

Requests for Professional Opinion Letters
Regarding Nonconsensual Taking From Pay, and other issues

Unfortunately, the IRS has found it "necessary" to unlawfully harass, intimidate, threaten, incarcerate, and ruin the livelihoods of those who expose the truth about the nonconsensual taking from pay in the non-federal, private sector population:

1. Private entities, states and political subdivisions are NOT REQUIRED to enter into federal payroll deduction agreements, <http://www.irs.gov/irm/part5/ch14s10.html>
2. The filing of a withholding agreement (W-4 or W-9) or its equivalent is voluntary [26 CFR 31.3402(p)-1(b)].
3. The voluntary withholding agreement may be terminated at any time by the worker or the hiring entity [26 CFR 31.3402(p)-1(b)(2)].
4. Payroll deduction agreements for taxes apply to CONSENTING employees of government agencies, federal employees and retirees, military personnel and Department of Defense employees who participate in the VOLUNTARY deduction program, IRM Part 5, Chapter 1, Section 7 (IRM 5.1.7.) <http://www.irs.gov/irm/part5/ch01s07.html> , see 26 USC §3402(p)(3)(A), 31 CFR §215.2(n)(1).
5. The IRS "Questionable W-4 Program" and their "Lock-In Letter" apply to those employees of government agencies, federal employees and retirees, active military personnel and Department of Defense employees who CONSENTED to participate with the voluntary withholding agreement, not the private sector.
6. The term "employee" 31 CFR §215.2(h)(1)(I) does not include retired personnel, pensioners, annuitants, or similar beneficiaries of the Federal Government, who are NOT performing active civilian service or persons receiving remuneration for services on a contract-fee basis. They are not subject to withholding and have no duty to file any form W-4 or W-9, unless they desire to VOLUNTARILY enter into agreements.
7. In most states, the withholding and deducting from pay for any federal taxes; fees and other charges (levy, lien, penalties or interest); or benefits and privileges (social security, Medicare, disability, etc.) must be knowingly and VOLUNTARILY agreed to in writing by BOTH parties (worker and company).
8. No law requires you to disclose a social security number ***EEOC v. Information Systems Consulting CA3-92-0169-T IN THE UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF TEXAS DALLAS DIVISION.***
9. Accordingly, the federal government can only act on the States; and only in the strictly limited, exclusive jurisdiction of Article 1:8:17. There are no federal income taxes imposed upon an American working and living within the 50 states party to the more perfect Union, see 26 CFR § 301.6361-4.
10. According to the United States Government Accounting Office, see (USGAO) report dated 09/15/03, it states in part, "Under current law, the IRS does not have statutory authority to impose a penalty to

enforce employer compliance with the reporting requirement. The reporting requirement was promulgated in Treasury regulations."

11. The IRS clearly violates the law when it instructs the private sector entity to disregard the worker's W-4 (or its equivalent). "The Company is not authorized to alter the form [W-4 or its equivalent] or to dishonor the worker's claim. The certificate goes into effect automatically" U.S. District Court Judge Huyett, ***United States v. Malinowski***, 347 F. Supp. 352 in 1992.

12. "... the withholding party is not responsible for misstatements made on form (W-4 or equivalent) by an owner of income and hence would not be liable for tax which should have been withheld. Defendants manifest courtesy as to whether the plaintiff would pay tax ... but this is none of their concern." ***Holmstrom v. PPG Industries***, 512 F.Supp 552, 554 DC WD Pa. 1981. Also see: ***Murray v. City of Charleston*** 96 U.S. 432 (1877).

13. The private sector entity is not a duly authorized or delegated 'tax collector' under IRC §6301. No implementing regulation exists under 26 CFR.

14. The private sector entity is not a duly authorized or delegated "assessment officer" under IRC §6201. No implementing regulation exists under 26 CFR.

15. The private sector entity is not a duly authorized Withholding Agent (defined in §§7701(a)16, 26CFR §301.7701-16) to withhold from one's pay or remuneration (IRC §§1441, 1442, 1443, and specifically in 26 CFR §1.1441-7).

