

IMPORTANT NOTES

1. If you are viewing this document with Adobe Acrobat, please remember to click on the “Show/Hide Navigation Pane” button in the upper left portion of the toolbar or alternatively hit the F5 key. This will make navigating this rather large document MUCH easier. This button presents a hotlinked table of contents (TOC) for the complete document to make it easy to quickly locate the section you want to look at.
2. If you wish to search for a word or phrase, use the Ctrl-F key the first time and hit F3 to search for the next occurrence after the first.
3. If you would rather have a printed copy of this book than read it on a computer, then please don't call us to ask for one or buy one. We aren't in the printing business, and don't maintain any financial or fiduciary relationships with Kinkos or anyone else. As we make plain on our website, this is a non-profit Christian ministry and NOT a business of any kind so that nothing we publish can be classified as commercial speech and subject to censorship by the government.
4. If you want to make your own attractive and durable paper copy of this book, we invite you to submit the Acrobat version of it to your nearest Kinkos copy center via either the address at <http://weborder.kinkos.com> or submit it to them on CD-R media or using a USB drive. Then have Kinkos print the electronic file on double-sided paper and comb-bind (19 hole punch) it with thick dark blue vinyl covers. The cost is about \$10 and you will end up with a very attractive, useful, and durable version of the book that you and your whole family can enjoy for a long time to come!
5. The Revision History at the beginning of the document is a good place to find out what we changed between versions so that if there is an update, you don't have to go back and reread or reprint the whole huge document again to update yourself or your copy of the book.
6. Feedback and corrections on this document are very welcome and we recommend you send us emails with any such feedback. Compliments and encouragement are even more welcome.

Tax Audit Defense Manual

May 1, 2005
Version 1.16

©2002 through 2005
Christopher Hansen

<http://famguardian.org/> (primary site)

or

<http://famguardian1.org/> (Mirror Server #1)

<http://familyguardian.tax-tactics.com/> (East Coast Mirror Server #3)

COPYRIGHT/SOFTWARE LICENSE AGREEMENT: Use of this document or our web site or any of the materials found on the website constitutes an implied agreement by the user to:

1. Never register a complaint about this website or its contents to any law enforcement or government organization.
2. Never provide evidence about their experiences to law enforcement or government that might be used to prosecute or punish us.
3. Compensate the website administrator in full for legal and attorney fees and personal time associated with defending himself against any complaints registered by or evidence provided by the user to either government or law enforcement regarding this website, the materials on it, or any communications with us.
4. Substitute himself/herself as being liable for any judgments against this ministry or its agents relating to complaints filed by him/her or evidence provided by him/her to third parties or litigation initiated by him/her which result in prosecution of this ministry or its agents.
5. If any evidence or information is used from this book in a court trial, then the person submitting it to any court stipulates with the author as a condition of the copyright to admit THE ENTIRE book and THE ENTIRE Family Guardian website into evidence, including the [IRS Deposition CD](#), the [Family Guardian Website DVD](#), the [Great IRS Hoax book](#), etc. No part of the book can be admitted without the ENTIRE book and ENTIRE Family Guardian website also being admitted and subject to examination by the jury.
6. Agree never to refer to anything in this book or on the Family Guardian website as an "investment" or "[tax shelter](#)" as defined in the Internal Revenue Code. None of the donations made to this ministry are refundable, and therefore they cannot be referred to as "investments", nor are ministry products available to "taxpayers", who are the only proper audience for "[tax shelters](#)" to begin with.
7. If any litigation results from the materials or information offered here, users agree:
 - 7.1. To litigate ONLY in a state court WITH a jury trial under the laws of the state and not the federal government, and to allow the jury to rule on BOTH the facts AND the law. No member of the jury or the judge may be either a "[taxpayer](#)", a "[U.S. citizen](#)" under [8 U.S.C. §1401](#), or be in receipt of any government benefit, to ensure that the trial is completely impartial. They also agree to allow us to say anything we want to the jury and call any witnesses we wish, and not to object to or rule out any of our testimony or our witnesses.
 - 7.2. That if the party using the materials from this publication or the Family Guardian website for litigation is any state or federal government, then they stipulate with the accused party to answer the [IRS Deposition Questions](#) in their entirety on a signed affidavit, and to provide at least an "Admit" or "Deny" answer to each question. Any question not answered by the government or its agents shall be deemed to be "Admit". They also stipulate to admit their response to the questions into evidence in any trial involving this website or the activities of the ministry or its officers, volunteers, or members.
 - 7.3. None of the persons called as witnesses by either side at any trial involving this ministry may work for the federal or state government, receive retirement benefits from the government, receive financial benefits of any kind from the government, nor be "taxpayers", "U.S. citizens", or "U.S. residents". This will ensure that the all witnesses called will be completely objective, neutral, and unbiased.
 - 7.4. Users and readers of our materials stipulate that their duty and allegiance to abide by this agreement is superior to their employment duties and any other agency they may claim to be exercising. Judicial, sovereign, or official immunity are therefore subordinate to the terms of this agreement. Readers and users of our materials agree that any and all lawsuits in which they are participants acting by or for or as witnesses for the Plaintiff shall be deemed to be filed by them personally, regardless of the party which they claim to be representing or which is named on the Complaint. For instance if a government attorney named "John Doe" quotes or uses our licensed materials in any legal proceeding in which he or she is the Plaintiff or an agent for the Plaintiff, and files the lawsuit in the name of the "United States", this agreement stipulates that the definition of "United States" or "United States of America" shall instead mean "John Doe" and John Doe stipulates that he is acting by and on his own behalf and not on the behalf of the government of the states united by and under the Constitution of the United States of America. This will ensure that the plaintiff or prosecuting attorney does not try to claim that he had no authority to bind the U.S. government to abide by this agreement. An important implication of this provision is that if John Doe prosecutes this case on paid time for the U.S. Government, then he can and will be fired and disciplined for conducting private business on company time.
8. Users who violate this copyright license agreement, who work either directly for the government in the legal or tax profession or as contractors for these functions, and who participate as either witnesses, informants, or representatives in any litigation directed against this ministry or its volunteers or members agree to a personal liability/fine of \$300,000 payable out of their private funds and which they agree NOT to accept reimbursement for from the

- government. Payment shall occur BEFORE any trial is heard which involves them and is against this ministry.
9. Always use the very latest version of any information and this agreement provided on this website in any litigation, and to dispose of and stipulate NOT to admit into evidence any information that is older. They agree to apply the current terms of this agreement retroactively to any behavior of theirs that might adversely affect this website or ministry, and especially in respect to any litigation they might initiate or become involved in that is against this ministry, its agents, or participants. Ministry reserves the right to modify the terms of this agreement without notice to User and User waives the right to complain about or challenge this provision.
 10. Bring any false statements or suggestions to do any illegal activity noted on this website or in any of our statements to our attention immediately at the time noticed and give us an opportunity to remedy it BEFORE pursuing any litigation or injunctions against us because any information provided is false. If we are physically able to correct the erroneous information, then we will do so immediately, provided that your comments are accompanied with credible, admissible evidence that the information provided is wrong. If this requirement is not heeded by the reader, then the reader agrees to:
 - 10.1. Forefeit 50% of their pay as a federal public servant for the remainder of their life, and donate it to this ministry to help those who have been hurt by your failure to correct erroneous information provided on this website. This is in satisfaction of the IRS website's Mission Statement, which says in [IRM Section 1.1.1.1](#) that the mission of the IRS is to "Provide Americas taxpayers top quality service by helping them [correctly] understand and meet their tax responsibilities with integrity and fairness all."
 - 10.2. Pay the website administrator \$10,000,000 prior to any litigation relating to false statements on this website and to not testify at all if they cannot pay the damages.
 11. Never abuse the materials provided on this website by violating any enacted positive law which applies within the jurisdiction where you are situated or domiciled and to take full and complete and exclusive and personal responsibility for the consequences of any violations of law that might occur by virtue of using the materials posted on this website.
 12. If readers find anything in any our publications which conflict with other information on this website or which conflicts with itself, you agree to presume that what is written is fiction and bring it to our attention immediately so that we may promptly correct the conflict. This applies even to conflicts that a reader was not aware of at the time they first read something.

DISCLAIMER: The data in this document is the collaborative experience, contributions, and research of various websites, legal books, tax documents, researchers, associates, attorneys, CPA's, etc. and does not constitute legal advice. These materials have been prepared for educational and informational purposes and are intended for "[nontaxpayers](#)" only. If you are a "[taxpayer](#)", then instead please consult <http://www.irs.gov> for educational materials.

