

BONUS: How government justifies treating you as a subject and extorting you and what you can do about it

Introduction.

[Article IV, Section 4 of the Constitution](#) provides, in pertinent part, that “The United States shall guarantee to every State in this Union a Republican Form of Government.”

Notwithstanding this guarantee, the current form of government found in “every State in this Union,” *id.*, though seemingly republican in form, is ultimately *municipal*—because, as shown herein below, every such State (i.e., body politic, not geographic area) has been transmuted into a political subdivision of the District of Columbia, a municipal corporation, [16 Stat. 419](#), whose municipal law is Roman Civil Law.¹

Roman Civil Law equates to absolute, exclusive territorial, personal, and subject-matter legislative power (and executive and judicial jurisdiction) over residents of municipal territory.

The best symbol of Roman Civil Law is the badge of authority borne before Roman magistrates in ancient Rome, the *fascis* (Lat., from plural of *fascis* bundle)—a bundle of rods with an ax bound up in the middle and the blade projecting—as displayed on the Seal of the United States Senate, the wall behind the podium in the House of Representatives, reverse of the Mercury dime, National Guard Bureau insignia, Seal of the United States Tax Court, etc.

Americans who do not physically reside in the District of Columbia today nevertheless are treated as residents of that municipality for legal purposes based on certain unconstitutional stealth legislation.

¹ In the community of nations, under international law, the District of Columbia, a.k.a. Washington or Washington, D.C., is the capital of the United States of America. The District of Columbia is the seat of the government established by the Constitution and a *city* the municipal law of which is Roman Civil Law:

CIVIL LAW. The “Roman Law” and the “Civil law” are convertible phrases, meaning the same system of jurisprudence; it is not frequently denominated the “Roman Civil Law.”

. . . 1. The system of jurisprudence held and administered in the Roman empire, particularly as set forth in the compilation of Justinian and his successors . . . as distinguished from the common law of England and the canon law.

2. That rule of action which every particular nation, commonwealth, or city has established peculiarly for itself; more properly called “municipal” law, to distinguish it from the “law of nature” and from international law. Henry Campbell Black, *A Dictionary of Law* (St. Paul, Minn.: West Publishing Co., 1891), 207.

Infliction of Roman Civil Law on the American People has given us the status quo.

The most important strategic aim is creation of a social climate that will tolerate eradication of the [Second Article of Amendment to the Constitution](#), i.e., the right to keep and bear arms,² and after that [the Constitution as a whole](#).³

Two sovereign authorities in the American Republic.

The American People, via [the Constitution at Articles I, Section 8, Clause 17 and IV, Section 3, Clause 2](#), confer on Congress exclusive legislative power, **but only over what would become the District of Columbia and other federal territory and property belonging to the United States**; to wit:

It is clear that Congress, as a legislative body, exercise two species of legislative power: the one, limited as to its objects, but extending all over the Union: the other, an absolute, exclusive legislative power over the District of Columbia. . . . *Cohens v Virginia*, 19 U.S. 264, 434 (1821).

The laws of congress in respect to those matters [preservation of the peace and the protection of person and property] do not extend into the territorial limits of the states, but have force only in the District of Columbia, and other places that are within the exclusive jurisdiction of the national government [*sic*]. . . . *Caha v. U.S.*, 152 U.S. 211, 215 (1894).

² The Second Article of Amendment to the Constitution provides:

A well regulated Militia, being necessary to the security of a free State, the right of the people to keep and bear Arms, shall not be infringed.

Noah Webster, in his *An American Dictionary of the English Language*, vols. I & II (New York: S. Converse, 1828)—the publication of which is coeval with implementation of the Constitution and Second Amendment—provides, among others, the following definitions:

ARMS, *n. plu.* . . . Weapons of offense, or armor for defense and protection of the body.

WEAPON, *n. wep'n* . . . Any instrument of offense ; any thing used or designed to be used in destroying or annoying an enemy. . . . An instrument of defense.

INFRINGE, *v. t. infrinj'*. . . . To break ; to violate ; to transgress ; to neglect to fulfill or obey ; as, to *infringe* a law.

Any degree of encroachment that can be considered a clear breach of the express prohibition in the Second Amendment constitutes an *infringement* of the constitutional right of the American People to keep and bear arms and is unconstitutional and can be resisted lawfully.

³ “I see absolutely no value to a judge of spending decades, years, months, weeks, day [*sic*], hours, minutes, or seconds studying the Constitution, the history of its enactment, its amendments, and its implementation (across the centuries — well, just a little more than two centuries, and of course less for many of the amendments),” he wrote. . . . *The Washington Times*, “Judge Richard Posner: ‘No value’ in studying the U.S. Constitution,” June 27, 2016, <http://www.washingtontimes.com/news/2016/jun/27/richard-posner-no-value-in-studying-us-constitutio/> (accessed August 4, 2016).

The reason the late United States Circuit Judge Richard Posner could get away with such patently treasonous statements without risking impeachment is revealed herein.

Those who actually reside in the District of Columbia—**or are construed to be a resident of the District of Columbia for legal purposes**—are treated as political subjects of Congress.

If you, as a constituent member of one of the 50 bodies politic of the Union, have come to believe that you personally are subject to the statutes of Congress, then it is a certainty that you are being treated as a legal resident of the District of Columbia and political subject of Congress—a notion which is at odds with the nature of the unique political authority in these freely associated compact states of the Union; to wit:

The same feudal ideas [like those in European countries, particularly in England, where the Prince is the sovereign and the people his subjects] run through all their jurisprudence, and constantly remind us of the distinction between the Prince and the subject. No such ideas obtain here; at the Revolution, the sovereignty devolved on the people, and they are truly the sovereigns of the country, but they are sovereigns without subjects . . . and have none to govern but themselves; the citizens of America are equal as fellow citizens, and as joint tenants in the sovereignty. [Underline emphasis added.] *Chisholm v Georgia*, 2 U.S. 419, 471-472 (1793).

Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but, in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts. . . . *Yick Wo v. Hopkins*, 118 U.S. 356, 370 (1886).

There is no provision of the Constitution that confers on Congress legislative power (or executive or judicial jurisdiction) over any American residing or property located anywhere in the Union; e.g.:

It [the legislative power of Congress in the District of Columbia] exists independently, and the legislative powers of the States can never conflict with it, because it can never operate within the States. . . . *Cohens v Virginia*, 19 U.S. 264, 436 (1821).

