



WHITE PAPER

This white paper was created as an educational tool for both our members and prospective members, aimed at enhancing their understanding of our unique services. It has proven to be an invaluable resource not only for personal education but also as a means for members to share critical information with others. Furthermore, it serves as a comprehensive guide for tax professionals, including accountants, CPAs, tax preparers, and tax attorneys. This paper provides tax professionals with crucial insights into the legal foundations supporting our members' decisions to correct their status with the IRS, thereby removing their legal obligation to file and pay federal income taxes. The paper includes detailed explanations of relevant tax laws, definitions from the Internal Revenue Code (IRC), and pertinent Supreme Court decisions.

REVOCATION OF ELECTION

A revocation of election is a legal process codified into law by the United States Congress that allows 99% of Americans to revoke their previous election to be classified as a taxpayer and to be reclassified by the IRS as legal non-taxpayers—legally and permanently eliminating their obligation to pay a federal income tax (FIT). This law will be further explored later in this paper, following the establishment of proper foundational context.

At Freedom Law Group (FLG), we understand that the idea of becoming a legal non-taxpayer might seem unbelievable—after all, it challenges everything you’ve been taught your entire life. For more than 100 years, Americans have been subjected to a system of miseducation, reinforced by societal norms, institutional practices, and even psychological conditioning. FLG recognizes the enormity of unlearning these deeply ingrained beliefs, which is, in part, why we’ve created this white paper.

In this paper, the terms “state Citizen” and “American National” are used interchangeably. The term “American National” is a non-statutory phrase used by FLG to avoid confusion with the statutory term “U.S. Citizen,” as referenced in various sections of Title 26 of the United States Code (USC). American Nationals are defined as individuals born in one of the 50 states of the Union, those born to at least one parent who was born in the 50 states, or those naturalized into the Constitutional Republic. Ninety-nine percent of the American population are American Nationals.

In an effort to establish the intended tone and position, this white paper opens with a series of definitive and bold declarations. The following is provided for educational purposes only and should not be interpreted as tax, financial, or legal advice.

Article 1, Section 9, Clause 4 of the original Constitution protects American Nationals from direct taxes unless they are apportioned according to the census. No FIT has ever been apportioned.

Congress implemented the first FIT in 1894. Two hundred sixty-six days later, the Supreme Court ruled the FIT unconstitutional as it did not meet the apportionment requirement in Article 1, Section 9, Clause 4 of the original Constitution. In more than 130 years, that decision has never been overturned.

There is no law requiring American Nationals to file and pay a FIT, and there never has been.

Knowing that the FIT laws of 1894 were unconstitutional, Congress, in 1913, crafted new legislation (still in effect today) using semantic deceit and word art to give American Nationals the impression that they are legally obligated to pay a FIT, when they are not. If the current FIT laws were obligatory for American Nationals, they would violate the Constitution. However, because participation is voluntary, they remain perfectly legal.

For American Nationals, the entire FIT system is voluntary. There is no law requiring them to participate. Signing a Form 1040 for the first time is a voluntary act. Likewise, allowing the government to withhold a FIT from one's paycheck is also voluntary. If the government were to enforce these actions without consent, it would violate the 13th Amendment. Additionally, signing a Form 1040 inherently involves waiving the 5th Amendment right to protection against self-incrimination, which American Nationals cannot be compelled to do. Each time an American National signs a Form 1040 "under the penalty of perjury," they voluntarily relinquish these constitutional protections. Moreover, 31 U.S.C. § 321(d)(2) explicitly states that federal income taxes "shall be considered a gift or bequest to or for the use of the United States." Gifts, by their nature, cannot be mandatory. The entire system relies on initial voluntary compliance.

As long as an American National refrains from filing a Form 1040, they could live a century, earn billions of dollars, and never once hear from the IRS. Many American Nationals begin filing their taxes at different stages of life—some at 16, others at 18, 21, 25, or even as late as 28 or 30. Remarkably, those who delay filing until later in life are never contacted by the IRS beforehand. This is because, until the moment they file, they are not statutory taxpayers, have no legal obligation to file, and remain outside the geographical and legislative jurisdiction of the IRS.

