Young, 209 U.S. 123 (1908)

Qualified immunity:

- Described GIH §6.6.3

Separation of Powers Doctrine
"Sovereign" = "foreign"
Sovereign immunity:

- Defined
- 26 U.S.C. §7426(a)(1); GIH §2.8.13.2
- Internal Revenue Manual (IRM), Section 5.17.5: Suits Against the United States
- 28 U.S.C. Chapter 97: Jurisdictional Immunities of Foreign States
- Foreign Sovereign Immunities Act, Dept of State

The Power to Create is the Power to Tax

**INCOME**

Court case citations on the nature of "income"
"income" defined: SFIO-C
The Definition of "Income" for the Purposes of Income Tax: GIH §5.6.5
**INCOME TAX RELATED COURT CASES**

**INDIVIDUAL MASTER FILE (IMF)**

"assessment" defined

Debunking IMF Translations and Decodes Using NMF Codes

FOIA request for your IRS Individual Master File: SFO-F §14.5

Full Service IMF Decoding (OFFSITE LINK):

- For Single Individual
- For Married Couple

Government Accounting Office (GAO) Reports on Master Files:

- IRS' Substitute for Return (SFR) Program (Report # GAO/GGD-00-60R).

Great IRS Hoax, Section 7.9.5: Fraudulent Assessments

- How the IRS Performs Fraudulent Time-Barred Assessments in Your Individual Master File (IMF)-(HOT!) SFIO-E
- How the IRS Falsifies Your Individual Master File (IMF) to create a bogus liability-(HOT!) SFIO-E
- IMF Decoding Seminar-SEDM

Internal Revenue Manual (IRM)-IRS version (unsearchable)
Internal Revenue Manual (IRM) advanced search page (HIDDEN on IRS website)
IRS 6209 Manual: PAAGF
Tax Deposition Questions, Section 12: Individual Master Files (IMFs)
IRS Removes their 6209/"ADP and IDRS" Manual from their website-(HOT!) 03/17/2003

Master File (MF) Decoder Software

- Standard Edition
- Professional Edition

Obtaining and analyzing your IRS Individual Master File: SFI-O-I §0.8

Richard Standring's IMF Audio Training: PAAGF

- Sample IMF Specific file: SFI-O-I §0.7
- Sample IMF Complete file: SFI-O-I §0.7

Tax Truth Newsletter Article on IMF Decoding: SFI-O-I §0.8

Use the FOIA, Privacy Act, and Discovery to Gain an Advantage

**INFORMATION RETURNS**

About IRS Form W-8BEN, Form #04.202 (OFFSITE LINK)

- Corrected Information Return Attachment Letter, Form #04.002 (OFFSITE LINK) -SEDM
- Correcting Erroneous Information Returns, Form #04.001 (OFFSITE LINK) -SEDM
- Correcting Erroneous IRS Form 1042s, Form #04.003 (OFFSITE LINK) -SEDM
- Correcting Erroneous IRS Form 1098's, Form #04.004 (OFFSITE LINK) -SEDM
- Correcting Erroneous IRS Form 1099's, Form #04.005 (OFFSITE LINK) -SEDM
- Correcting Erroneous IRS Form W-2's, Form #04.006 (OFFSITE LINK) -SEDM

- Precious Metal Transaction Reporting, Form #04.106 (OFFSITE LINK. Member Subscriptions Form) -SEDM

**INTERNAL REVENUE SERVICE**

31 Questions and Answers About the IRS-HOT!

6209 Manual (also called ADP and IDRS Manual)

Our copy
Authority:

Of District General Counsel (CCDM)
Of Internal Revenue Officers: 26 U.S.C. 7608

Internal Revenue Manual (IRM), Chapter 39: General Legal Services-IRM 39.0
Church Censorship, Manipulation, and Castration by the IRS: GIH §6.6.4
Congressional Research Service Reports about IRS issues: PAAGF
Dept. of Treasury:

Current organization
Historical organization
Orders and directives system
Website

Enrolled Agent Program

Ethics:

IRS Employees: Termination of Employment for Misconduct (Congr. Research Service Report, 2.3 MB, 51 pages)
Standards Of Ethical Conduct, According to IRS Office of Chief Counsel
Statement of Former IRS Commissioner T. Coleman Andrews Upon Resigning
Why You Can't Trust the IRS-CATO Institute

Expert interface

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
FOIA (Freedom of Information Act) your IRS Individual Master File (IMF): TFPM §3.4.8 (HOT!)

Important Government Tax Contacts

List of District Counsel Personnel Contacts
IRS Abuse Reports
Tax Deposition CD
Tax DVD (OFFSITE LINK)
IRS Frequently Asked Questions
IRS In Your State
IRS Intelligence and Information
IRS’ Own Statistics

IRS Published Products Catalog, Document 7130, Year 2002
IRS Secret Police/KGB In Action!: GIH §2.7.5
IRS Restructuring and Reform Act of 1998
IRS Strategies and Tactics: GIH §7

Personal Financial Conflicts of Interest of IRS Employees
Mission of the Internal Revenue Service: GIH §7.1.9

Official Seals:

26 U.S.C. §7514: Authority to prescribe or modify seals
Origins and Mission of the IRS:  

GIH §7.1

 Origins and Authority of the Internal Revenue Service, Form #05.005 (OFFSITE LINK)

Phone listing (latest)

Responding to IRS Notices:

SFIO-R
Federal Response Letters

Taxpayer Rights Corner (what about an AMERICAN rights corner for people who AREN'T "taxpayers"?)

Testimony of Shelly Davis, IRS' own Historian, on IRS Abuses

The Work and Jurisdiction of the Bureau of Internal Revenue (1948)-(10.6 Mbytes, HOT!) report by the Commissioner of Internal Revenue, printed by the U.S. Government Printing Office

Treasury Inspector General Report: IRS Not Following Proper Levy Procedures

Treasury Inspector General for Tax Administration (TIGTA): Independent oversight of IRS

Abuse Hotline (get your favorite IRS agent in trouble)
Published authors information
Reports
Congressional Testimony
Website

TRAC-IRS (HOT!) (best source of statistics on behavior of IRS!)

Official IRS Documents from Internal Revenue Bulletins

Who are the IRS and USA? (ASNM, Vol. 10, No. 2)

Use Determination Letters to Fight Unethical IRS Tactics and Evasiveness: TFPM §3.5.4.11; SFIO-I§4.11

User Comments and Questions Site

JURISDICTION (or in this case the LACK of it)

26 U.S.C. §7422: Civil actions for refund-Jurisdiction of federal courts
28 U.S.C. §1346: Claims Against the United States

Authorities on Jurisdiction of Federal Courts

Authorities on Jurisdiction of Federal Courts: TFPM §7.4

Authority of Internal Revenue Officers: 26 U.S.C. 7608

Challenge All Federal Criminal Indictments

Challenge to Income Tax Enforcement Authority within Constitutional States of the Union, Form #05.053 (OFFSITE LINK)

Challengeing Federal Jurisdiction Course, Form #12.010 (OFFSITE LINK)

Delegation Order, Sample

Dual Sovereignty: GIH §5.2.2

Federal Jurisdiction, Form #05.018 (OFFSITE LINK)

IRS IS NOT an Agency of the Federal Government!