[T]here is no such thing as a power of inherent sovereignty in the government of the United States. It is a government of delegated powers, supreme within its prescribed sphere [federal territory] but powerless outside of it [the Union]. In this country, sovereignty resides in the people, and Congress can exercise no power which they have not, by their Constitution, entrusted to it; all else is withheld. *Julliard v. Greenman*, 110 U.S. 421, 467 (1884).

The unanimous Declaration of the thirteen united States of America of July 4, 1776, at the Preamble thereof, provides, among other things, that all men (not just Americans) are endowed with certain unalienable rights, and that among these are “Life, Liberty, and the pursuit of Happiness,” the constitutional equivalents of which are, respectively, life, liberty, and property (*Slaughterhouse Cases*, 83 U.S. 36, 116 (1872)).

Notwithstanding that each man's labor is his most sacred and inviolable personal property, under the Roman Civil Law of the District of Columbia,⁴ a municipal corporation⁵ ([inc. February 21, 1871, 16 Stat. 419](#)), occupations of common right are nonexistent, citizens / residents are political subjects of the legislative power (Congress), and those who wish to pursue a particular profession or calling in order to earn a living are required to pay a fee or tax for a *license* (Lat. *licere* to be permitted) for the "privilege"⁶ of doing so.

Likely you are one of the "joint tenants in the sovereignty," *Chisholm, supra*, who, in order to avoid becoming the subject of a legal attack from government, erroneously believes he either has to join a certain political movement (Social Security) in order to be permitted to work or, alternatively, pay a fee or tax in order to obtain a *license* (government permission) to pursue his profession or calling and thereby earn the means to stay alive and support a family.

Because of the limited legislative power conferred on Congress by the Constitution (*Cohens, Caha, Julliard, supra*), territorial legislative power is the exclusive domain of each respective member of the Union; to wit:

The several States of the Union are not, it is true, in every respect independent, many of the right and powers which originally belonged to them being now vested in the government created by the Constitution. But, except as restrained and limited by that instrument, they possess and exercise the authority of independent States, and the principles of public law to which we have referred are applicable to them. One of these principles is that every State possesses exclusive jurisdiction and sovereignty over persons and property within its territory. . . . [Underline emphasis added.] *Pennoyer v. Neff*, 95 U.S. 714, 722 (1878).

Congress and the United States Department of Justice and judiciary of the United States now usurp exercise of *territorial* legislative power and executive and judicial jurisdiction over

⁴ ["An Act to provide a Government for the District of Columbia," ch. 62, 16 Stat. 419, February 21, 1871](#); later legislated in "An Act Providing a Permanent Form of Government for the District of Columbia," ch. 180, sec. 1, 20 Stat. 102, June 11, 1878, to remain and continue as a municipal corporation (brought forward from the Act of 1871, as provided in the Act of March 2, 1877, amended and approved March 9, 1878, *Revised Statutes of the United States Relating to the District of Columbia . . . 1873-'74* (in force as of December 1, 1873), sec. 2, p. 2); as amended by the Act of June 28, 1935, 49 Stat. 430, ch. 332, sec. 1 (Title 1, Section 102, District of Columbia Code (1940)).

⁵ MUNICIPAL CORPORATION. A public corporation, created by government for political purposes, and having subordinate and local powers of legislation ; *e.g.*, a county, town, city, etc. Henry Campbell Black, *A Dictionary of Law* (St. Paul, Minn.: West Publishing Co., 1891), 794.

⁶ The most common example of a District of Columbia municipal privilege is the *driving privilege*, exercised by obtaining a *driver's license* (legally and technically a *certificate*), which allows the holder to pursue his calling as a professional driver and use a so-called *motor vehicle*, [18 U.S.C. Crimes and Criminal Procedure, § 31\(a\)\(6\)](#), for commercial purposes on the highways in the transportation of passengers, passengers and property, or property or cargo.

It is unlikely that you knew that the so-called driving privilege and driver's license are District of Columbia, municipal, and commercial in nature or that, as a driver, you are presumed to be a menace to the public safety, making your living by constantly driving up and down the highways transporting passengers, passengers and property, or property or cargo in exchange for money (there is a legal alternative to this trap—without opening the door to legal liability—where one need not have a driver's license, insurance, or registration in order to use a car, but that would have to be the subject of its own article).

Americans residing and property located in “every State in this Union,” Constitution, Art. IV, § 4; one need only read a newspaper or watch the evening news to confirm this.

An infinity of absurdities.

A maxim of law tells us “*Uno absurdo dato, infinita sequuntur*. One absurdity being allowed, an infinity follow”⁷—and anyone who has ever evoked the ire of a government officer or employee can tell you that something is not right.

[The Act of June 30, 1864 \(13 Stat. 223, 306\), at section 182](#) (*infra*) introduces the original absurdity—wherein Congress, via stealth legislation that violates literally dozens of legal principles and Supreme Court decisions, knowingly and willfully declare that the word “state” is now **a statutory term with a constitutionally opposite definition and meaning that comprehends only the District of Columbia and the territories** (i.e., no longer a common noun with a definition whose ordinary and popular meaning, as found in the dictionary and used in the Constitution, comprehends any of the several commonwealths united by and under authority of the Constitution and admitted into the Union); to wit:

SEC. 182. *And be it further enacted*, That wherever the word state is used in this act it shall be construed to include the territories and the District of Columbia, where such construction is necessary to carry out the provisions of this act.

Since June 30, 1864, in all congressional statutes and constitutional amendments, such as the Fourteenth, Sixteenth, and Eighteenth Articles of Amendment to the Constitution, “state,” “State,” and “United States” are defined or construed to mean, ultimately, the District of Columbia (if you do not believe this, just check any set of codes of any member of the Union).

Examples of current congressional legislative fraud and treachery:

(1) Social Security payroll and Medicare taxes.

The controlling definition of “State” in the chapter of the Internal Revenue Code (“IRC” or “26 U.S.C.”) relating to Social Security payroll and Medicare taxes, Chapter 21 *Federal Insurance Contributions Act* (FICA), is Section 3121(e)(1); to wit:

(e) . . . For purposes of this chapter—
. . . (1) State

The term “State” includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.

Because “includes” is also an IRC term and appears in the above definition of “State,” we first must account for its definition and meaning before we can determine the full extent of the meaning of “State.”

