



FORMS: 6.20 FORM W-8 ATTACHMENT

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The letter below is intended to be submitted attached to an IRS form [W-8BEN](#), [Substitute W-8](#). [Click here](#) for the step which uses this form.

Attachment(s): (initial all that apply.)

- a. ☐ IRS Form W-4
- b. ☐ IRS Form W-8/W-8BEN
- c. ☐ State withholding form number: _____ State name: _____
- d. ☐ Form SSN: Citizen's Assertion of Legal right to Withhold SSN

NOTE TO PRIVATE EMPLOYER IN RECEIPT OF THIS FORM:

The private employee who is submitting this form to his private employer makes the following stipulations and promises relating to income tax withholding and administration by the private employer:

1. Private employee indemnifies private employer against any lawsuits arising from the misapplication of the internal revenue laws of the United States relating to withholding against private employee, provided that it honors the withholding forms submitted here.
2. Private employee has repeatedly contacted the IRS about the validity of the approach documented here and has never been provided with a statute and/or implementing regulation that contradicts any of it.
3. Private employee has diligently made a good-faith effort to ensure that everything appearing in this attachment and the accompanying withholding forms are consistent with prevailing tax law and will *not* result in any liability of the private employer to the IRS.
4. If IRS inquires about withholding or tax forms or private employee, private employee will gladly meet with them during *off-duty time*, answer all their questions, and work in good faith to resolve any disputes over compliance with the law. Employee will also provide a written record of any and all dialog to employer immediately after it occurs.

In return these valuable considerations, private employee simply asks that private employer:

1. Not remove or destroy any of the withholding forms and attachments submitted.
2. If it submits any of the withholding forms to the IRS, it provides all of them, rather than a subset of them. For instance, if both a W-4 and a W-8Ben form were submitted by the private employee to the private employer, then both of the forms plus this attachment must be sent to the IRS.
3. Not terminate him or refuse to hire him because of his stance on withholding issues, social security numbers, citizenship status as a "national" but not a "citizen" under 8 U.S.C. §1452 and 8 U.S.C. §1101(a)(21), or tax status as a "nonresident alien".
4. Not honor any IRS "Notice of Levies", but only valid court orders signed by a judge as required by the Fifth Amendment to the U.S. Constitution.

FORM W-8/W-8 BEN NOTES:

1. The W-8BEN or Substitute W-8 form attached shall be considered invalid, null, and void without this attachment and all other forms attached to it.
2. The submitter is a "non-citizen national" as defined in [8 U.S.C. §1101\(a\)\(21\)](#) (or its equivalent) and not a "citizen" under [8 U.S.C. §1401](#) or the Internal Revenue Code (see under 26 CFR §1.1-1(c)). Submitter is a 14th Amendment "citizen of the United States" born in a state of the Union, which is a "foreign country" and a "foreign state" with respect to federal legislative jurisdiction. To wit:

"Generally, the states of the Union sustain toward each other the relationship of independent sovereigns or independent foreign states, except in so far as the United States is paramount as the dominating government, and in so far as the states are bound to recognize the fraternity among sovereignties established by the federal Constitution, as by the provision requiring each state to give full faith and credit to the public acts, records, and judicial proceedings of the other states..."
[81A Corpus Juris Secundum (C.J.S.), United States, §29]

"The United States Government is a foreign corporation with respect to a state." *[N.Y. v. re Merriam 36 N.E. 505; 141 N.Y. 479; affirmed 16 S.Ct. 1073; 41 L. Ed. 287]*
[19 Copus Juris Secundum (C.J.S.), Corporations, §884]

3. The California Revenue and Taxation Code, under the "Personal Income Tax" sections, agrees with the above conclusions by using the following definitions:

California Revenue and Taxation Code

17017. "United States," when used in a geographical sense, includes the states, the District of Columbia, and the possessions of the United States. [note that states of the Union are not "possessions of the United States"]

17019. "Foreign country" means any jurisdiction other than one embraced within the United States.

4. For further details on why people born in states of the Union are considered "nationals of the United States" (where "United States" means the states of the Union collectively and not the federal "United States" appearing in the tax code or federal law), refer to the whitepaper below:

<http://famguardian.org/Subjects/LawAndGovt/Citizenship/WhyANational.pdf>

5. Since submitter is a "non-citizen national", and since the IRS form 1040NR says that "U.S. nationals" (and by implication all "nationals" but not "citizens") are "nonresident aliens", then I am a "nonresident alien" for the purposes of federal income taxes coming under Subtitle A of the Internal Revenue Code. As such, this makes me a "nonresident alien" as defined in 26 U.S.C. §7701(b)(1)(B) because a "nonresident alien" is defined there as a person who is neither a "citizen" nor a "resident" of the federal United States:
- 5.1. 8 U.S.C. §1101(a)(36) defines "State" the District of Columbia, Puerto Rico, Guam, and the Virgin Islands of the United States, which does not include the 50 states for the purposes of naturalization, naturalization, and citizenship.
 - 5.2. 26 U.S.C. §7701(a)(10) and defines "State" as the District of Columbia for the purposes of income taxes.
 - 5.3. 4 U.S.C. §110(d) defines "State" as "The term "State" includes any Territory or possession of the United States" for the purposes of federal employment.
 - 5.4. 26 U.S.C. §7701(a)(9) defines the term "United States" as "The term "United States" when used in a geographical sense includes only the States and the District of Columbia" for the purposes of federal income taxes.
 - 5.5. 26 U.S.C. §7701(b)(1)(A) defines "resident" to mean an "alien".
6. The following definitions of the terms apply for this letter and the attached form W-8 or W-8BEN:

*The term "beneficial owner" as used on this form means only the person in receipt of the monies and who is not necessarily required or liable by law to include the amount paid in "gross income" on a tax return since the amount may not be taxable based on: (1) 26 CFR 1.861-8(f); (2) The definition of the term "income" according to the Supreme Court Case: **Eisner v. Macomber**, 252 U.S. 189, 207, 40 S.Ct. 189, 9 A.L.R. 1570 (1920); (3) The lack of any statute in Subtitles A through C of the Internal Revenue Code making any natural person liable for the federal income tax or liable to keep records; (4) Article 1, Section 9, Clause 4 and 1:2:3 of the U.S. Constitution. If the law really created a tax liability, such IRS tricks with definitions on this form and the violation of due process and false presumptions they create would not be necessary. Furthermore, I am not an "employee" subject to backup withholding as defined in 26 CFR 31.3401(c). his form does NOT in any way constitute my permission to:*

- a. Deduct or withhold taxes on income to any country outside the United States of America.
- b. Report income to a country outside the United States of America.

7. I am a "nonresident alien" not engaged in a "trade or business". A "trade or business" is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office" and not expanded anywhere else in the Internal Revenue Code to include any other activity. If you disagree, please rebut the admissions at the end of the pamphlet below:

<http://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>

8. As a "nonresident alien" not engaged in a "trade or business", I am exempted from the requirement for information reporting, including IRS form W-2, 1098, and 1099. This is confirmed by 26 U.S.C. §6041:

TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART III > Subpart B > § 6041
§ 6041. Information at source

(a) Payments of \$600 or more

All persons engaged in a trade or business and making payment in the course of such trade or business to another person. of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable gains, profits, and income (other than payments to which section 6042 (a)(1), 6044 (a)(1), 6047 (e), 6049 (a), or 6050N (a) applies, and other than payments with respect to which a statement is required under the authority of section 6042 (a)(2), 6044 (a)(2), or 6045), of \$600 or more in any taxable year, or, in the case of such payments made by the United States, the officers or employees of the United States having information as to such payments and required to make returns in regard thereto by the regulations hereinafter provided for, **shall render a true and accurate return to the Secretary, under such regulations and in such form and manner and**

to such extent as may be prescribed by the Secretary, setting forth the amount of such gains, profits, and income, and the name and address of the recipient of such payment.

Consequently, you may not prepare or submit a W-2, 1098, or 1099 on me for any financial transactions between us. This is also confirmed by the following:

8.1. 26 CFR §31.3401(a)-6 says that nonresident aliens whose earnings originate from outside the District of Columbia or which are not connected with a "trade or business" are not subject to withholding:

Title 26

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

Subpart E—Collection of Income Tax at Source

§ 31.3401(a)(6)-1 Remuneration for services of nonresident alien individuals.

(a) In general. All remuneration paid after December 31, 1966, for services performed by a nonresident alien individual, **if such remuneration otherwise constitutes wages within the meaning of §31.3401(a)-1 and if such remuneration is effectively connected with the conduct of a trade or business within the United States, is subject to withholding under section 3402 unless excepted from wages under this section.** In regard to wages paid under this section after February 28, 1979, the term "nonresident alien individual" does not include a nonresident alien individual treated as a resident under section 6013 (g) or (h).

(b) Remuneration for services performed outside the United States. **Remuneration paid to a nonresident alien individual (other than a resident of Puerto Rico) for services performed outside the United States is excepted from wages and hence is not subject to withholding.**

8.2. 26 U.S.C. §3406(g) and 26 CFR §341.3406(g)-1(e) both say that foreign persons (which includes "nonresident aliens") are not subject to backup withholding or information reporting

TITLE 26 > Subtitle C > CHAPTER 24 > § 3406

§ 3406. Backup withholding.

(g) Exceptions

(1) Payments to certain payees Subsection (a) shall not apply to any payment made to— (A) any organization or governmental unit described in subparagraph (B), (C), (D), (E), or (F) of section 6049 (b) (4), or (B) any other person specified in regulations.