This website and the materials on it were prepared for the use of the author *only* by himself. Any use of the terms "you" or "we recommend" or "you should" is directed at the *author* and *not* other readers. The only exception to this rule is the Copyright/Software License Agreement above, which applies to everyone EXCEPT the author or ministry. All the author is doing by posting these materials is sharing with others the results of his research and the play book he developed *only* for use by himself. For instance, the bottom of every page of the [Great IRS Hoax](#) book says: "**TOP SECRET: For Treasury/IRS Internal Use ONLY (FOUO)**". Then in the "Disclaimer" at the beginning of the book, we define "Treasury" as the "HANSEN Family Department of the Treasury". Consequently, how those materials impact or influence others is of no concern or consequence to him, and no motive may be attributed to any statements by the author that would appear to be directed at third parties, because such statements are actually directed at himself *only*. How readers use or apply the materials appearing here is entirely their choice and we assume no responsibility for how they act, or fail to act, based on the use of these materials. This approach is no different from that of the federal government, where the term "[employee](#)" in the Internal Revenue Code is made to "appear" like it applies to everyone, but in fact it only applies mandatorily to elected or appointed officers of the United States government.

This book constitutes an expression of free speech protected by the First Amendment to the U.S. Constitution. Every possible effort has been made to ensure that the information appearing here is truthful, accurate, complete, and consistent with prevailing law. However, you should not assume or presume that we agree wholly or partially with anything not specifically written by us. The materials in this book are not legal advice or legal opinions on any specific matters. Legal advice involves applying the law to your specific and unique situation, which is *your* responsibility and not our responsibility. Transmission of the information is not intended to create, and receipt does not constitute, a lawyer-client relationship between the author(s) and the reader. Readers should not act upon this information without seeking professional counsel, especially if they intend to litigate to protect their property rights. The opinions expressed in the document are those of the author(s), or the researcher(s) or content providers. You must validate this information yourself with your own research, legal education, experience, and the advice of a competent attorney and/or tax professional, if, of

course there is such a thing!

We do not sell anything connected with this website or the materials on it, never have, and never will. Consequently, nothing on this website may be truthfully characterized as "[commercial speech](#)" or excluded from [First Amendment](#) free speech protections. We do not sell or promote any kind of plan or arrangement, under [26 U.S.C. 6700](#), which is guaranteed or likely to produce any kind of result against the IRS or any state taxing authority. As a matter of fact, the lawless, avaricious, ignorant, and criminal misapplication of the federal tax laws by the IRS and the Department of INJustice and the treasonous refusal of the federal judiciary to punish such despicable and illegal abuses virtually guarantees unpredictable and unjust results in the administration of our tax laws when the techniques described in this book and our website are used. The definition of the term "person" used in [26 U.S.C. §6700](#) and found in [26 U.S.C. §6671](#)(b) doesn't even apply to natural persons such as us who don't work for corporations or partnerships within the federal United States ([federal zone](#)). Furthermore, even though the IRS and the Department of (In)justice have attempted to use this statute to try to prosecute tax honesty advocates (such as Larken Rose at <http://www.taxableincome.net/>), they have done so criminally and lawlessly since there are no implementing regulations for this statute under the income tax "imposed" in section 1 of Subtitle A of the Internal Revenue Code.

"...the Act's civil and criminal penalties attach only upon violation of the regulation promulgated by the Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone...The Government urges that since only those who violate these regulations (not the Code) may incur civil or criminal penalties, it is the actual regulation issued by the Secretary of the Treasury and not the broad authorizing language of the statute, which is to be tested against the standards of the 4th Amendment."
 Calif. Bankers Assoc. v. Shultz, [416 U.S. 25](#), 44, 39 L.Ed. 2d 812, 94 S.Ct 1494.

To see more about the missing regulations, check section 3.5.4.17 of the *Tax Freedom Solutions Manual* book. They have also done so unlawfully because Subtitle A of the [Internal Revenue Code](#) applies exclusively and only within the federal United States (the federal zone) rather than on nonfederal land within the sovereign [states](#) of the Union. This is a result of the following facts:

1. The federal government has no "[police powers](#)" inside states of the Union because these powers are reserved to the states under the [Tenth Amendment](#).
2. All "[Acts of Congress](#)", including the entire Internal Revenue Code, apply only within the [territory](#) of the United States government, of which states of the Union are not part because they are [foreign states](#) (see [86 C.J.S. §1](#)).
3. The prohibition against declaratory judgments of federal courts found in [28 U.S.C. §2201](#) disallows these courts from ruling on rights within the context of federal income taxes. There is only one place where Constitutional rights may not be enforced in federal courts or where Congress has the legislative authority to suspend enforcement of Constitutional rights in courts of justice, which is inside the [federal zone](#) as per *Downes v. Bidwell*, [182 U.S. 244](#) (1901). That case also points out that the Congress cannot legislate away the applicability of rights to states of the union.
4. As per the Federal Register Act, [44 U.S.C. Chapt. 15](#), enforcement regulations are required in order for any part of the Internal Revenue Code to have general applicability to the public at large, and none exist. Therefore, the Internal Revenue Code is [special law](#) that applies only to elected or appointed federal [employees](#). No enforcement regulations are required for laws that only apply to federal employees.
5. The graduated income taxes that apply in the case of the IRS Form 1040 are unconstitutional when applied outside the federal zone, because they violate the requirement for [uniformity](#) found in [Article 1, Section 8, Clause 3](#) of the U.S. Constitution. At least two state Supreme Court cases have agreed with this conclusion. See *Culliton v. Chase*, 25 P.2d 81 (1933) and *Jensen v. Henneford*, 53 P.2d 607 (1936).
6. The definitions of "United States" and "State" found in [26 U.S.C. §7701](#)(a)(9) and (a)(10) clearly show that "[United States](#)" in the context of the Internal Revenue Code means the [federal zone](#).
7. The [U.S. Tax Court](#) is an [Article I](#) court established through the exclusive legislative authority of Congress under Article 1, Section 8, Clause 17 of the Constitution. The judges in this "court" hold office for a limited term of 15 years under [26 U.S.C. §7443](#)(e). The Supreme Court said the following of courts whose judges hold limited rather than lifetime terms, which in turn confirms that the income tax only applies in federal territories, keeping in mind that states of the union are not territories:

"As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during good behavior, it necessarily follows that, if Congress authorizes the creation of courts and the appointment of judges for limited time, it must act independently of the Constitution upon territory which is not part of the United States within the meaning of the Constitution." [*O'Donohue v. United States*, [289 U.S. 516](#), 53 S.Ct. 740 (1933)]

8. See [Section 3 of our IRS Deposition Questions regarding Jurisdiction](#) for further details on the limitations of federal jurisdiction.
9. [The states of the Union are "nations" under the law of nations](#) and no nation can enforce its legislation or "[Acts of Congress](#)" (which includes the [Internal Revenue Code](#)) in a sovereign "[foreign country](#)" under the [law of nations](#). To admit otherwise is to admit that the sovereign states of the Union have been conquered and politically subjugated by the federal government in a silent and treasonous coup by a corrupted legal profession, and that we are operating under a "de facto" government not authorized by our Constitution.

The above violations of law by the IRS in administering our tax laws and several others mentioned in our [Great IRS Hoax book](#) makes them more lawless and "abusive" than the people they are allegedly going after for "[tax evasion](#)". As a matter of fact, listening to the lies of the IRS and the government in itself constitutes the equivalent of "abusive [extortion](#) based on fraud", for which they ought to be prosecuted under the following criminal statutes:

- Establishment of the U.S. Government as a religion in violation of the First Amendment (see [Great IRS Hoax](#), section 4.3.2). See also: <http://famguardian.org/Subjects/Taxes/Articles/Christian/GovReligion.htm>
- Obstruction of justice under [18 U.S.C. Chapter 73](#)
- Conspiracy against rights under [18 U.S.C. §241](#)
- Extortion under [18 U.S.C. §872](#) .
- Wrongful actions of Revenue Officers under [26 U.S.C. §7214](#)
- Engaging in monetary transactions derived from unlawful activity under [18 U.S.C. §1957](#)
- Mailing threatening communications under [18 U.S.C. §876](#)
- False writings and fraud under [18 U.S.C. §1018](#)
- Taking of property without due process of law under [26 CFR § 601.106\(f\)\(1\)](#)
- Unauthorized collection activity under [26 U.S.C. §7433](#)
- Fraud under [18 U.S.C. §1341](#)
- Continuing financial crimes enterprise (RICO) under [18 U.S.C. §225](#)
- Conflict of interest of federal judges under [28 U.S.C. §455](#)
- Peonage and obstructing enforcement under [18 U.S.C. §1581](#) and [42 U.S.C. §1994](#)
- Bank robbery under [18 U.S.C. §2113](#) (in the case of fraudulent notice of levies and notice of liens)