Jurisdiction over Federal Areas within the States-a federal government report, April 1957

Federal Jurisdiction

Federal Territorial Legislative Jurisdiction: UAPR §7

Federal Police Powers:

Explained: UAPR §5

Article: Police Powers (ASNM, Vol 10, No. 3)

Federal Zone, The: GIH §4.8

Oaths of Allegiance: Source of all government jurisdiction over people: GIH §5.2.1

Political Jurisdiction, Form #05.004 (OFFSITE LINK)

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017

"Taxpayer" v. "Nontaxpayer"-Which one are You?
Three Elements that can Render Court Rulings Invalid
DOJ, JM §9-20.000: Maritime, Territorial, and Indian Jurisdiction
DOJ, JM §6-4.200: Tax Division Jurisdiction and Procedures
DOJ, JM §6-1.000: Policy-Authority of the Tax Division

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
(OFFSITE LINK)

Why the Federal Income Tax is a Privilege Tax Upon Government Property, Form #04.404
(OFFSITE LINK)

You Cannot Obtain Declaratory Judgments in Federal Income Tax Trials Held in Federal Courts

JURY

Handbook for Federal Grand Jurors
Handbook for Trial Jurors Serving in the United States District Courts
How Scoundrels Corrupted Our Republican Form of Government
Jury Nullification and the Rule of Law
Jury Nullification: Empowering the Jury as the Fourth Branch of Government
Red Beckman's Jury Nullification Video (H.264)
Why Federal Courts Can't Properly Address These Questions

LAW

Administrative Procedures Act
Anti-Injunction Act

Law: 26 U.S.C. §7421(a)
Court cite: SFIO-A
Scandals: GIH §6.3.3

 Authorities on Statutory Construction: SFIO-L 9
Bible (law of God)
Bible Law Index
Bouvier's Law Dictionary
Bouvier's Maxims of Law
Buck Act:

Law, 4 U.S.C. §105-111
Description: GIH §4.17

California Revenue and Taxation Code (state)
California Revenue and Taxation Code (PDF, 8.1 Mbytes)-Law DVD
California Rules of Court (PDF, 3.37 Mbytes)-Law DVD
Code of Federal Regulations-Cornell Legal Information Institute
Code of Federal Regulations-Findlaw version

Common Law v. Commercial Law: TFPM §7.3.8
Evidence of law: 1 U.S.C. §204

Federal Rules of Civil Procedure (Cornell)
Federal Rules of Civil Procedure (PDF, 2.0 Mbytes)-Law DVD

Federal Rules of Criminal Procedure (PDF, 830 Kbytes)-Law DVD
Freedom of Information Act, 5 U.S.C. §552
Historical Federal Income Tax Acts-Courtesy of Larry Becraft at
http://home.hiwaay.net/~becraft/TaxActs.html

How Our Laws Are Made
IRS Restructuring and Reform Act of 1998
Law CD

Law of Tyrants: GIH §3.5, 6.3
Law v. Legal
Legal abbreviations
Legal and Government Reference Area
Legal research sources *(HOT!)*
Legislative intent of the Sixteenth Amendment
"moral" defined: SFIO-C
Natural law: GIH §3.4
Natural order: GIH §4.1; Diagram
Old laws still valid: SFIO-E §10.2
Originates from "consent of the governed": GIH §5.4.2 to 5.4.2.5
Parallel table of authorities
Precedence of laws and regulations: GIH §3.7, SFIO-L
Privacy Act of 1974, 5 U.S.C. §552a
Purpose of law: GIH §3.3
Requirement for Consent, Form #05.003 (OFFSITE LINK)
"right" defined: SFIO-C
Separation of powers doctrine
Sixteenth Amendment Congressional Debates *(HOT!)*-(large, 31 Mbytes) determine legislative intent. Right click and "Save As"
Social Security Act of 1935
State legal resources *(HOT!)*
Statutes at Large (SAL)-History and Description
Statutory Construction, Rules of
Theory of Common Law
U.S. Code-Cornell Legal Information Institute
U.S. Code-Findlaw version
Vague laws: GIH §5.12
"wrong" defined: SFIO-C

LEGAL RESEARCH

Cornell Law School
Findlaw Website
How to Shepardize: TFPM §7.9.4
Legal Abbreviations
Legal Research and Writing Techniques, Form #12.013
Legal Research Sources
Lexis-Nexis
Loislaw
Precedence of Laws and Regulations
Points and Authorities: SFIO-A (click on Authorities in the upper left corner)
State Legal Resources
Versus Law Website: Federal District, Circuit, and Supreme Court Research (by subscription only, $6.95/month)
WestLaw

LEVIES

31 U.S.C., Subtitle III, Chapter 37, Subchapter II: Claims of the United States Government
Challenge All Liens and Levies: SFIO-I §4.21; TFPM §3.5.4.21
Fair Credit Reporting Act (FCRA)-FTC
Fair Debt Collection Practices Act (FDCPA)-FTC
How Does the Government Apply Duress and What is the Remedy For It?
Injunction Actions: DOJ, JM §6-5.330
Tax Deposition CD
IRS Liens and Levies
IRS publications related to collection:

Levies:

26 U.S.C. Subtitle F, Chapter 64, Subchapter D, Part II: Levy
"levy" defined: SFIO-C (HOT!)
IRS Has Not Fully Implemented Procedures to Notify Taxpayers Before Taking their Funds for Payment of Taxes: PAAGF
42 U.S.C. §1717: Social Security is Exempt from Levy

Remedies:

Defeating the Anti-Injunction Act
Sue Employers, County Recorders, and Financial Institutions if They violate Your Due Process Rights: SFIO-I5.5; TFPM §3.5.5.7
Relation-Back Doctrine Condemns Administrative Tax Liens and Levies

Seizure:

26 U.S.C. Subtitle F, Chapter 64, Subchapter D: Seizure of Property for Collection of Taxes
Forfeiture/Seizure: DOJ, JM §9-111.000
Judicial Approval Required for Seizure of Principal Residence
What Can the IRS Seize?

Sovereign immunity: 26 U.S.C. §7426(a)(1)
The Notary Certificate of Default Method: VERY EFFECTIVE!: TFPM §3.4.4.5, Article
Today's War on Property (ASNM, Vol. 7, No. 4)
U.S. Code, Title 15, Chapter 41, Subchapter V: Debt Collection Practices-Cornell

LIABILITY

"liability" defined: SFIO-C
26 U.S.C. §26: Definition of "regular tax liability"
IRS has no legal authority to assess you with an income tax liability: GIH §5.4.9
Reasonable Belief About Tax Liability, Form #05.007 (OFFSITE LINK)
Statutory liability a prerequisite to lawful "assessment": SFIO-C
The definition of "income" for the purposes of income taxes: GIH §5.6.5
The Unlimited Liability Universe
There's no Statute making anyone liable to pay "Subtitle A" income taxes: Article, GIH §5.6.1

LIBERTY

Freedom and sovereignty
Library of Economics and Liberty
Liberty University-free educational materials
"liberty" defined: SFIO-C
Means personal responsibility: GIH Preface
Philosophy of Liberty-requires Macromedia Flash Player and sound

LIENS

26 U.S.C. Subtitle F, Chapter 64, Subchapter C; Part II: Liens
26 U.S.C. §6321: Lien for taxes
26 U.S.C. §6323(a): Validity and Priority Against Certain Persons
26 U.S.C. §7402(e): Jurisdiction of District Courts, Actions to quiet title
31 U.S.C., Subtitle III, Chapter 37, Subchapter II: Claims of the United States Government
Challenge All Liens and Levies: SFIO-I§4.21; TFPM §3.5.4.21
Federal Lien Registration Act

Sample State Implementation: Maine

Text of Act

Internal Revenue Manual (IRM), Section 5.17.2: Federal Tax Liens
IRS Form 1468: Guidelines for Notices of Federal Tax Lien and Centralized Lien Processing
IRS Liens and Levies
IRS Liens: Are they for Subtitle A Income Taxes or Subtitle B Estate Taxes?
IRS publications related to collection:

- IRS Office of Chief Counsel Collection Due Process Hearing Guidelines (89 Kbytes) (HOT!)
- IRS Publication 1: Your Rights as a Taxpayer
- IRS Publication 594: The IRS Collection Process
- IRS Publication 785: How to Prepare Application for Certificate of Subordination of Federal Tax Lien
- IRS Publication 1660: Collection Appeal Rights

Jack Cohen on Lien Removal (audio)
"lien" defined: SFIO-C
Liens: Are They for Subtitle A Income Taxes or Subtitle B Estate Taxes?
Judicial Approval Required for Seizure of Principal Residence
Notice of Lien Response: SFIO-E§9.1
Relation-Back Doctrine Condemns Administrative Tax Liens and Levies
Removing State and Federal Tax Liens
The History of the Certified Assessed Tax in the United States Supreme Courts-by Dr. Ed Rivera, Attorney at Law
Uniform Federal Lien Registration Act
Village of Dimondale v. Leslie Grable (example successful Quiet Title Action to remove IRS lien)
What Can the IRS Seize?