(2) Amounts for which withholding otherwise required Subsection (a) shall not apply to any amount for which withholding is otherwise required by this title.

Title 26: Internal Revenue

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

§ 31.3406(g)-1 Exception for payments to certain payees and certain other payments.

(e) Certain reportable payments made outside the United States by foreign persons, foreign offices of United States banks and brokers, and others. For reportable payments made after December 31, 2000, a payor is not required to backup withhold under section 3406 on a reportable payment that qualifies for the documentary evidence rule described in §1.6049-5(c)(1) or (4) of this chapter, whether or not documentary evidence is actually provided to the payor, unless the payor has actual knowledge that the payee is a United States person. Further, no backup withholding is required for payments upon which a 30-percent amount was withheld by another payor in accordance with the withholding provisions under chapter 3 of the Internal Revenue Code and the regulations under that chapter. For rules applicable to notional principal contracts, see §1.6041-1(d)(5) of this chapter.

8.3. Federal Thrift Savings Plan (TSP) retirement system pamphlet OC-96-21 says:

3. How much tax will be withheld on payments from the TSP?

The amount withheld depends upon your status, as described below. Participant. **If you are a nonresident alien, your payment will not be subject to withholding for U.S. income taxes. (See Question 2.)** If you are a U.S. citizen or a resident alien, your payment will be subject to withholding for U.S. income taxes. If you are a U.S. citizen or resident alien when you separate, you will receive from your employing agency the tax notice "Important Tax Information About Payments From Your TSP Account," which explains the withholding rules that apply to your various withdrawal options.

[TSP Pamphlet OC-96-21, <http://tsp.gov/forms/index.html>, p. 3]

Tax Treatment of TSP Payments:
[. . .]

- **A nonresident alien participant** who never worked for the U.S. Government in the United States will not be liable for U.S. income tax.
- **A nonresident alien beneficiary of a nonresident alien participant** will not be liable for U.S. income tax if the participant never worked for the U.S. Government in the United States

[TSP Pamphlet OC-96-21, <http://tsp.gov/forms/index.html>, p. 2. Keep in mind that "[United States](#)" above is defined as the "District of Columbia" and "worked for the U.S. government" is defined as a "[trade or business](#)" in [26 U.S.C. 7701\(a\)\(26\)](#), which is then described as "the functions of a public office"]

8.4. [26 U.S.C. §861\(a\)\(3\)\(C\)\(ii\)](#) says that "nonresident aliens", even if they work in the District of Columbia, do not earn income from sources within the "United States", if they are not engaged in a "trade or business"

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART I](#) > § 861
[§ 861. Income from sources within the United States](#)

(a) **Gross income from sources within United States**

The following items of gross income shall be treated as income from sources within the United States:

(3) **Personal services**

Compensation for labor or personal services performed in the United States; **except that compensation for labor or services performed in the United States shall not be deemed to be income from sources within the United States if—**

(C) the compensation is for labor or services performed as an employee of or under a contract with—

(i) a nonresident alien, foreign partnership, or foreign corporation, not engaged in [trade or business](#) within the United States, or

(ii) an individual who is a citizen or resident of the United States, a domestic partnership, or a domestic corporation, if such labor or services are performed for an office or place of business maintained in a foreign country or in a possession of the United States by such individual, partnership, or corporation.

8.5 [26 U.S.C. §3401\(a\)](#) says that "nonresident aliens" don't earn "[wages](#)" and are therefore not subject to W-2 reporting:

[TITLE 26](#) > [Subtitle C](#) > [CHAPTER 24](#) > § 3401
[§ 3401. Definitions](#)

(a) For the purposes of this chapter, the term "wages" means all remuneration (other than fees paid to a public official) for services performed by an employee [an elected or appointed public official] to his employer...**except that such term shall not include remuneration for:**


(6) such services, performed by a nonresident alien individual.

8.6 [26 U.S.C. §1402\(b\)](#) says that "nonresident aliens" don't earn "self employment income":

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 2](#) > § 1402
[§ 1402. Definitions](#)

(b) **Self-employment income**

The term "self-employment income" means the net earnings from self-employment derived by an individual (**other than a nonresident alien individual**, except as provided by an agreement under section 233 of the Social Security Act) during any taxable year; except that such term shall not include —

8.7.  [IRS Publication 515, entitled "Withholding of tax on Nonresident Aliens and Foreign Entities", year 2000](#), says on p. 3 the following:

"Foreign persons who provide Form W-8BEN, Form W-8ECI, or Form W-8EXP (or applicable documentary evidence) are exempt from backup withholding and Form 1099 reporting."