The noteworthy failure of the government to at any time rebut *anything* appearing in our [Great IRS Hoax](#) book or on our website since this site stood up in Nov. 2000 constitutes a legal admission of the truthfulness and accuracy of our materials. If the government wants to assert that any of the materials on this website are in error, then they as the *moving party* have the [burden of proof](#), and they must meet that [burden of proof](#) under the Administrative Procedures Act, [5 U.S.C. §556\(d\)](#) and the due process clauses found in the [Fifth](#), [Sixth](#), and [Seventh](#) Amendments of the Constitution BEFORE we will respond to any summons, questions, or accusations. Attempts at calling our claims "frivolous" without specifically answering all of our [IRS Deposition questions](#) or [Test for Federal Tax Professionals](#) on signed notarized IRS stationary proves the existence of the following by the U.S. government:

- [Frivolous](#) actions on the part of the government
- Violation of the [public trust](#) and the [fiduciary relationship](#) between the [sovereign Citizens](#) and the government that is supposed to be its servant under [Natural Law](#) and the rulings of the supreme Court but has attempted through fraud to elevate itself to being a tyrant dictator.
- Constructive [fraud](#)
- [Theft by deception](#)
- Violation of [due process](#)
- Unwillingness to accept its Constitutional responsibility to respond to our Petition for Redress under the [First Amendment](#).

The government likes to cite irrelevant federal case law of ignorant persons who filed the wrong IRS 1040 form as evidence of why the average American is liable for I.R.C. [Subtitle A](#) taxes, but such cites are irrelevant and [void judgments](#) when applied to the very different citizenship ("non-citizen National") and filing status of those people using materials on this website.

Evidence we have showing personnel from the IRS and the government downloading our book further bolsters our

arguments in this area. In accordance with the [Internal Revenue Manual, Section 4.10.7.2.9.8](#), you are *not authorized* and it would be frivolous to cite any court case below the [supreme Court](#) as your legal authority in your rebuttal, as cites of lower courts only apply to individual taxpayers in question rather than all Americans. Furthermore, it would be hypocritical and unethical of the government to pursue prosecution or legal action against us without *first* corresponding with us in a SIGNED AND NOTARIZED AFFIDAVIT ON IRS STATIONARY rebutting any specific claims you take issue with and citing the legal authorities you base your assertions on. You should use our [Test for Federal Tax Professionals](#) (at <http://famguardian.org/Subjects/Taxes/FalseRhetoric/Questions.htm>) and our [IRS Deposition](#) (at <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>) to provide your rebuttal.

We make no guarantees about the effectiveness of anything appearing in this book or on our website, nor do we profit in any way from the information presented. This book and our website are strictly offered as a free educational public service designed to:

- Encourage freedom and liberty, which means promoting a *much* smaller and more limited national government than we have now.
- To promote *self-government* and self-reliance and completely eliminate any need for or dependence on government. This way, people won't need the government or the law profession or lawyers to be involved in their lives anymore.
- Encourage the values that made this nation great, including patriotism, faith in God, morality, personal responsibility, and strong reliance on family.
- Educate the reader about the federal and state statutes and regulations and about any conflicts these laws might have with God's laws.
- Ensure that both the reader and more importantly their government, obeys all laws and does not harm or abuse its Citizens or inhabitants.
- Encourage people to be more involved in the political process.
- Encourage an ethical and moral government that protects our Constitutional rights.

We do not advocate violence or terrorism or threats of any kind against anyone, and especially by our government against its people. All of the remedies we advocate to the problems our society faces as documented in this book and on our website focus on public education and outreach, nonviolent confrontation, and political and legal activism.

The reason why this disclaimer notice is required is not to undermine the accuracy or authority or integrity of this document, but primarily to prevent the possibility of the author(s) or any of the contributors, who are not necessarily lawyers, from being prosecuted for practicing law without a license from the socialist state (professional licenses are yet another government scam to maximize revenues, censorship, and government control over the population in violation of our rights). Who would want to prosecute us? How about the lawyers and management at the IRS, who probably don't want you or IRS employees understanding the law or knowing what is in this document and don't want you litigating on your own, because you complicate for them the process of **STEALING** your money through the IRS fraud, malfeasance, and breach of government fiduciary duty that is exhaustively exposed in this document.

The IRS Logo or mentions of the "Department of the Treasury" appearing throughout this document is meant as a *parody* and is *in no way is intended* to create the perception that anything in this publication conforms with official *United States Treasury* or *IRS* government policy. Pursuant to [17 U.S.C. §105](#), the government may not copyright its work products, so government logos may be freely used without copyright infringement. The "Department of the Treasury" referred to is instead the *HANSEN FAMILY Department of the Treasury*.

Furthermore, because we:

- *Are all compelled illegally and under duress* to pay income taxes by the IRS and the corrupt federal courts (and then are *lied to* by our government when they say we live in a *free* country...what a laugh!)
- Must declare that our income is "effectively connected with a trade or business" in the United States in accordance with 26 U.S.C. §7701(a)(26) in order for it to be taxable, which means we are *holders of public office in the United States Government*.

Then it is technically *not* an exaggeration to say that most "taxpayers" qualify as Congressmen and Public Officials in the United States Government in receipt of excise taxable privileges. This compelled public officer of the United States Government hereby elects to exercise his *official sovereign powers* as a (HANSEN FAMILY) Treasury/IRS appointee. If you are going to give me a job guys, then I want to be where ALL the MONEY is so I can be a fat cat like the rest of you! Furthermore, since the federal courts hypocritically refuse to make the REAL United States government IRS/Treasury responsible for the content or accuracy of *their* publications (see *Einhorn v. DeWitt*, 618 F.2d 347 (5th Cir. 1980); *United States v. Goldstein*, 342 F.Supp. 661 (E.D.N.Y. 1972); *Boutez v. C.I.R.*, 810 F.2d 209 (D.C. Cir. 1987); *United States v. Will*, 671 F.2d 963, 967 (6th Cir. 1982)), then we elect as officers of our own Department of the Treasury to have the *same degree* of lack of accountability to *anyone* for the content of this document or any conclusions drawn from it. We used the fine print here because the audience this disclaimer is intended for in the United States Treasury/IRS are *experts* at writing and reading fine print. Who else but such an expert, after all, could painstakingly compile the 9,500 pages of fine print that constitute the scandalous and extortionary Internal Revenue Code?

REVISION HISTORY

<i>Date</i>	<i>Version</i>	<i>Description</i>
6/28/03	1.00	1. First revision
7/1/03	1.01	1. Added chapter 5: Evidence. 2. Added chapter 6.
7/5/03	1.03	1. Added a disclaimer. 2. Added chapter 5: Gods Laws I am Obligated to Abide By
7/7/03	1.04	1. Swapped Chapters 8 and 9 to make the flow more logical. 2. Added an introduction to chapter 5. 3. Deleted Chapter 10: Conclusions. 4. Added table of contents to the beginning of most chapters. 5. Added section 9.5: "EEO complaint against IRS revenue agent", to make it specific to the situation of federal employees in general. 6. Added section 9.6 and filled it in.
7/9/03	1.05	1. Corrected several typos. 2. Added code sections to all the definitions in Chapter 5. 3. Added section 9.7, Voluntary Waiver of Process. 4. Expanded and clarified section 3.4 et seq.
7/10/03	1.06	1. Updated section 9.1 to replace the table of contents at the beginning with the correct text. 2. Corrected typos in section 3.4.1.
7/11/03	1.07	1. Modified section 6.1 to explain the exhibits. Added additional items to the exhibit list. 2. Changed font size on all quotes from 10 point to 8 point. 3. Removed all references to specific dates and persons and replaced them with fill-in fields. 4. Broke up chapter 3 so that stuff relating to shutting down websites is partitioned from everything else so people who aren't dealing with that during the audit can skip it. 5. Added more to section 6.1 and corrected errors in that section.
7/20/03	1.08	1. Added section 3.4.7: Responding to specific IRS Statements and Questions During the Meeting. 2. Modified item #4 in section 6.1 to make it clearer. 3. Removed all references to "me" or "my" in section 6.1.
8/10/03	1.09	1. Added section 3.4.7.8. 2. Added section 3.4.7.9. 3. Corrected several spelling errors.
8/16/03	1.10	1. Replaced all occurrences of "familyguardian.tzo.com" with "famguardian.org".
9/02/03	1.11	1. Corrected the web addresses on the front cover.
10/30/03	1.12	1. Corrected errors in section 6.1. 2. Added section 5.1. 3. Modified disclaimer slightly. 4. Added an index to the beginning of the document. 5. Expanded section 3.4.5 to add new information about implementing regulations.
12/20/03	1.13	1. Renamed section 6.7.2. 2. Revised section 8.1 to mention that the exhibits are included with the book. 3. Fixed formatting problems in the Tables of Contents at the beginning of each chapter. 4. Updated section 6.8 to add additional materials from Great IRS Hoax section 4.3.5. 5. Added an image of p. 2 of Federal Income Taxation of Individuals to section 5.10. 6. Added section 3.4.1. 7. Updated section 2.8 and 3.3.