The controlling definition of the IRC term “includes” is found at 26 U.S.C. § 7701(c); to wit:

⁷ *Bouvier’s Law Dictionary*, 3rd rev. (8th ed.), rev. by Francis Rawle (St. Paul, Minn.: West Publishing Co., 1914) (hereinafter “BOUVIER’S”), 2166.

The terms “includes” and “including” when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined.

Another way of saying the same thing in fewer words is “*The terms ‘includes’ and ‘including’ do not exclude things not enumerated which are in the same general class.*” (27 C.F.R. § 72.11).

This means that other things, though not expressed in a particular definition, nevertheless are included in its meaning if they are of the same general class as those listed.

In the above definition of the IRC term “State,” what the District of Columbia, Commonwealth of Puerto Rico, Virgin Islands, Guam, and American Samoa have in common is that **they are all bodies politic (a) subject to the exclusive legislative power of Congress,⁸ and (b) whose respective government imposes its own income taxes and withholding taxes on its own residents.⁹**

There is one and only one other body politic of this same general class: the Commonwealth of the Northern Mariana Islands.

Wherefore, the 26 U.S.C. § 3121(e)(1) “States” are the District of Columbia, Commonwealth of Puerto Rico, Virgin Islands, Guam, American Samoa, and Commonwealth of the Northern Mariana Islands **and no other body politic.**

This means that for purposes of Social Security payroll and Medicare taxes, only residents of the “State” of District of Columbia are liable (the five other so-called States have their own withholding taxes); residents of Union-members (e.g., Florida, Idaho, Oklahoma, etc.) are excluded.

If you do not reside in the District of Columbia but are paying Social Security payroll and Medicare taxes, you are being treated (and conducting yourself) as a resident, for legal purposes, of the “State” of District of Columbia.

(2) Certain proceedings in courts of the United States.

Every civil or criminal proceeding in every court of the United States regarding an alleged debt allegedly owed to the United States is administered in accordance with the provisions of 28 U.S.C. *Judiciary and Judicial Procedure*, Chapter 176, *Federal Debt Collection Procedure*, which provides its own exclusive definition of “State” and “United States”; to wit:

§ 3002. Definitions

As used in this chapter:

⁸ Constitution, Articles I, sec. 8, cl. 17 and IV, sec. 3, cl. 2.

⁹ IRS.gov, “Persons Employed In a U.S. Possession / Territory - FIT,” <https://www.irs.gov/individuals/international-taxpayers/persons-employed-in-us-possessions> (accessed June 12, 2018).

. . . (14) “State” means any of the several States, the District of Columbia, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Marianas, or any territory or possession of the United States.

(15) “United States” means—

(A) a Federal corporation;

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

(C) an instrumentality of the United States.

Rules and principles of statutory interpretation.

To interpret the meaning of a particular statute or statutory definition, one must employ the same rules of statutory interpretation which were used to compose such statute or definition.

There are [eight basic rules and principles of statutory interpretation / construction](#) (from “construe,” not “construct”), the following three of which are usually sufficient to interpret the meaning of any statute (Underline emphasis added.):

(5) The rule *ejusdem generis* (of the same kind): when a list of specific items belonging to the same class is followed by general words (as in “cats, dogs, and other animals”), the general words are to be treated as confined to other items of the same class (in this example, to other *domestic* animals).

(6) The rule *expressio unius est exclusio alterius* (the inclusion of the one is the exclusion of the other): when a list of specific items is not followed by general words it is to be taken as exhaustive. For example, “weekends and public holidays” excludes ordinary weekdays.

. . . (8) The rule *noscitur a sociis* (known by its associates): when a word or phrase is of uncertain meaning, it should be construed in the light of the surrounding words . . . *A Dictionary of Law*, 7th ed., Jonathan Law and Elizabeth Martin, eds. (Oxford: Oxford University Press, 2009), 295.

Interpreting the meaning of the definition of the 28 U.S.C. § 3002(15) term “State”.

We cannot know the exact meaning of the above definition of “State” until we account for the following things: (a) there is a phrase of uncertain meaning in the definition, “the several States,” and (b) there is another 28 U.S.C. § 3002 term in the definition, “United States.”

Regarding (a): Whereas, it is not possible to know the meaning of the phrase “*the several States*” until the meaning of “State” is determined, the rule that allows us to interpret the meaning of this phrase correctly is Rule 8, *noscitur a sociis* (known by its associates).

Applying *noscitur a sociis*, the surrounding words in the statute, i.e., “*any of . . . the District of Columbia, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Marianas, or any territory or possession of the United States,*” tell us that the phrase “the several States” means the District of Columbia, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Marianas, and each respective territory and possession of the United States and no other body politic.

Regarding (b): Inspecting subsections (A), (B), and (C) of the above controlling definition of the statutory term “United States” at 28 U.S.C. § 3002(15), we see that the controlling subsection is (A): “a Federal corporation.”

Whereas, the only Federal corporation possessed of agencies, departments, commissions, boards, instrumentalities, and other entities, as those things are expressly listed in subsections (B) and (C) of the definition, is the District of Columbia, a Federal municipal corporation (*see fn. 4*):

- The meaning of the 28 U.S.C. § 3002(15) term “United States” equates to the District of Columbia; and
- The District of Columbia (a Federal municipal corporation) is also known as and doing business as “United States.”

Correct interpretation of the meaning of the 28 U.S.C. § 3002(14) term “State”.

The 28 U.S.C. § 3002(14) term “State” means any of the following: the District of Columbia, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Marianas, Guam, American Samoa, Virgin Islands, Republic of the Marshall Islands, Federated States of Micronesia, Republic of Palau, Palmyra Atoll, Wake Atoll, Baker Island, Howland Island, Jarvis Island, Johnston Atoll, Midway Atoll, Sand Island, Kingman Reef, or Navassa Island¹⁰ **and no other body politic.**

Notice that none of the members of the Union (e.g., New Mexico, Vermont, Oregon) are included in the meaning of the definition of the 28 U.S.C. § 3002(14) term “State.”

Correct interpretation of the meaning of the 28 U.S.C. § 3002(15) term “United States”.

Congress have created a special “United States” for use in all civil or criminal proceedings in all courts of the United States regarding an alleged debt allegedly owed to the “United States” (District of Columbia)—and each and every mention of “United States” in any such civil or criminal proceeding (as in *United States District Judge, United States District Court, United States Marshal, United States Attorney, etc.*) literally and legally means “a Federal corporation” and equates to **the District of Columbia**, a Federal municipal corporation.

