

Your Rights as a NonTaxpayer

The first part of this publication explains some of your most important rights as a Nontaxpayer. The second part explains the examination, appeal, collection, and refund processes. This publication is also available in Spanish.

Declaration of NonTaxpayer Rights

I. Protection of Your Constitutional Rights

Our NUMBER ONE priority is to humbly obey and respect the Constitutional limits imposed upon the federal government and all federal employees, including IRS employees. We will be ever mindful that we cannot enforce the Internal Revenue Code within states of the Union because it is "legislation" and because the supreme Court said about the legislative power of Congress in respect to such matters:

*"It is no longer open to question that the general [federal] government [including its agents, the IRS], unlike the states, *Hammer v. Dagenhart*, [247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect to the internal affairs of the states, and emphatically not with regard to legislation."
[*Carter v. Carter Coal Co.*, [298 U.S. 238](#) (1936)]*

*"The difficulties arising out of our dual form of government and the opportunities for differing opinions concerning the relative rights of state and national governments are many; but for a very long time [including AFTER the passage of the Sixteenth Amendment] this court has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like limitation upon the power which springs from the bankruptcy clause. *United States v. Butler*, supra."
[*Ashton v. Cameron County Water Improvement District No. 1*, [298 U.S. 513](#); 56 S.Ct. 892 (1936)]*

We will instead explain and protect your Constitutional rights as a nontaxpayer domiciled outside of federal legislative jurisdiction and therefore not subject to the Internal Revenue Code throughout your contact with us. We will not try to deceive you into signing "[invisible contracts](#)" like the SS-5, W-4, and 1040 forms. We will not play word games, like silver-tongued President Clinton did with "sex" to try to encourage false presumption that may advantage us. We will do this because we want you to respect and trust your government so that you will WANT to obey what it says because it is in your best interests. Instead, we will make it easy to obey the law by providing unambiguous definitions for words in our publications that even a kindergartner would understand truthfully and accurately. We also agree to be just as accountable for our statements, publications, and advice as you are when you sign a form under penalty of perjury ([click here](#) for an important article on this subject). To expect anything less would be a denial of "equal protection of the law" mandated by Section 1 of the [Fourteenth Amendment](#).

II. Respect for Requirement of Consent

We will recognize in every interaction with the Sovereign Americans we serve in the states of the Union, that all of our authority comes from their consent expressed in written positive law. The [Declaration of Independence](#) says that

". . .that to secure these rights, governments are instituted among men, deriving their JUST powers from the consent of the governed."

We will not attempt to force anyone living in a state of the Union to pay for federal government services that he or she doesn't want and doesn't need, because this amounts to "compelled association", restraint of trade, and government monopoly. Instead, we will pursue the same capitalist business model that every other company

THE IRS MISSION

PROVIDE AMERICA'S [TAXPAYERS](#)
[AND NONTAXPAYERS EQUALLY]

TOP QUALITY SERVICE BY
HELPING THEM UNDERSTAND AND
MEET THEIR TAX

RESPONSIBILITIES [OR LACK
THEREOF] AND BY APPLYING
THE [TAX](#) CODE WITH INTEGRITY
AND FAIRNESS TO ALL.

Declaration of NonTaxpayer Rights (continued)

than forcing them to pay for services they don't want or need in a style akin to an organized crime "protection racket" or Communist dictatorship.

III. Privacy and Confidentiality

Out of respect for your [Fourth Amendment](#) rights, the IRS will not accept any information about persons or activities outside of our jurisdiction, such as in states of the Union. We will also insist that everyone who sends us forms specify under penalty of perjury that they maintain a domicile in the District of Columbia or a federal territory or possession, which is the only place we can enforce Subtitle A of the Internal Revenue Code. If they are not so domiciled, we will send their forms and all their money back where they belong, and thereby respect their sovereignty as persons outside of our jurisdiction. We will also not lie to them or commit constructive fraud by accepting the forms anyway, because we are more interested in your trust than your money. We don't want to build an empire or force you to become surety for the debts of politicians who simply cannot control their spending. Instead, we simply aim to obey the Constitution and accept no more than what enacted positive law and implementing regulations published in the Federal Register allow.