<i>Date</i>	<i>Version</i>	<i>Description</i>
		<ul style="list-style-type: none"> 8. Fixed several spelling errors throughout the document. 9. Added section 5.1: Geographical definitions. 10. Added section 5.4. 11. Corrected formatting problems in the Disclaimer statement at the beginning and edited the section references to point to the correct location.
2/11/04	1.14	<ul style="list-style-type: none"> 1. Corrected grammar errors in section 6.1. 2. Corrected several bad section references. 3. Updated several expired web links in section 7.2. 4. Added to section 9.5 a Ref. (12) and added references to that reference in the letter.
3/23/05	1.15	<ul style="list-style-type: none"> 1. Expanded the copyright notice at the beginning. 2. Expanded section 9.1 to add an introduction and exhibit guide. 3. Fixed mirror server #1 address on cover page. 4. Expanded section 2.4. 5. Added section 3.4.5: Key facts to establish. 6. Expanded section 3.4.9.4. 7. Expanded section 2.2. 8. Deleted expired web links in section 7.1. 9. Deleted Eddie Kahn from section 7.3. 10. Considerably improved section 3.4.8. 11. Improved section 3.4.2 and broke it down into two subsections: 1. For private individuals; 2. For those helping and educating others. 12. Improved section 3.4.6. 13. Deleted sections 8.2 through 8.4. 14. Fixed several mis-spellings.
5/1/05	1.16	<ul style="list-style-type: none"> 1. General update. 2. Removed most references to "U.S. national" and replaced them with "national".

TABLE OF CONTENTS

Page

REVISION HISTORY	6
TABLE OF CONTENTS	8
TABLE OF AUTHORITIES	11
INDEX	21
1. INTRODUCTION	1-1
1.1 Purpose of this document.....	1-1
1.2 Intended Audience.....	1-1
2. PREPARATION FOR THE AUDIT	2-1
2.1 Getting a Due Process Hearing.....	2-2
2.2 Responding to the Audit Request Letter	2-2
2.3 IRS Gameplaying you should expect and how to deal with it.....	2-3
2.4 Pre-Audit Discovery	2-4
2.5 Things to buy/obtain before the audit.....	2-4
2.6 Things to schedule before the audit.....	2-5
2.7 Pre-Audit Site Visit.....	2-5
2.8 Doing your legal homework.....	2-6
2.9 Spiritual preparation.....	2-6
3. PROCEDURE DURING THE AUDIT	3-1
3.1 On-site meeting preparation.....	3-2
3.2 Things to bring.....	3-2
3.3 Overall strategy for the audit	3-2
3.4 The Audit.....	3-4
3.4.1 IMPORTANT: Gathering identities just before opening statements and introductions	3-4
3.4.2 Preliminary statement by you at the start of the meeting	3-5
3.4.3 Oath and affirmations by Revenue Officer.....	3-22
3.4.4 General Guidelines to follow throughout the Audit.....	3-24
3.4.5 Key facts to establish and evidence to obtain at the meeting.....	3-26
3.4.6 Kick-off of questioning.....	3-27
3.4.7 Asking Your Own Questions FIRST at the Audit	3-28
3.4.8 Responding to IRS Questions and Providing Evidence at the Audit: Strategy.....	3-35
3.4.9 Responding to specific IRS Statements and/or Questions During the Meeting.....	3-38
4. POST-AUDIT ACTIVITIES	4-1
4.1 Redress of Revenue Officer abuses during the audit.....	4-2
4.2 Post audit IRS correspondence.....	4-2
5. DEFINITIONS	5-1
5.1 Geographical definitions	5-2
5.2 "citizen" (26 CFR 1.1-1(c)).....	5-2
5.3 "employee" (26 U.S.C. §3401(c))	5-6
5.4 "filing a return"	5-7
5.5 "gross income" (26 U.S.C. §61).....	5-8
5.6 "income" (Great IRS Hoax 5.6.5).....	5-9
5.7 "includes" (26 U.S.C. §7701(c)).....	5-10
5.8 "nonresident alien" (26 U.S.C. §7701(b)(1)(B)).....	5-12
5.9 "Person" (in 26 U.S.C. §7701(a)1).....	5-13
5.10 "individual" (26 CFR §1.1441-1(c)(3)).....	5-15

5.11	“State” (26 U.S.C. §7701(a)(10)).....	5-17
5.12	“tax” (Black’s Law Dictionary).....	5-18
5.13	“taxpayer” (26 U.S.C. §7701(a)(14))	5-21
5.14	“trade or business” (26 U.S.C. §7701(a)(26))	5-22
5.15	“United States” (26 U.S.C. §7701(a)(9)).....	5-23
5.16	“U.S. citizen” (26 CFR 31.3121(e)).....	5-23
5.17	“U.S. national” (8 U.S.C. §1408, 8 U.S.C. §1101(a)(22)).....	5-25
5.18	“wages” (26 U.S.C. §3401(a)).....	5-27
6.	<i>GOD’S LAWS THAT BELIEVERS MUST OBSERVE</i>	6-1
6.1	Summary	6-2
6.2	I am not allowed to let lawyers or scholars, or “experts” deceive me or be lead astray by the traditions or commandments of men	6-15
6.3	I am not allowed to depend on government to support myself because this is idolatry.....	6-16
6.4	It is a sin to put anyone in government over or superior to me. I, like Jesus, serve ONLY God and not government.....	6-16
6.4.1	Great IRS Hoax section 4.1: Natural Order	6-16
6.5	My religious beliefs require me to expose and fight evil and these beliefs are the reason for my website and my books.....	6-18
6.5.1	Great IRS Hoax, section 1	6-18
6.6	My religious beliefs compel me to not be a privileged “U.S. citizen” or have or use Social Security Numbers	6-22
6.7	If God’s Law and Man’s Law conflict, my religious beliefs require me to choose God’s law over man’s law at all times	6-24
6.7.1	Great IRS Hoax, Section 3.2: Biblical Law	6-24
6.7.2	Great IRS Hoax, Section 4.3.7: Biblical view of taxation and government.....	6-24
6.8	Government has made itself into idolatry and/or false religion (Great IRS Hoax, section 4.3.4).....	6-35
6.9	Socialism is (and the mandatory income taxes on natural persons that make them possible are) Incompatible with My Religion (Great IRS Hoax, section 4.3.5)	6-50
7.	<i>RESOURCES FOR FURTHER STUDY</i>	7-1
7.1	Websites.....	7-1
7.2	Books and Publications	7-2
7.3	Legal Resources	7-5
8.	<i>EVIDENCE</i>	8-1
8.1	Exhibit List and Explanation.....	8-1
8.2	All just powers exercised by governments are based on the voluntary consent of the people, and cannot be based on force	8-1
8.3	All people have a natural, inherent right to defend themselves and their liberty and property and to ask others to help them in that defense	8-2
8.4	Income taxes are slavery	8-2
9.	<i>FORMS</i>	9-1
9.1	Response to Audit Demand Letter	9-2
9.2	Grant of Immunity Under 18 U.S.C. §6002.....	9-22
9.3	Affidavit attesting to the accuracy of your return(s).....	9-25
9.4	IRS Due Process Meeting Worksheet	9-27
9.5	Formal EEO Complaint Against Revenue Agent	9-32
9.6	Complaint for Prohibited Personnel Practice	9-49
9.7	Voluntary Waiver of Process and Venue Requirements.....	9-49
LIST OF TABLES:		
	Table 3-1: IRS representatives in attendance	3-6
	Table 3-2: Witnesses	3-1
	Table 3-3: IRS representatives in attendance	3-11
	Table 3-4: Witnesses	3-12
	Table 3-5: Enforcement Regulations for Income Taxes Under the Internal Revenue Code.....	3-31