“Citizen”.

With origins in ancient Rome, a *citizen* is a species of *person* (Latin, *persona*, mask for actors > *per* through, + *sonus*, sound), i.e., one who is the subject of certain *rights* and *duties* and has no unalienable rights, only entitlement to civil rights; citizens are *inferior political subjects*, not *sovereigns*; e.g.:

¹⁰ See U.S. Dept. of the Interior, Office of Insular Affairs, “Islands We Serve,” <http://www.doi.gov/oia/islands/index.cfm>, and “Puerto Rico,” <https://www.doi.gov/oia/islands/puertorico>; and U.S. Fish & Wildlife Service, “Navassa Island,” https://www.fws.gov/refuge/Navassa_Island, and “Pacific Remote Islands: https://www.fws.gov/refuge/Pacific_Remote_Islands_Marine_National_Monument;

The term “citizen” has come to us derived from antiquity. It appears to have been used in the Roman government to designate a person who had the freedom of the city, and the right to exercise all political and civil privileges of the government. . . . Henry Campbell Black, *A Dictionary of Law* (St. Paul, Minn.: West Publishing Co., 1891), 206.

Based, however, on the unique political character of the sovereign authority in the American Republic, prior to introduction June 30, 1864, of the new statutory definition and meaning of “state” (and, by extension, “State” and United “States”) and advent of the purported Fourteenth Article of Amendment¹¹ to the Constitution (passed June 13, 1866, ratified July 9, 1868), “citizen” has a different and unique connotation in American law; to wit (Underline emphasis added.):

CITIZEN. . . .

In American law. One who, under the constitution and laws of the United States, has a right to vote for civil officers, and himself is qualified to fill elective offices.

One of the sovereign people. A constituent member of the sovereignty, synonymous with the people. 19 How. 404.¹²

“[J]oint tenants in the sovereignty” shanghaiied politically to the District of Columbia.

Following the June 30, 1864, congressional conversion of the word “state” into a statutory term and July 9, 1868, adoption of the Fourteenth Amendment:

- The legislature of each member of the Union **without voter approval** introduces voter-registration legislation that, in addition to the requirement of residence within its borders, also arbitrarily requires that all such residents be a “citizen of the United States,” a stratagem perpetrated for the purpose of duping unsuspecting Americans into unwittingly

¹¹ The Fourteenth Amendment of July 9, 1868, has numerous defects and is easily debunked, the most significant flaw being found in the first portion of Section 1 defining who exactly is a citizen of the United States:

All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States . . .

First of all, Americans are *People* (*The unanimous Declaration of the thirteen united States of America*, Preamble; Constitution, Preamble), not *persons* (political subjects with certain rights and duties).

Secondly and most importantly, “persons born or naturalized in the United States” are not “citizens of the United States” strictly by birth or naturalization: They also must be “subject to the jurisdiction” of the United States.

This is why residents of Puerto Rico, Guam, the Virgin Islands, etc. are legally classified as *citizens of the United States*: The United States has jurisdiction over the territory in which those bodies politic reside.

There is no geographic area anywhere in the Union that is subject to the jurisdiction of the United States, *Cohens, Caha, Julliard, supra*; the American People are the sovereign author and source of all law in America, *Yick Wo, supra*; and no American domiciled and residing without federal territory is subject to the jurisdiction of the United States.

Not being subject to the jurisdiction of the United States, Americans domiciled and residing throughout the Union **do not qualify** as 14th Amendment “citizens of the United States.”

¹² *Howard’s United States Supreme Court Reports*, published between 1843 and 1860 (vols. 1-24), vol. 19, p. 404, by Benjamin Chew Howard (1791-1872), U.S. Congressman (D-Md.).

constructively “agreeing” or “declaring” that they are a *resident of the District of Columbia* (see fn. 11);

- The constitution of each respective Union-member is revised and expanded, so as to include inordinate use of the common noun “State” instead of the proper noun that denotes each respective member of the Union (e.g., use of “in this State” rather than “in New Hampshire”; or “the State” instead of “North Carolina”); and
- Congress, for political purposes (see fn. 5), incorporate the District of Columbia ([16 Stat. 419](#)).

The reason the label “citizen of the United States” is bogus as regards Americans domiciled and residing without federal territory, is that the United States has no territorial legislative power anywhere in the Union, only the District of Columbia and other federal territory (*Cohens, Caha, supra*); the Union members themselves enjoy exclusive territorial legislative power over persons¹³ and property within their respective borders (*Pennoyer, supra*).

Under the Roman Civil Law of the District of Columbia (a.k.a. and DBA “United States”), there is no substantial difference between a *citizen* and a *resident*.

Every “citizen of the United States” is either an actual resident of the District of Columbia or, though residing elsewhere, fraudulently *construed* to be a resident of the District of Columbia for legal purposes—and every time you claimed to be a *citizen of the United States* on any government application, e.g., Social Security, driver’s license, passport, voter-registration, etc., you unwittingly gave them further justification to abuse, defraud, and extort you.

Actual or legal residents of the District of Columbia are not entitled to engage in occupations of common right and are subject to the absolute, exclusive legislative power of Congress, i.e., all legislation within the District of Columbia.

¹³ *Persons* per se are political subjects created by operation of law and have certain rights and duties. Under the Roman Civil Law of the District of Columbia, every citizen-resident is a *person* with certain rights and duties. One person’s duty is another person’s right, and vice versa; an example of which is the alleged duty of one man to *pay* Social Security payroll taxes and another man’s alleged right to *receive* Social Security retirement benefits (which are paid out of Social Security payroll taxes collected).

Among the “joint tenants in the sovereignty,” *Chisholm, supra*, that comprise the American People, none is a so-called *person*. The American People are the supreme political authority in the Republic, *Yick Wo, supra*.

Also, FYI, there is no provision in the rules of English grammar for the writing of a proper noun in ALL-CAPITAL LETTERS. Display of names in ALL-CAPITAL LETTERS is a legal construct for artificial persons, like corporations. Your *True Full Name* (or any derivative or variation in the spelling thereof) in ALL-CAPITAL LETTERS is the corporately colored name of a *person* created by government, usually upon application for enrollment in the Social Security Program, known as an *individual*, [5 U.S.C. § 552a\(a\)\(2\)](#), and defined as “a citizen of the United States or an alien lawfully admitted for permanent residence, i.e., a resident, actual or legal, of the District of Columbia.”

