

# WRONG PARTY NOTICE FORM INSTRUCTIONS

Last revised 10/26/2009

## 1. PURPOSE

- 1.1. This form is intended to be sent as an attachment to a response to a collection notice sent by either state or federal revenue agencies. It should be used to correct the information maintained in government records which is somehow connected to either you or your mailing address.
- 1.2. The form should be used in cases where the party indicated on the collection notice is not you because of any of the following reasons:
  - 1.2.1. The notice addressed you as a “taxpayer” when you are in fact a “nontaxpayer” and a nonresident alien not engaged in a “trade or business” as defined in 26 C.F.R. §1.871-1(b)(i) whose estate is a “foreign estate” as defined in [26 U.S.C. §7701\(a\)\(31\)](#).
  - 1.2.2. You never joined Social Security or your parents did it for you without your consent.
  - 1.2.3. You sent in the following:  
*Resignation of Compelled Social Security Trustee*, Form #06.002  
<http://sedm.org/Forms/FormIndex.htm>
  - 1.2.4. The notice includes an all caps, uppercase name that is not yours.
  - 1.2.5. A Social Security Number and/or name is indicated on the notice which does not exactly match yours.

## 2. PREPARATION INSTRUCTIONS:

- 2.1. This form is electronically fillable using the free Adobe Acrobat Reader available from:  
<http://www.adobe.com/products/acrobat/readstep2.html>
- 2.2. Using the free Adobe Reader, you can fill in this form the way you like. If you have the full version of Adobe Acrobat, you can also save the filled in form on your local hard drive for later reuse. This makes using the form very convenient.
- 2.3. Complete Section 1, blocks 1 through 8 relating to the legal person who is the subject of the collection notice using information off the original collection notice received.
  - 2.3.1. Block 1 is Human name you were born with in upper and lower case
  - 2.3.2. Block 2 is the Legal Person Name, usually in all upper case, which appears on the notice.
  - 2.3.3. Block 3 is the Identifying Number appearing on the notice. This number is usually labelled SSN or TIN, both of which are property of the U.S. government and therefore NOT YOURS. Therefore, the block says “NOT Statutory SSN or TIN, NOT ME, and FALSE. . . See Section 7”
- 2.4. Complete Section 2, blocks 9 through 13 with information about the collection notice received.
- 2.5. Complete Section 3 with all the reasons why the collection notice was wrongfully delivered. Check all that apply.
- 2.6. Complete Section 4 with historical information about previous collection notices you received that were wrongfully delivered. This will be used to compute the penalties against the state revenue agency or IRS indicated in Section 5. Fill in Block 26 with the total amount due caused by wrongful collection notices received.
- 2.7. Complete Section 5 by indicating all that is included with the Wrong Party Notice in the check boxes.
- 2.8. Date and sign the form.
- 2.9. Create or attach a cover letter to go with the Wrong Party Notice.
- 2.10. Send in via certified mail. You may also wish to add a Proof of Service, a sample of which is available at:

**3. RESOURCES FOR FURTHER STUDY:**

- 3.1. *About SSNs/TINs on Tax Correspondence*, Form #05.012: Article which proves that it a bad idea to put identifying numbers on government tax correspondence.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.2. *Resignation of Compelled Social Security Trustee*, Form #06.002: Form that shows how to update Social Security and IRS Records to reflect that you are not participating in Social Security  
<http://sedm.org/Forms/FormIndex.htm>
- 3.3. *Why You Aren't Eligible for Social Security*, Form #06.001: Allows one to notify recipients of government forms and applications that you are NOT legally eligible for Social Security as a nonresident to federal jurisdiction.  
<http://sedm.org/Forms/FormIndex.htm>
- 3.4. *Property and Privacy Protection Page*-Family Guardian Website. Excellent resources for protecting your privacy  
<http://famguardian.org/Subjects/PropertyPrivacy/PropertyPrivacy.htm>
- 3.5. *Prosecuting Social Security Number Misuse: Attacking Identity Theft at its Source*-U.S. Attorney Bulletin  
<http://famguardian.org/Publications/USAttyBulletins/usab5301.pdf>
- 3.6. *IRS Website: Identity Theft and Your Tax Records*  
<http://www.irs.gov/individuals/article/0,,id=136324,00.html>
- 3.7. *IRS Website: Taxpayer Identification Numbers*  
<http://www.irs.gov/businesses/small/international/article/0,,id=96696,00.html>
- 3.8. *IRS Website: Individual Taxpayer Identification Number*  
<http://www.irs.gov/individuals/article/0,,id=96287,00.html>
- 3.9. *IRS Publication 559: Survivors, Executors, and Administrators*. Use this publication in determining how to respond to IRS notices directed at a legally dead social security trust and/or trustee:  
<http://www.irs.gov/pub/irs-pdf/p559.pdf>
- 3.10. *Identity Theft and Your Social Security Number*-Social Security Administration  
<http://www.ssa.gov/pubs/10064.html>
- 3.11. *Identity Theft Fact Sheet*-Social Security Administration  
<http://www.ssa.gov/pubs/idtheft.htm>
- 3.12. *26 U.S.C. §6109: Identifying Numbers*  
[http://www.law.cornell.edu/uscode/html/uscode26/usc\\_sec\\_26\\_00006109----000-.html](http://www.law.cornell.edu/uscode/html/uscode26/usc_sec_26_00006109----000-.html)
- 3.13. *Social Security: Mark of the Beast*. Book about the Social Security fraud.  
<http://famguardian.org/Publications/SocialSecurity/TOC.htm>