LITIGATION

Awarding Attorney Fees and Managing Fee Litigation (book)
Civil Court Remedies for Sovereigns: Taxation (OFFSITE LINK)
Download, Print, and Read Local Court Rules: SFIO-§5.4; TFPM §3.5.5.5
Federal Tax Litigation Fundamentals: TFPM §6.2
Internal Revenue Manual (IRM), Chapter 39: General Legal Services-IRM 39.0
IRS Form 2848: Power of Attorney and Declaration of Representative
Legal and Government Reference Area
Manual for Complex Litigation (book)
Proper Service of Legal Process Upon the U.S. Government: TFPM §7.8
Read the Federal Rules of Civil Procedure: SFIO-I§5.1; TFPM §3.5.5.2
Responding to a Criminal Tax Indictment (OFFSITE LINK)
IRM 25.3.2: Suits Against the United States
U.S. Courts Website

MARRIAGE

5 Reasons Why Christians Should Not Obtain a State Marriage License: SFIO-E§4.1
Eliminate your state marriage license and get a common law marriage: SFIO-I§3.2
Family Law, Marriage, Dating, and Divorce topic
Marriage Contract
"marriage" defined
No marriage licenses: [GIH §4.14.6](https://famguardian.org/Search/SubjectIndex.htm)
Notice of Intent to Marry
[Sovereign Christian Marriage, Form #13.009](https://famguardian.org/Search/SubjectIndex.htm) (OFFSITE LINK)

**MEDIA**

60 Minutes

[Tax Revolt segment](https://famguardian.org/Search/SubjectIndex.htm)-April 2001 (requires media player)

[C-SPAN](https://famguardian.org/Search/SubjectIndex.htm)
[CNN](https://famguardian.org/Search/SubjectIndex.htm)
[MSN](https://famguardian.org/Search/SubjectIndex.htm)
[New York Times](https://famguardian.org/Search/SubjectIndex.htm)
[USA Today](https://famguardian.org/Search/SubjectIndex.htm)

Why Doesn't the Media Blow the Whistle on This?: [GIH §1.11.4](https://famguardian.org/Search/SubjectIndex.htm)

**MONEY AND BANKING**

[Ayn Rand on Money](https://famguardian.org/Search/SubjectIndex.htm)

Federal Reserve

[Expose on the Federal Reserve](https://famguardian.org/Search/SubjectIndex.htm)
[Federal Reserve Board Automated Services](https://famguardian.org/Search/SubjectIndex.htm)
[Money and the Federal Reserve System: Myth and Reality](https://famguardian.org/Search/SubjectIndex.htm)
[Federal Reserve Act](https://famguardian.org/Search/SubjectIndex.htm) (2.34 Mbytes)
[Federal Reserve Conspiracy Theories](https://famguardian.org/Search/SubjectIndex.htm)
[Federal Reserve Board Economic Research and Data Publications](https://famguardian.org/Search/SubjectIndex.htm)
[Regulation and Supervision](https://famguardian.org/Search/SubjectIndex.htm)
[Supervision Manuals](https://famguardian.org/Search/SubjectIndex.htm)

[Financial Reports of the U.S Government](https://famguardian.org/Search/SubjectIndex.htm)

"money" defined: [SFIO-C](https://famguardian.org/Search/SubjectIndex.htm)

[Money and Banking Area](https://famguardian.org/Search/SubjectIndex.htm)

[Money v. Mammon](https://famguardian.org/Search/SubjectIndex.htm)

[Secrets of the Federal Reserve (book)](https://famguardian.org/Search/SubjectIndex.htm)

[The Money Scam, Form #05.041](https://famguardian.org/Search/SubjectIndex.htm) (OFFSITE LINK)

[The Theory of Money and Credit](https://famguardian.org/Search/SubjectIndex.htm)-Ludwig Von Mises

[Treasury Financial Management Service](https://famguardian.org/Search/SubjectIndex.htm)

[U.S. Debt Outstanding](https://famguardian.org/Search/SubjectIndex.htm)

[U.S. Government Accounting Office](https://famguardian.org/Search/SubjectIndex.htm)

What Type of "Money" are You Paying IRS for your Taxes?

**NATURAL LAW**

How Scoundrels Corrupted Our Republican Form of Government: [Article, GIH §6.1](https://famguardian.org/Search/SubjectIndex.htm)

[Natural Order diagram](https://famguardian.org/Search/SubjectIndex.htm)

Natural Order: [GIH §4.1](https://famguardian.org/Search/SubjectIndex.htm)

[Natural Law-Lysander Spooner](https://famguardian.org/Search/SubjectIndex.htm)

[Principles of the Law of Nature Applied to the Conduct of Affairs of Nations and Sovereignties-Vatel](https://famguardian.org/Search/SubjectIndex.htm)

[Principles of Natural and Politic Law-J.J. Burlamaqui](https://famguardian.org/Search/SubjectIndex.htm)

The Power to Create is the Power to Tax: [GIH §5.1.1](https://famguardian.org/Search/SubjectIndex.htm)

**NONRESIDENTS**

"nonresident alien" defined: [SFIO-C](https://famguardian.org/Search/SubjectIndex.htm)

[IRS Pub 515: Withholding of Tax on Nonresident Aliens](https://famguardian.org/Search/SubjectIndex.htm)


Know Your Proper Income Tax Filing Status-[GIH §5.3](https://famguardian.org/Search/SubjectIndex.htm)
Family Guardian Website Subject Index

Non-Resident Non-Person Position- **GIH** §5.6.12
- Non-Resident Non-Person Position, Form #05.020 (OFFSITE LINK)
- The Legal Basis for the Term "Nonresident Alien"-(1.97 Mbytes) pamphlet by G. Brown
- Why You Are a "national", "state national", and Constitutional but not Statutory Citizen
  "U.S. Nationals"- **GIH** §4.11.7

NOTICES

**IRS Notices**
Responding to IRS Notices: **SFIO-R**

OATHS

"oath" defined: **SFIO-C**
- **28 U.S.C. §453**: Oaths of justices and judges
- **5 U.S.C. §3331**: Oath of office
A perjury oath is always a religious ceremony: **SSMOB Section 2.3**
Article III judge oath: **TFPM** §6.4.12
Do not swear oaths: **James 5:12; Matt 5:33-34**
Oaths of Allegiance: Source of all government jurisdiction over people: **GIH** §5.2.1

Scandalous!
Why income taxes are based on "domicile" and are voluntary because domicile is voluntary

OPINION LETTERS

**Income Tax Letter**
Sovereignty Forms and Instructions Online: Forms, section 1
Steadman Jackson Opinion Letter

ORGANIZATIONS

- **American Bankers Association**
- **American Bar Association (ABA)**
- **American Civil Liberties Union**
- **Fully Informed Jury Association (FIJA)**
- **Jail 4 Judges**
- **Judicial Watch**
- **Save-A-Patriot Fellowship**
- **We The People**

PENALTIES

Bills of attainder forbid penalties:

Defined: **SFIO-C**
- **Defining Bills of Attainder**-Thomas M Saunders
  - **Article 1, Section 9**, Clause 3 of Constitution
  - **Article 1, Section 10**, Clause 1 of Constitution