“Individuals”—i.e., *persons* designated by the ALL-CAPITAL LETTERS version of the name of one of the “joint tenants in the sovereignty” (*Chisholm, supra*)—entitled to receive retirement benefits under the so-called Social Security Retirement Program of the Government of the United States, are alleged *Federal personnel*, [5 U.S.C. § 552a\(a\)\(13\)](#), and therefore alleged residents, for legal purposes, of the District of Columbia and subject to the statutes of Congress.

If you neither physically reside nor own a business or real property within the exterior limits of the District of Columbia, the reason you are construed to be a legal resident of the District of Columbia is because (a) Congress transmuted “State” and “United States” into statutory terms whose ultimate meaning is the District of Columbia, and (b) you are ignorant of the fact that Congress, the United States Department of Justice, and all judicial officers of the United States construe all use of “United States” in all legislation (United States Statutes at Large, United States Code, amendments to the Constitution, etc.) to mean, ultimately, the District of Columbia: territory over which Congress enjoy absolute, exclusive legislative power (as conferred by the American People at Article I, Section 8, Clause 17 of the Constitution).

Authority for all bona fide legislative, executive, and judicial power: the Constitution.

Notwithstanding the degree of deceit and treachery of Congress, who, as evidenced by their legislative history,¹⁴ are kept whores of the private Federal Reserve,¹⁵ and before that its parent bank, the private Bank of England,¹⁶ what will be hardest to understand for most people is that (a) the so-called U.S. Government is not the one implemented by the Constitution March 4, 1789, but the one incorporated by Congress February 21, 1871—the District of Columbia, a municipal corporation, and (b) with the exception of the president (explained in footnote 17, *infra*), all officers, employees, and elected officials of the “United States” are the personnel of said municipal corporation.

This is easily proved.

¹⁴ Examination of the import of all “state” and federal legislation reveals that the ultimate beneficiary thereof is the private Federal Reserve—not the least significant aspect of which is the pernicious charade that the so-called Department of the Treasury and Internal Revenue Service are part of government. Said organizations are private-sector businesses of the Federal Reserve; proof of which is the absence of any congressional statutory requirement that any executive or employee of either take an oath of office and the fact that all collections of income tax go toward payment of alleged interest allegedly owed to the Federal Reserve on the so-called national debt; to wit:

Resistance to additional income taxes would be even more widespread if people were aware that . . . 100 percent of what is collected is absorbed solely by interest on the Federal debt . . . In other words, all individual income tax revenues are gone before one nickel is spent on the services which taxpayers expect from their Government. J. Peter Grace, “President's Private Sector Survey on Cost Control: A Report to the President,” Vol. I, dated and approved January 12 and 15, 1984, p. 3.

The non-governmental, non-officer of the United States Secretary of the Treasury and Commissioner of Internal Revenue are private-sector businessmen.

¹⁵ The Federal Reserve is not an agency of government. It is a private banking monopoly.” Rep. John R. Rarick, “Deficit Financing,” *Congressional Record* (House of Representatives), 92nd Congress, First Session, Vol. 117—Part 1, February 1, 1971, p. 1260.

Federal Reserve Banks . . . are not federal instrumentalities . . . but are independent, privately owned and locally controlled corporations. *Lewis v. United States*, 680 F.2d 1239 (9th Cir. 1982).

¹⁶ The Federal Reserve Act of December 23, 1913, is the creation of Baron Alfred Charles de Rothschild (1842–1918), director of the Bank of England (Eustace Mullins, *The World Order: Our Secret Rulers*, Second Edition, 1992 Election Edition (Staunton, Va.: Ezra Pound Institute of Civilization, 1992), 102), implemented via his straw author, Paul Moritz Warburg (*id.* at 128), a German banker and Rothschild confederate awarded United States citizenship in 1911 specifically for this purpose. Warburg was later dubbed “Father of the Federal Reserve” by the *New York Times*. The private Federal Reserve, incorporated under aegis of the District of Columbia, a municipal corporation, is modeled by its architect, Baron Rothschild, after the private Bank of England.

It is well settled that executive and judicial jurisdiction is co-extensive with the legislative power; to wit:

The Judicial power is of a peculiar kind. It is indeed commensurate with the ordinary legislative and executive powers of the General Government . . .
Chisholm v. Georgia, 2 U.S. 419, 435 (1793).

Those who framed the constitution, intended to establish a government complete for its own purposes, supreme within its sphere, and capable of acting by its own proper powers. They intended it to consist of three co-ordinate branches, legislative, executive, and judicial. In the construction of such a government, it is an obvious maxim, ‘that the judicial power should be competent to give efficacy to the constitutional laws of the Legislature.’[16] The judicial authority, therefore, must be co-extensive with the legislative power.[17] . . . [Underline emphasis added.] *Osborn v. Bank of United States*, 22 U.S. 738, 808 (1824).

[16] *Cohens v. Virginia*, 6 Wheat. Rep. 414.

[17] *The Federalist*, No. 80. *Cohens v. Virginia*, 6 Wheat. Rep. 384.

Every legislative, executive, and judicial officer of that certain government established by the Constitution must have constitutional authority for every official act he undertakes; to wit (Underline emphasis added.):

As regards all courts of the United States inferior to this tribunal, two things are necessary to create jurisdiction, whether original or appellate. The Constitution must have given to the court the capacity to take it, and an act of Congress must have supplied it. Their concurrence is necessary to vest it. . . . It can be brought into activity in no other way. . . . *The Mayor v. Cooper*, 73 U.S. 247, 252 (1867). [Other cases that accord with this decision: *Finley v. United States*, 490 U.S. 545, 109 (1989). *Christianson v. Colt Industries Operating Co.*, [486 U.S. 800](#), 818 (1988); *Firestone Tire & Rubber Co. v. Risjord*, [449 U.S. 368](#), 379-380 (1981); *Kline v. Burke Construction Co.*, [260 U.S. 226](#), 233-234 (1922); *Case of the Sewing Machine Companies*, 18 Wall. 553, 577-578, 586-587 (1874); *Sheldon v. Sill*, 8 How. 441, 449 (1850); *Cary v. Curtis*, 3 How. 236, 245 (1845); *McIntire v. Wood*, 7 Cranch 504, 506 (1813).]

There being no provision of the Constitution that gives officers of a municipal corporation the capacity to take jurisdiction anywhere outside the territory occupied by the body politic of the subject municipality, no act of Congress can supply anything that creates jurisdiction for such officers anywhere else.