The IRS has no jurisdiction outside of the statutory United States (defined in 26 USC § 7701 as the District of Columbia), unless jurisdiction is given by, for example, "electing" to be a taxpayer by filing a Form 1040.

Our procedures are based on tax laws enacted by the U.S. Congress, as it is Congress, not the IRS, that has the authority to create and enact tax legislation. Following our processes, our clients return to being non-taxpayers, as they were prior to signing their first Form 1040. The IRS does not engage with legal "non-taxpayers," and they cannot. They have no jurisdiction. For

nearly all American Nationals, filing their first 1040 is considered “voluntary” and is not a legal obligation.

American Nationals are protected by Article 1, Section 9, Clause 4 of the original Constitution and are not statutory taxpayers. They have no legal obligation to file or pay a FIT until they file their first Form 1040. By signing a Form 1040, the American National elects to be a statutory taxpayer, whereas before, he or she was not.

After an American National has “elected” to be a statutory taxpayer by filing a Form 1040 (even unknowingly and/or by mistake), there is a legal expectation that they continue to file and pay, as all statutory taxpayers are required by law to file and pay a FIT.

The revocation of election process was established by Congress as a remedy for any of the hundreds of millions of American Nationals who volunteered to be statutory taxpayers. FLG is not aware of even one American National who revoked their election to be a taxpayer who has been pursued by the IRS.

FLG is fully aware of the extensive case law upholding FIT laws and the 16th Amendment, as well as the numerous criminal cases involving alleged tax evasion, tax fraud, or tax denial. None of these matters bear any connection to FLG, our teachings, or our services. We operate entirely within the bounds of the law and do not, in any way, challenge or even address long-established “pro-FIT” case law. There is no need to do so. Congress has established and codified a remedy for those who wish to revoke the election they made in ignorance. We utilize that remedy on behalf of our clients, enabling a safe, legal, and uncontested exit from the FIT system for life.

There is No Law

There has never been an income tax law that mandates filing a Form 1040 and paying income taxes for American Nationals not connected to a federal government job or office. Income taxes based solely on one’s “income” cannot be mandatory, as such a requirement would violate the Constitution and D.C.’s 13th Amendment, which prohibits “involuntary” servitude (slavery).

All taxes are classified as either direct or indirect. Taxes related to Form 1040 are unequivocally indirect, based on involvement in an “excise” or a “privileged” activity generating income. An income tax based solely on annual earnings would constitute a direct tax. However, the original

Constitution prohibits all direct taxes unless they are apportioned, which has never occurred. The IRS recognizes this limitation, which is why the Form 1040 income tax is structured as an indirect tax tied to an excise-taxable “activity” or a “privileged” income source, such as compensation received from the federal government in D.C.

Former IRS Commissioner Charles O. Rossotti clarified in a delegated response letter: “The law itself does not require individuals to file a Form 1040.”

Under oath before Congress, Dwight E. Avis of the Bureau of Internal Revenue stated, “Your income tax is a 100% voluntary tax.”

In a letter dated June 26, 1989, Mark L. Forman, a Legislative Correspondent for the U.S. Senate, wrote, “Based on the research performed by the Congressional Research Service, there is no provision which specifically and unequivocally requires an individual to pay income taxes.”

The Tennessee Supreme Court also addressed this issue, stating that the right to receive income or earnings is inherent to every individual and cannot be taxed as a privilege. *Jack Cole Co. v. MacFarland*, 337 S.W.2d 453, 456 (Tenn. 1960).

There are no “regulations” extending the authority of the Commissioner of the IRS or the Department of the Treasury to the 50 Union States—26 CFR 7802(a).

There are no “implementing” regulations recorded in the Federal Register imposing any “income tax” liability upon American Nationals or state Citizens, because there is no such thing as an “income tax” in the form commonly understood. A tax solely on “your income” is prohibited by the original Constitution and various high court tax case rulings. The so-called income tax is, in reality, an “excise” tax measured by the income you earned.

Because tax regulations are not recorded in the Federal Register, they do not constitute “positive” enacted laws. Consequently, these non-registered tax regulations (which are not laws) do not apply to state Citizens or American Nationals unless they “volunteer” and “elect” to be treated “as though” they were taxpayers by voluntarily filing a Form 1040.