**Court Sanctions, Contempts, and Defaults, Form #05.019** (OFFSITE LINK)
Defending Yourself Against Charges of Being "frivolous": **TFPM** §3.4.3; **SFIO-I§0.3**
Definition of "person" (look at 26 USC 7343 and 26 C.F.R. 301.6671-1, which define persons who can be penalized to mean ONLY corporate officers)
IRS Has NO Legal Authority to Assess Penalties on Subtitles A and C Income Taxes on Natural Persons: **GIH** §5.4.10
- **Why Penalties are Illegal for Anything But Federal Employees, Contractors, and Agents, Form #05.010** (OFFSITE LINK)

PERSECUTION

https://famguardian.org/Search/SubjectIndex.htm
Congressman James Traficant
Family Guardian Website:

Attack on 7/10/2003
Attack on 5/3/2005

Dr. Phil Roberts

POLITICS AND POLITICAL SYSTEMS

Capitalism: Frequently Asked Questions
Communism and Socialism area
How to Be A Good Democrat
On the Day I Die
Patriotism
Political Jurisdiction (OFFSITE LINK)
Political Philosophies
Politics Area
Rules for Changing a Republic Into a Democracy and then a Monarchy-Philip Freneau
Socialism: The New American Civil Religion (OFFSITE LINK)
Socialism is incompatible with Christianity: GIH §4.3.13
Sorry Mr. Franklin, We're All Democrats Now! (Ron Paul): GIH §4.5.15
The Two Cow Philosophy of Government
The U.S. is a Republic, not a Democracy: GIH §4.5
Two Political Jurisdictions: "National Government" v. "Federal/general government": Website; GIH §4.7
Which country do YOU live in?: "U.S." v. "U.S.A"?

PRESUMPTIONS

Defined: SFIO-C
Guilty until proven innocent: False Presumptions of liability based on treacherous definitions: GIH §5.6.14
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017 (OFFSITE LINK)
Rules of Presumption and Statutory Interpretation, Litigation Tool #01.006 (OFFSITE LINK)
Sources of Government Tyranny and Oppression: Presumptions: GIH §2.8.2
"Taxpayer" v. "Nontaxpayer" (false presumptions about you being a "taxpayer"): GIH §5.6.13
The Law of Presumptions: TFPM §3.4.5
Violations of due process using "presumptions": GIH §5.4.3.2

PRIVACY-(See also DISCOVERY)

Citizens Guide to Using the Freedom of Information Act and the Privacy Act to Request
Government Documents (book): SFIO-L
DOJ-Freedom of Information Act Guide
Make Yourself Judgment Proof: SFIO-I§3.15; TFPM §3.5.3.16
Overview of the Privacy Act of 1974-by DOJ
"privacy" defined
Privacy Act of 1974
Privacy Act Statement, Form #06.040 (OFFSITE LINK)- attach this to your military service record before you retire

- PDF in member subscriptions
- Member Subscriptions-how to gain access to the above document
Privacy Agreement, Form #06.014 (OFFSITE LINK)- attach to every form you submit with your information
Property and Privacy Area
Protect Your Privacy Vigilantly!: SFIO-I§3.1; TFPM §3.5.3.15
PROPAGANDA, FALSE GOVERNMENT

Dept. of Justice Press Releases: Schemes, Scams, and Cons

- Flawed Tax Arguments to Avoid
- REBUTTED VERSION of IRS' "The Truth About Frivolous Tax Arguments"

The War of Words

PROPERTY RIGHTS

Contracts as property: GIH §5.4.2.3
"Property and Privacy" Topic area

- Separation Between Public and Private Course, Form #12.025 (OFFSITE LINK)
- Today's War on Property (ASNM, Vol. 7, No. 4)

Understanding American Property Rights

PUBLICATIONS

Babylon the Great is Falling (book by Jack Hook)
Bouvier's Law Dictionary
Citizens Rule Book
Department of Justice Criminal Tax Manual, 1994

   Acrobat version (local)
   HTML version (local)

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

- Federal Usurpation-Franklin Pierce (919 Kbytes)
- Federal and State Withholding Options for Private Employers
- Flawed Tax Arguments to Avoid
- Internal Revenue Manual (IRM)-IRS' version, unsearchable
- IRS 6209 Manual (also called ADP/IDRS Manual)
- Family Constitution

   The Galileo Paradigm (book by Family Guardian Fellowship )
- The Great IRS Hoax (book by Family Guardian Fellowship )
Military Government and Martial Law
Published authors and Government Forms
Social Security: Mark of the Beast (book by Steven Miller)

The Law (book by Frederick Bastiat)
Treatise on American Citizenship (book by John Wise)

- The Work and Jurisdiction of the Bureau of Internal Revenue (1948)-(10.6 Mbytes, HOT!) report by the Commissioner of Internal Revenue, printed by the U.S. Government Printing Office
What To Do When the IRS Comes Knocking (OFFSITE LINK)

QUESTIONS

Tax Deposition Questions
Questions for All Occasions to Stop the IRS Dead in their Tracks: TFPM §3.6
Test for State Tax Professionals
Test for Federal Tax Professionals

- We The People IRS/DOJ Questions

REFERENCE

Bouvier's Law Dictionary

https://famguardian.org/Search/SubjectIndex.htm
Bouvier's Maxims of Law  
Exhibits (OFFSITE LINK) -SEDM  
Federal Depository Libraries-place to research state and federal law  
Federal District/Circuit and State Court Decisions  
Forms (OFFSITE LINK) -SEDM  
Legal abbreviations  
Legal Research Sources  
Litigation Tools (OFFSITE LINK) -SEDM  
Sovereignty Forms and Instructions Online  
State income taxes  
State legal resources  
Supreme Court Decisions  
VersusLaw-internet case and statute research for a low monthly fee  
Westlaw (OFFSITE LINK)

REFORMS

How Do We Kill this Beast?:  TFPM §3.2  
Solutions:  TFPM §3  
What Would It Take for the IRS and the U.S. Congress to "come clean"?:  TFPM §3.9  
What's the Best Way to Force Congress and the IRS to Come Clean?:  TFPM §3.10

REGULATIONS

"regulations" defined: SFIO-C  
Administrative Procedures Act, 5 U.S.C. Part I, Chapter 5, Subchapter II (OFFSITE LINK)  
Code of Federal Regulations-Cornell Legal Information Institute  
Code of Federal Regulations-Findlaw version  
Code of Federal Regulations, Title 26:  GIH §3.15  
Federal Enforcement Authority Within States of the Union, Form #05.032 (OFFSITE LINK)

- Sample  
- PDF in member subscriptions  
- Member Subscriptions-how to gain access to the above document

Federal Register  
Federal Register Act, 44 U.S.C. Chapter 15 (OFFSITE LINK)  
How Laws Are Made:  GIH §3.9  
Illegal Regulations:

26 C.F.R. 1.1-1:  GIH §5.6.1;  GIH §5.6.6

IRS Due Process Handout, Form #03.008 (OFFSITE LINK) -missing regulations  
No Implementing Regulations Authorizing Collection for Subtitles A through C Income Taxes:  GIH §5.4.11  
No Implementing Regulations for "Tax Evasion", Willful Failure to File":  GIH §5.4.12  
Regulations.gov  
Regulations Cannot Exceed the Scope of the Statute They Are Based On:  GIH §3.15.4  
Types of Federal Regulations:  GIH §3.15.2  
You Cannot be Prosecuted for Violating the Act Unless You Violate It's Implementing Regulations:  GIH §3.15.3

REPORTS

IRS Employees: Termination for Misconduct -Congressional Research Service  
REBUTTED VERSION of "Frequently Asked Questions About the Federal Income Tax"--Congressional Research Report 97-59A  
General Accounting Office Reports on the IRS  
REBUTTED VERSION of IRS "The Truth About Frivolous Tax Arguments"  
Jurisdiction over Federal Areas within the States-a federal government report, April 1956
RESEARCHERS

