



"Those who say it cannot be done should not interfere with those of us who are doing it"© - S. Hickman

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Against the Grain

207,194

The Informer

SS# and TIN IS NOT THE SAME

Contrary to all popular belief the Social Security Number and the Taxpayer Identification Number are totally different. They apply to different people, or as the IRS states "individuals."

In 1990 I published *Which One Are You?*, a book that asked questions and this is just now found by me that I did not have at the time, because I had no computer access to the Internet. I was researching and came across this and it answers a lot of questions that you all may have had in the past but couldn't get the correct answer or you thought you were getting the correct answer from someone else. In many IRS publications they state that the SS# and the taxpayer Identification Number (TIN) is used for the same purposes. This is a bald-face lie and an actual fraud, not even constructive fraud, when you read the below from IRS Administrative section 301.

As you all well know that whenever a case comes before the courts, all are called "United States citizens" and "Individuals." This is the key they use for jurisdiction and convictions over and over again. I have shown the cases that state this in my *Which One Are You* and *The New History of America* books. Therefore, that is why I stated you should never call yourself a United States citizen, Individual, Resident, Inhabitant, a part of the body politic of any State as that State is nothing but a "political subdivision" of the United States, as stated throughout the IR Code. In Title 5 USC 552 the definition for "individual" is "United States citizen." They switch from "person" in the IR CODE to "individual" in Title 5 which is Government Organization and Employees. However, since "Individual" is a defining word defining "Person" in 26 USC 7701(a) (1), then Person is also a United States citizen as individual is used to define United States citizen in Title 5. There is no problem with this because to be an employee of the United States you must be a United States citizen to take an oath.

From the below, you will see that only aliens have a TIN. If you have a TIN you are considered by IRS as an alien. That is a fact that no one can dispute and is stated below. You will also see that "not all individuals can get a SS #." How do you explain that? It is explained below. Now remember, that in 26 CFR 1.1-1, it states that US citizens are subject to the tax and the form for them to file is a 2555 Foreign earned income form with a 1040 to be attached as a deduction form. They are not required to file a 1040, only the 2555 Form. There is no supporting statement for a 1040 Form to be used in 26 CFR 1.1-1 as cited by the Office of Management and Budget in a letter dated 9/28/95, that I am in possession.

What this means is that only those "individuals" in "covered Employment" are to have a SS # and you

in covered employment are to have a SS # and you will see that below, as it only pertains to IRS definition of "wages." Aliens are not required to get a SS number but a TIN number. Are you not, by definition an alien to the United States located in Washington, D.C.? Is a man that lives in another State considered an alien when he comes to your State? Why yes, because he is a non-resident and there are many laws on this. If a corporation wants to do business in your state from another state, it must get a foreign registration from the Secretary of State. As a motorist when you travel to another State and while in that State you are a non-resident and the Secretary of State is the proxy for service of process should you have an accident. All this will become clear to those who know of what I speak. This is the biggest rip off ever and it is laid out in their codes. Only we are just really starting to make a dent into it because of the Internet information, that used to take me months of library search and reduce it to a few hours. Of course putting something like this together takes longer than downloading the material to put this together. As in most cases I will bold within the IRS text that which is important. Of course it is all important but others stand out. Did you know that for you to get a TIN you must fill out a W-7 Form? Also note that "Individual" is used as part of the TIN phrase in all cases. Wonder why? Could that word "Individual" have specific legal meaning? Yes and you will find it in my articles posted here on www.atgpress.com/ So without further ado we go to the document just as it was taken from the source, Cornell Law school site.

WAIS Document Retrieval
TITLE=26&PART=301&SECTION=6109-&TYPE=TEXT

1996, provided that the partnership and its partners apply this paragraph (d) (2) (iii) to the termination in a consistent manner.