*"Then [tax collectors](#) came to be baptized, and said to him [John the Baptist], 'Teacher, what shall we do [to be saved]?' **And he said to them, 'Collect no more than what is appointed to you' [under the law]**" [\[Luke 3:12-13, Bible, NKJV\]](#)*

Likewise, for those "[U.S. citizens](#)" and "[residents](#)" who we are authorized to keep records about, we promise not to disclose to anyone the information you give us, except as authorized by enacted positive law. You have the right to know IN WRITING what statute and implementing regulation published in the Federal Register authorizes us to ask for the information we request, how we will use it, and what happens if you do not provide requested information.

We will not protect wrongdoers in our organization by refusing to disclose their identities or issuing them badges with fake names on them. Instead, we will make sure that all our employees use their real legal name and provide BOTH their IRS ID AND their state-issued ID at all due process meetings. We will also publish all their names, work address, and phone number on our website and provide complete personal information about them to people who have been demonstrably

hurt by them so that justice may be promptly served against wrongdoers. We don't want any of the revenues we collect to be stolen or extorted and everyone who works for us must have behavior that is beyond reproach. Therefore, we will not maintain any kind of "commission" program that rewards our employees for maximizing "yield" or "inventory" because this would be a violation of [18 USC 208](#), actions affecting a personal financial interest.

IV. Respect for Due Process

Because you are a "nontaxpayer" protected by the Constitution, you retain all your inalienable rights. We, as the moving party who want to assert any liability against you at all, shall carry and fully satisfy the burden of proof imposed upon us by the Fourth Amendment. Therefore, every assessment we do will be signed under penalty of perjury and the person who did it and their mailing address, email, and phone number will be provided. This will encourage personal responsibility.

No law imposes any obligation upon you whatsoever during an interview. Only the activities of "taxpayers" can be regulated under the I.R.C. but you can do anything you want. We encourage you to make sound recordings of any meetings with our examination, appeal, or collection personnel, provided you tell us in writing 10 days before the meeting.

V. Representation

There is no need to "represent" yourself because you ARE yourself. The only people who need a "representative" are wards of the court educated in the government-run public "fool" system. These people are the main "taxpayers" who we help and they need all the help they can get. Since you are not subject to the I.R.C., you can choose whatever tax help you desire and we can't interfere with that choice and won't require any authorization or power of attorney. Your representative DOES NOT need to be a person allowed to practice before the IRS, such as an attorney, certified public accountant, or enrolled agent. As a matter of fact, seeking professionals credentialed by us will probably produce a conflict of interest that will prejudice your rights. Neither does he need an IRS form 2848, because that form is only for use by "taxpayers" subject to federal jurisdiction. You can also call anyone you like and conference them into an interview with us. We cannot and will not require the meeting to stop and are not authorized to require it to be rescheduled.

You can have someone accompany you at an interview. You may make sound recordings of any meetings with our examination, appeal, or collection personnel, provided you tell us in writing 10 days before the meeting.

VI. Refund of All Monies Paid

We are responsible to refund all withholding and tax payments we receive from you or your private employer. This is especially true of earnings withheld from your pay without your consent. If we cannot afford to provide the refund because of chronic government deficit spending, then we will pay interest on the amount due at the rate of 10%/year in monthly installments.

VII. Help With Unresolved Tax Problems And Protecting Your Status as a Nontaxpayer

If employers or financial institutions have been compelling you to obtain Taxpayer Identification Numbers against your will, we will mediate the dispute by telling them that:

1. TIN's are only required for aliens.
2. People living in the states are "nonresident aliens" and don't need identifying numbers so long as they aren't engaged in a "trade or business". See 31 CFR 306.10, 31 CFR 103.34(a)(3)(x), and 26 CFR 301.6109-1(d)(3).
3. If the private employer or financial institution continues to insist on some kind of number, we will issue NONTAPXYER IDENTIFICATION NUMBERS (NINs). Any income reports that come to us that are associated with a NIN will be returned to the sender ordering the company to cease withholding or be criminally prosecuted by the Department of Justice for extortion under the color of law.

The NonTaxpayer Advocate Service can also help you if you have tried unsuccessfully to resolve a problem with the IRS. Your local NonTaxpayer Advocate can offer you special help if you have a significant hardship as a result of a tax problem. For more information, call toll free 1-877-777-4778 (1-800-829-4059 for TTY/TDD) or write to the NonTaxpayer Advocate at the IRS office that last contacted you.

Declaration of NonTaxpayer Rights (continued)

for a given issue. While a good source of general information, publications should not be cited to sustain a position.