Alexander, Greg
Becraft, Larry
Cropsy, Virginia
Freeman, Howard
Freneau, Philip
Goldstene, Paul N.
Gould, David
Lawrence, David
Leinthall, Paul
McDonald, Richard
Mercier, George
Meador, Dan
Moses, Halsey

Published Authors Area
Rose, Larken

861 Position: GIH §5.6.11
Taxable income report

Schiff, Irwin
Schwan, Ralph
Who's who in the tax honesty movement

RIGHTS

Charleton Heston on Free Speech
Citizenship and all political rights are involuntarily exercised and therefore cannot be taxable and cannot be called "privileges": GIH §4.11.6
"claim of right" defined: SFIO-C
Forum 6: Defending Your Rights-Family Guardian Forums
Defined and explained: by Supreme Court in Marbury v. Madison, 5 U.S. 137 (1803)
"ethics" defined: SFIO-C
Enumeration of Inalienable Rights, Form #10.002 (OFFSITE LINK)
Famous Quotes on Rights and Liberty, Form #08.003 (OFFSITE LINK)
Fifth Amendment cites: SFIO-C
"freedom of speech"/First Amendment cites: SFIO-C
Know Your Rights and Citizenship Status, Form #10.009 (OFFSITE LINKS)

- Sample
- Member Subscriptions Link (requires account)
- Member Subscriptions (sign up so you can download)

"moral" defined: SFIO-C
No Rights! Downes v. Bidwell, 182 U.S. 244 (1901): SFIO-A; GIH §3.17.6
Our Rights: GIH §4.14
Political Rights v. Citizenship Status
Republican form of government defined: SFIO-C;
Report of the Commission on Unalienable Rights, Form #11.119 (OFFSITE LINK)
"right" defined: SFIO-C
"rights" defined: SFIO-C
Sources of government authority to interfere with your rights: GIH §4.15
Taxation, Forced Labor, and Theft, by Edward Feser

The Bill of NO Rights: GIH §2.11.1
The Bill of Rights: GIH §3.11.8
The Constitutional Rights Position: GIH §5.6.14

The Lost Right: Redress of Grievances-paper by Anthony Hargis

U.S. Constitution
U.S. Constitution Annotated

"wrong" defined: SFIO-C
You as the sovereign are not subject to the Constitution but SERVANTS IN GOVERNMENT are: GIH §4.4

SCANDALS

861 Evidence-Larken Rose
America: Home of the Slave and Hazard to the Brave: GIH §2.7
Anti-Injunction Act

Law: 26 U.S.C. §7421(a)
Court cite: SFIO-A
Scandals: GIH §6.5.3
How to fight it using First Amendment: SFIO-I 0.1

"assessment" authority: SFIO-C
FDR Scandals
Federal Employee Kickback Position: GIH § 5.6.13
History of U.S. Government Fraud, Racketeering, and Extortion in the USA: GIH Chap. 6

How Scoundrels Corrupted our Republican Form of Government

How Your Government Has Made Itself into a God and A Religion and Thereby Violated the Constitution: Article; GIH §4.3.12
Internal Revenue Service Admits Criminal Acts
Is the Income Tax a form of Slavery?
IRS Lies and Obfuscation: GIH §7.4
Jan 10, 2002: IRS Loses Computers, Badges, Radios, and Firearms
Jan 10, 2002: IRS Raids Steven Swan-DeTaxing Expert
Nov. 2, 2001: IRS Takes on the Leaders of the 861 Argument

Scams with the word "includes": GIH §5.6.16

Statement of Former IRS Commissioner T. Coleman Andrews Upon Resigning

Tax Misenforcement: GIH §7.9
The Best Judges that Money Can Buy

The Government "Benefits" Scam, Form #05.040 (OFFSITE LINK. Member Subscriptions form)
The Social Security Fraud: GIH §2.9

The Tax Court Scam, Form #05.039 (OFFSITE LINK. Member Subscriptions form)
Treasury Inspector General Report: IRS Not Following Proper Levy Procedures

Violation of Stare Decisis: The Changing Definition of "Direct", "Indirect", and "Excise" taxes instituted by federal courts: GIH §6.9.4

Why You Can't Trust the IRS-CATO Institute

SEARCH

Family Guardian Search
Federal Gateway
Government Information Locator Service (GIL)
GovSpot
Hotbot
Yahoo!

SEIZURE

26 U.S.C. Subtitle F, Chapter 64, Subchapter D: Seizure of Property for Collection of Taxes
Forfeiture/Seizure: DOJ, JM §9-111.000
IRM 9.7.4: Pre-Seizure Planning

Judicial Approval Required for Seizure of Principal Residence
Relation Back Doctrine Condemns Administrative Tax Liens and Levies-Dan Meador
Seizure: GIH §7.9.21

What Can the IRS Seize?

**SEPARATION BETWEEN CHURCH AND STATE**

Biblical view of taxation and government: GIH §4.3.3
Christianity v. State Archive-Lew Rockwell
Government as Religion-Law and Government area

Government Conspiracy to Destroy the Separation of Powers, Form #05.023 (OFFSITE LINK)-SEDM Forms page
Government Establishment of Religion Form #05.038 (OFFSITE LINK)-SEDM Forms page
Religion and the Constitution-Town Hall
Separation of Powers Doctrine
Social Security: Idolatry and Slavery-Taxes area
Socialism: The New American Civil Religion (OFFSITE LINK)
The Federal Establishment of Religion-Law and Government area
The New Jesus and a Love Called Tolerance-Spirituality area
Turn the Other Cheek-Spirituality area

**SEPARATION OF POWERS**

Separation of Powers Doctrine: article; GIH §4.3.6
Citizenship Status v. Tax Status

Cooperative Federalism-pamphlet that details the separation of powers between state and federal governments
Federalist Paper #47-Separation of Federal and State Governments
Federalist Paper #51-Checks and Balances within American Government
Federal Usurpation-book by Franklin Pierce
Geographical Definitions and Conventions (OFFSITE LINK)

Government Conspiracy to Destroy the Separation of Powers, Form #05.023 (OFFSITE LINK)-SEDM Forms page
How Scoundrels Corrupted Our Republican Form of Government: article; GIH §6.1
Republican Form of Government: SFIO-C

Separation Between Public and Private, Form #12.025 (OFFSITE LINK)
“Sovereign”="Foreign"
The Law of Nations
The Spirit of Laws-book which the founding fathers based the writing of our Constitution and our government
Two Political Jurisdictions: "National" government v. "Federal/General" government
Undermining the Constitution-book by Thomas Norton
US v. USA: According to the Bluebook: A Uniform System of Citation

**SLAVERY**

18 U.S.C. §1583: Enticement into slavery
13th Amendment: Abolition of Slavery: GIH §3.11.9
14 Signposts of Slavery: GIH §2.5
Grateful Slave: GIH §2.11.9; Article
How to Control People

How the Government Defrauds You Out of Legitimate Deductions for the Market Value of Your Labor, Form #05.026 (OFFSITE LINK)
Tax Deposition Questions, Section 2: Right to Labor
Is Income Tax a Form of Slavery?
"slavery" defined: SFIO-C

Slavery (ASNM, Vol. 7, No. 1)

Social Security: Idolatry and Slavery
Taxes Paid on One's Own Labor are Slavery: GIH §5.4.6
The Mind-Boggling Burden to Society of Slavery to the Federal Income Tax: GIH §2.6
Thirteenth Amendment Annotated

U.S. Code Annotated: 13th Amendment Discussion of Taxes and Slavery (SFIO-A)
"wages" defined

SOCIAL(IST) SECURITY

About SSN's and TIN's on Tax Correspondence, Form #07.004 (OFFSITE LINK) -SEDM
Compilation of the Social Security Laws, House Ways and Means Committee-SSA Website
them from compelling him to obtain or use an SSN and won!