**(3) IRS individual taxpayer identification number--
(I) Definition. The term IRS individual taxpayer identification number means a taxpayer identifying number issued to an alien individual by the Internal Revenue Service, upon application, for use in connection with filing requirements under this title.**

[[Page 71]]

The term IRS individual taxpayer identification number **does not refer to a social security number or an account number for use in employment for wages.** For purposes of this section, the term alien individual means an individual who is **not a citizen or national of the United States.**

(ii) General rule for obtaining number. Any individual who **is not eligible** to obtain a social security number **and is required to furnish a taxpayer identifying number must apply for an IRS individual taxpayer identification number on Form W-7, Application for IRS Individual Taxpayer Identification Number,** or such other form as may be prescribed by the Internal Revenue Service. Form W-7 may be obtained from any office of the Internal Revenue Service, U.S. consular office abroad, or any acceptance agent described in paragraph (d) (3) (iv) of this section. The individual shall furnish the information required by the form and accompanying instructions, including the individual's name, address, foreign tax identification number (if any), and **specific reason for obtaining an IRS individual taxpayer identification number.** The individual must make such application far enough in advance of the first required use of the IRS individual taxpayer identification number to permit issuance of the

identification number to permit issuance of the number in time for compliance with such requirement. The application form, together with any supplementary statement and documentation, must be prepared and filed in accordance with the form, accompanying instructions, and relevant regulations, and must set forth fully and clearly the requested data.

(iii) General rule for assigning number. Under procedures issued by the Internal Revenue Service, an IRS individual taxpayer identification number will be assigned to an individual upon the basis of information reported on Form W-7 (or such other form as may be prescribed by the Internal Revenue Service) and any such accompanying documentation that may be required by the Internal Revenue Service. **An applicant for an IRS individual taxpayer identification number must submit such documentary evidence as the Internal Revenue Service may prescribe in order to establish alien status and identity.** Examples of acceptable documentary evidence for this purpose **may include** items such as an original (or a certified copy of the original) passport, **driver's license, birth certificate, identity card, or immigration documentation.**

(iv) Acceptance agents (A) Agreements with acceptance agents. A person described in paragraph (d) (3) (iv) (B) of this section will be accepted by the Internal Revenue Service to act as an acceptance agent for purposes of the regulations under this section upon entering into an agreement with the Internal Revenue Service, under which the acceptance agent will be authorized to act on behalf of taxpayers seeking to obtain a taxpayer identifying number from the Internal Revenue Service. The agreement must contain such terms and conditions as are necessary to insure proper administration of the process by which the Internal Revenue Service issues taxpayer identifying numbers to foreign persons, including proof of their identity and foreign status. In particular, the agreement may contain--

(1) Procedures for providing Form SS-4 and Form W-7, or such other necessary form to applicants for obtaining a taxpayer identifying number;

(2) Procedures for providing assistance to applicants in completing

5/12/00 11:46pm

END of PAGE

What you have just read about the alien getting the number (TIN), is IF they are going to carry on a "Trade or Business" with the United States. If they are not they need no TIN or SS#. So your private Employer is lying to the IRS that you need the number, not the IRS. It is the company that is causing the FRAUD and they are the ones you should be taking to court for filing false and fraudulent documents to the IRS. IRS loves this because they are or will claim that the company sends them W-2's and 1099's. This is totally wrong.

The Internal Revenue Service Forms W-2 and Forms 1099 report Items of Gross Income for non resident aliens, aliens residing within the United States, United States Citizens deriving an income from abroad or Federal Government employees. All of the above individuals have a requirement to file a Form 1040 US Individual Income tax Return on their gross income as reported to the IRS on the Forms W-2 and 1099. The Internal Revenue Service, IRS, has a responsibility to record these filings on their internal record known as the "Individual Master File", IMF.

The Individual Master File is a magnetic tape record of all individual income tax filers and is used by IRS employees for all matters concerning Form

1040 type taxes which includes audit procedures through enforcement activities. IRS Handbook for Special Agents, MT 9781.

All agency records are to be maintained with such accuracy, relevance, timeliness, and completeness as is reasonably necessary to assure fairness to the individual in a determination. Title 5, Section 552a (e) (5 and 6).

The IRS System of Records, Treasury/IRS 24.030 identifies the Individual Master File as pertaining only to Form 1040 type taxes.

The only regulations for IRS Administration and Procedures listed at 26 USC Subtitle F is found at 27 CFR, Part 70 as reported in the Federal Register at, Federal Register, Vol. 55, No. 220, Wednesday, November 14, 1990.

This limits IRS employees authority and procedures to those individuals having Taxpayer Identification Numbers with a nexus with the Bureau of Alcohol, Tobacco and Firearms and required to file the Form 1040.