Table 5-1: Summary of the meaning of various terms	5-2
Table 5-2: Types of citizens	5-5
Table 5-3: Words depending on the definition of “includes.....	5-10
Table 5-4: Citizenship possibilities	5-25
Table 6-1: Worship of God (Christianity) v. Worship of Government (idolatry)	6-37
Table 7-1: Websites.....	7-1
Table 7-2: Books and Publications.....	7-3
Table 8-1: Exhibit list-documents provided at the hearing.....	8-1

TABLE OF AUTHORITIES

Constitutional Provisions

14th Amendment	1-1, 5-25
4th Amendment	1
Article 1, Section 8, Clause 4	5-5
Fifth Amendment	3-34, 5-12, 9-5, 9-10
First Amendment.... 1, 3-9, 3-10, 3-17, 3-18, 6-2, 6-14, 6-39, 6-47, 6-48, 9-10, 9-11, 9-12, 9-20, 9-33, 9-37, 9-46, 9-47, 9-48	
Fourteenth Amendment.....	6-54
Fourth Amendment	3-35, 9-13
Sixth Amendment.....	3-40
U.S. Constitution.....	6-2

Statutes

16 Stat. 419 §1.....	5-3
18 U.S.C. §1018.....	1
18 U.S.C. §1341	1
18 U.S.C. §1581	1, 3-5, 3-9, 3-19, 9-10
18 U.S.C. §1589.....	6-40
18 U.S.C. §1957	1
18 U.S.C. §208.....	9-43
18 U.S.C. §225	1
18 U.S.C. §241	1, 3-17
18 U.S.C. §499	3-4, 3-15
18 U.S.C. §6002.....	3-38, 9-23
18 U.S.C. §872.....	1
18 U.S.C. §876.....	1
18 U.S.C. Chapter 73	1, 3-17, 9-45
26 U. S.C. § 7621	9-15
26 U.S.C. § 6203	9-14
26 U.S.C. § 6303	9-15
26 U.S.C. § 7401	9-16, 9-17
26 U.S.C. § 7402	9-17
26 U.S.C. § 7601	9-15
26 U.S.C. § 7809.....	9-16
26 U.S.C. §110(d)	5-18
26 U.S.C. §1313(b)	5-21
26 U.S.C. §3401(c).....	5-6, 5-16
26 U.S.C. §3401(c).....	5-10
26 U.S.C. §4371	3-31
26 U.S.C. §4374.....	3-31 , 9-29
26 U.S.C. §4401	3-31, 9-29
26 U.S.C. §4401(a).....	3-31
26 U.S.C. §4401(c).....	3-31
26 U.S.C. §4403	3-31
26 U.S.C. §5005	3-31 , 9-29
26 U.S.C. §5043	3-31, 9-29
26 U.S.C. §5701	3-31
26 U.S.C. §5703.....	3-31, 9-29
26 U.S.C. §5703(a).....	3-31
26 U.S.C. §5741	3-31
26 U.S.C. §6012.....	5-15
26 U.S.C. §6020(b)	9-13
26 U.S.C. §6065	3-35 , 3-37, 3-38, 9-6, 9-7, 9-25
26 U.S.C. §6103(p)(2)(c)	3-37

26 U.S.C. §6104	9-18
26 U.S.C. §6110	3-4
26 U.S.C. §6151	3-29, 9-18
26 U.S.C. §6151(b)(1).....	9-18
26 U.S.C. §6201	3-31, 9-29
26 U.S.C. §6201(a)(1).....	3-31
26 U.S.C. §6201(a)(2).....	3-31
26 U.S.C. §6303(a).....	9-14
26 U.S.C. §6331(a).....	5-16, 9-9
26 U.S.C. §6671	3-18
26 U.S.C. §6671(b)	1
26 U.S.C. §6672	3-31
26 U.S.C. §6700	1, 3-18, 3-39
26 U.S.C. §7001	3-26, 3-27
26 U.S.C. §7214	1, 3-38, 9-11, 9-21
26 U.S.C. §7343,	5-10
26 U.S.C. §7433	1, 3-38, 9-11, 9-21
26 U.S.C. §7443(e).....	1
26 U.S.C. §7521	4-2
26 U.S.C. §7601	3-24, 3-26, 3-27, 3-28
26 U.S.C. §7601(a).....	3-35
26 U.S.C. §7602(a)(2)	3-35
26 U.S.C. §7701(a)(1)	5-10, 9-5
26 U.S.C. §7701(a)(10).....	5-10, 5-17, 9-18
26 U.S.C. §7701(a)(14).....	5-21
26 U.S.C. §7701(a)(16).....	9-44
26 U.S.C. §7701(a)(26).....	3-26, 3-27, 5-10, 9-5
26 U.S.C. §7701(a)(31).....	9-10
26 U.S.C. §7701(a)(9).....	1, 5-6, 5-10, 5-12, 5-23
26 U.S.C. §7701(c)	5-15
26 U.S.C. §7800	3-16
26 U.S.C. §861(a)(3)(C)(i).....	9-6
26 U.S.C. §872	5-10
26 U.S.C. 7701(b)(1)(B).....	5-17
26 U.S.C. 861(a)(3)(C)(i).....	9-18
26 U.S.C. Sec. 3401(c)	3-32
28 U.S.C. § 3102(d)	9-17
28 U.S.C. § 3104	9-17
28 U.S.C. § 3201	9-17
28 U.S.C. § 3202	9-17
28 U.S.C. § 3203	9-17
28 U.S.C. § 3205	9-17
28 U.S.C. §1332	9-18
28 U.S.C. §144	3-17
28 U.S.C. §1746(1)	3-32, 3-36, 9-19, 9-21, 9-25, 9-26
28 U.S.C. §1746(2)	3-36
28 U.S.C. §2201	6-10
28 U.S.C. §3002(15)(A).....	9-46
28 U.S.C. §3002(A).....	5-3
28 U.S.C. §3102	9-17
28 U.S.C. §455	1, 3-17
4 U.S.C. §110(d)	5-23, 9-18
4 U.S.C.S. §113.....	5-18
40 U.S.C. § 270a(d).....	9-15
40 U.S.C. §255	3-40, 9-6, 9-40
42 U.S.C. §1994.....	1, 3-5, 3-19, 9-10
44 U.S.C. § 1505(a).....	9-15

44 U.S.C. §1505(a).....	3-29
44 U.S.C. Chapt. 15.....	1
5 U.S.C. § 556.....	3-1, 3-12
5 U.S.C. §2105.....	5-7
5 U.S.C. §2302(a)(2)(A)(ix).....	9-49
5 U.S.C. §2302(b).....	9-33, 9-39
5 U.S.C. §2302(b)(8)(A).....	3-16, 9-49
5 U.S.C. §500(d).....	2-3
5 U.S.C. §552.....	9-13
5 U.S.C. §552a(2).....	9-5
5 U.S.C. §552a(d)(2).....	9-42
5 U.S.C. §552a(e).....	9-14
5 U.S.C. §556.....	2-3, 3-2
5 U.S.C. §556(d).....	3-29 , 3-34, 3-39, 3-40, 9-5, 9-12
50 U.S.C. §851.....	3-2 , 3-13
8 U.S.C. §1101(a)(22).....	9-37, 9-40
8 U.S.C. §1101(a)(22)(B).....	9-6
8 U.S.C. §1101(a)(23).....	9-38
8 U.S.C. §1101(a)(36).....	9-18
8 U.S.C. §1102(a)(22)(B).....	6-10
8 U.S.C. §1324b.....	9-39
8 U.S.C. §1324b(3)(A).....	9-39
8 U.S.C. §1401.....	3-40, 5-3 , 5-5
8 U.S.C. §1408.....	9-6, 9-37, 9-40
8 U.S.C. §1408(2).....	9-37
8 U.S.C. §1452.....	5-26, 9-6, 9-37, 9-40
Federal Register Act (44 U.S.C. §1505).....	9-13