"Employment" defined: 42 U.S.C. §410
Social Security is Exempt from Levy: 42 U.S.C. §1717
Legislative History of Social Security (SSA Website)
Quit Social Security and Rescind your Social Security Number: TFPM §3.5.3.17; SFIO-I §3.17
Property and Privacy Protection: Section on Numerical Identification

SOCIAL SECURITY NUMBERS: SSNs Are Widely Used by Government and Could Be
Better Protected

SOCIAL SECURITY NUMBERS: Government Benefits from SSN Use but Could
Provide Better Safeguards

Requirement for a Social Security Number:

Evidence from Social Security Administration: SFIO-E§12.1
Relating to taxes: 26 U.S.C. §6109

Resignation of Compelled Social Security Trustee
Secrets of the Social Security Number
Social Security: Idolatry and Slavery
Social Security: Mark of the Beast (book)
Social Security Act, 42 U.S.C. Chapter 7
Social Security Act of 1935
Social Security Administration Website
Social Security Chronology: GIH §6.11
Social Security Number Policy Manual-how to live without SSN

The Social Security Fraud: GIH §2.9
The Socialist (Social) Security Number: Mark of the Beast: GIH §2.8.7
Your Rights Regarding Social Security Numbers
Will I Lose my Social Security Benefits (by being a "national" instead of a "U.S. citizen")?: GIH
§5.6.12.6
Withdrawing from Socialist Security:

20 C.F.R. 404.1905-legal authority to quit social security
IRS Form 4029: Application for Exemption from Social Security and Medicare
Taxes and Waiver of Benefits
Resignation of Compelled Social Security Trustee
SSA-521 Withdrawal of Social Security Application
Withdrawing from Social Security (ASNM, Vol. 11, No. 1)

SOCIALISM

https://famguardian.org/Search/SubjectIndex.htm
1935: FDR's Socialist (Social) Security Act of 1935:  
1943: FDR's Executive Order 9397: Bye-bye Privacy and Fourth Amendment!:  
America?
Babylon the Great Is Falling (book)  
Communism and Socialism Topic Page  
Social Security: Mark of the Beast  
Socialism: The New American Civil Religion, Form #05.016 (OFFSITE LINK) -SEDM  
Socialism is Incompatible with Christianity (and is a sin):  
Socialism v. Capitalism: Which is the Moral System?  
The Purpose of Law:  
The Social Security Fraud:  
Two Political Jurisdictions: "National Government" v. "Federal/general government":  
Tax Deposition Questions, Section 5: Socialism and First Amendment  
What Kind of Benefits Could the Government Provide Without Taxes:  

SOLUTIONS

861 Position:

Described:  
IRC 861: Income Tax or Source Tax? (ASNM, Vol. 11, No. 2)  
IRC 861: What is the Source of Your Income? (ASNM, Vol. 11, No. 2)  

Banking without a Social Security Number (ASNM, Vol. 9, No. 2)  
Commercial liens strategy  
Non-Resident Non-Person Position:

Described:  
Background and Definitions: Freeman report  

Family Constitution (building a government-proof family)  
Family Legal Assistant (OFFSITE LINK)  
Sovereignty Forms and Instructions Online  
Irwin Schiff Position:  
IRS Terminator (ASNM, Vol. 11, No. 1)  
Non-Resident Non-Person Position, The:  
Questions for All Occasions to Stop the IRS Dead in their Tracks:  
Solutions:  
Test for Federal Tax Professionals:  
Test for State Tax Professionals:  
The Constitutional Rights Position:  
The Notary Certificate of Default (Notary Protest) Method: VERY EFFECTIVE!:  
Yahoo Egroups-Income Tax forum  
Withdrawning from Social Security (ASNM, Vol. 11, No. 1)

SOVEREIGN CITIZENS

Family Guardian Disclaimer, Section 4: Meaning of Words -states that ministry is non-violent and not terrorists unlike those alleged to be "sovereign citizens"  
Family Guardian About Us Page, Section 19: Relationship to Government -describes our relationship to government and states that we are NOT against government. "Sovereign citizens" are alleged to be anti-government  
Disclaimer -forbids ministry materials or services from being used for illegal or injurious purposes of any kind. "Sovereign citizens" allegedly engage in illegal or injurious activities  
Propaganda Against Freedom Advocates - Sovereignty and Freedom Page, Section 16  
Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers, Form #02.005 (OFFSITE LINK)- identifies illegal and criminal activities of present de facto government as terrorists and us as
terrorism PREVENTERS and not advocates

- De Facto Government Scam, Form #05.043 (OFFSITE LINK) - identifies the present government as both de facto and a terrorist, and identifies us as terrorism PREVENTERS, not advocates

- Media Press Kit - introduction to our ministry and requirements for interviewing us applicable to press. Disspels that we are "sovereign citizens" and prevents us from being connected with "sovereign citizens"

- Policy Document: UCC Redemption, Form #08.002 (OFFSITE LINK) - the main foundation of "sovereign citizens" is rejected and criticized

- Policy Document: Rebutted False Arguments About Sovereignty, Form #08.018 (OFFSITE LINK)

- Policy Document: Rebutted False Arguments Against This Website, Form #08.011, Sections 6.1 to 6.2 (OFFSITE LINK) - says that neither ministry or its members are "sovereign citizens"

- Policy Document: Answers to Press Questions About Sovereignty Advocacy, Form #08.019 (OFFSITE LINK)

The Usurping Octopus of Jurisdictional Authority: The Legal Theories of the Sovereign Citizen Movement -what the legal profession thinks a sovereign citizen is

- Why the Fourteenth Amendment is NOT a Threat to Your Freedom, Form #08.015 (OFFSITE LINK) - most "sovereign citizens" are what we call "Fourteenth Amendment Conspiracy Theorists". This document proves we DO NOT agree with them.

SOVEREIGNTY

Definition of "sovereign": Disclaimer, Section 4
Definitions: Sovereignty Forms and Instructions Online, Cites by Topic

- "sovereign immunity"
- "sovereignty"

Sovereignty and Freedom area

Sovereignty Forms and Instructions Online
Sovereignty Forms and Instructions Manual, Form #10.005 (OFFSITE LINK)

Personal sovereignty:

Restoring Your Sovereignty: TFPM §3.4.11, SFIO-I §0.10
Know Your Rights and Citizenship Status!: GIH Chapter 4

Family Constitution-free book that describes how to be self-governing, which is a prerequisite to being a sovereign individual

Great IRS Hoax-look in the index at the beginning under "SOVEREIGNTY"

Correcting Erroneous IRS Form W-2’s (OFFSITE LINK)-SEDM
Correcting Erroneous IRS Form 1042s (OFFSITE LINK)-SEDM
Correcting Erroneous IRS Form 1098's (OFFSITE LINK)-SEDM
Correcting Erroneous IRS Form 1099's (OFFSITE LINK)-SEDM

About SSNs/TINs on Tax Correspondence, Form #07.004-(OFFSITE LINK) VERY IMPORTANT. By SEDM
Citizenship Amendment Notice to Attorney General-Family Guardian

Policy Document: Rebutted False Arguments About Sovereignty, Form #08.018 (OFFSITE LINK)

Policy Document: Rebutted False Arguments Against This Website, Form #08.011, Sections 6.1 to 6.2 (OFFSITE LINK) - says that neither ministry or its members are "sovereign citizens"

Policy Document: Answers to Press Questions About Sovereignty Advocacy, Form #08.019 (OFFSITE LINK)

Political Sovereignty:

- Thomas Jefferson on Politics and Government-excellent
- Separation of Powers Doctrine-Great IRS Hoax, section 4.3.9
- How Scoundrels Corrupted our Republican Form of Government-Great IRS Hoax, section 6.1
- The Law of Nations-Vattel.
Principles of Natural and Politic Law- J.J. Burlamaqui. Often quoted by U.S. Supreme Court
The Spirit of Laws- Montesquieu

Natural Law
Natural Order

Which Country do you Live In: U.S. or U.S.A?