These individuals must have Source Income as listed within 26 CFR Part 1.861 and also Items of Income as listed in 26 CFR 1.861-8(a) (3. Also, at 26 CFR 1.861-8 (a) (4) it states "For purposes of this section, the term "statutory grouping of gross income" or "statutory grouping" means the gross income **from a specific source or activity which must be first determined in order to arrive at "taxable income" from which specific source or activity under an operative section."**

The Social Security Number of these individuals are used as the Account Number on the Individual Master File pertaining to the taxpayer, as the **Taxpayer Identification Number**, which is a fraud by manipulation of the records.

Other facts;

Commissioner of Internal Revenue - BATF

Regional Director - BATF

District Director - BATF

Revenue Officer - BATF

CID - BATF

These will be further addressed in IR Smart under Memorandum of Law.

Here is a small portion of writing from *Which One Are You?*, written in 1990.

YOU ARE NOT TAXABLE IF YOU ARE:

ITEM 1. a non resident alien NOT carrying on a trade or business with the U.S. or State of a Union State;

ITEM 2. a non resident alien NOT making source income from within the United States;

ITEM 3. a non resident alien NOT having a trademark, patent, or copyright;

ITEM 4. a non resident who is NOT a fiduciary, so you cannot be a person of incidence with respect to a person of inheritance;
then the income tax is not imposed, under subtitle A, chapter 1 on a non resident alien. So you fit the description under 26 USC §§ 2 (d) & 872.

If you are a nonresident alien that **DOES** fit one of the 4 items above, then you come under 26 USC § 871 and are taxable. If as a non resident alien, you make income in the

under 26 USC § 871 and are taxable. If, as a non resident alien, you make income in the statutorily defined U.S., you are subject to the tax if you carry on a "business or trade" as defined by Congress.

26 USC § 7701 (a) (26). Trade or Business.

The term "trade or business" includes the performance of the functions of a public office.

Remember this when reading 26 USC § 911 infra.

26 USC § 865 (g) (1) (A) & (B) of the Internal Revenue Code tells you what a non resident is, found infra. A few definitions are in order at this point.

WEBSTER'S SEVENTH NEW COLLEGIATE DICTIONARY 1972

Non-res-I-dence \ also **non-res-I-den-cy** \ n: the state or fact of not residing in a particular place -- non-res-I-dent. [Pg. 574]

1. alien \ n.: a belonging or relating to another person or place: STRANGE b: relating, belonging, or owing allegiance to another country or government: FOREIGN: different in nature or character. [Pg. 22]

An Alien is different, a stranger, as noted in the above definition. To further understand that you can be an Alien in your own country because you are a stranger, look at the definition of stranger in;

WEBSTER'S CONDENSED DICTIONARY 1884 PAGE 573

Stran'ger. n. One who is strange; a foreigner; one whose home is at a distance from the place where he is, but in the same country; ... (Law.) One not privy to an act, **contract**, or title.

LEXICON OF TAX TERMINOLOGY Wiley Law Publications

"nonresident alien. The term is now formally defined as a person who is neither a United States citizen nor a permanent resident (i.e., resident alien) of the United States. § 7701 (b) (1) (B)."

When you read the definition of Nonresident in Black's law 4th & 5th Ed. or Bouvier's Law 1914 Ed., you will find it has nothing to do with any geographical State of the Union;

"One who does not reside **within the jurisdiction in question**; not an inhabitant of the **state** of the **forum**."

AND Alien is defined as;

"In the United States one born out of the jurisdiction of the United States and who has not been **naturalized** under the constitution and laws."

Black's Law 5th ed. definition

Resident. ... The word "resident" when used as a noun, means a dweller, habitant or **occupant**;... Word "resident" has **many meanings in law**, largely determined by statutory **context in which it is used**

Remember this critical term "resident" throughout this book. Also look at the term "state" in Corpus Juris, "corporations law." In "Nature of Corporations" Ch. 3, Pg 172, look at "G" where the heading states;

Corporation As "State."

Isn't The United States called State and isn't it a Corporation? Therefore jurisdiction attaches as dealing in a corporate capacity, the same for the states of the Union that all are incorporated. Isn't **"the state of the forum,"** the corporate state and not the geographical state on the map? That is to say the forum is the corporate contract or agreement. If you are not in any corporate agreement with the United States or corporate State of the Union, then you don't reside in the corporate structure and are a nonresident. You are also alien to that corporate forum (state), are you not? Look at the term "Forum" in Black's Law Dictionary.