VIII. Appeals and Judicial Review

If you disagree with us about the amount of your tax liability or certain collection actions, you have the Constitutional right to ask the Appeals Office to review your case. You may also ask a court to review your case. However, you are cautioned that if you wish to preserve your "nontaxpayer" status, then you must invoke Diversity of Citizenship under [28 USC 1332\(a\)](#) and file suit under equity jurisdiction without citing the Internal Revenue Code. You cannot cite a code you are not subject to as a basis for violation of right. You must instead cite only the Constitution and state law. If you are too stupid to follow this requirement, then don't whine and complain about the result, because we are going to NAIL your ass to the wall, amigo, for your oversight and then publicize the crap out of it to scare all the rest of the sheep into "voluntary compliance".

IX. Emphasis on "Service"

We are ever-mindful that the last word in our name is "Service". We exist as "servants" of the sovereign people in states of the Union who created the government and our agency to begin with. We owe a debt of gratitude for our continued employment and have a duty to uphold respect for the Constitution and the law so as to make good government successful and possible. Therefore, we will not never attempt to abuse our powers to destroy, harass, enslave, embarrass, or otherwise disrespect our Creator, the people in the states of the Union:

"Remember the word that I said to you, 'A [public] servant is not greater than his [sovereign Citizen] master.' If they persecuted Me, they will also persecute you. If they kept My [God's] word, they will keep yours [the Constitution's] also. "
[John 15:20, Bible, NKJV]

X. Penalties and Interest

The Constitution, in [Article 1, Section 10](#), forbids penalties without a court hearing. Therefore, we may only penalize you if you fit the description of an "officer of a [federal] corporation" as specified in [26 USC 6671\(b\)](#). Be forewarned that if you elect to be treated as a person engaged in a "trade or business" (as defined in [26 USC 7701\(a\)\(26\)](#)) by availing yourself of any of the following taxable government

"privileges", then you surrender your Constitutional rights and your sovereign status under the [Foreign Sovereign Immunities Act, 28 U.S.C. 1605\(a\)](#) and become just another government whore like the rest of the slaves living on our federal plantation in the District of Columbia (District of Criminals).

1. A graduated rate of tax. See [26 USC 871\(b\)](#).
2. Deductions. See [26 USC 162](#).
3. Earned income credit. See [26 U.S.C. 32](#).
4. File a 1040 instead of the correct form 1040NR and indicate a nonzero income. The only thing that goes on a 1040 tax form is earnings in connection with a "trade or business" under [26 U.S.C. 864\(c\)\(3\)](#).
5. Voluntarily sign a W-4 to do withholding instead of the correct form W-8BEN. [26 USC 3402\(p\)](#) says that by doing this, you signed a "contract" or "agreement" to subject yourself to federal jurisdiction that would otherwise be foreign.

If you want to know how this trade or business scam works, please consult:

<http://famguardian.org/Subjects/Taxes/Article/TradeOrBusinessScam.htm>

XI. Relief From Certain Penalties and Interest

The IRS will waive penalties when allowed by law if you can show you acted reasonably and in good faith or relied on the incorrect advice of an IRS employee. We will waive interest that is the result of certain errors or delays caused by an IRS employee.

XIII. Lies in our Publications and Phone Support

We warn the public in our [Internal Revenue Manual section 4.10.7.2.8](#) that you cannot trust any of our forms, publications, or notices as an accurate indication of your liability under the Internal Revenue Code.

[4.10.7.2.8 \(05-14-1999\)](#)
IRS Publications

1. *IRS Publications, issued by the Headquarters Office, explain the law in plain language for taxpayers and their advisors. They typically highlight changes in the law, provide examples illustrating Service positions, and include worksheets. Publications are nonbinding on the Service and do not necessarily cover all positions*

If you are too stupid to listen to us and believe what we tell you on the phone, in our publications, or in correspondence we send you, then you deserve all the punishment we can meet out on you with our equally ignorant employees.

Several federal district and circuit courts have also said that a person who relies on either the IRS publications, phone advice, or even written admonitions by IRS employees as a basis for their beliefs, can and often are penalized and even criminally prosecuted because such advice is UNTRUSTWORTHY. See, for instance:

<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

Caveat Emptor! Don't trust us: Read the frigging law for yourself and reach your own conclusions. Read what our last Secretary of the Treasury, Paul O'Neil called:

*"9,500 pages of gibberish."
[Secretary of the Treasury Paul O'Neil]*

...just before he resigned in disgust. What Mr. O'Neil was referring to was none other than the [Internal Revenue Code](#). If you can't understand what it says, then for god's sake don't call to ask us for advice, because we don't understand it either! As a matter of fact, we violate it all day long every day with impunity. The reason we enjoy impunity is because we threaten every federal judge who rules against us with a massive assessment and a lifetime full of audits.