# WRONG PARTY NOTICE

**WARNING! YOU ARE VIOLATING THE LAW AND YOU WILL BE PROSECUTED PERSONALLY AND INDIVIDUALLY!** You are hereby notified that you, the recipient of this notice, have unlawfully sent the notice indicated below to either a NONEXISTENT or WRONG PARTY and are engaging in identity theft and criminal conversion by connecting a private human being to a "public office" using a federal identifying number. This is a crime in violation of [18 U.S.C. §912](#) (impersonating a public officer or public employee), [18 U.S.C. §911](#) (impersonating a statutory "U.S. citizen"), [18 U.S.C. §654](#) (conversion), [18 U.S.C. §1028\(a\)\(7\)](#), [18 U.S.C. §1028A](#) (aggravated identity theft), and a civil violation of [42 U.S.C. §408\(a\)\(7\)](#) (compelled use of Social Security Numbers) and [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\)](#). Any information returns in your possession are false and fraudulent and in violation of [26 U.S.C. §7206](#), [7207](#) and [§7434](#) and you have already repeatedly been notified of this fact and CRIMINALLY refuse to correct the false reports. You have therefore engaged in misprision of felony and become an accessory after the fact to these crimes in violation of [18 U.S.C. §4](#) and [§3](#) respectively if you continue to ignore this notice, refuse to prosecute the crimes and torts, or refuse to remedy the wrongs they have created. This notice shall constitute a formal legal demand to:

1. Immediately delete the entity information from your records. For other than government "employees" or "public officers" and persons domiciled on federal territory, the [Privacy Act, 5 U.S.C. §552a\(b\)](#) does not authorize you to keep records on people without their consent. I am not a government "employee" or "public officer", I am not domiciled on federal territory, and you do not have my consent to keep records on me. Therefore, you are maintaining records about me unlawfully and in violation of the my Fourth Amendment right to privacy. Your notice is consistent with this conclusion, because it says "Penalty for Private Use \$300". I am a private human being and not statutory "person" whom you have no jurisdiction over and not a "public officer".

***"The power to "legislate generally upon" life, liberty, and property, as opposed to the "power to provide modes of redress" against offensive state action, was "repugnant" to the Constitution. Id., at 15. See also United States v. Reese, 92 U.S. 214, 218 (1876); United States v. Harris, 106 U.S. 629, 639 (1883); James v. Bowman, 190 U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified, see, e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964); United States v. Guest, 383 U.S. 745 (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been questioned."***  
[\[City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 \(1997\)\]](#)

2. IMMEDIATELY CEASE AND DESIST mailing said notices to the address indicated on the notice referenced by this form.
3. Provide verified proof of legally admissible evidence upon which your claim is based signed under penalty of perjury as mandated by [26 U.S.C. §6065](#). Hearsay third party reports such as Information Returns that are not signed are not admissible under the Federal Rules of Evidence and therefore do not constitute evidence legally admissible in a Court upon which to base a belief of the existence of said entity.
4. Remain silent on and not respond to any issue on this form or any of the other included documents which you specifically agree with or default to pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#).
5. Correct all information returns connecting me to government franchises because they are ALL FALSE. I cannot lawfully participate in such franchise, have no delegated authority to do so, and NO PUBLIC OFFICE can be or is created by filling out any tax form. I must lawfully serve in a public office BEFORE I fill out any tax form and at the time any government numbers or forms are used. The public office MUST be exercised ONLY in the District of Columbia per [4 U.S.C. §72](#) and I do not work there and cannot lawfully represent any entity that works there per [Federal Rule of Civil Procedure 17\(b\)](#).
6. Cease and desist using any government issued identifying number in connection with the Submitter, such as a Social Security Number (SSN) as defined in 20 C.F.R. 422.103(d), Taxpayer Identification Number (TIN) as defined in [26 U.S.C. §6109](#), or Employer Identification Number (EIN) as defined in [26 U.S.C. §6109](#). I do NOT now, never have, and never will satisfy any of the MANDATORY requirements for using such numbers per 26 C.F.R. §301.6109-1. See section 6 later for details.