Forum contractus. The forum of the contract; the court of the place where the contract is made; the place where a contract [application] is made, considered as a place of jurisdiction.

One now should look back to the word "privy" used in Stranger definition, to grasp the use of the words following "privy," to see why you are a nonresident, which then dictates that you must be an alien, unless of course you have an agreement with the corporate state.

END OF EXCERPT.

Now this explains why that alien, you, living in any of the states have to get a TIN when working in the United States or one of their (CONGRESS) federal enclaves as a private contractor. Do NOT confuse the term United States as meaning your state. It does NOT mean that. IF you worked as an employee of the US government or a Law Enforcement officer of the United States, as cited in the List of Subjects in 27 CFR Part 70, you would be under "covered employment" and be required to get a SS number, not a TIN number. That is because you would be involved in a "trade or business of the United States" defined above in the excerpt. This also squares with 26 CFR 1.861-(8)(a)(4), the ACTIVITY AND SOURCE.

So let us move on to the word "resident" in the *New History of America* and pick up on a controlling case that has never been overturned and defines specifically what is a resident. All State income tax returns say you must be a "resident" to be taxed. Remember "trade or business" when reading the excerpt from *The New History of America*, which contains a case I did not have in 1990.

BEGIN EXCERPT

Hopefully the following will show you how the legal terms such as resident, inhabitant, joint-venture, non-resident, alien, foreign estate and state of the forum all tie together. Just reading the Penelope case should be enough for you "sovereigns" to understand. "Resident taxpayer" is a term of definitional art because the term in tax law is not a generic term for living in a geographical area. Resident is the opposite of non-resident.

"Resident" is legally defined in United States v. Penelope, 27 Fed. Case No. 16024, which states:

"But admitting that the **common acceptance** of the word and its **legal technical** meaning are **different**, we must presume that Congress meant to adopt the latter.", page 487.

"But this is a highly penal act, and must have strict construction. * * * The question seems to be whether they inserted 'resident' without the legal meaning generally affixed to it. If they have omitted to express their meaning, we cannot supply it.", page 489.

Have any of the State's or the United States legislatures failed to supply the legal meaning for the term "resident" as it applies to their gross income tax statutes? You can admit to being a resident on the street because it is used in a different context of "common

acceptance." Never use it in court or conversation with a government drone because then they use the legal term.

The Penelope Court stated the legal meaning of the term "resident" at page 489:

"In the case of *Hylton v. Brown* [Case No. 6,981] in the Circuit Court, and cases in this court, the following has always been my definition of the words 'resident,' or 'inhabitant,' which in my view, mean the same thing. An inhabitant, or resident, is a person coming into a place with an intention to establish his domicile, or **permanent residence**: and in consequence, actually resides: under this intention he takes a house, or lodgings, as one fixed and stationary, and opens a store or takes any step preparatory to do business or in execution of this settled intention." [Emphasis added.]

The other legal definition for "resident" can be found in Jowitt's English Law Dictionary, 1977 edition which states;

RESIDENT, An agent, minister, or officer residing in any distant place with the dignity of an ambassador; the chief representative of government at certain princely states; Residents are a class of public ministers inferior to ambassadors and envoys, but, like them, they are protected under the law of nations.