In *U.S. v. Mersky*, 361 U.S. 431, and similarly in *California Bankers v. Shultz*, the court ruled that IRC section 6001 (pertaining to 1040 filing) cannot be enforced without first having an

“implementing” regulation promulgated (recorded) in the Federal Register. To date, no implementing regulations applicable to filing a Form 1040 have been recorded in the Federal Register for over sixty years.

In a 1994 legal opinion letter, Michael L. White, Federal Attorney for the Office of the Federal Register, openly stated that no enforcement regulations requiring American Nationals to file or pay an income tax are published in the Federal Register.

The Supreme Court has established that a statute related to Title 26 requiring Form 1040 is void if it lacks an “implementing” regulation recorded in the Federal Register, rendering it unenforceable. *California Bankers v. Schultz*, 416 U.S. 21, 39 L. Ed. 2d 812, 94 S. Ct. Without an implementing regulation applicable to a Form 1040, there is no enforceable law imposing income taxes.

The Internal Revenue Code is considered “prima facie” and “color of law,” as per 1 USCA 204(a), meaning it is merely a “presumption” or “suggestion” of tax law and stands as such unless rebutted. A Revocation of Election (ROE) effectively rebuts the IRS’s “presumption” that an individual is a “taxpayer,” nullifying this presumption. The IRS has sixty days to dispute an ROE affidavit, yet it never does. This fact cannot be overemphasized. The IRS has never disputed, rebutted, or rejected our ROE affidavit. Moreover, the ROE is submitted as an affidavit. Multiple Supreme Court decisions, Maxims of Law, and Federal Rule of Civil Procedure 56 affirm that an un rebutted affidavit constitutes acquiescence.

The term “American National” is not used in the Internal Revenue Code because sentient, natural-born men and women are not “juristic,” “federal,” “U.S. persons,” “U.S. Citizens,” “fictions,” “U.S. Individuals,” “U.S. Nationals,” or any other designation the IRS uses to define a “taxpayer.” American Nationals are not mentioned in the tax codes because the IRS exclusively deals with “taxpayers” and lacks jurisdiction or authority over legal non-taxpayers, as proven by tax court rulings.

The statutory term that corresponds to an American National is nonresident alien (NRA). IRS Publication 519 and 26 U.S.C. § 7701(b)(1)(B) define what a NRA is not, but they do not explicitly define what a NRA is. Both describe a NRA as an individual who is “neither a citizen of the United States nor a resident of the United States.” The United States, as defined in 26 U.S.C. § 7701, includes only the District of Columbia. Therefore, a nonresident alien is someone

who is neither a citizen nor a resident of the District of Columbia. These are American Nationals who reside outside the statutory United States. According to the tax code, American Nationals are classified as nonresident aliens.

As long as these American Nationals have no income effectively connected to a “trade or business”—defined in 26 U.S.C. § 7701(a)(26) as “includes the performance of the functions of a public office”—they are not subject to the FIT system. The Supreme Court clarified in *Stenberg v. Carhart*, 530 U.S. 914, 942 (2000), “When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning.” Furthermore, the Court emphasized, “It is axiomatic that the statutory definition of a term excludes unstated meanings of that term.... As judges, it is our duty to construe legislation as it is written, not as it might be read by a layman or understood by someone who has not even read it.”

If an American National is not employed in a federal government position, does not reside in the statutory United States (the District of Columbia, its territories, or federal zones), and is not engaged in an activity subject to excise taxation, then that American National is not legally required to file a Form 1040 Individual Income Tax Return.

The Use of Semantic Deceit in Tax Law

By manipulating the meaning of common words, Congress convinced hundreds of millions of American Nationals to voluntarily relinquish a substantial percentage of their income. For instance, many Americans proudly identify as U.S. Citizens, wearing the term as a badge of honor, yet remain unaware of its true legal implications.