9. As a "nonresident alien", I am also exempt from the requirement to supply an identifying number. The attached W-8BEN includes a "Certificate of Residence" in block 3, which the Treasury regulations say constitutes sufficient evidence to avoid asking for a Social Security Number:

Title 26: Internal Revenue

PART 1—INCOME TAXES

Withholding of Tax on Nonresident Aliens and Foreign Corporations and Tax-Free Covenant Bonds

Sec. 1.1441-6 Claim of reduced withholding under an income tax treaty.

(c) **Exemption from requirement to furnish a taxpayer identifying number** and special documentary evidence rules for certain income.

(1) General rule.

In the case of income described in paragraph (c)(2) of this section, a withholding agent may rely on a beneficial owner withholding certificate [IRS Form W-8BEN] described in paragraph (b)(1) of this section without regard to the requirement that the withholding certificate include the beneficial owner's taxpayer identifying number. In the case of payments of income described in paragraph (c)(2) of this section made outside the United States [federal zone] (as defined in Sec. 1.6049-5(e)) with respect to an offshore account (as defined in Sec. 1.6049-5(c)(1)), **a withholding agent may, as an alternative to a withholding certificate described in paragraph (b)(1) of this section, rely on a certificate of residence described in paragraph (c)(3) of this section** or documentary evidence described in paragraph (c)(4) of this section, relating to the beneficial owner, that the withholding agent has reviewed and maintains in its records in accordance with Sec. 1.1441-1(e)(4) (iii). In the case of a payment to a person other than an individual, the certificate of residence or documentary evidence must be accompanied by the statements described in paragraphs (c)(5)(i) and (ii) of this section regarding limitation on benefits and whether the amount paid is derived by such person or by one of its interest holders. The withholding agent maintains the reviewed documents by retaining either the documents viewed or a photocopy thereof and noting in its records the date on which, and by whom, the documents were received and reviewed. This paragraph (c)(1) shall not apply to amounts that are exempt from withholding based on a claim that the income is effectively connected with the conduct of a trade or business in the United States.

10. The submitter is NOT, I repeat NOT an "employee" as defined in either [26 U.S.C. §3401](#)(d) or 26 CFR §31.3401(c)-1, because I must be either an elected or appointed officer of the U.S. government in order to qualify as an "employee" and not only is this not the case now, it has NEVER been the case in the past and all signatures on all forms which I may have submitted to either my employer or the IRS which ever created such a false presumption are hereby rescinded ab initio (from the beginning) because they are false, misleading and completely incorrect.

26 CFR §31.3401(c) Employee:

"...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a corporation."

The above definition is consistent with the definition of the "United States" as a federal corporation in [28 U.S.C. §3002](#)(15)(A):

United States Code

TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE

PART VI - PARTICULAR PROCEEDINGS

CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE

SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS

Sec. 3002. Definitions

(15) **"United States" means -**

(A) **a Federal corporation:**

(B) **an agency, department, commission, board, or other entity of the United States; or**

(C) **an instrumentality of the United States.**

And the fact is that elected or appointed officers of the U.S. government are officers of that corporation in receipt of excise taxable privileges. I challenge you to show me both a statute from the Internal Revenue Code and an implementing regulation from 26 CFR that expand the definition of "employee" beyond that above to specifically include private persons who are not elected or appointed officers of the U.S. government. In the absence of such evidence of good faith belief, you are presumed to acquiesce and agree with our determination.

11. In the event that you point to the word "includes" in the definition of "employee" or any other term found in the Internal Revenue Code and try to state that it doesn't limit the definition, then the term in question does NOT qualify as a definition, in which case the law in total is void for vagueness and unenforceable as per the supreme Court in [Sewell v. Georgia, 435 U.S. 982 \(1978\)](#). See the article on the website at the following web address for a rebuttal of the abuse of the word "includes" to violate due process of law and render the Internal Revenue Code void for vagueness and unenforceable:

<http://famguardian.org/Subjects/Taxes/FalseRhetoric/Includess.pdf>

To violate due process by trying to twist or stretch the meaning of "employee" using the word "includes" so as to define it as other than an elected or appointed officer of the federal corporation as above would directly conflict with many different rulings of the Supreme Court over the last 100 years as shown in the above link.

12. I do not wish to submit a W-4 instead of the W-8 attached because it is the incorrect form. You will note that the title says:

"Employee's Withholding Allowance Certificate"

The W-4 form and all the federal regulations pertaining to submission and treatment of form W-4 only apply to elected or appointed officers of the United States government, as defined in [26 U.S.C. §3401\(d\)](#) and 26 CFR §31.3401(c). Me being compelled to commit fraud by you in submitting the Form W-4 incorrectly and fraudulently makes monies received by me, which are not "income" as defined by the Supreme Court, into "gross income" under 26 CFR §31.3231(e)-1 as follows:

26 CFR Sec. 31.3231(e)-1 Compensation.

(a) DEFINITION.