Comparison of “taxpayer” rights to “nontaxpayer” rights

“Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them [non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws.” [Economy Plumbing & Heating v. U.S., 470 F2d, 585 (1972)]

#	Characteristic	“Taxpayer”	“Nontaxpayer”
1	Character of “rights” (See Great IRS Hoax , sections 4.2 through 4.2.6)	Statutory “privileges” that can be revoked at any time subject to the whims of a corrupt judge or bureaucrat (See 42 USC §1981-1983)	Constitutional rights that cannot be infringed under ANY circumstance. Judges take an oath to support and defend your rights
2	Presumptions	Guilty until “taxpayer” proves innocence with a preponderance of evidence	Innocent until government proves guilty with a preponderance of evidence
3	Burden of proof	Upon the “taxpayer” to prove “nonliability”. (See 26 USC §7491)	Upon the government to prove “liability”. (See 5 USC §556(d))
4	Subject to Internal Revenue Code	Yes (See 26 USC 7701(a)(14))	No (See Long v. Rasmussen, 281 F.236 (1922) , Economy Plumbing and Heating, 470 F.2d 585 (1972))
5	Must do payroll withholding?	Yes	No
6	Stop payroll withholding using form	W-4 Exempt	W-8BEN (See Federal and State Tax Withholding Options for Private Employers)
7	Must provide identifying number when opening bank accounts?	Yes	No
8	Must have Currency Transaction Reports (CTRs) filed against them when withdrawing more than 10,000 cash from bank?	Yes	No (See 31 CFR 103.30(d)(2) and article at: http://famguardian.org/Subjects/MoneyBanking/Articles/FedTransReptnRequirements.htm)
9	“Resident” within a United States Judicial District	Yes	No
10	Treated as a “resident” of the District of Columbia?	Yes (See 26 USC §7701(a)(39))	No
11	“U.S. person” (see 26 U.S.C. 7701(a)(30))	Yes	No
12	Engaged in an excise taxable activity?	Yes: “trade or business” (“public office” in U.S. government) (See 26 USC §7701(a)(26))	No
13	Federal “employee”	Yes (See 26 CFR §31.3401(c)-1)	No
14	Tax form to file	Form 1040 Form 2555 if domiciled abroad	Form 1040NR with zero liability (Click here for example)
15	Citizenship	1. “alien” domiciled in “District of Columbia” (also called a “resident”) 2. “U.S. citizen” domiciled in a foreign country	“national” but not “citizen” born and domiciled in state of the Union (See 8 USC §1101(a)(21) and/or 8 USC §1101(a)(22)(B) and article)
16	Subject to jurisdiction of federal circuit and district courts	Yes	No
17	Can collect Social Security Benefits	Yes	Yes (See Social Security Program Operations Manual, section GN 00303.001)
18	Can hold a U.S. security clearance	Yes	Yes (See SECNAVINST 5510.30A Appendix I, page I-1)
19	Can vote	Yes	Yes (in most states)
20	Can get a U.S passport?	Yes	Yes (See 22 USC §212)
21	Can serve on Jury Duty?	Yes	Yes
22	Can collect military retirement	Yes	Yes
23	Can serve in U.S. military?	Yes	Yes (See 32 CFR § 1602.3(b)(1))
24	Eligible for draft under Selective Service System ?	Yes	No (Read article: http://famguardian.org/Subjects/Military/Draft/NotSubjectToDraft.htm)

Examinations, Appeals, Collections, and Refunds

Examinations (Audits)

We accept most taxpayers' returns as filed. If we inquire about your return or select it for examination, it does not suggest that you are dishonest. The inquiry or examination may or may not result in more tax. We may close your case without change; or, you may receive a refund.

The process of selecting a return for examination usually begins in one of two ways. First, we use computer programs to identify returns that may have incorrect amounts. These programs may be based on information returns, such as Forms 1099 and W-2, on studies of past examinations, or on certain issues identified by compliance projects. Second, we use information from outside sources that indicates that a return may have incorrect amounts. These sources may include newspapers, public records, and individuals. If we determine that the information is accurate and reliable, we may use it to select a return for examination.