STANDING

Standing of "taxpayer" to challenge federal taxing or spending: Flast v. Cohen, 392 U.S. 83 (1968)

STATES

Buck Act:

Law, 4 U.S.C. §105-111
Description: GIH §4.17

"State" defined: SFIO-C
State income taxes (reference)
State Income Taxes, Form #05.031 (OFFSITE LINK) -SEDM

State law guides
State Legal Resources
State taxation issues: TFPM §3.8

STRAW MAN (artificial entity).

Flawed Arguments: "Nom De Guerre": TFPM §5.19
Flawed Arguments: The "Strawman" Sight Drafts: TFPM §5.23
Frequently Asked Questions, Question 9: Apparent conflicts in our approach between "strawman" and "redemption"

How the IRS Traps you into liability by making you into a fiduciary for a dead strawman: TFPM §3.4.5; SFIO-I §0.6
It Ain't Me! (ASNM, Vol. 8, No. 1)
Legal Personality (ASNM, Vol. 12, No. 1)
Memorandum of Law on the Name
More Denials (ASNM, Vol. 10, No. 2)
My Evil Twin (ASNM, Vol. 8, No. 1)
Proof that There Is a "Straw3 Man", Form #05.042
Secured Party Website
Two of You: GIH §4.12

SUBSTITUTE FOR RETURNS (SFR)

Defined: SFIO-C

GAO Report # GAO/GGD-00-60R IRS' Substitute for Return (SFR) Program
26 U.S.C. 6020(b): Returns prepared for or executed by the Secretary
Internal Revenue Manual section 5.1.11.6.8: IRC 6020(b) Authority
Internal Revenue Manual section 5.1.11.6.8.2: Preparation and Approval od 6020(b) Returns
Internal Revenue Manual section 5.1.11.6.5: Automated Substitute for Returns (ASFR)
Internal Revenue Manual section 5.19.2: Return Delinquency

IRS CC-2004-009: Service's Litigation Position for Returns Prepared under Section 6020(b)
Tax Deposition Questions, Section 13: 26 U.S.C. 6020(b) Substitute for Returns

Why the Government Can't Lawfully Assess Natural Persons with an Income Tax Liability Without Their Consent, Form #05.011 (OFFSITE LINK)

SUMMONS- See also "Discovery"
26 U.S.C. §7602: Examination of books and witnesses
26 U.S.C. §7604: Enforcement of summons
Federal Rule of Civil Procedure 45: Subpoenas
Handle Your Your Tax Examination or IRS Meeting Skillfully: SFIO-I §4.17

IRS Form 2039: Summons
IRS Summons: SFIO-E
Internal Revenue Manual (IRM), section 25.5: Summons Handbook
IRS Third Party Summons: SFIO-E
Quash all Third Party Summons: SFIQ-I §4.16
"summons" defined: SFIO-C

TAX REPORTING

SEDM Reporting Forms: Forms Page, Section 1.4.0: Correcting Erroneous Information Returns (OFFSITE LINK)
SEDM Reporting Forms: Forms Page, Section 1.4.3: Reporting Forms (OFFSITE LINK)
Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001 (OFFSITE LINK) -prevents incorrect or unlawful withholding or reporting
Correcting Erroneous Information Returns, Form #04.001 (OFFSITE LINK) -prevents incorrect or unlawful withholding or reporting
Tax Withholding and Reporting: What the Law Says, Form #04.103 (OFFSITE LINK) -prevents incorrect or unlawful withholding or reporting

TAX WITHHOLDING

SEDM Withholding Forms: Forms Page, Section 1.4.2 (OFFSITE LINK)
About E-Verify, Form #04.107 (OFFSITE LINK)
About IRS Forms W-8BEN, Form #04.202 (OFFSITE LINK)
About SSNs/TINs on Government Forms and Correspondence (OFFSITE LINK)

- HTML
- PDF

Affidavit of Citizenship, Domicile, and Tax Status, Form #02.001 (OFFSITE LINK) -prevents incorrect or unlawful withholding or reporting
Federal and State Tax Withholding Options for Private Employers -book
Federal Tax Withholding, Form #04.102 (OFFSITE LINK)-pamphlet
I-9 Amended, Form #06.028 (OFFSITE LINK)
Income Tax Withholding and Reporting Course, Form #12.004 (OFFSITE LINK)
IRS Forms -amended
Tax Withholding and Reporting: What the Law Says, Form #04.103 (OFFSITE LINK) -prevents incorrect or unlawful withholding or reporting
Tax Form Attachment, Form #04.201 (OFFSITE LINK)

TAXES

26 U.S.C. §7422: Civil Actions for Refund
"assessment" authority: SFIO-C
California Revenue and Taxation Code

Challenge to Income Tax Enforcement Authority within Constitutional States of the Union, Form #05.053 (OFFSITE LINK)
Considerations Involving Government Employees: GIH §5.7
Constitutional Constraints on Federal Taxing Power: GIH §5.6.3, 5.6.14
Dept. Of Justice Criminal Tax Manual

Defined: GIH §5.1.2
According to the Constitution (Congressman Reeves of New York describes Direct Taxes, June 2, 1870, Congressional Record)

Federal Tax Litigation Fundamentals: TFPM §7
Federalist papers relating to taxes: (Avalon Law School)

Federalist 30: Concerning General Powers of Taxation
Federalist 31: The Same Subject Continued: Concerning General Powers of Taxation
Federalist 32: The Same Subject Continued: Concerning General Powers of Taxation
Federalist 33: The Same Subject Continued: Concerning General Powers of Taxation
Federalist 34: The Same Subject Continued: Concerning General Powers of Taxation
Federalist 35: The Same Subject Continued: Concerning General Powers of Taxation
Federalist 36: The Same Subject Continued: Concerning General Powers of Taxation

Fiduciary "taxpayer"
Forum 3.4: Government and legal profession tax scams-Family Guardian Forums
Forum 5.4: Tax Help-Family Guardian Forums
Forum 7.6: Tax Issues-Family Guardian Forums


Sovereignty

Forms and Instructions Online

Income tax related court cases

Internal Revenue Code

How State Nationals Volunteer to Pay Income Taxes, Form #08.024 (OFFSITE LINK)

How to File Returns, Form #09.074 (OFFSITE LINK)

• PDF in member subscriptions
• Member Subscriptions-how to gain access to the above document

IRS Admits No Law Requires Individuals to File Tax Returns: SFIO-E§2.6
IRS Internal Memo 1998-053 on Disclaimer of Liability Returns (for "nontaxpayers")
IRS Pub 2105: Why Do I Have To Pay Taxes (according to IRS)

Illegal Acts and Legal Obfuscation

Is Income Tax a form of Slavery?

Know Your Proper Income Tax Filing Status!: GIH §5.3
Quotes on Taxes (funny!)

Revocation of Election (ROE), Form #06.039 (OFFSITE LINK)

• PDF in member subscriptions
• Member Subscriptions-how to gain access to the above document

State Sales Tax: Why You Aren't Liable to Pay That Either!