(1) The term compensation has the same meaning as the term wages in section 3121(a), determined without regard to section 3121(b)(9), except as specifically limited by the Railroad Retirement Tax Act (chapter 22 of the Internal Revenue Code) or regulation. The Commissioner may provide any additional guidance that may be necessary or appropriate in applying the definitions of sections 3121(a) and 3231(e).

(2) A payment made by an employer to an individual through the employer's payroll is presumed, in the absence of evidence to the contrary, to be compensation for services rendered as an employee of the employer.

This attachment is submitted to not only nullify the W-4 creating the false presumption above and also to replace it with the correct W-8 form, but also to overcome the presumption established above that I am either an "employee" or that the monies I make are "income" or "gross income" as defined in [26 U.S.C. §61](#).

13. You DO NOT have my permission to disclose this correspondence or the attachments to anyone outside of your organization and **if you do, the submission of the form is no longer voluntary, but accomplished under duress**, which makes it in admissible as evidence in a court of law as per the supreme Court in *Weeks v. United States*, 232 U.S. 383 (1914).
14. In accordance with the Privacy Act, [5 U.S.C. §552a](#), part (b)(1), it would be a violation of federal law to provide this form or any of the information contained on it to any third party outside of your agency or company, including the IRS or anyone else in the federal government. This law requires my consent for any federal agency or instrumentality to disclose identifying numbers to any third party and you do NOT have my consent. As an organization with a federal employee ID number, you have volunteered to be treated by the IRS as a federal agency even though as a private employee you technically are not, which makes you subject to Title 5 of the U.S. codes and therefore you are obligated by law to abide by this law.
15. Unlike the IRS form W-4 Exempt, the W-8BEN form need not be submitted to the IRS. Its says so right on the form. The top of the form says "Do not send to the IRS", and this applies to the employer as well as the submitter.
16. The W-8 or W-8BEN forms remain in place for a three year period or until rescinded by the submitter. Unlike the IRS form W-4 Exempt, this form DOES NOT expire in February of every year. Acceptance of this form by the recipient implies understanding of this. Any attempt to reinstitute withholding by expiring this form incorrectly as a W-4 would expire shall be interpreted as willful conspiracy to commit grand theft in violation of [18 U.S.C. §2111](#).
17. If the recipient or the IRS request any changes to this attachment or the attached W-8 or W-8BEN form, then the legal authority for demanding such a change is specifically requested. A specific statute and accompanying regulation authorizing you to refuse to accept this form or to demand the submitter to make changes must be cited or a replacement will not be provided because the law does not authorize you to refuse this submission or to apply duress by not receiving this form and thereby surrendering my property to a third party without authority of law and in violation of the Fifth Amendment. Furthermore, refusal to accept this form constitutes a violation of the First Amendment to the U.S. Constitution, which says we have a right to decide where, when and HOW we wish to communicate with our government. I remind you that you are acting as a voluntary agency and instrumentality of the government in this instance pursuant to the alleged authority of law, and that you therefore have all the same responsibilities and liabilities as a federal employee would have. Since you, the recipient, are acting as a compelled and involuntary and uncompensated agent of the federal government in executing and processing this form, then the same constitutional restrictions that apply to the federal government must apply to the recipient/employer.
18. In the event that you will not accept the W-8 form attached, a W-4 form will also be attached annotated conspicuously with the words:

"Not valid without attached W-8/W-8BEN form and statement."

The submitter believes that both the private employer who is receiving this withholding form and the submitter are under unlawful duress by the IRS, which has obviously been misenforcing the income tax laws. This duress renders both parties "not liable" for the accuracy of any withholding information they submit to the IRS. IRS is hereby put on notice that the information submitted cannot and should not be relied upon unless and until the unlawful duress is removed and the IRS once again follows the internal revenue laws by stopping its illegal enforcement activity. As I have said, the W-4 form is not the correct form because I am not an "Employee" under 26 U.S.C. §3401(d) or 26 CFR §31.3401(c) and compelling me without explicit authority of law to falsely claim that I am an "employee" is an unconscionable and criminal infringement of my property rights and free speech by the IRS. All such duress is illegal and attributable only to the agent instituting the duress, and not the actors responding to it by complying. Because the IRS did the compelling, this withholding form and attachment now asks the IRS to apply any penalties resulting from submitting a W-4 to itself.

19. In the event that the recipient of this form or the IRS wishes to cite federal court cases as an authority for their determinations, be advised that it is frivolous to cite any case below the U.S. Supreme Court as per the IRS' own Internal Revenue Manual, section 4.10.7.2.9.8 as follow:

"Certain court cases lend more weight to a position than others. A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same weight as the Code.

Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated. Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers."

This means that you may not cite rulings of the Tax Court, District Court, or Circuit court as authorities. Furthermore, you must show that any persons whom are being tried are "U.S. nationals" such as myself rather than presumed "U.S. citizens", or your cites will be incorrect because jurisdiction will not coincide with my particular circumstances.