Failure to heed this warning shall constitute consent to a personal liability of the amount indicated on this notice for all future notices wrongfully sent to this address. See Section 7, which documents the authority for instituting this penalty.

WARNING: This correspondence shall also constitute a FORMAL CRIMINAL COMPLAINT for any third party information return submitters and anyone in the I.R.C. who ignores this notice and proceeds further with enforcement activity.

The latest version of the following form shall be presumed to be incorporated by reference into this correspondence, even if not expressly attached: [Tax Form Attachment](#), Form #04.201; <http://sedm.org/Forms/FormIndex.htm>

## SECTION 1: LEGAL "PERSON" AGAINST WHOM ALLEGED TAX OR PENALTY IS ASSESSED

(Tax collection notice recipient fills out this section)

1. Human Name			
2. Notice Recipient Legal Name (All capital letters, NOT MY NAME)			
3. Identifying Number on Notice (NOT Statutory SSN or TIN, NOT ME and FALSE. See Section 6)			
4. Current address			
5. City		6. State	
7. Zip		8. Country	

## SECTION 2: CURRENT COLLECTION NOTICE INFORMATION

(Tax collection notice recipient fills out this section)

9a. Notice Number		9b. Notice Date	
10. Originating agency		11. Originating employee	
12. Originating address		13. Affected tax year(s)	

**SECTION 3: REASON WHY PARTY ON NOTICE IS INCORRECT (check all that apply)**

(Tax collection notice recipient fills out this section)

If recipient of this notice who works for the government objects to anything in the statuses below, they are specifically demanded to produce verified evidence proving that the status claimed is not accurate. Barring receipt of such evidence within 30 days of receipt of this notice, they are estopped from challenging these facts later.

