

1 **Verified Statement Regarding IRS Form W-4 or W-9**
2 **(Voluntary Agreements: Non-consent and/or Termination)**
3

4 Notice to Agent is Notice to Principal, Notice to Principal is Notice to Agent

5 **This document is to be made a permanent record in the files you maintain on me.**
6

7 Date _____ Return Receipt # _____
8

9 1. TO: Hiring entity name _____
10 ATTN: _____, _____ title
11 Entity address _____
12 city, st, zip _____
13

14 2. FROM: Worker's name _____
15 mailing location _____
16 city, state _____
17

18 3. I am at least 18 years old and competent to testify to the facts stated herein, based on my knowledge.

19 4. This verified Statement is in reference to your request for, the renewal of, or replacement of IRS
20 *Form W-4 or W-9.*

21 5. Upon my review of this document, I have determined that I have fully complied with the law,
22 including all applicable federal and/or state statutes and regulations.

23 6. I have not freely consented in writing to participate in any federal and/or state personal income tax.

24 7. I have not freely consented in writing to participate in any federal and/or tax, program, benefit, or
25 privilege, including but not limited to Social Security, disability, and Medicare.

26 8. This is my FORMAL LEGAL NOTICE advising you to cease withholding and deducting amounts
27 from my pay for all municipal corporate taxes, fees and other charges (including non-judicial tax
28 lien, levy or garnishment; social security; government programs and benefits: Medicare, disability

- 1 insurance, etc.) without my voluntary, explicit, knowing, written consent.
- 2 9. I have researched the laws about voluntary withholding certificates, voluntary payroll deduction
3 agreements and the nonconsensual taking from pay. You are encouraged to share this document with
4 your tax professionals (CPA, attorney, accountant, etc.).
- 5 10. I have based my determination on the following findings of fact and conclusions at law:
- 6 A. Hiring entities are not responsible for misstatements made by its worker, and the entity
7 would not be liable for a tax which should have been withheld [*Holmstrom v. PPG*
8 *Industries, 512 F.Supp 552, 554 DC WD Pa 1981. see also Murray v. City of*
9 *Charleston 96 U.S. 432 (1877)*].
- 10 B. The filing of a withholding certificate (*W-4* or *W-9* or their equivalents) is voluntary
11 See attached **26 CFR 31.3402(p)-1(b)**. In fact, the Code of Federal Regulations
12 clearly states the entity OR the worker may terminate the withholding agreement at
13 any time, by furnishing a signed, written notice to the other. See attached **26 CFR**
14 **31.3402(p)-1(b)(2)**.
- 15 C. No law exists which compels a work eligible man or woman to submit a *Form W-4* or
16 *W-9* (or their equivalents) nor to obtain or disclose a social security number as a
17 condition of being hired or keeping one's job.
- 18 D. The IRS "*Questionable W-4 Program*" and their "*Lock-In Letter*" apply only to those
19 CONSENTING employees of government agencies, federal employees and retirees,
20 military personnel and Department of Defense employees who VOLUNTARILY
21 participated in the withholding program. It is yet another flawed scheme perpetrated
22 against private entities, states and political subdivisions. The IRS (who is without
23 lawful capacity, authority or jurisdiction to enforce this program) instructs entities to
24 send "exempt" *W-4*'s to the IRS each quarter along with the entity's *Form 941*
25 *payroll report*, or more frequently if the entity so chooses.
- 26 E. According to the United States Government Accounting Office (USGAO) report dated
27 09/15/03, it stated in part, "*Under current law, the IRS does not have statutory*
28 *authority to impose a penalty to enforce employer compliance with the reporting*

1 *requirement. The reporting requirement was promulgated in Treasury regulations."*

2 F. Most entities mistakenly believe they have a lawful duty to comply with the IRS request
3 for Forms *W-4* and *W-9*, usually resulting from negligent or erroneous information
4 given by their incompetent tax professionals or incompetent IRS employees. The
5 court ruled that an entity is not required to send a *Form W-4* or other employment
6 forms to the IRS, unless the entity is served with an order from a court of competent
7 jurisdiction. See *U.S. v. Mobil Oil Co., 82-1 USTC para. 9242, U.S.D.C. ND Tex.*

8 *Dallas 1981 CA. 3-80-0438-G*

9 G. Typically, the IRS instructs entities to change the worker's withholding status to
10 Single-0. The IRS clearly violates the law when it instructs the entity to disregard
11 the worker's *W-4* (or its equivalent); the entity violates the law when it alters or
12 dishonors the worker's form or claim [*United States v. Malinowski, 347 F. Supp.*
13 *352 in 1992*].