Regulations

26 CFR § 1.1441-1(c)(3)(i).....	5-17
26 CFR § 1.162-7.....	9-5
26 CFR § 1.469-9.....	9-5
26 CFR § 1.861-8.....	5-9, 5-10, 5-17
26 CFR § 1.871-10.....	5-22
26 CFR § 301.6020-1(a).....	9-15
26 CFR § 301.6020-1(a)(2).....	9-15
26 CFR § 301.6021-1.....	9-15
26 CFR § 301.6203-1.....	9-14
26 CFR § 301.6303-1.....	9-16
26 CFR § 301.6303-I.....	9-15
26 CFR § 301.6314-1.....	9-16
26 CFR § 31.3401.....	5-6 , 5-7 , 5-28, 9-30
26 CFR § 31.3401(a)-3.....	9-18
26 CFR § 6001.....	9-15
26 CFR § 601.106(f)(1).....	1
26 CFR § 601.502.....	2-3
26 CFR §1.1-1.....	5-2, 5-6
26 CFR §1.1-1(c).....	5-3
26 CFR §1.6001-1(d).....	9-15
26 CFR §301.6109-1(g).....	6-23, 9-35
26 CFR §301.6203-1.....	9-14
26 CFR §301.6671-1.....	9-8
26 CFR §31.3121(e).....	5-2, 5-3
26 CFR §31.3401(a)-3.....	3-5, 3-19
26 CFR §31.3401(c).....	9-9
26 CFR §31.3401(c)-1.....	5-10
26 CFR §601.702(a)(2)(ii).....	3-30

26 CFR 301.6671-1	5-10
26 CFR Part 601	2-3, 6-9
26 CFR Sec. 31.3401(a)-3	5-28
27 CFR §70.71	3-31

Cases

Afroyim v. Rusk, 387 U.S. 253 (1967)	9-38
Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio St. 16; 76 N.E. 91; 11 L.R.A., N.S., 1012 (1905).....	5-5
Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519; 10 L.Ed. 274 (1839)	9-18
Basso v. Utah Power and Light Company, 495 F.2d 906 (1974)	9-6, 9-12
Becker v. United States, 451 U.S. 1306 (1981).....	5-11
Bente v. Bugbee, 137 A. 552; 103 N.J. Law. 608 (1927).....	9-19
Bothke v. Terry, 713 F.2d 1405, at 1414 (1983).....	9-19
Botta v. Scanlon, 288 F.2d. 504, 508 (1961).....	9-7
Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174, (1926).....	3-40
Butcher's Union Co. v. Crescent City Co., 111 U.S. 746 (1884).....	3-5 , 3-19
C.I.R. v. Trustees of L. Inv. Ass'n., 100 F.2d.18 (1939)	6-10
Caha v. United States, 152 U.S. 211 (March 5, 1894)	5-18
Chisholm, Ex'r. v. Georgia, 2 Dall. (U.S.) 419, 1 L.ed. 454, 457, 471, 472) (1794).....	6-3, 9-40
Chrysler Corp. v. Brown, 441 U.S. 281 (1979).....	9-44
Collet v. Collet, 2 U.S. 294; 1 L.Ed. 387 (1792).....	5-6
Conally et al. vl General Construction Co. 269 U.S. 385 (1926).....	9-9
Connally v General Const. Co., 269 U.S. 385 (1926)	3-40
Connally v. General Const. Co., 269 U.S. 385 (1926)	6-7
Coppage v. Kansas, 236 U.S. 1 (1915).....	6-51
Culliton v. Chase, 25 P.2d 81 (1933)	1
Downes v. Bidwell, 182 U.S. 244; 21 S.Ct. 770 (1901).....	5-4
Doyle v. Mitchell Brothers Co., 247 U.S. 179, 185, 38 S.Ct. 467 (1918)	9-13
Ecclesiastes 7:7	3-17, 6-45
Eisner v. Macomber, 252 U.S. 189, 207, 40 S.Ct. 189, 9 A.L.R. 1570 (1920)	9-13
Federal Crop Insurance Corporation v. Merrill, 332 U.S. 380 at 384 S.C.T. (1947)	3-27
Flemming v. Nestor, 363 U.S. 603 (1960)	6-50
Flint v. Stone Tracy Co., 220 U.S. 107 (1913).....	9-13
Flora v. U.S., 362 U.S. 145 (1959).....	6-10
Flora v. U.S., 362 US 145 (1959).....	3-8, 3-22, 5-21, 9-41
Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1948).....	3-4
G. M. Leasing v. United States 429 U.S. 338 (1977).....	9-16
Goldberg v. Kelly 397 U.S. 254 (1970)	9-12
Hagans v. Lavine, 415 U.S. 533 (1974)	3-4
Helvering v. Davis, 301 U.S. 619 (1937).....	6-50
Higley v. Commissioner of Internal Revenue, 69 F.2d 160 (1934).....	9-19
Hooven and Allison v. Evatt, 324 U.S. 652 (1945).....	9-37
Jensen v. Henneford, 53 P.2d 607 (1936).....	1
Jones v. City of Opelika, 316 U.S. 584; 62 S.Ct. 1231 (1942).....	6-13, 6-47
Laird v. Tatum, 408 U.S. 1; 92 S.Ct. 2318 (1972)	6-2
Lansing v. Smith, 21 D. 89., 4 Wendel 9 (1829).....	6-3, 6-25
Loan Assoc. v. Topeka, 20 Wall. 655 (1874).....	3-37
Loan Association v. Topeka, 20 Wall. 655 (1874).....	3-6, 3-20, 5-19
Loan Association v. Topeka, 20 Wall. 655 (1874).....	6-48, 6-51
Marbury v. Madison, 5 U.S. 137, 1 Cranch 137, 2 L.Ed. 60 (1803)	6-11, 6-46, 9-46, 9-48
Mayer, etc. of the City of New York v. Miln., 36 U.S. 102; 11 Pet. 102; 9 L.Ed. 648 (1837).....	9-18, 9-39
Meyer v. Nebraska, 262 US 390 (1923).....	6-54
Minor v. Happersett, 88 U.S. 627 (1874).....	5-4
O'Donoghue v. United States, 289 U.S. 516; 53 S.Ct. 740 (1933)	5-18
O'Donohue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933).....	1
Olmstead v. United States, 277 U.S. 438, 485. (1928).....	9-20
Paul v. Virginia, 8 Wall (U.S.) 168; 19 L.Ed. 357 (1868).....	5-6
Pierce v. United States, 7 Wall (74 U.S. 169) 666 (1869).....	6-11

Plyler v. Doe, 457 US 202 (1982)	6-54
Pollock v. Farmers Loan and Trust, 157 U.S. 429 (1895)	6-51
Sharon v. Hill, 26 F.337 (1885)	9-6, 9-38
Spreckels Sugar Refining Co. v. McClain, 192 U.S. 297 (1904)	3-40
Spreckels Sugar Refining Co. v. McClain, 192 U.S. 397 (1904)	5-14, 6-9
Stevens v. Berger, 428 F.Supp. 896 (1977)	6-14
U.S. v. Butler, 297 U.S. 1 (1936)	3-7, 3-21, 5-20, 6-51
U.S. v. Lee 455 U.S. 252 (1982)	6-47
U.S. v. Lee, 455 U.S. 252 (1982)	9-43
U.S. v. Lopez, 514 U.S. 549 (1995)	9-46
U.S. v. Whiteridge, 231 U.S. 144, 34 S.Sup. Ct. 24 (1913)	3-40
U.S. v. Wong Kim Ark, 167 U.S. 649, 18 S.Ct. 456; 42 L.Ed. 890 (1898)	9-39
U.S. v. Wong Kim Ark, 169 U.S. 649 (1898)	5-3, 6-10, 6-16
United States v. Mersky, 361 U.S. 431, 4 L.Ed. 2d 423, 80 S.Ct. 459 (1960)	3-29
Weeks v. United States, 232 U.S. 383 (1914)	9-19, 9-42
Yick Wo v. Hopkins, 118 U.S. 356 (1885)	3-5, 3-19
Yick Wo v. Hopkins, 118 U.S. 356 (1886)	8-3
Yick Wo v. Hopkins, 118 U.S. 356; 6 S.Ct. 1064 (1886)	6-25
Yick Wo vs Hopkins, 118 U.S. 356, 370 (1886)	6-11
Yick Wo. v. Hopkins, 118 U.S. 356 (1886)	9-12