WHAT THIS MEANS

The term resident means doing business "in this State" or in the capacity of an officer of government. Non-resident in Black's Law Dictionary says "not an **inhabitant** of the state of the forum." Inhabitant was just defined by the court in Penelope. So if you admit you are a citizen, whether registered to vote or not, and you start a business, you are an inhabitant in the state of the forum and subject to the tax. Oh, don't forget the term "individual" either. The term "this State" is very specific because the word "this" is one of specifics. The words "these" and "those" are general and not specific. The word "the" is an article describer such as the Car, the Diamond or the President. You must consent to registering your business into "this" corporate State. When you do you are "within" this State and no longer "without" this State. Now why would the Lord start a business and register it with another government so it could be controlled? Are you not under the government of the Lord? You say you work for someone else and are not involved in a business? Wrong dear reader, you are in a joint-venture (business) with the State if claiming any of the items back on page 59 & 60. If you say that you are a non-citizen, having no representative in the state of the forum that is coming after you; are not a government employee or official; have sworn no allegiance to any one but the Lord, if you so choose; have no business that is in contract with any government defined as "trade or business" in the IR Code, then your property, not you, is a foreign estate. If you set up a trust in America, you don't have to go offshore to do this. It is still a foreign trust just as Frank Kowalik proved by the IR Code 7701a (31). I don't know how many articles I have written that one need not go offshore to set up a foreign trust but nobody wants to listen. Maybe after reading this book you will see that you were coerced, by fraud, to join a system of perversion created by power people, not the little people, way back in 1776. This assured the King would get his treaty wishes fulfilled by you being the credit of the United States and its political subdivisions called States. Therefore, being a citizen you can't set up a trust with the land or property you pledged as credit. The reason the IRS can attack the offshore trusts is that those people claim to be United States or State citizens. IRS looks at them as they did Cook in Cook v Tate 25 U.S. 47, as described in my book *Which One Are You*. If you don't belong to the state of the forum then you are alien to the whole mess and are not subject to any of their statutes of Mala prohibita acts only Mala in SE. The reason I say this about Mala in Se is the fact this squares with the Lord's Law of natural Law. I had stated in many articles written in the American Bulletin that you **don't use the term nonresident alien in a geographical sense**. You use it in a contract sense. I quote from parts of *Which One Are You*.

"Now you can better understand why the Court ruled against Cook in Cook v. Tait, 25 U.S. 47. Cook was a United States citizen who lived in Mexico for five years and had a business. He claimed he was not required to pay an income tax on his earned income since he did not reside within the United States. § 911 did not protect him because he was not a "qualified individual" and DID NOT claim to be a nonresident alien, but a United States citizen. Better look at 26 U.S.C. § 911 again in it's entirety and follow up on the definitions that it refers to in other sections that apply to § 911.

(§ 911 does not apply to a nonresident alien, only to U.S. citizens who are "qualified" and resident aliens working in the foreign countries (States of the Union are foreign under international law but not countries), because the earned income does not come from that described in § 864). Neat, huh, when you begin to understand **their** definitions.

What is also interesting is the Section 163 (e) (2) (A) of 26 USC, which follows §

162, you know, the one for Congressmen? This Section talks about the "debt Instrument" of a "United States person", who is a "United States citizen." Boy this is great stuff, Huh? This refers you to 26 USC Section 1275 (a) (1). I would make a conclusion here that the "debt instrument" is the "debt obligation" of the United States person 26 USC § 7701 (a) (30), found in the W-4 Gift Tax scheme at 26 USC § 2511 (b) (2), which is intangible property. The nonresident alien is **excepted** from this Section. YOU HAVE NO CONTRACT AS A CONGRESSMAN DOES. How do you get your intangible property back when they took it? Easy, sue under extortion, fraud and conspiracy, not income tax. **Never** use an income tax argument only the fact of extortion and fraud in state court under the Tucker Act.

" FRAUD. An intentional perversion of truth for the purpose of inducing another in reliance upon it to part with some valuable thing belonging to him ..." Blacks Law 5th ed.

The United States Supreme Court (tribunal) stated;

"The United States, we have held, cannot, as against the claim of an innocent party, hold his money which has gone into its treasury by means of fraud of its agent." Stuart V. Chinese Chamber of Commerce of Phoenix 168 F2d 712.

They also stated;

"When the government has illegally received money which is the property of an innocent citizen and when this money has gone into the Treasury of the United States, there arises an implied contract on the part of the Government to make restitution to the rightful owner under the Tucker Act and this Court has jurisdiction to entertain this suit. - -
- We treat such suits as based upon a breach of contract implied in fact under which the government agrees to refund to nontaxpayers property of those persons upon which the government improperly has levied." Gorden V. United States 649 F2d 837.

And if done right, you use UCC to get it done properly in their own corporate tribunals, 'cause that's all that's out there, folks, and its all **[maritime]** colorable **[international]** law."

END OF EXCERPT

Well now you have some more information that may help you understand a little better how they (government) are ripping you off. As is said if you are unaware of being aware you will never, in your lifetime, understand how you are raped daily and don't even know why.

Well that's it for now, so it's back to more research.

Sincerely,
The Informer
5/18/00