16. The private sector entity lacks requisite Form 2678 with the IRS, or a Form 8655 Reporting Agent Authorizing Certificate from the Treasury Financial Management Service, specific to each worker.

17. No state-federal agreements for administration of qualified state income taxes are authorized by Part 215 of 31 CFR specific to each private sector worker. The authority applies exclusively to federal government agencies and personnel; it does not extend to general population in States of the Union.

18. No Standard Agreement with the Secretary of the Treasury and Fiscal Assistant Secretary (or his delegates) pursuant to 31 CFR Subpart B-Standard Agreement §215.6 specific to each private sector worker exists.

19. No Section 218 Voluntary Agreement exists for coverage of social security specific to each private sector worker, pursuant to 42 USC 418.

20. "Where rights secured by the Constitution are involved, there can be no rule making or legislation which would abrogate them." ***Miranda v. Arizona***, 384 U.S. 436, 491. Consent for federal or state withholding and deductions from pay must be explicit, voluntary and in writing.

21. Employees of government agencies; federal employees, agents, representatives must act ONLY within the bounds of lawful authority pursuant to the Supreme Court case of ***Federal Crop Insurance vs. Merrill***, 33 US 380 at 384 (1947) that states: "Anyone entering into an arrangement with the government takes the risk of having accurately ascertained that he who purports to act for the government stays within the bounds of his authority."

22. *IRC section 7608* states whom the Secretary has authorized to see the books and records. According to *7608(a)* Revenue Officers are NOT authorized to see books and records.

23. According to *IRC 7608(b)* Revenue Officers are NOT authorized to enforce under subtitle E (liquor, tobacco and firearms).

24. Every section of the private law, IRC and 26 USC- Internal Revenue Code had its origin in the legislature as a statute. Then to put the statute into law, an agency had to write a regulation which puts it into force and effect. Bureau of Alcohol, Tobacco, Firearms and Explosives (BATF) is the only agency that wrote the regulation; the Internal Revenue is not a federal agency. BATF is the only agency that can contract with the IRS to apply and enforce BATF regulations, see *26 USC 301.7513(1) and 2*.

25. Employees, officers, agents and representatives of government agencies and their sub-divisions know or should know that when they violate the *14th Amendment Section 3*, they shall have engaged in insurrection or rebellion, for which they may lose their pay and retirement.

26. Employees, officers, agents and representatives of government agencies and their sub-divisions know or should know that under *IRC 7433*, they can be sued civilly for up to \$1,000,000 for their unauthorized collection actions.

27. Employees, officers, agents and representatives of government agencies and their sub-divisions know or should know that under *IRC 7214(a)(2)*, they can be sued criminally up to \$10,000 or imprisoned not more than 5 years, or both for their unlawful acts of demanding other or greater sums than are authorized by law.

28. Under the "*Tort Claims Act*" *28 U.S.C. Section 2680(h)* government employees are not agents of the United States for crimes committed (torts of assault, battery, false imprisonment, false arrest, malicious prosecution, abuse of process, libel, slander, misrepresentation, deceit, or interference with contract rights) outside their lawful scope of their employment; and they can be sued in their individual capacity for their negligence.

Non-federal private sector workers and contractors are able to include the above information to create one's own correspondence to the non-federal private sector company regarding any of the above issues.

We are unable to refer you to any knowledgeable licensed tax professional who cares to be attacked by a rogue agency, that is not a duly authorized agency of the United States Government, see ***DIVERSIFIED METAL PRODUCTS, INC. v. T-BOW COMPANY TRUST, INTERNAL REVENUE SERVICE, AND STEVE MORGAN Civil Case 93-405-E-EJL, USDC Idaho.***

The IRS and DOJ typically lacks lawful capacity, authority, and jurisdiction against non-federal private sector workers and businesses, under which a claim against the IRS and DOJ employee under *Title 18 §1918* may be true and correct. Additionally, a Writ of Quo warranto may be exercised against the employee under *63 Am. Jur. 2d § 441 and 2 Am Jur 2d § 301*.

Thank you for your inquiry.