Statement of facts and beliefs justifying ending the payment of federal income taxes (We the People)

Statistics on Income Tax Burden to Society

Supreme Court cites relating to taxes and organized by subject (USSC Plus website)

Taxability of wages:

Article
Details: GIH §5.6.7
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Taxes area
"Taxpayer" v. "Nontaxpayer": GIH §5.6.13
Tax Process and the Laws that Govern It: SFIO-I§4.2; TFPM §3.5.4.2

The Bible and Property Tax-Pastor Trewhella, Mercy Seat Christian Church

The Fundamental Nature of the Federal Income Tax-(2.6 Mbytes) pamphlet by C. Darnell

The "trade or business" scam:
The Truth About the Voluntary Nature of Income Taxes:  

GIH §5.4

U.S. Person Position. Form #05.053  

What Would Have to be Done to Make Income Taxes Legal?:  

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Why domicile and becoming a "taxpayer" require your consent

Why Internet Tax is Unconstitutional-WorldNet Daily

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(OFFSITE LINK)

- PDF in member subscriptions
- Member Subscriptions-how to gain access to the above document

Why Your Government is Either A Thief or You Are A "Public Officer" for Income Tax Purposes, Form #05.008  

(OFFSITE LINK)

Why We Aren't Liable to File Tax Returns or Keep Records:  

GIH §5.5

Why We Aren't Liable to Pay Income Tax:  

GIH §5.6

TAXPAYER IDENTIFICATION NUMBERS (TINs)

Defined:

26 C.F.R. §301.6109-1
Taxpayer Identification Numbers

About SSNs and TINs on Government Forms and Correspondence, Form #05.012  

(OFFSITE LINK)

Can be removed:  SEDM Freedom University, Section 6 entitled "Who are 'Taxpayers' and who needs a 'Taxpayer Identification Number'?" 

Not equivalent to SSN's:  

GIH §5.4.17
Required:  26 U.S.C. §6109
Social Security: Mark of the Beast-book 

Social Security Number Policy Manual-how to live without SSN

Only issued to "aliens" (and you are NOT an alien):  

GIH §5.4.17
Who are "Taxpayers" and who needs a "Taxpayer Identification Number"?  

(OFFSITE LINK)

You Don't have to Provide an SSN on a Tax Return:  

GIH §5.4.17

TERRORISM

terrorism defined:  SFIO-C

30 Years of Terrorism-FBI Special Report, 1999
Disclaimer. Section 9: Approach towards violence, terrorism, and hate crime
Criminal Justice and Terrorism

De Facto Government Scam, Form #05.043  

(OFFSITE LINK)

General Military Training Topic 1-3, Terrorism Course Materials-U.S. Navy

General Military Training Topic 1-3, Terrorism Presentation-U.S. Navy

IRS Is a Terrorism Organization by the Government's Own Definition
If I Was a Terrorist- excellent video

Rebutted Argument: Ministry is part of the dreaded "Sovereign Citizen" Movement and are Terrorists. Rebutted False Arguments Against This Website, Form #08.011, Section 6.1  

(OFFSITE LINK)

Rebutted Argument: Ministry Advocates "paper terrorism". Rebutted False Arguments Against This Website, Form #08.011, Section 6.3  

(OFFSITE LINK)
TREATIES

Income Tax Treaties (IRS)
Income Tax Treaties (IRS FTP Server)
Treaties in Force (Dept. of State)

TRUSTS

Make Yourself Judgment Proof: TFPM §3.5.3
Summary of Rules for Trusts

- The Truth About Trusts (ASNM, Vol. 7, No. 1)
- Trust Fever (ASNM, Vol. 7, No. 1)
- Trust Fever II: Divide and Conquer (ASNM, Vol. 7, No. 4)
- Trusts: Invisible Snares (ASNM, Vol. 12, No. 1)

TYRANNY

Anti-Injunction Act

Law: 26 U.S.C. §7421(a)
Court cite: SFIO-A
Defeating the Anti-Injunction Act
Scandals: GIH §6.3.3

Church Censorship, Manipulation, and Castration by the IRS: GIH §6.6.4
Compelled Income Taxes on Wages: GIH §2.8.6
Debt: GIH §2.8.11
Deception: GIH §2.8.1
Elements of the IRS Cover-up/Conspiracy to Watch For: GIH §6.6.1
Enron v. Congress: Americas Biggest Crook
Federal Usurpation: Franklin Pierce (919 Kbytes)
Government as idolatry/religion: GIH §4.3.12; Article
How Does the Government Apply Duress and What is the Remedy For It?: TFPM §3.4.1
How Scoundrels Corrupted our Republican Form of Government: GIH §6.1
How Your Government Has Made Itself into a God and A Religion and Thereby Violated the Constitution: Article; GIH §4.3.12
IRS Secret Police/KGB In Action!: GIH §2.7.5
No Taxation Without Representation!: GIH §6.5.1
Nonpublished cases: Conspiracy to Protect Judicial Wrongdoing

Arguments Against Nonpublication of Court Rulings
Publication Rules of Court for the United States and Federal Circuits
Law Articles Relating to Nonpublication
Press Clippings Related to the Use of Nonpublication by Courts

Official/Qualified Immunity and Anonymity: GIH §6.6.3
Presumption: GIH §2.8.2
Propaganda and Political Warfare: GIH §2.8.4
Statistics on The Income Tax Burden to Society
Social Security: Mark of the Beast (book)
Sources of Government Tyranny and Oppression: GIH §2.8
Surrendering Freedoms in the Name of "Government Induced Crises": GIH §2.8.12
The Federal Mafia Courts Stole Your Right to Trial by Jury!
Two Political Jurisdictions: "National government" v. "Federal/general government": Website; GIH §4.7
You Cannot Obtain Declaratory Judgments in Federal Income Tax Trials Held in Federal Courts
Whistleblower retaliation: GIH §6.6.9
William H. Taft’s Certiorari Act of 1925: GIH §6.4.1

UNIFORM COMMERCIAL CODE (UCC)
Commercial laws: Law-CD
Commercial Law and the UCC: [TFPM §3.4.4]
Federal Uniform Commercial Code (UCC)-Cornell University
Investigative Report on the UCC-Barton Buhtz
Mastering the Uniform Commercial Code (UCC)-excellent summary of the UCC
Notary Certificate of Default Method: [TFPM §3.4.4.5]
The Wizard of Oz-the true significant of this well-known story
UCC Draft Argument: [TFPM §5.15]
UCC Filing (reclaim strawman)

Family Guardian version
UCC Forms-California

Uniform Commercial Code (UCC)-Cornell
Uniform Commercial Code Locator

U.S. GOVERNMENT

Attorney General
U.S. Citizenship and Immigration Services (formerly Immigration and Naturalization Service (INS))
Department of Justice
Department of Justice, Tax Division
Dept. of State
Dept. of the Treasury
Executive Orders (of Presidents)
Federal Bureau of Investigation
Federal Usurpation-Franklin Pierce (919 Kbytes)
Government as idolatry/religion: [GIH §4.3.12; Article]
History of Treasury Department Organization from 1945 to the Present
House of Representatives
How Scoundrels Corrupted our Republican Form of Government
How Your Government Has Made Itself into a God and A Religion and Thereby Violated the Constitution: Article; [GIH §4.3.12]
Internal Revenue Service
Internet Fraud Complaint Center (FBI)
Jurisdiction
Police Powers: [UAPR §5]
Rebutted Government Lies and Propaganda: [GIH §10]
Republican form of government defined: [SFIQ-C; Senate]
Secretary of State
The USA is a Republic, not a Democracy: [GIH §4.5]
Treasury Inspector General for Tax Administration-Report your friendly IRS agent and get him in trouble!
U.S. Courts
U.S. Government is a federal corporation!: [28 U.S.C. §3002(15)(A)]
Will I Lose my Government Security Clearance by Becoming a Nonresident Alien?: [GIH §5.6.12.6]
Your Government has Made Itself Into a God and a Religion and therefore Violated the Constitution!

USUFRUCT

Avoiding Traps in Government Forms, Form #12.023 (OFFSITE LINK)
Foundations of Freedom, Form #12.021 (OFFSITE LINK) -SEDM. Deception and propaganda used to create a usufruct

- Slides
- Video 3: Status, Rights, and Privileges
- Video 4: Willful Government Deception and Propaganda
**Government Identity Theft, Form #05.046** (OFFSITE LINK) - Section 2.1 talks about usufructs

**WORDS OF ART**

Citations by subject: SFIO-C
"includes" defined: SFIO-C;

Legal Deception, Propaganda, and Fraud, Form #05.014
Sedition by Syntax, by Ralph Schwan: PAAGF
Words of Art: Lawyer Deception Using Definitions: GIH §3.12.1
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