E.g., modernly, all counties are municipal corporations incorporated under the authority of the “state” / “State” / “STATE,” each of which is a statutory term the ultimate meaning of which in all American bodies of law is the District of Columbia, and the geographic area over which officers of each respective county (such as the sheriff and his deputies) legally have jurisdiction is the same as officers of the District of Columbia municipal corporation (such as the U.S.

marshal and his deputies): all that territory lying within the limits of the District of Columbia **and no other.**

This is why Congress have decreed in stealth legislation at 28 U.S.C. § 564 that U.S. marshals (whose jurisdiction is restricted to the District of Columbia) may exercise the same powers as those a sheriff of the “State” (District of Columbia) may exercise in executing the laws of said “State” (District of Columbia); to wit:

United States marshals, deputy marshals and such other officials of the Service as may be designated by the Director, in executing the laws of the United States within a State, may exercise the same powers which a sheriff of the State may exercise in executing the laws thereof.

Congress populate a mirror-image government local to the seat of the national government established by the Constitution: Religious test oaths.

Article VI, Section 3 of the Constitution provides (Underline emphasis added.):

The Senators and Representatives before mentioned, and the Members of the several State Legislatures, and all executive and judicial Officers, both of the United States and of the several States, shall be bound by Oath or Affirmation, to support this Constitution; but no religious Test shall ever be required as a Qualification to any Office or public Trust under the United States.

The government’s position toward religion, as required by First Article of Amendment to the Constitution, is supposed to be one of strict neutrality; to wit:

The place of religion in our society is an exalted one, achieved through a long tradition of reliance on the home, the church and the inviolable citadel of the individual heart and mind. We have come to recognize through bitter experience that it is not within the power of government to invade that citadel, whether its purpose or effect be to aid or oppose, to advance or retard. In the relationship between man and religion, the State is firmly committed to a position of neutrality. . . . *Abington School Dist. v. Schempp*, 374 U.S. 203, 226 (1963).

This point was reiterated by the Supreme Court as recently as June 4, 2018, in *Masterpiece Cakeshop, Ltd. v. Colorado Civil Rights Commission*, 584 U. S. ____ (2018) (Kennedy, J., delivering the opinion of the court); to wit (in pertinent parts, without page numbers, prior to the case going to press):

When the Colorado Civil Rights Commission considered this case, it did not do so with the religious neutrality that the Constitution requires.

The State's interest could have been weighed against Phillips' sincere religious objections in a way consistent with the requisite religious neutrality that must be strictly observed.

[T]he law must be applied in a manner that is neutral toward religion. . . .

The words “So help me God” are religious in nature; to wit (Underline emphasis added.):

The fact that religious words are common to many faiths — or are used repeatedly — does not diminish their religious meaning. Neither the numbing effect of repetition nor the brevity of a prayer extinguishes the religious nature of words such as “help me God.” *Newdow v. Roberts*, 603 F. 3d 1002 (D.C. Cir. 2010). (Kavanaugh, Cir. J., concurring.)

With the exception of the president,¹⁷ the congressionally mandated oath of office of every other individual who purports to hold an “Office or public Trust under the United States,” Constitution, Art. VI, § 3, requires a religious test—“So help me God”—as a qualification thereto and thereby automatically debars every individual taking such oath from holding any such office or public trust or exercising any form of power under the Constitution.

It neither comports with the First Article of Amendment to the Constitution nor is it in keeping with the doctrine of separation of church and state to (a) dictate over individuals who do not believe in God that such must swear an oath invoking the help of God in order to hold public office, or (b) make any law affecting any establishment of religion that professes a belief in God, vis-à-vis other establishments of religion which are founded on different beliefs—matters the Supreme Court has repeatedly struck down as violations of the First Article of Amendment to the Constitution; e.g. (Bold and underline emphasis added):

The appellant Torcaso was appointed to the office of Notary Public by the Governor of Maryland but was refused a commission to serve because he would not declare his belief in God. He then brought this action in a Maryland Circuit Court to compel issuance of his commission, charging that the State's requirement that he declare this belief violated “the First and Fourteenth Amendments to the Constitution of the United States . . .” . . .

[T]he Maryland Declaration of Rights requirement before us . . . sets up a religious test which was designed to and, if valid, does bar every person who refuses to declare a belief in God from holding a public “office of profit or trust”

¹⁷ The president’s oath of office is found at Article II, Section 8 of the Constitution:

“I do solemnly swear (or affirm) that I will faithfully execute the office of President of the United States and will to the best of my ability, preserve, protect and defend the Constitution of the United States.”

The above is the only governmental oath / affirmation prescribed by the Constitution; all others are legislated by Congress.

It is common knowledge that after reciting the above words, the newly sworn-in president also says “So help me God,” which could be construed as a religious test. **The instant in time** the *president-elect* utters the last word in the above oath of office, i.e., “States,” however, he accedes to the office of president of the government established by the Constitution and anything he may say afterwards is irrelevant **because it is not part of his constitutionally mandated oath of office** (Congress cannot supersede the Constitution unilaterally or require of the president-elect any other oath of office).

This is exemplary of the level of deceit and treachery of Congress and all other officers of the “United States” (District of Columbia). None but the president is an officer of the government established by the Constitution.

in Maryland. The power and authority of the State of Maryland thus is put on the side of one particular sort of believers—those who are willing to say they believe in “the existence of God.” . . . *Torcaso v. Watkins*, 367 U.S. 488, 489-490 (1961).

[367 U.S. 488, 492] Since prior cases in this Court have thoroughly explored and documented the history behind the First Amendment, the reasons for it, and the scope of the religious freedom it protects, we need not cover that ground again. What was said in our prior cases we think controls our decision here.

[367 U.S. 488, 494-495] Nothing decided or written in *Zorach* [i.e., *Zorach v. Clauson*, 343 U.S. 306] lends support to the idea that the Court there intended to open up the way for government, state or federal, to restore the historically and constitutionally discredited policy of probing religious beliefs by test oaths or limiting public offices to persons who have, or perhaps more properly profess to have, a belief in some particular kind of religious concept.

. . . **We repeat and again reaffirm that neither a State nor the Federal Government can constitutionally . . . aid those religions based on a belief in the existence of God as against those religions founded on different beliefs.[11]**

[367 U.S. 488, 495-496] The fact . . . that a person is not compelled to hold public office cannot possibly be an excuse for barring him from office by state-imposed criteria forbidden by the Constitution. This was settled by our holding in *Wieman v. Updegraff*, 344 U. S. 183. . . .