20. In the event that the W-8 or W-4 forms accompanying this attachment do not contain Social Security Numbers, the following law is cited to clarify that you may not compel me to provide such:

"TITLE 42 - THE PUBLIC HEALTH AND WELFARE

CHAPTER 7 - SOCIAL SECURITY

SUBCHAPTER II - FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE BENEFITS

Sec. 408. Penalties

(a) In general

Whoever -...

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

WARNINGS TO IRS/STATE (NOT EMPLOYER OR RECIPIENT) ABOUT USE OF THIS INFORMATION:

1. **Information contained on this form is copyrighted and considered a "trade secret".** Submitter does not give consent to the IRS/State to use this information in any manner or for any purpose, nor to enter it into any electronic storage system, nor to share it with any state taxing authority. The fee and damages for misuse of this information or copyright violation by the government is \$1 Million and whatever fraudulent tax liability results from its misuse.
2. **The government cannot and may not rely on the accuracy of any of the information appearing on this withholding form, because of the existence of unlawful duress against both the submitter and the recipient, the private employer.** The only way to eliminate the unlawful duress is for the IRS/State to rebut the overwhelming evidence that it is misenforcing the tax laws and involved in criminal extortion under the color of law. I am not allowed by my moral or my religious beliefs to cooperate with crime until I can prove that it isn't crime. The overwhelming evidence of widespread IRS/State violations of our tax laws have been compiled and organized into a series of legal questions formed as "admissions", and may be viewed at:

<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

The submitter of this withholding form respectfully requests that the IRS/State disproves the above evidence by rebutting the evidence using the admissions format, and doing so under penalty of perjury, just as it expects me to do in submitting withholding forms.

3. IRS/State is hereby notified that anything you say on this matter can and possibly will be recorded and/or witnessed and used as evidence in court should litigation become necessary to protect the property rights of the submitter, and that your

willingness to talk with us about this matter constitutes implied consent to such recording.

4. Should the IRS/State proceed to mistakenly treat this "nonresident alien" and "non-citizen national" as an "employee" under 26 U.S.C. §3401(c) or 26 CFR §31.3401(c)-1, then it is put on notice that acceptance or receipt of this form or use of any of the private and personal information contained on it constitutes consent to reimburse me for the lost time, litigation costs, and other fees associated with remedying your violation of the tax laws and violation of the copyright license for the information contained herein.
5. IRS/State may not demand that I participate in payroll withholding if I am not an "employee" as defined in the Internal Revenue Code, or if I am a "nonresident alien" with no income "effectively connected with a trade or business in the United States", which is synonymous with the holding of public office in the United States government as per 26 U.S.C. §7701(a)(26). Consequently, for the IRS/State to demand that I must participate in withholding, that I must submit a different withholding form, or that I am not a "nonresident alien" is not within their delegated authority and there are no implementing regulations authorizing them to make such determinations about my status. Neither can the federal courts make such determinations about my tax status either under the Declaratory Judgments Act, 28 U.S.C. §2201. Consequently, any attempt by the IRS/State to institute withholding, change my status from "nonresident alien"/W-8 to a W-4 "employee", or any verbal instructions to withhold at a single/zero rate to the employer absent an implementing regulation, signed affidavit, and delegation of authority order by an IRS/State employee authorizing them to make such a determination amounts to the following violations of law, for which the submitter of this form, the private, nonfederal employee, will personally prosecute the offending agent individually:
 - 5.1. Conspiracy against constitutional rights in violation of [18 U.S.C. §241](#)
 - 5.2. Extortion under [18 U.S.C. §872](#)
 - 5.3. Engaging in monetary transactions derived from unlawful activity in violation of [18 U.S.C. §1957](#)
 - 5.4. Fraud in violation of [18 U.S.C. §1341](#)
 - 5.5. Enticement into slavery (to the federal government) in violation of [18 U.S.C. §1583](#)
 - 5.6. Forced labor in violation of [18 U.S.C. §1589](#)
 - 5.7. Robbery in violation of [18 U.S.C. §2111](#)
 - 5.8. Obstructing justice in violation of [18 U.S.C. §1510\(a\)](#)
 - 5.9. Taking of property without due process of law in violation of [26 CFR 601.106\(f\)\(1\)](#)
 - 5.10. Racketeering in violation of [18 U.S.C. §1962](#)
 - 5.11. Bribery of public officials with my stolen money in violation of [18 U.S.C. §201](#)

FORM W-4 NOTES (if also attached):

1. Duress has been applied to me in the submission of the W-4 form, if it is attached, because of the following considerations and additional others not mentioned:
 - 1.1. I have grave anxiety about losing my job if I don't submit this form and I know other individuals who have indeed lost their job by attempting what I am doing.
 - 1.2. I have grave anxiety about being slandered or harassed by my employer for submitting either a W-8 form or an Exempt W-4 form, and having my evaluations or my pay raises jeopardized if I don't comply, even if it is against everything that I believe in. I either have to commit fraud at gunpoint just so I can feed my family or I have to lose everything. The choice is:

"Extreme bravery or lifelong slavery."