<input type="checkbox"/>	<p>3.1 You addressed me as a "taxpayer" or assumed that I am one when in fact I am a "nontaxpayer" not subject to any provision of the Internal Revenue Code. The IRS Mission Statement authorizes you to tax or enforce against ONLY franchisees called "taxpayers" and I am not such a franchisee and cannot lawfully act in said capacity without committing a criminal offense. Furthermore, the Declaratory Judgments Act, <a href="#">28 U.S.C. 2201(a)</a>, forbids both the courts, and by implication you also, from declaring me a "taxpayer" against my will and without my consent. Consent is the source of all law, and therefore, the I.R.C. is NOT "law" for me but is a private law franchise applicable ONLY to those who LAWFULLY consent to the franchise contract by being elected or appointed into federal public office. All "taxpayers" in the I.R.C. are public officers in the U.S. government and NOT state government lawfully serving in the public office mentioned in <a href="#">4 U.S.C. §72</a> and I am NOT a public officer and I am NOT lawfully engaged in a "trade or business", which is defined in <a href="#">26 U.S.C. §7701(a)(26)</a> as "the functions of a public office". All of my property is PRIVATE and not PUBLIC property, protected by the Constitution and the common law and none of which has consensually been donated to a public use, public purpose, or public office in the U.S. government to procure the benefits of a federal franchise by connecting it with an identifying number. I have no lawful delegated authority from my supervisor as His trustee/fiduciary/agent to contract with you or procure any status under any government franchise, nor may you lawfully establish or enforce ANY federal franchise within the borders of a constitutional but not statutory "State". My entire estate is a foreign estate pursuant to <a href="#">26 U.S.C. §7701(a)(31)</a>. Any evidence you have linking me to a "trade or business" such as any information return reporting nonzero earnings is both FALSE and fraudulent and should be corrected. Any attempt to attribute any other status to me is a criminal violation of the Thirteenth Amendment and <a href="#">26 U.S.C. §7207</a> and a civil infraction punishable under <a href="#">26 U.S.C. §7434</a> for which you will be prosecuted if you do not correct this fraudulent situation IMMEDIATELY. If you disagree, rebut the questions at the end of the following within 30 days or be held in permanent default and estoppel: <i>Why Your Government is a Thief or You Are a "Public Officer" for Income Tax Purposes</i>, Form #05.008 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p> <p>The return address on your notice agrees with these conclusions by stating underneath "Penalty for private use \$300". I'm a private human being and not statutory "person" and you are in violation of this provision by using my PRIVATE address in connection with public activity.</p>
<input type="checkbox"/>	<p>3.2 I am not an "individual" mentioned in 26 C.F.R. §1.1441-1(c)(3) and defined in <a href="#">5 U.S.C. §552a(a)(2)</a> and <a href="#">5 U.S.C. §2105(a)</a> as a government "employee" and "public officer" who maintains a domicile in the District of Columbia and is therefore a statutory "citizen" pursuant to <a href="#">8 U.S.C. §1401</a> or "resident" per <a href="#">26 U.S.C. §7701(b)(1)(A)</a> or "U.S. person" pursuant to <a href="#">26 U.S.C. §7701(a)(30)</a>. You will note that 5 U.S.C. is entitled "Government organization and employees", and DOES NOT and CANNOT define or circumscribe the rights of <i>private</i> human beings. The government may only lawfully keep records about its own officers, agents, and employees and <i>not</i> private individuals. To do otherwise would be an invasion of their privacy in violation of their <a href="#">Fourth Amendment</a> rights to privacy. I am NOT a federal government statutory "employee", agent, or "public officer" and you therefore need my personal <b>consent</b>, pursuant to <a href="#">5 U.S.C. §552a(b)</a>, which I do <i>not</i> give. Since you do not have my consent to maintain records about me, a private individual, then your only option is to DESTROY all records that might relate to me and if you don't, you are in violation of the Privacy Act of 1972.</p>
<input type="checkbox"/>	<p>3.3 Recipient of your notice was never eligible for the Social Security Program and never personally applied for or application was made illegally under duress or without consent of subject. Social Security and IRS have both been notified of illegal application and asked to terminate all records relating to illegal application. See following sample notice for example: <i>Resignation of Compelled Social Security Trustee</i>, Form #06.002; <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p> <p>DATE NOTICE ABOVE SENT TO IRS/SSA OF ILLEGAL APPLICATION:</p>
<input type="checkbox"/>	<p>3.3 Person named on your notice is legally dead because that person is a Social Security Trust which no longer has a legal "Trustee". Unlawful trustee formally resigned as permitted by SSA form SSA-521. See and rebut the following: <i>Resignation of Compelled Social Security Trustee</i>, Form #06.002; <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
<input type="checkbox"/>	<p>3.4 Taxpayer Identification Number (TIN) is WRONG on notice. Recipient of your notice has no "Taxpayer Identification Number" in connection with the tax year or the transaction indicated and is not a "taxpayer" as defined in <a href="#">26 U.S.C. §7701(a)(14)</a>. He/she DOES NOT satisfy any of the mandatory criteria found in 26 C.F.R. §301.6109-1 expressly authorizing use of a Taxpayer Identification Number in connection with the tax year or transaction indicated and therefore such use is UNLAWFUL, FALSE, and FRAUDULENT. That which is not expressly authorized is purposefully excluded and unauthorized, criminal, and illegal. Expressio unius est exclusio alterius.</p>
<input type="checkbox"/>	<p>3.5 Name indicated on the notice is not my name. Non-resident NON-person recipient of your notice does not use or consent to use his/her/its name in connection with any identifying number, does not consent to substitute a proper Christian name for all caps name, and does not consent to use his name, which is PRIVATE PROPERTY, for a commercial purpose with anyone in the government. You are engaging in IDENTITY THEFT in violation of <a href="#">42 U.S.C. §405(c)(2)(C)(i)</a>, <a href="#">42 U.S.C. §408(a)(7)</a>, <a href="#">18 U.S.C. §1028(a)(7)</a>; <a href="#">18 U.S.C. §1028A</a>; <a href="#">18 U.S.C. §654</a>. The name in combination with identifying number signifies a federal "public officer", and I refuse to act as a federal "public officer". Please rebut the questions at the end of the following within 30 days if you disagree or forever be estopped from later taking a contrary position: <i>About SSNs and TINs on Government Forms and Correspondence</i>, Form #05.012; <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
<input type="checkbox"/>	<p>3.6 The legal "person" against whom you are enforcing is not domiciled within any internal revenue district and therefore not a "person" under the I.R.C. 26 U.S.C. §7601 authorizes you to enforce and collect ONLY within internal revenue districts, and the ONLY remaining internal revenue district is in the District of Columbia pursuant to Treasury Order 150-02, 4 U.S.C. §72, 26 U.S.C. §7701(a)(39), and 26 U.S.C. §7408(d). All tax liability is a civil liability that attaches to the legal domicile of the "person", and that domicile MUST be consented to and declared to be within the ONLY remaining internal revenue district, being the District of Columbia. I must have a domicile or residence within federal territory in order to be a "person" under the civil law and I cannot have said domicile in a place without a physical presence there BEFORE HAND. I was not physically present in the District of Columbia during the period in question and I have no delegated authority to lawfully represent any entity that was or is.</p>
<input type="checkbox"/>	<p>3.7 Legal "person" designated on your notice is deceased and is no longer at the address indicated. Please delete all records of the existence of such a person from government computers and information systems.</p>

**SECTION 4: COPYRIGHT LICENSE PROTECTING COMMERCIAL USES OF MY NAME AND PENALTIES ASSESSED UNDER IT AGAINST YOU PRIVATELY AND PERSONALLY**

(Tax collection notice recipient fills out this section)

Pursuant to the [Privacy Act, 5 U.S.C. §552a\(b\)](#) and [Freedom of Information Act, 5 U.S.C. §552\(b\)\(6\)](#), the agency receiving this notice does NOT have the permission of the sender to disclose any information about the sender in their computer system, or to continue to maintain any such information.