Publication 556, *Examination of Returns, Appeal Rights, and Claims for Refund*, explains the rules and procedures that we follow in examinations. The following sections give an overview of how we conduct examinations.

By Mail

We handle many examinations and inquiries by mail. We will send you a letter with either a request for more information or a reason why we believe a change to your return may be needed. You can respond by mail or you can request a personal interview with an examiner. If you mail us the requested information or provide an explanation, we may or may not agree with you, and we will explain the reasons for any changes. Please do not hesitate to write to us about anything you do not understand.

By Interview

If we notify you that we will conduct your examination through a personal interview, or you request such an interview, you have the right to ask that the examination take place at a reasonable time and place that is convenient for both you and the IRS. If our examiner proposes any changes to your return, he or she will explain the reasons for the changes. If you do not agree with these changes, you can meet with the examiner's supervisor.

Repeat Examinations

If we examined your return for the same

items in either of the 2 previous years and proposed no change to your tax liability, please contact us as soon as possible so we can see if we should discontinue the examination.

Appeals

If you do not agree with the examiner's proposed changes, you can appeal them to the Appeals Office of IRS. Most differences can be settled without expensive and time-consuming court trials. Your appeal rights are explained in detail in both Publication 5, *Your Appeal Rights and How To Prepare a Protest If You Don't Agree*, and Publication 556, *Examination of Returns, Appeal Rights, and Claims for Refund*.

If you do not wish to use the Appeals Office or disagree with its findings, you may be able to take your case to the U.S. Tax Court, U.S. Court of Federal Claims, or the U.S. District Court where you live. If you take your case to court, the IRS will have the burden of proving certain facts if you kept adequate records to show your tax liability, cooperated with the IRS, and meet certain other conditions. If the court agrees with you on most issues in your case and finds that our position was largely unjustified, you may be able to recover some of your administrative and litigation costs. You will not be eligible to recover these costs unless you tried to resolve your case administratively, including going through the appeals system, and you gave us the information necessary to resolve the case.

Collections

Publication 594, *The IRS Collection Process*, explains your rights and responsibilities regarding payment of federal taxes. It describes:

- What to do when you owe taxes. It describes what to do if you get a tax bill and what to do if you think your bill is wrong. It also covers making installment payments, delaying collection action, and submitting an offer in compromise.
- IRS collection actions. It covers liens, releasing a lien, levies, releasing a levy, seizures and sales, and release of property.

Your collection appeal rights are explained in detail in Publication 1660, *Collection Appeal Rights*.

Innocent Spouse Relief

Generally, both you and your spouse are responsible, jointly and individually, for paying the full amount of any tax, interest, or

penalties due on your joint return. However, if you qualify for innocent spouse relief, you may not have to pay the tax, interest, and penalties related to your spouse (or former spouse). For information on innocent spouse relief and two other ways to get relief, see Publication 971, *Innocent Spouse Relief*, and Form 8857, *Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief)*.

Refunds

You may file a claim for refund if you think you paid too much tax. You must generally file the claim within 3 years from the date you filed your original return or 2 years from the date you paid the tax, whichever is later. The law generally provides for interest on your refund if it is not paid within 45 days of the date you filed your return or claim for refund. Publication 556, *Examination of Returns, Appeal Rights, and Claims for Refund*, has more information on refunds.

If you were due a refund but you did not file a return, you must file within 3 years from the date the return was originally due to get that refund.

Tax Information

The IRS provides a great deal of free information. The following are sources for forms, publications, and additional information.

- **Tax Questions: 1-800-829-1040** (1-800-829-4059 for TTY/TDD)
- **Forms and Publications: 1-800-829-3676** (1-800-829-4059 for TTY/TDD)
- **Internet: www.irs.gov**
- **TaxFax Service:** From your fax machine, dial **703-368-9694**.
- **Small Business Ombudsman:** If you are a small business entity, you can participate in the regulatory process and comment on enforcement actions of IRS by calling **1-888-REG-FAIR**.
- **Treasury Inspector General for Tax Administration:** If you want to confidentially report misconduct, waste, fraud, or abuse by an IRS employee, you can call **1-800-366-4484** (1-800-877-8339 for TTY/TDD). You can remain anonymous.
- **Family Guardian Website:** <http://famguardian.org/>