I believe that no man should ever be put into such a precarious and very damning situation and any government that would do that to the very citizens who it is there to serve and protect is not only hypocritical, but extremely unjust. I ask you now, if someone told you that you had to admit that you were a prostitute in order to collect the money you earned or starve to death, would you do that. Well, a "taxpayer" is exactly that, a WHORE that sleeps with a wicked IRS that tramples our rights.

- 1.3. I have been studying the tax laws for quite some time and reading a large book called the Great IRS Hoax. That book is available for free on the Internet below and you are encouraged to download and read it for yourself:

<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

The book contains some 1800 pages of documentation of IRS and U.S. government fraud, conspiracy against rights, malfeasance, breach of fiduciary duty, gross negligence, criminal extortion, conflict of interest of federal judges, and many other very serious crimes which make me extremely fearful of submitting any forms to a corrupt federal government. I am compelled to occupy a position between a figurative rock and hard place, on the one hand satisfying a misinformed and/or fearful employer who doesn't understand tax laws that don't apply to him anyway, and a covetous government that has abused the lack of knowledge of my employer using lies that the courts refuse to hold it accountable for to create so much Fear, Uncertainty, and Doubt (FUD) that my employer would probably do anything to avoid problems with the IRS. I believe that with my employer under so much fraud and illegal duress by the IRS, they have attempted to transfer the risks they face in following the tax laws by compelling me to do that which they in turn were also illegally compelled by the IRS to do. I don't hold that against them, but this situation simply should not be, and it ought to be prosecuted for what it is: Racketeer Influenced Corrupt Organization (RICO) under [18 U.S.C. §1962](#).

CONCLUSIONS:

1. If there is a "Social Security Number" appearing on any of these forms, the IRS is NOT authorized to use this number as a Taxpayer Identification Number (TIN), and is not authorized to treat it as a TIN. The only type of identifying information that IRS may require, under 26 U.S.C. §6109 is a Taxpayer Identification Number, which the implementing regulations say may NOT be replaced by an SSN. See 26 CFR §301.6109-1(d)(3).
2. The only persons who are required to provide "identifying numbers" on tax forms are "U.S. persons", which the submitter is not. The number required is a "Taxpayer Identification Number" and NOT a Social Security Number:

26 CFR § 301.6109-1(b)

(b) Requirement to furnish one's own number--(1) U.S. persons. Every U.S. person who makes under this title a return, statement, or other document must furnish its own taxpayer identifying number as required by the forms and the accompanying instructions.

3. Note in the above that the "U.S. person" is referred to is an "it" and not a "he or she", which means that "it" is a business and not a biological person. "U.S. persons" are defined below to include "citizens" and "residents" (meaning aliens). The submitter is neither a "citizen" nor a "resident" under the Internal Revenue Code:

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > Sec. 7701.
[Sec. 7701. - Definitions](#)

(a)(30) [United States](#) person

The term "United States person" means -

- (A) a [corporate] [citizen](#) or [resident](#) [alien] of the [federal] United States,
- (B) a domestic partnership,
- (C) a domestic [corporation](#),
- (D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and
- (E) any trust if -
 - (i) a court within the United States is able to exercise primary supervision over the administration of the trust, and
 - (ii) one or more United States persons have the authority to control all substantial decisions of the trust.

4. Treasury regulations also say that SSNs are NOT equivalent to Taxpayer Identification Numbers, and are not interchangeable.

[26 CFR §301.6109-1\(d\)\(3\)](#)

*(3) IRS individual taxpayer identification number -- (i) Definition. **The term IRS individual taxpayer identification number means a taxpayer identifying number issued to an alien individual by the Internal Revenue Service, upon application, for use in connection with filing requirements under this title. The term IRS individual taxpayer identification number does not refer to a social security number or an account number for use in employment for wages. For purposes of this section, the term alien individual means an individual who is not a citizen or national of the United States.***

5. Consequently, the only number I can be required to provide on withholding forms is a Taxpayer Identification Number, and the SSN is NOT a Taxpayer Identification Number, nor can it be used to substitute for a TIN. Therefore, the label "SSN" on IRS forms actually only means TIN, and the IRS is misrepresenting what is supposed to go on their forms by putting "SSN" instead of "Taxpayer Identification Number". Why shouldn't they lie on their form? They warned us that we shouldn't trust their forms in their own Internal Revenue Manual:

"IRS Publications [including forms], issued by the National Office, explain the law in plain language for taxpayers and their advisors... While a good source of general information, publications should not be cited to sustain a position." [IRM, 4.10.7.2.8 (05-14-1999)]

