**2005**

**In Lieu of Form W-4** (Rev. FORM)

# Withholding Exemption Certificate

"The Employer is not authorized to alter the W-4 Form/Withholding Exemption Certificate and disallow the employee's claims."

**U.S. v. Malinkowski, 47 F Supp. 352 (1972)**

| First Name, Middle Initial, | Last Name | Your social security number |
|---|---|---|
| Postal Location (number and street or rural route) | | |
| City or town, County, complete name of State | | |

Pursuant to IRC Section 3402(n)-1, 26 CFR Section 31.3402(n)-1, 26 CFR Section 31.3402(f)(2)-1, 26 CFR 1.0-1, 26 USC Section 7851(a)(1)(A), 5 USC 552(a)(1), 26 CFR 601.702(a)(1) Requirement to publish in Federal Register & 26 CFR 601.702(a)(2)(ii) Effect of failure to publish in the Federal Register, & the Legislative Intent of the 16th Amendment [written by President William H. Taft and promulgated in the Congressional Record on June 16, 1909 pages 3344-3345]. I certify that I am **EXEMPT** from any & all withholding for the year **2005.** The Legislative Intent of the 16th Amendment identified the parties who were made liable to be only "*officers, employees, and elected officials of the federal government*". Citizens of one of the 50 States of the Union were stated to be exempt from the income tax. **DO NOT WITHOLD**.

**I claim exemption from witholding for 2005 and I certify that I meet all the following conditions for exemption:**

- **Last year--and years previous--I have a right to a refund of ALL federal income tax witheld and/or paid because I had no tax liability. (Tax liability only arises from a *duty* to pay the tax and a *duty* to file a tax return. I have no such *duty*.)**
- **This year I expect a refund of ALL federal income tax witheld and/or paid because: (a) I expect to have no tax liability for this year and (b) I had no tax liability for years prior to this year. (*Duty* is precedent to liability; I have no such *duty*.)**
- **The Constitution is the supreme law for government alone. Congress derives all authority to make law--solely for govern-ment--from that document. No grant of power extends over *the People* declared independent and sovereign. Congress is prevented from making law for *the People*. I am not a government trade/business or government employee. My employer is not a government employer. Witholding, regarding *"one of the People",* can only be voluntary. See 26CFR31.3402(p)-1**
- **I am not an identified party under the Legislative Intent of the 16th Ammendment to whom wages are directly taxable. (Then President Taft identified the tax of the 16th ammendment as levied upon National Government.)**

*Note: As a member of the People declared independent, the signing party retains exclusive sovereign status. No authority is granted to the non-governmental employer to file "information returns" implying taxable liability on behalf of the signing party.*

**Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.**

Signature (Form is not valid unless you sign it) Date

Non-Federal Employer's name and address

Office Code (optional) Non-Federal Employer ID#

**Title 26, Internal Revenue Code, Section 3402(n)-1, 26 CFR Section 31.3402(n)-1 – Employees incurring no income tax liability**. –Not withstanding any other provision of this section, *an employer shall not be required to deduct and withhold any tax* under this chapter upon a payment to an employee if there is in effect with respect to the payment, *a withholding exemption certificate* furnished to the employer by the employee which states that –

- **(a) The [non-federal] employee incurred no liability for income tax imposed under the non-enacted Subtitle A of the Code for his preceding taxable year and is not a U.S. Citizen per 8 USC 1401; and**
- **(b) The [non-federal] employee anticipates that he will incur no liability for income tax imposed under the non-enacted Subtitle A for his current taxable year.**

**26 CFR Section 31.3402(f)(2)-1 – Withholding exemption certificates**. –(a) *On commencement of employment.* ON or before the date on which an individual commences employment with an employer, the individual shall furnish the employer with a signed exemption certificate…or, if the statements described in Section 31.3402(n)-1 are true with respect to an individual, he/she may furnish the employer with a signed withholding exemption certificate which contains such statements in lieu of the first mentioned [W-4] certificate.