The contents of this correspondence and all information about me are copyrighted and privileged. It may not be shared with third parties or entered into any kind of electronic information system or used for any kind of enforcement activity. There is a fee for their privileged use by the government and the commercial use of my name in connection with any federal franchise. The legal field imputes to all "the right of publicity", which is the right to control and benefit from the commercial uses of one's name or personal information. The fee for entering or using any of the protected information contained herein or any of the information about the sender currently existing in the government's computer system is DOUBLE the imputed tax and penalty liability assessed using this information plus \$100,000 per wrongful use. This includes use of said information on any correspondence, collection notice, etc. This letter and all attached documents have been made part of the agency administrative record and will be used for evidence in administrative and judicial proceedings at law, or equity regarding this American National. **All of these documents must be RECORDED and maintained in Claimant's Administrative PAPER, but not electronic File. Recipient of this notice is specifically demanded to remove all identifying information about the sender of this notice from their computer systems or be personally liable for the privileged use of the protected information.**

The amounts indicated in this section are an itemized list of penalties assessed by me, the recipient of the false and illegal collection notices, against you the revenue agent AS A PRIVATE INDIVIDUAL and the government separately, who have both been willfully and illegally ignoring prior correspondence and violating the terms for the use of the privileged information about me in violation of the law and the copyright license agreement protecting all information about me and described in the Tax Form Attachment, Form #04.201, which is incorporated by reference. The penalty for each wrongful use of my PRIVATE and licensed information is all tax and penalty liabilities plus \$100,000 per use and to this is added the labor required to respond to the false or wrongful notice by the government, at the rate of \$1,000 per hour. Refusal to compensate the me, the nonresident recipient of your bogus notices, constitute violation of the copyright license agreement and involuntary servitude in violation of the [Thirteenth Amendment](#) and [18 U.S.C. §1581](#). Since the government asserts the right to penalize "taxpayers" for the abuse of a PUBLIC franchise that I am not engaged in called a "trade or business", and to rely upon hearsay third party reports as evidence of consent to the franchise, then I am equally entitled to penalize you for wrongful abuse of my PRIVATE information, and property, such as labor, which is EQUALLY a franchise, and to rely on hearsay third party reports as evidence of your consent to the franchise. Therefore, the government's tax and penalty should be deducted from the amount due to me under the terms of my franchise/license agreement and the collection activity should be redirected at the government employee AS A PRIVATE HUMAN BEING who ignored this notice that his/her collection actions were illegal and a tort. By ignoring this notice and thereby engaging in injurious activities that constitute a voluntary franchise in connection with me, you as the recipient of this notice and as a PRIVATE HUMAN BEING AND NOT STATUTORY "PERSON" consent to become the new target of IRS enforcement. Any interference with this enforcement action is a deprivation of equal protection of the law and a tortious interference with my right to contract protected by the United States Constitution. The franchise associated with making involuntary demands on my time requires that you waive official, sovereign, and judicial immunity in connection with your government employment and that you are now acting as a PRIVATE human being on an equal footing with me who has consented to personally accept all liabilities associated with your illegal conduct. You waive your right to use the government as an insurance company to insulate you from your illegal actions.

CALIFORNIA CIVIL CODE  
 DIVISION 3. OBLIGATIONS  
 PART 2. CONTRACTS  
 CHAPTER 3. CONSENT  
[Section 1589](#)

*1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to **all the obligations arising from it**, so far as the facts are known, or ought to be known, to the person accepting.*

14a. Date sent #1:		14b. Notice Number/Title #1 sent in response to:		14c. Penalty amount #1:	\$
15a. Date sent #2:		15b. Notice Number/Title #2 sent in response to:		15c. Penalty Amount #2:	\$
16a. Date sent #3:		16b. Notice Number/Title #3 sent in response to:		16c. Penalty Amount #2:	\$
17a. Date sent #4:		17b. Notice Number/Title #5 sent in response to:		17c. Penalty Amount #2:	\$
18a. Date sent #5:		18b. Notice Number/Title #5 sent in response to:		18c. Penalty Amount #2:	\$
19a. Date sent #6:		19b. Notice Number/Title #5 sent in response to:		19c. Penalty Amount #2:	\$
20a. Date sent #7:		20b. Notice Number/Title #5 sent in response to:		20c. Penalty Amount #2:	\$
21a. Date sent #8:		21b. Notice Number/Title #5 sent in response to:		21c. Penalty Amount #2:	\$
22a. Date sent #9:		22b. Notice Number/Title #5 sent in response to:		22c. Penalty Amount #2:	\$
SUBTOTAL:					\$

26. TOTAL AMOUNT DUE BY GOVERNMENT RECIPIENT OF THIS NOTICE	\$
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**SECTION 5: SIGNATURE, ENCLOSURES, AND REFERENCES**