This Maryland religious test for public office unconstitutionally invades the appellant's freedom of belief and religion and . . . cannot be enforced against him. . . . *Reversed and remanded.*

. . . **[11] Among religions in this country which do not teach what would generally be considered a belief in the existence of God are Buddhism, Taoism, Ethical Culture, Secular Humanism and others. . . .**¹⁸

“*Juramentum est indivisibile, et non est admittendum in parte verum et in parte falsam.* An oath is indivisible, it cannot be in part true and in part false,” *Bouvier’s Law Dictionary*, 3rd rev. (8th ed.), rev. by Francis Rawle (St. Paul, Minn.: West Publishing Co., 1914) (hereinafter “BOUVIER’S”), 2141, and the unconstitutional portion of government oaths (“So help me God.”) renders the entire oath unconstitutional.

Unless an aspirant to legislative, executive, or judicial “Office or public Trust under the United States,” Constitution, Art. VI, § 3, take the oath of office required of him by Congress, however, he will be barred from the office sought; to wit:

¹⁸ See also *Bridges v. California*, 314 U.S. 252, 265 (1941); *Girouard v. United States*, 328 U. S. 61, 68-69 (1946); *American Communications Assn. v. Douds*, 339 U.S. 382, 447 (1950) (Black, J., dissenting.); *Wieman v. Updegraff*, 344 U.S. 183, 192-193 (1952) (Black, J. concurring.); and *Abington School Dist. v. Schempp*, 374 U.S. 203, 220 and 226 (1963).

Clearly the Constitution permits the requirement of oaths by officeholders to uphold the Constitution itself. The obvious implication is that those unwilling to take such an oath are to be barred from public office. *American Communications Assn. v. Douds*, 339 U.S. 382, 414-415 (1950).

By deliberately installing a religious test in the oath of office of every prospective legislative, executive, and judicial officer, Congress have ensured that none holds a constitutional “Office or public Trust under the United States” (Constitution, Art. VI, § 3) or is authorized to exercise “legislative Powers” (*id.* at Art. I, § 1), “The executive Power” (*id.* at Art. II, § 1), or “The judicial Power of the United States” (*id.* at Art. III, § 1), respectively, anywhere in the Union.¹⁹

No legislative, executive, or judicial officer of the United States (except the president) can or will cite any provision of the Constitution that gives him authority to do anything he does anywhere in the Union—because it does not exist.

The “States”.

In the dictionary, the primary definition of the word “state” equates to *a body politic*, not a geographic area.

The words “state,” “State,” and “STATE” having been transmuted into statutory terms which mean, ultimately, the District of Columbia (a particular body politic), the title “*State of Kentucky*” literally is code for *District of Columbia of Kentucky*, i.e., that certain body politic of legal residents of the District of Columbia who physically reside in Kentucky.

Because all so-called *state / State / STATE* officers have the same fatal religious-test defect in their respective oath of office (or as a “prerequisite for eligibility” to *take* an oath of office) and likewise are, wittingly or unwittingly, officers of a purported political subdivision of the District of Columbia, i.e., a “state” or “State” or “STATE”: None have taken a constitutional oath of office, *Torcaso, supra*, nor do any have constitutional authority for anything they do.

Because of the fact that the District of Columbia is a municipal corporation (public corporation, created by government for political purposes; *see* fn. 5) and all its political subdivisions (e.g., State of Nebraska, STATE OF NORTH DAKOTA, etc.) sub-corporations thereof—Petitioner on May 17, 2018, filed [a motion for the Court to take judicial notice of](#):

- [Dun & Bradstreet file number 956858625 for the corporate entity known as “Judicial Branch of US Govt”](#);
- [Delaware Secretary of State, Department of State, Division of Corporations file number 3383789, for the corporation known as “U.S. GOV’T LAW COURT ADMIN SUPREME & U.S. DISTRICT, APPELLATE, VETERANS PROBATE, BANKRUPTCY, STATE\(S\) COURTS INC”](#); and

¹⁹ This is why the late “United States” Circuit Judge Richard Posner could make statements like those referenced above in Footnote 3 with impunity: He was not a judicial officer of the government established by the Constitution.

- [a certified copy of the Certificate of Incorporation of the for-profit U.S. District Court for the Southern District of Texas.](#)

Notice in the second above-bulleted item that among the incorporated courts listed under “U.S. GOV’T LAW COURT . . .” we have “STATE(S)” courts.

This is conclusive proof that all so-called “state” / “State” / “STATE” courts and other entities are for-profit corporations of the so-called U.S. Government, a.k.a. Government of the District of Columbia, a municipal corporation.

Because all modern governments (city, county, state, and federal) are incorporated: All alleged government entities are political subdivisions of the District of Columbia; all (except the president) alleged government personnel are employees of the District of Columbia; all alleged Social Security enrollees (whose name appears in ALL-CAPITAL LETTERS) are alleged *individuals*, [5 U.S.C. § 552a\(a\)\(2\)](#), *Federal personnel*, [5 U.S.C. § 552a\(a\)\(13\)](#), and residents, for legal purposes, of the District of Columbia; and the entire country is being run not under a republican but *a municipal form of government as found in the District of Columbia, a municipal corporation administered under Roman Civil Law.*

Dealing with attacks from government officers.

In America, *unalienable rights*, with which all men (not just Americans) are presumed to be endowed by their Creator (*The unanimous Declaration of the thirteen united States of America* of July 4, 1776, Preamble) have been replaced with *civil rights*, which are conferred on residents of the District of Columbia by Congress under Roman Civil Law.

“*Cujusque rei potissima pars principium est.* The principal part of everything is the beginning,” BOUVIER’S, 2130—and the best time to handle any attack from a municipal officer of the District of Columbia who would deprive you of your life, liberty, or property, is at the beginning.

Should any legislative, executive, or judicial officer of the District of Columbia (United States) or one of its 50 political subdivisions (the “50 States”) seek to destroy the peace and dignity of your life, the very first thing to do (even if he purports to be enforcing an alleged warrant) is issue a Demand for the specific provision of the Constitution that gives him the authority to do whatever it is that he wants to do.

There is no such provision—and he cannot and will not cite one.