Other Authorities

1 Cor. 7:23	6-3, 9-11
1 Corinthians 9:18	3-16
1 Kings 11-12	6-44
1 Kings 12:25-33	6-44
1 Peter 2:1-3	6-15
1 Peter 5:8-9	6-3
1 Sam. 12:12	6-18
1 Sam. 12:13-15	6-18
1 Sam. 15:22-23	6-6
1 Sam. 15:22-28	6-12, 6-48
1 Sam. 8:4-8	6-17
1 Samuel 12:12-19	9-36
1 Samuel 8:4-8	9-36
1 Tim. 5:8	6-7, 9-36
1 Tim. 6:10	6-19
1Peter 2:1	6-10
1st Corinthians 4:11	6-53
1st Thessalonians 2:9	6-53
1st Thessalonians 4:11-12	6-53
2 Corinthians 6:17-18	6-6, 6-16
2 Ki 17:6	6-26
2 Peter 2:1-3 19	6-4
2 Sa 11:14	6-26
2 Sa 11:26	6-26
2 Sa 12:9	6-26
2 Tim. 2:23	6-7
2 Tim. 2:24-26	6-22
2 Tim. 2:3-4	6-6
2 Tim. 3:16-17	6-20
2nd Corinthians 11:9	6-54
2nd Corinthians 7:2	6-54
2nd Thessalonians 3:6	6-53
2nd Thessalonians 3:6-14	6-53
8 Federal Register, Tuesday, September 7, 1943, §404.104, pg. 12267	3-32, 9-30
Acts 14:22	6-54

Acts 5:27-29	6-50
American Jurisprudence 2d, Volume 16, sections 71-72	6-24, 9-36
Black's Law Dictionary, Sixth Edition, p. 1536.....	3-2, 3-13
Black's Law Dictionary, Sixth Edition, p. 500.....	3-25 , 9-5, <u>9-12</u> , 9-45
Col. 2:20.....	6-6
Col. 3:2.....	6-6
Col. 3:22-25.....	<u>6-3</u> , 9-41
Col. 3:8.....	6-8
Colossians 3:5	6-47
Dan 3:16.....	6-27
Dan 6:7.....	6-28
Deu 17:11.....	6-29
Deut 12:32.....	6-26
Deut 17:14.....	6-25
Deut 17:18.....	6-25
Ecc 12:13.....	6-28
Ecc. 5:18.....	6-19
Eccl. 12:13-14	6-5, 6-19
Eccl. 7:9.....	6-8
Ecclesiastes 3:1-8	6-20
Ecclesiastes 5:18	6-19
Eph. 4:31	6-8
Eph. 5:11	6-9, 6-20
Eph. 5:22-24.....	6-33
Ephesians 4:28.....	6-54
Est 3:8.....	6-26
Esther 3:8-9	6-6, 6-17
Exodus 20:3.....	6-39
Exodus 20:3-11	6-35
Exodus 20:5.....	6-17
Exodus 23:8.....	3-17, 6-21
Eze 11:10.....	6-27
Eze 11:12.....	6-27
Eze. 8:10-12	6-35
Ezekiel 8:14.....	6-35
Ezekiel 8:16.....	6-35
Ezekiel 8:17.....	6-35
Ezekiel 9:11.....	6-34
Ezekiel 9:5.....	6-34
Ezekiel 9:6.....	6-34
Ezekiel 9:7.....	6-34
Ezr 4:6.....	6-26
Ezra 8:21-22.....	6-7
Federalist Paper # 78.....	9-12
Federalist Paper #78.....	3-3, 3-14, 6-4
Form 2039 summons.....	3-35
Form 2261-B.....	9-16
Form 2261-C.....	9-16
Form 3553.....	9-16
Form 4376.....	9-16
Form 4477.....	9-16
Form 4907.....	9-16
Form 900.....	9-16
Form P-577.....	9-17
Form P-584.....	9-16
Forms 2311.....	9-17
Forms 4478.....	9-16

Forms 4479.....	9-16
Forms 4480.....	9-17
Gal. 2:16.....	6-38
Galatians 5:1.....	6-10
Genesis 3:19.....	6-53
Heb. 11:1.....	6-45
Heb. 11:16.....	6-6
Hebrews 11:13.....	6-9, 6-16, 6-23, 9-35
Hos 4:1.....	6-28
Internal Revenue Manual, [4.2] 3.2.5 (05-14-1999).....	9-21
Internal Revenue Manual, 4.10.3.2.5.....	2-2
IRM Section 1.16.4.....	3-4, 3-15
IRM section 5.1.11.9.....	9-13
IRM, [4.2] 7.2.9.8 (05/14/99).....	3-3, 3-14, 9-13
IRM, [4.2]7.2.8 (05-14-1999).....	9-8
IRM, 4.10.7.2.8 (05-14-1999).....	5-22
IRM, 4.10.7.2.9.8 (05/14/99).....	9-7, 9-45
Is 51:12.....	6-27
Is 51:7.....	6-27
Isaiah 56:1-2.....	6-5
Isaiah 3:4.....	6-15
Isaiah 33:22.....	6-37
Isaiah 40:15.....	6-16, 6-46
Isaiah 40:17.....	6-17, 6-46
Isaiah 40:23.....	6-17
Isaiah 42:11-13.....	3-2
Isaiah 42:29.....	6-17
Isaiah 5:13.....	3-5, 3-19
James 1:25.....	6-5
James 1:27.....	6-6
James 2:17-20.....	6-21
James 4:17.....	6-5
James 4:3-4.....	6-9
James 4:4.....	6-10, 6-16, 6-23, 9-35
James 4:6-8.....	6-3
Jdg 2:21.....	6-28
Jdg 3:4.....	6-28
Jeremiah 17:5-8.....	3-39, 6-7, 6-12, 6-16 , 6-37, 6-38, 6-46
Jeremiah 17:9-11.....	6-14
Jeremiah 2:26-28.....	6-44
John 14:15.....	6-38
John 15:19.....	6-6
John 15:20.....	3-3, 3-14, 5-4, 6-4, 6-25
John 15:20-21.....	6-48
John 15:4-11.....	6-21
John 7:14-16.....	6-15
John 7:24.....	6-20
John 8:34.....	6-45
Joshua 7:11-13.....	6-29
Journals of the Continental Congress, Wednesday, October 26, 1774.....	9-11
Law of Nations, §212.....	5-26
Luk 19:27.....	6-30
Luk 20:39.....	6-30
Luke 10:21.....	6-15
Luke 12:13-21.....	6-19
Luke 12:45-47.....	6-6
Luke 16:13.....	6-6

Luke 16:15	6-9
Luke 17:3	6-20
Luke 19:26	6-54
Luke 20:22	6-30
Luke 22:25-27	6-52
Luke 9:58	6-53, 6-54
Malachi 3:8-10	6-49
Mar 12:14	6-30
Mark 10:42-43	6-52
Mark 11:24	2-7
Mark 12:14-17	6-25
Mark 3:35	6-17
Mat 22:17	6-29
Mat 22:18	6-30
Mat 22:46	6-30
Matt 20:25-27	6-52
Matt 8:20	6-53, 6-54
Matt. 10:16-22	6-15
Matt. 10:35-38	6-5
Matt. 13:44	6-18
Matt. 18:1-4	6-15
Matt. 22:15-22	6-4, 9-36
Matt. 22:36-40	6-16
Matt. 22:37-38	6-39
Matt. 22:39	3-3, 3-14, 6-4
Matt. 5:22	6-8
Matt. 5:33-37	6-5
Matt. 6:19-21	6-49
Matthew 10:8	3-16
Matthew 20:25-28	6-33
Matthew 22:15-22	6-4
Matthew 25:29-30	6-54
Mic 6:13	6-28
Micah 6:8	6-5
Num 15:15	6-29
Numbers 15:30	3-2, 3-13, 3-25, 6-7, 6-9, 9-12
Philippians 3:20	6-6, 6-9, 6-23, 9-35, 9-39
Prov 29:27	6-19
Prov. 1:22	6-8
Prov. 1:7	6-8
Prov. 13:1	6-8
Prov. 13:20	6-7
Prov. 13:5	6-20
Prov. 15:27	3-17
Prov. 15:31-32	6-20
Prov. 16:22	6-8
Prov. 16:32	6-8
Prov. 17:18	6-22
Prov. 19:11	6-8
Prov. 19:25	6-21
Prov. 19:29	6-8
Prov. 21:7	6-20
Prov. 22:10	6-8
Prov. 22:16	6-13
Prov. 22:4	6-19
Prov. 23:17	6-19
Prov. 24:1-2	6-7