14 H. The Internal Revenue collection process applies only to those CONSENTING employees
15 of government agencies, federal employees and retirees, military personnel and
16 Department of Defense employees who participate in the VOLUNTARY deduction
17 program, see *26 USC §3402(p)(3)(A), 31 CFR §215.2(n)(1)* and
18 <http://www.irs.gov/irm/part5/ch01s07.html> Internal Revenue Manual, Part 5, Chapter
19 1, Section 7. (IRM 5.1.7.) Private entities, states and political subdivisions are NOT
20 REQUIRED to enter into payroll deduction agreements, see IRM 5.14.10.2.

21 <http://www.irs.gov/irm/part5/ch13s10.html>

22 I. Only consenting federal agency and government employees who have submitted their
23 voluntary, written agreements to participate are subject to withholding and/or
24 deductions.

25 J. The term "employee" *31 CFR §215.2(h)(1)(i)* does NOT include retired personnel,
26 pensioners, annuitants, or similar beneficiaries of the Federal Government, who are
27 NOT performing active civilian service or persons receiving remuneration for
28 services on a contract-fee basis. They are not subject to withholding and have no

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

duty to file any form W-4, unless they desire to voluntarily enter into agreements.

K. Therefore, under Title 26 USC:

1. The IRS has no lawful capacity, authority or jurisdiction to impose or enforce collection of taxes or returns on **private entities, states and political subdivisions**, and subsequently their workers.
2. A “*duly authorized*” withholding agent has a duty to collect and transmit ONLY when the **NONRESIDENT CONSENTS** to have amounts withheld or deducted from pay.
3. Hiring entities engaged in federal revenue taxable activities, events or commodities have a DUTY to collect a federal excise tax and transmit it on a return.
4. Without its worker's explicit, voluntary, written consent, hiring entities CANNOT lawfully deduct amounts from pay for taxes or garnishment. See attached *Form 2159- Payroll Deduction Agreement*.
5. Hiring entities are not required by law to withhold and deduct from its workers' pay for taxes or garnishment levy without an order from a court of competent jurisdiction. Absent such an order it may volunteer to deduct, ONLY upon receipt its worker's signed, voluntarily CONSENT (see *Form 2159 Payroll Deduction Agreement*).

L. IRS threats and penalties **only apply** to consenting government agencies, federal employees and retirees, military personnel and Department of Defense employees which have volunteered to participate in the IRS withholding and deducting programs.

M. Without an order from a court of competent jurisdiction, no amounts can be lawfully taken from my pay (for taxes, fees or other charges, including tax liens, levies or garnishments) without my explicit, knowing, voluntary, written consent.

1 CONCLUSION: ALL lawful taking from pay must be consensual. When I do not desire to file a new W-4, I
2 may lawfully terminate any existing withholding agreement. I cannot be compelled to participate in any state
or federal taxes, program, trust (social security), benefit or privilege, etc.

3 NOTICE: Should you conclude this document is deficient in any way through my inadvertence, mistake or
4 omission, or lack of understanding, please send to me a verified response consisting of findings of fact and
5 conclusions at law used in support of your position. Such verified response must be signed under penalty of
perjury and sent to me within **ten (10) days** of such finding so that I may have the opportunity amend or
correct any deficiency.

6 Enclosures: Internal Revenue Manual 5.14.10.2 Payroll Deduction Agreements
7 Code of Federal Regulations **26 CFR §31.3402(p)-1**
8 **IRS Form W-4: I DO NOT Consent**
IRS Form 2159: I DO NOT Consent

9
10 **VERIFICATION**

11 _____ state, _____ county } ss.
12

13 IN WITNESS, WHEREOF, I solemnly affirm, I have read the foregoing, and know its contents to be
14 true to the best of my knowledge, except as to the matters which are therein stated on my information or
15 belief, and as to those matters, I believe them to be true. This instrument is submitted upon good faith effort
16 that is grounded in fact, warranted by existing law for the modification or reversal of existing law and
17 submitted for proper purposes, and not to cause harassment and unnecessary delay or costs, so help me God.
See Supremacy Clause (Constitution, Laws and Treaties are all the supreme Law of the Land).
18

19 Dated _____, Worker
20

21 **NOTARY JURAT**

22
23 Subscribed and affirmed to before me, _____, a Notary Public, this
24 _____ day of _____, _____, that the above-named man/woman did appear
25 before me and proved to be the man/woman executing this document.
26

27 _____, Notary Public My commission expires: _____
28