Accompanying your Demand would be Notice that should said officer proceed absent constitutional authority and deprive you of any of your unalienable / constitutional rights to life, liberty, and property or damage you in any other way,²⁰ any such act is willful and signifies that he will have committed, without constitutional authority, in violation of the Fourth or Fifth

²⁰ *Ubiunquae est injuria, ibi damnum sequitur.* Wherever there is a wrong, there damage follows. BOUVIER’S, 2166.

Article of Amendment to the Constitution and numerous provisions of the pertinent penal code, a positive act of trespass for which he is personally liable to you.²¹

In the instant alleged IRS summons case against Petitioner, Demand was made more than four months ago for the US attorney to present the constitutional authority that gives the Court the capacity to take jurisdiction and enter orders against Petitioner in Harris County, Texas, and the US attorney went and has remained silent and failed to respond because he cannot do so without incriminating himself; instead he is relying on his corporate co-workers, the judge and magistrate, who likewise are without constitutional authority in Harris County, Texas, to bail him out and prosecute the case in his behalf.

Please know that, based on the facts herein-revealed, it will be exceedingly simpler for *you* to handle attacks from government officers at inception than it has been for Petitioner to deal with extortionate usurpations of jurisdiction over the last 25 years by executive and judicial officers of the so-called United States (District of Columbia) under color of law, office, and authority.

There are an infinity of absurdities that are foisted on the American People by government on a daily basis—but all can be overcome by demanding a would-be attacker's constitutional authority and ***never relenting*** until the District of Columbia officer throws in the towel or you prevail via subsequent measures, such as presentment to the grand jury of an Affidavit of Information (criminal complaint) sworn to (or affirmed) before competent witnesses (not a notary public) as true, correct, and complete, and documenting and making known any and all offenses committed.

Conclusion.

If you want to enjoy the unalienable and constitutional right to life, liberty, and property, but do not wish to resort to measures such as those taken by our forebears some 242 years ago, there is no other way to protect it against governmental usurper-proxies of the private Federal Reserve than to wield pertinent provisions of the Constitution against them.

It took roughly only one percent of the American People in the colonies to defeat the British army and navy and horde of Hessian mercenaries hired by the debtor-slave tool of the private Bank of England, King George III.

Should a mere one percent of the American People today withdraw cooperation with the usurpers and cease volunteering to conduct their affairs as a legal resident of the District of Columbia, likely a similar result would come to pass against the same evil.

FYI, there are two ways one can “volunteer” to be a taxpayer and liable to tax; here is one of them:

²¹ *Nemo damnum facit, nisi qui id fecit quod facere jus non habet.* No one is considered as doing damage, unless he who is doing what he has no right to do. *Id.* at 2146.

Nemo est supra leges. No one is above the law. *Id.* at 2147.

Accordingly, when returns were filed in Mrs. Morse's name declaring income to her for 1944 and 1945, and making her potentially liable for the tax due on that income,²² she became a taxpayer within the meaning of the Internal Revenue Code. . . . *Morse v. U.S.*, 494 F.2d 876, 879 (1974).

The other is to volunteer one's Social Security Account Number to a *payor* (one who pays; e.g., an employer) upon request therefor,²³ in order to receive money.

The content of this webpage over the last four years reveals a path like no other before it, and can aid anyone seeking to understand how and why government does the things it does and what one can do about it.

²² "Income" means *gains or profits*, not "what comes in," and in law all three words are synonymous and interchangeable; e.g.:

[S]ubject only to such exemptions and deductions as are hereinafter allowed, the net income of a taxable person shall include gains, profits, and income derived from . . . *Gould v. Gould*, 245 U.S. 151, 152-153 (1917), quoting 38 Stat. 114, 166, ch. 16, October 3, 1913.

When one exchanges his life-diminishing labor for money he makes no profit or gain; it is an even exchange. Government allows people to act on the false belief that whatever "comes in" is income and preys on their general ignorance of the true import of the word.

²³ Congress say that a *citizen of the United States* (resident of the District of Columbia) who employs another *citizen of the United States* (resident of the District of Columbia) must **request** of said person (*citizen of the United States*) an identifying number; to wit (Bold and underline emphasis added in all citations in this Footnote 23.):

Any person required under the authority of this title to make a return, statement or other document with respect to another person **shall request from such other person**, and shall include in any return, statement, or other document, such identifying number as may be prescribed for securing proper identification of such other person. 26 U.S.C. § 6109(a)(3).

Internal Revenue regulations—which are written by non-governmental, non-officer of the United States, private-sector businessman Secretary of the Treasury (no congressional statutory requirement to take an oath of office), and whom no one but a resident of the District of Columbia has a legal duty to follow—provides the procedure for an employer who does not know, after having requested it, a new worker's Social Security Account Number ("SSAN") (i.e., the new worker did not volunteer one); to wit (Bold and underline and emphasis added.):

If the person making the return, statement, or other document does not know the taxpayer identifying number of the other person...such person **must request the other person's number**. The request should state that the identifying number is required to be furnished under authority of law. **When the person making the return, statement, or other document does not know the number of the other person, and has complied with the request provision of this paragraph (c), such person must sign an affidavit on the transmittal document forwarding such returns, statements, or other documents to the Internal Revenue Service so stating.** A person required to file a taxpayer identifying number shall correct any errors in such filing when such person's attention has been drawn to them." 26 C.F.R. § 301.6109-1(c).

Congress prescribe the alleged penalty for an employer who first fails to obtain from a new worker a SSAN and thereafter fails to sign and send an affidavit to the IRS:

In the case of a failure by any person to comply with a specified information reporting requirement on or before the time prescribed therefor, such person shall pay **a penalty of \$50 for each such failure**. . . . 26 U.S.C. § 6723.

Wherefore, the total alleged potential liability to an employer for failure as aforesaid, if discovered by IRS, is \$50 per new worker per Tax Year.

Update on non-judicial IRS Notice of Intent to Levy (in previous post).

[The previous post hereto](#) laid out the details of an April 2, 2018, non-judicial attack from private-sector business Internal Revenue Service and provided Petitioner's April 30, 2018, response thereto, [an IRS Form 9423 Collection Appeal Request and a Notice and Warning of Commercial Grace](#).

Despite the exuberance displayed by private-sector Internal Revenue Service workers at the time of service on Petitioner of the IRS Forms CP504 "Notice of intent to seize (levy) your property or rights to property" for alleged Taxable Years 1994-1997, there has been no attempt to enforce the measures outlined in said Forms CP504.

■