27. ENCLOSURES		
Check	Enclosure description	Mandatory/optional
<input type="checkbox"/>	Letter (attached). Number of pages: _____	Mandatory
<input type="checkbox"/>	Original tax collection notice received by sender	Mandatory
<input type="checkbox"/>	Other (please specify): _____	Optional
<input type="checkbox"/>	My entire agency administrative record has been attached as a DVD. All prior correspondences that you refused to respond to I am demanding a response to now. Failure to rebut each correspondence within 30 days of receipt of this letter shall constitute an admission to their truthfulness and an estoppel in pais against the government.	Optional
<input type="checkbox"/>	My entire agency administrative record has been made available online at the web address below. Failure to rebut each correspondence within 30 days of receipt of this letter shall constitute an admission to their truthfulness and an estoppel in pais against the government:	Optional

<b>28. Notice Sender signature:</b>	I, the sender of this notice, certify under penalty of perjury under the laws of my state in accordance with <a href="#">28 U.S.C. §1746</a> (1) that the facts provided in this section are true, correct, and complete when litigated in a state court with a jury trial with all evidence admitted indicated in the Free References listed at the end of this notice.  _____ Signature	<b>29. Date signed:</b>
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**SECTION 6: WHY THE IDENTIFYING NUMBER IS INCORRECT**

- I do not satisfy any of the criteria described in 26 C.F.R. §301.6109-1 when the use of a Taxpayer Identification Number may be compelled. Hence, its use and disclosure is voluntary and I DO NOT now and never have consented to use such a number in connection with my PRIVATE affairs, have no delegated authority to consent, and would be violating my religious beliefs to consent. Therefore, any use of such numbers in connection with me by third parties or with past paperwork I may have unknowingly submitted is now FALSE AND FRAUDULENT and must be purged from your records or you are guilty of both fraud and computer fraud in violation of [18 U.S.C. §1030](#) if you permit this information to remain in any federal information system.
- The Social Security Number and Social Security Card are property of the United States government. It says so in the Social Security Regulations and also on the card itself:  
  
*Title 20: Employees' Benefits*  
[PART 422—ORGANIZATION AND PROCEDURES](#)  
[Subpart B—General Procedures](#)  
[§ 422.103 Social security numbers.](#)  
  
*(d) Social security number cards. A person who is assigned a social security number will receive a social security number card from SSA within a reasonable time after the number has been assigned. (See §422.104 regarding the assignment of social security number cards to aliens.) **Social security number cards are the property of SSA and must be returned upon request.***
- Because the SSN is government property, then it is "public property" that may only be used for a "public purpose" and official government business. It may also only be possessed or lawfully used by federal public officers on official business, which DOES NOT describe me.  
  
***"Public purpose.** In the law of taxation, eminent domain, etc., this is a term of classification to distinguish the objects for which, according to settled usage, the government is to provide, from those which, by the like usage, are left to private interest, inclination, or liberality. The constitutional requirement that the purpose of any tax, police regulation, or particular exertion of the power of eminent domain shall be the convenience, safety, or welfare of the entire community and not the welfare of a specific individual or class of persons [such as, for instance, federal benefit recipients as individuals]. "Public purpose" that will justify expenditure of public money generally means such an activity as will serve as benefit to community as a body and which at the same time is directly related function of government. *Pack v. Southwestern Bell Tel. & Tel. Co.*, 215 Tenn. 503, 387 S.W.2d 789, 794.  
  
*The term is synonymous with governmental purpose. As employed to denote the objects for which taxes may be levied, it has no relation to the urgency of the public need or to the extent of the public benefit which is to follow; **the essential requisite being that a public service or use shall affect the inhabitants as a community, and not merely as individuals.** A public purpose or public business has for its objective the promotion of the public health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or residents within a given political division, as, for example, a state, the sovereign powers of which are exercised to promote such public purpose or public business."*  
*[Black's Law Dictionary, Sixth Edition, p. 1231, Emphasis added]**
- To use an SSN for private and not official government purposes would be a criminal violation of [18 U.S.C. §208](#) and [18 U.S.C. §641](#).
- Any private human being who is not on official government duty and who uses a Taxpayer Identification Number or Social Security Number is impersonating a federal "employee" or officer on official business, which is a crime:  
  
[TITLE 18 > PART I > CHAPTER 43 > § 912](#)  
[§ 912. Officer or employee of the United States](#)

Whoever falsely assumes or pretends to be an officer or employee acting under the authority of the United States or any department, agency or officer thereof, and acts as such, or in such pretended character demands or obtains any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more than three years, or both.