6. There is no statute anywhere in Subtitle C for employment withholding that makes a private person such as myself who is not an "employee" as defined in [26 U.S.C. §3401\(c\)](#) and 26 CFR §31.3401(c) -1 liable to withhold federal taxes on my income, so I have no choice but conclude that it must be voluntary, and I choose not to volunteer. Both the IRS and also the recipient of this submission are challenged to identify any place in all of the Internal Revenue Code Subtitle C Employment Taxes that makes me "liable" to withhold on the money I earn from labor, which is not defined Constitutionally as "income" anywhere in the Internal Revenue Code and is not "income" as per the Supreme Court as indicated above. Absent a statute or Supreme Court authority that would contradict any facts established in this attachment, you are without excuse or justification for demanding withholding and therefore is acting illegally.

Unlawful. *That which is contrary to, prohibited, or unauthorized by law. That which is not lawful. The acting contrary to, or in defiance of the law; disobeying or disregarding the law. **Term is equivalent to "without excuse or justification."** State v. Noble, 90 N.M. 360, 563 P.2d 1153, 1157. While necessarily not implying the element of criminality, it is broad enough to include it.*

7. Should you have any questions or problems with this submission, you are encouraged to seek legal counsel as I have diligently done in preparing it. You are also encouraged to download and examine 1,700 pages of free documentation supporting and proving every assertion in this attachment in a book entitled *The Great IRS Hoax: Why We Don't Owe Income Tax*:

<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

8. It is quite possible that the research contained in this document might be wrong. I am quite willing and open to the idea of discussing and promptly resolving any disagreement that either the recipient, the IRS or the corporate counsels or accountants or payroll clerks of the parties might have with anything in this document. As a patriotic, informed American who is vigilant in defense of the Constitution and his rights, I want to be educated about what the law requires, but I also can't rely on conjecture and must be shown the statute and implementing regulation that contradicts the conclusions appearing here. Professional opinions that cannot be substantiated with law cannot and will not be relied upon. To proceed adversely against the submitter of this form without at least trying to resolve differences would be an act of bad faith that we would like to avoid. In the event that the IRS or the employer acting under unlawful duress from the IRS has sought legal counsel and continues to insist on unlawfully applying duress and extortion and violence on my person by forcing me to perjure myself and submit the wrong form, we request written evidence of:

- 8.1. The position of your legal counsel by you providing copies to us of any correspondence you may have had regarding company withholding policies, and especially correspondence that has a signature of your legal counsel. Anything not bearing a signature of the legal counsel is considered inadmissible evidence of your good faith belief that you were following the law in this case.
- 8.2. Copies of any correspondence related to me personally and threatening any kind of employment action based on the outcome of this submission.
- 8.3. Answers of your legal counsel to the IRS deposition questions appearing below, which conclusively prove with evidence every point we have made in this submission:

<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

Signed from "without" the "United States" in accordance with 28 U.S.C. §1746(1). All rights reserved without prejudice, UCC 1-308, and its predecessor, UCC 1-207.

Submitter signature: _____ Date: _____

ACKNOWLEDGMENT OF RECEIPT BY OR DELIVERY TO PRIVATE EMPLOYER:

The information appearing below identifies the private employer in receipt of this form and all other attached withholding paperwork indicated in the checklist at the beginning. Acknowledgment of receipt allows private employee to produce legally admissible evidence that the employee was under duress by the IRS and state taxing authorities but not the employer, did not submit this information and/or Social Security Number voluntarily, and may therefore not be held responsible for its content. The only legal person responsible when duress exists is the person instituting the duress, which is the IRS and/or state taxing authorities. This evidence will be used by the private employee in resolving any disputes with the IRS or state taxing authorities only and may not be used for any other purpose. This acknowledgment in no way obligates the private employer to anything other than testifying that they received the attached withholding information and are using it for the person who submitted it.

Process server certification/identity

I certify that this document was personally delivered to the recipient appearing below by me on the date indicated by (check one):

____ Dropping in U.S. postal mail

____ Certified mail #: _____

____ Personally delivering document to the address shown

Date delivered: _____

Signature: _____ Date: _____

Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Home Phone: _____ Work Phone: _____

Address/identity of recipient

Recipient name: _____

Address: _____

City: _____ State: _____ Zip: _____

Home Phone: _____ Work Phone: _____

Notary Jurat

BEFORE ME, the undersigned authority, a Notary Public, of the County of _____,
Republic of _____(statename), this _____ day of _____, 20____,

_____mailer/process server did personally appear and was identified
by driver's license and who, upon first being duly sworn and/or affirmed, deposes and says that the
aforegoing is true to the best of his/her knowledge and belief.

WITNESS my hand and official seal.

Signature: _____
Notary Public

My Commission Expires On: _____

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