Prov. 24:15-16.....	6-13
Prov. 24:25	6-20
Prov. 24:9	6-8
Prov. 28:22	6-49
Prov. 28:23	6-20
Prov. 28:4	6-11
Prov. 28:9	6-7
Prov. 29:8	6-14
Prov. 3:27	6-13
Prov. 6:16-19.....	6-19
Prov. 6:23	6-21
Prov. 8:32	6-5
Prov. 9:6-8.....	6-7
Prov. 9:7-9.....	6-8
Proverbs 1:10-19	6-52
Proverbs 11:15.....	6-52
Proverbs 13:4.....	6-54
Proverbs 17:18.....	6-52
Proverbs 20:4.....	6-54
Proverbs 21:25.....	6-53
Proverbs 23:23.....	3-16
Proverbs 28:9.....	6-11, 6-12
Proverbs 8:13.....	6-19
Ps 50:18.....	6-26
Ps 94:20.....	6-27
Psalms 118	6-37
Psalms 118:8-9	6-10, 6-31, 6-38
Psalms 119:104	6-19, 6-20
Psalms 119:163	6-20
Psalms 139:21-22	6-19
Psalms 146:3	6-37
Psalms 19:12-13	3-2, 3-13, 6-7, 6-9
Psalms 2:7	6-30
Psalms 5:5	6-19
Psalms 8:2	6-15
Psalms 94:20-23	6-6
Psalms 97:10	6-19
Rev 17:5	6-55
Rev. 17:1-2.....	6-33
Rev. 18:3-8.....	6-33
Rev. 21:9	6-17
Rev. 22:14	6-5
Rev. 22:17	6-17
Rev. 3:18	6-21
Revelations 13:16-18.....	6-23, 9-35
Revelations 17.....	6-33
Revelations 17:5.....	6-17
Revelations 18:6-8.....	6-34
Rom. 1:18-32.....	6-9
Rom. 13:7.....	6-49
Rom. 13:9.....	3-3, 3-14, 6-4
Romans 12:1-2	6-25
Romans 12:9.....	6-19
Romans 13:9.....	6-21
Romans 2:11.....	6-16
Romans 6:16.....	6-3
Romans 9:13.....	6-18

Rule 54(c) of the Federal Rules of Criminal Procedure	9-17
Social Security Program Operations Manual (POM) section GN 00303.001	5-25
SS-5 form	9-38
Ten Commandments	6-19, 6-36
The Ten Commandments of the U.S. Government	6-43
Titus 3:9-11	6-7
Treasury Decision No. 3980, Vol. 29, January-December 1927	5-11
Websters Ninth New Collegiate Dictionary, 1983, ISBN 0-87779-510-X, p. 1361.....	6-39
Zec 14:9.....	6-30

INDEX

BOOKS

Congressional Staff Directory	7-3
Federal Yellow Book	7-3
Handbook for Special Agents, Criminal Investigative Division, Internal Revenue Service	7-3
How Anyone Can Stop Paying Income Taxes	7-3
If You Are the Defendant	7-3
Internal Revenue Manual (IRM)	7-3
Law Dictionary	7-4
Social Security: Mark of the Beast	6-55
The Best Kept Secret	7-4
The Biggest Con	7-4
The Biggest Tax Loophole of All	7-4
The Complete Internal Revenue Code	7-4
The Government Mafia	7-5
The Great Income Tax Hoax	7-4
The Law That Never Was	7-5
The Social Security Swindle	7-5
The Tax Rebel's Guide to the Constitution	7-5
The Uniform System of Citation "Bluebook"	7-5
Caesar	6-4

CHRISTIANS

Jesus	6-4, 6-6, 6-30, 6-37 , 6-50
-------------	------------------------------------

CITIZENSHIP

Federal citizen	5-25
U.S. citizen	5-16, 5-17, 5-26
U.S. national	5-13, 5-17
U.S. nationals	5-26
U.S. nationals	5-26

Collection Due Process (CDP) Hearing

2-6, 9-11

COURTS

Supreme Court	3-34, 3-35
Tax Court	1-1

DEFINITIONS

"person"	5-13
"trade or business"	5-22
United States of America	5-22, 5-24, 5-26

DISCOVERY

FOIA	2-4
FOIA request	2-4
IMF	2-4, 2-5, 3-2, 5-17, 5-23

District of Columbia

5-6, 5-7, 5-17, 5-18, 5-22, 5-23, 5-24

FEDERAL TAX CRIMES AND RELATED CRIMES

Willful Failure to File	3-34
-------------------------------	------

FORMS

1040 form	5-22, 5-23
1040NR	3-37
23C	3-37
Form 1040	5-15, 5-23
Form 1040NR	5-22
Form 23C	3-37
W-4	5-29

FOUNDING FATHERS

Franklin, Benjamin	6-49
Hamilton, Alexander	6-15, 9-12, 9-41
Jefferson, Thomas	5-26, 5-27, 6-13

HISTORY

Revolutionary War	5-25
Internal Revenue Service	5-10

INTERNAL REVENUE SERVICE

AIMS	5-23
------------	------

LAWS

Internal Revenue Code .1, 5-9, 5-10, 5-12, 5-13, 5-14, 5-15, 5-16, 5-17, 5-22, 5-23	
Uniform Commercial Code	5-14

LIBERTY

liberty	1, 5-26, 6-49
---------------	---------------

NOTICES

CP-515	3-34
Notice 609	4-2
Notice 782	4-2
Notice of Deficiency	3-34
Notice of Levy	3-31

ORGANIZATIONS

American Bar Association	5-12
--------------------------------	------

POLITICAL SYSTEMS

Socialism	6-48, 6-49
Socialist	1, 6-48 , 6-50

PUBLICATIONS

Internal Revenue Manual	3-25, 3-34, 5-14, 6-20
Publication 1	2-5, 3-2, 3-5, 3-9, 3-26, 3-35, 4-2
Publication 556	4-2
Publication 6209	5-17
Question for Doubtters	5-17

RESEARCHERS

Benson, Bill	7-5
Kahn, Eddie	2-4
Kowalik, Frank	5-15
Rivera, Ed	7-6
Rose, Larken	1, 7-4
Schiff, Irwin	7-2, 7-3, 7-4, 7-5, 7-6
Skinner, Otto	7-2, 7-3, 7-4
Wellington, Dave	7-6

RIGHTS

Bill of Rights	5-14, 5-25
----------------------	------------

STATES

50 states	5-13, 5-23
50 Union states	5-16, 5-17, 5-18, 5-22, 5-23
Buck Act of 1940	5-18
California	5-23, 5-26
California Republic	5-26
Substitute For Return (SFR)	3-29

TAXES

Individual Master File	2-4
------------------------------	-----

TYRANNY

Marx, Karl	6-51
Slave	6-33
Slavery	6-24, 8-3
Social Security Number	5-24
Soviet Union	6-48

U.S. GOVERNMENT

Congress	5-7, 5-9, 5-10, 5-12, 5-13, 5-17, 5-18, 5-22
Congressional Staff Directory	7-3
EPA	5-25

Federal Yellow Book 7-3

President Abraham Lincoln 9-10

1. INTRODUCTION

In the legal field, preparation and planning is extremely important. Taxation is probably the most complicated and intensive type of litigation.

1.1 Purpose of this document

This document is intended to aid the reader in preparing for and attending a tax audit administered or requested by either a state or a federal taxing authority. It is an expansion of the procedures found in our book entitled *The Great IRS Hoax*, section 3.5.4.17, which you can download for free from our website at:

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

Tax examinations are an extremely important administrative element in any tax litigation. The federal courts, and in particular the U.S. Tax Court, have ruled that executive agencies have an obligation to handle tax issues administratively at the *lowest level possible* in order to avoid clogging the courts with litigation and to ensure justice can be effected with minimal effort and expense. According to the [Administrative Procedures Act](#), tax matters must be handled in good faith, which means that all prima facie evidence against an American must be presented to him and the laws which are being violated must be specifically identified. The accused must have the ability to know in advance who the witnesses are who are testifying against them. They must be notified when third parties are contacted for interviews or depositions so the accused can appear at the deposition as well. They must have the ability to examine any prima facie evidence that will be used against them and cross-examine witnesses. These requirements are all part of the due process protections guaranteed by the 5th and 14th Amendments of the U.S. Constitution. Unfortunately, the IRS very commonly violates our constitutionally-guaranteed due process rights, mainly because of ignorance of Americans about their rights and their desire to avoid litigation and expense by just caving in and "paying the ransom" to get their "freedom" back.

1.2 Intended Audience

The intended audience of this document is anyone who faces a tax audit with their state or federal tax authorities and would like to be better prepared for it. In order to use this book, you must have a working knowledge of tax law, most of which you can get by reading chapters 1 through 5 of our *Great IRS Hoax* book. We will try very hard to keep our writing to the lowest level possible so that even people without formal legal training can understand it.