6. It is a crime to compel the use of Social Security Numbers and I do not consent to use them:

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.**

7. Anyone who compels use or disclosure of Social Security Numbers indirectly is compelling a person to act as a federal "public officer" or "employee" per [5 U.S.C. 2105\(a\)](#), which constitutes "involuntary servitude" in violation of the [Thirteenth Amendment, 42 U.S.C. §1994](#), and [18 U.S.C. §1583](#) unless accompanied by compensation acceptable to the person so acting. The only way it wouldn't be slavery is if the person being compelled were fairly compensated as a "public officer", "employee" by the person demanding the number at a rate they specify and determine. No one can compel a person to work for free without being guilty of slavery or extortion. If you persist in demanding from me the obligations that are due only from "public officers" or federal "employees", then you are guilty of wrongful conversion of my labor, which is PRIVATE property, to a "public use" pursuant to [18 U.S.C. §654](#) and are demanded to compensate me for all the liabilities associated with that involuntary servitude as documented herein.
8. The latest version of the following form is incorporated by reference into this section:  
[Why It Is Illegal for Me to Request or Use a "Taxpayer Identification Number"](#), Form #04.205; <http://sedm.org/Forms/FormIndex.htm>
9. If you disagree with the conclusions of this section, please rebut the pamphlet below and the questions at the end. If you do not within 30 days of mailing this letter, then you default and agree and are forever estopped from challenging the facts contained in this notice should this issue be litigated in the future, under the principles of equitable estoppel or estoppel in pais.  
[About SSNs and TINs on Government Forms and Correspondence](#), Form #05.012  
<http://sedm.org/Forms/FormIndex.htm>

## SECTION 7: WHY PENALTIES ARE AUTHORIZED AGAINST GOVERNMENT RECIPIENT OF THIS NOTICE

The [Thirteenth Amendment](#) to the United States Constitution prohibits all forms of slavery and involuntary servitude. Receiving, responding to, or satisfying the obligations associated with all notices wrongfully delivered constitutes involuntary servitude in violation of: 1. Thirteenth Amendment; [42 U.S.C. §1994](#), and [18 U.S.C. §1581](#). The Supreme Court also ruled in [Plessy v. Ferguson](#) that all forms of involuntary servitude are also abolished.

*"That it does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude, except as a punishment for crime, is too clear for argument. **Slavery implies involuntary servitude—a state of bondage; the ownership of mankind as a chattel, or at least the control of the labor and services of one man for the benefit of another [the government, in this case], and the absence of a legal right to the disposal of his own person, property, and services [in their entirety].** This amendment [the Thirteenth Amendment] was said in the Slaughter House Cases, 16 Wall, 36, to have been intended primarily to abolish slavery, as it had been previously known in this country, and that it equally forbade Mexican peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of the word 'servitude' was intended to prohibit the use of all forms of involuntary slavery, of whatever class or name."*

[*Plessy v. Ferguson*, [163 U.S. 537](#), 542 (1896)]

The Supreme Court also abolished "peonage", which it defined as slavery to pay off a debt:

*"The constitutionality and scope of sections 1990 and 5526 present the first questions for our consideration. They prohibit peonage. **What is peonage? It may be defined as a state or condition of compulsory service, based upon the indebtedness of the peon to the master. The basal fact is indebtedness.** As said by Judge Benedict, delivering the opinion in *Jaremillo v. Romero*, 1 N.Mex. 190, 194: 'One fact existed universally; all were indebted to their masters. **This was the cord by which they seemed bound to their masters' service.**' Upon this is based a condition of compulsory service. **Peonage is sometimes classified as voluntary or involuntary, but this implies simply a difference in the mode of origin, but not in the character of the servitude.** The one exists where the debtor voluntarily contracts to enter the service of his creditor. The other is forced upon the debtor by some provision of law. **But peonage, however created, is compulsory service, involuntary servitude.** The peon can release himself therefrom, it is true, by the payment of the debt, but otherwise **the service is enforced.** A clear distinction exists between peonage and **the voluntary performance of labor or rendering of services in payment of a debt.** In the latter case the debtor, though contracting to pay his indebtedness by labor or service, and subject like any other contractor to an action for damages for breach of that contract, can elect at any time to break it, and **no law or force compels performance or continuance of the service.**"*

[*Clyatt v. U.S.*, [197 U.S. 207](#) (1905)]

Because involuntary servitude has been outlawed and I do not now consent and never have consented to donate my own PRIVATE and NOT PUBLIC labor or property uncompensated to the task of helping the IRS correct its records or respond to its erroneous collection notices, then I am entitled to reasonable compensation for his services, and the Supreme Court has said I am entitled to it:

**"Every man has a natural right to the fruits of his own labor, is generally admitted; and no other person can rightfully deprive him of those fruits, and appropriate them against his will..."**  
 [The Antelope, [23 U.S. 66](#); 10 Wheat 66; 6 L.Ed. 268 (1825)]

I am being illegally compelled to send this notice because the revenue agency receiving this notice will not stop pestering me until I respond. I therefore demand and expect reasonable compensation for my services, and indemnification from any liability for the wrongfully directed collection notices and activity surrounding it. This Notice therefore constitutes not only a notification that the Collection notice was wrongfully delivered, but also a bill for services in rectifying the injury to my personal time, privacy, and security they are causing. These injuries are clearly due to illegal activities on the part of you, the agency who sent the notice and constitute Computer Fraud in violation of [18 U.S.C. §1030](#), Racketeering, in violation of [18 U.S.C. §1951](#), and illegal activities of Revenue Officers in violation of [26 U.S.C. §7214](#), and I simply won't stand for what amounts to stalking, terrorism, and injury directed against my Constitutional rights as a private citizen with no employment, agency, or contracts whatever with the Federal Government that might impair those natural rights.

As long as you continue to avail yourself of my services in helping you comply with the law without compensation, maliciously disregard my correspondence and warnings that you are violating the law, and thereby deprive me of my PRIVATE labor, which is property, and my assets that you illegally STEAL from me, then you admit you are a thief and give your implied consent to be subject of this franchise agreement. If you can create a franchise called a "trade or business" and ASSUME my consent to the franchise based on third party hearsay reports that are not signed under penalty of perjury, then I am entitled to procure your consent the same way.

CALIFORNIA CIVIL CODE  
 DIVISION 3. OBLIGATIONS  
 PART 2. CONTRACTS  
 CHAPTER 3. CONSENT  
[Section 1589](#)

**1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations arising from it, so far as the facts are known, or ought to be known, to the person accepting.**

Your notices include a penalty for any alleged noncompliance on my part. Therefore, I am entitled to equal protection of the law and equal opportunity to penalize as compensation for my labor and the injury you are causing to my time and life. According to [26 U.S.C. §6671\(b\)](#), your penalties may only be directed against "an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs." I am not such an employee or officer. If you insist that I am, then you, as the moving party have the burden of showing a positive law statute somewhere in the I.R.C. that applies the penalties to anyone other than this. The rules of statutory construction state that anything not explicitly included in a code can safely be presumed to be excluded by implication:

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

If you have a problem with the interpretation of the I.R.C. described herein, please rebut the content of the following, and the questions at the end. Failure to rebut within 30 days shall constitute estoppel by default:  
<http://sedm.org/Forms/MemLaw/Includes.pdf>

**"But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings reproach on the LORD, and he shall be cut off from among his people."**  
 [Numbers 15:30, Bible, NKJV;  
 "presuming" anything without evidence is religion and sin and a violation of due process of law]

**"Let the lying lips be put to silence, which speak insolent things proudly and contemptuously against the righteous."**  
 [Psalm 31:18, Bible, NKJV]

**FREE REFERENCES AND RESOURCES:**

<b>Social Security: Mark of the Beast:</b> <a href="http://famguardian.org/Publications/SocialSecurity/TOC.htm">http://famguardian.org/Publications/SocialSecurity/TOC.htm</a>	<b>Your Rights Regarding Social Security Numbers:</b> <a href="http://famguardian.org/Subjects/Taxes/ChallJurisdiction/YourRightsAndSSNs.htm">http://famguardian.org/Subjects/Taxes/ChallJurisdiction/YourRightsAndSSNs.htm</a>
<b>Resignation of Compelled Social Security Trustee:</b> <a href="http://sedm.org/Forms/AvoidingFranchi/SSTrustIndenture.pdf">http://sedm.org/Forms/AvoidingFranchi/SSTrustIndenture.pdf</a>	<b>Why You Are Not Eligible for Social Security:</b> <a href="http://sedm.org/Forms/Emancipation/SSNotEligible.pdf">http://sedm.org/Forms/Emancipation/SSNotEligible.pdf</a>
<b>Family Guardian-Taxes page:</b> <a href="http://famguardian.org/Subjects/Taxes/taxes.htm">http://famguardian.org/Subjects/Taxes/taxes.htm</a>	<b>Why You are a "national" or a "state national" and not a "U.S. citizen" (pamphlet):</b> <a href="http://sedm.org/Forms/MemLaw/WhyANational.pdf">http://sedm.org/Forms/MemLaw/WhyANational.pdf</a>
<b>Liberty University:</b> <a href="http://sedm.org/LibertyU/LibertyU.htm">http://sedm.org/LibertyU/LibertyU.htm</a>	<b>Great IRS Hoax (book):</b> <a href="http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm">http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm</a>
<b>Why Domicile and Becoming a "Taxpayer" Require Your Consent:</b> <a href="http://sedm.org/Forms/MemLaw/Domicile.pdf">http://sedm.org/Forms/MemLaw/Domicile.pdf</a>	<b>Federal and State Tax Withholding Options for Private Employers (pamphlet):</b> <a href="http://sedm.org/Forms/Procs/FedStateWHOptions.pdf">http://sedm.org/Forms/Procs/FedStateWHOptions.pdf</a>