The term “U.S. Citizen” is a statutory designation with significant legal ramifications, but most Americans, including many tax professionals, cannot accurately define it or grasp its full meaning. Under 8 U.S.C. § 1401(a)(1), “U.S. Citizen” refers to a statutory legal fiction, legislatively created (“born”) and tied to the statutory United States, which is defined as the District of Columbia. These entities are considered property of the National Government, subject to its dominion and control within its limited geographical and legislative jurisdiction. This distinction is further elaborated in 3C Am Jur 2d Section 2689, which provides additional clarity regarding the unique legal status of U.S. Citizens.

By law, U.S. Citizens are statutory taxpayers and are subject to Internal Revenue laws. In contrast, American Nationals are not U.S. Citizens. At FLG, the term “American Nationals” is deliberately used to avoid association with the term “United States” as it is used in statutory contexts.

Understanding the multiple specialized definitions of the “United States” in 26 USC reveals the semantic deceit employed by Congress to mislead American Nationals into believing they are legally obligated to pay a FIT when they are not.

The definition of the “United States” in 26 USC § 7701(a)(9) for FIT purposes is: “includes only the States and the District of Columbia.” It may seem logical to assume that “the States” refers to the 50 states of the Union, but that assumption is incorrect. The specialized definition of “State” in 26 USC § 7701(a)(10) clarifies, “The term ‘State’ shall be construed to include the District of Columbia.” Notably, this definition excludes the 50 states and includes only the District of Columbia. Consequently, the legal definition of “United States” in 26 USC for FIT purposes is: “includes only the States (defined as the District of Columbia) and the District of Columbia.”

Now, contrast the above definition with the definition of “United States” in 26 USC § 4612(a)(4) related to petroleum taxes: “For purposes of this subchapter, the term ‘United States’ means the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, any possession of the United States, the Commonwealth of the Northern Mariana Islands, and the Trust Territory of the Pacific Islands.”

That is the proverbial smoking gun. For FIT purposes, the 50 states are excluded from the special definition of the United States. For petroleum taxes, the 50 states are specifically included in the definition of the United States. This stark contrast makes it clear: American Nationals in the 50 states never had a FIT liability.

The Supreme Court has ruled: “When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning” (Stenberg v. Carhart, 530 U.S. 914, 942 (2000)). Furthermore, the Court emphasized: “It is axiomatic that the statutory definition of a term excludes unstated meanings of that term.... As judges, it is our duty to construe legislation as it is written, not as it might be read by a layman or understood by someone who has not even read it” (Meese v. Keene, 481 U.S. 465, 484-485 (1987)).

Additionally, the Court held: “In case of doubt, tax laws are construed most strongly against the government and in favor of the citizen” (Gould v. Gould, 245 U.S. 151, 153 (1917)).

According to 26 USC § 7001 and rulings from the United States Supreme Court, the term “United States,” in the context of FIT liability, applies exclusively to the District of Columbia.

At the top of Form 1040, it reads: “U.S. Individual Income Tax Return.” This form is intended solely for “U.S. individuals,” which 26 USC § 7701 defines as residents of the District of Columbia. If you are not a resident of the District of Columbia, this form does not apply to you. American Nationals residing in one of the 50 states of the Union, outside the statutory United States (D.C.), have no legal obligation to file—until they do. By filing, they voluntarily “elected” to become taxpayers and thereby assumed an obligation to continue filing. However, this election to be a taxpayer can be revoked by following the law.

Understanding the Terms Internal, Foreign, Federal and Municipal

The word “Internal,” as in Internal Revenue Service, means “municipal,” referring specifically to the ten-mile square land area known as Washington, District of Columbia (D.C.). Likewise, the word “Federal,” as in Federal Income Tax, pertains solely to the national government and not to American Nationals. The term “Federal income tax” is highly specific and was chosen for a clear purpose—because it applies only to D.C., the seat of the federal government, federal employees, and federal zones.

Title 26 of the U.S. Code (26 USC) addresses various forms of taxation, including the “federal income tax” and “petroleum taxes” (commonly referred to as the gas tax). A question arises: why is the term “federal” used in connection with income taxes but not with petroleum taxes? For example, why isn’t it called the “Federal Petroleum Tax”? The distinction lies in their applicability. Federal income taxes pertain solely to the federal government and federal territories, while petroleum taxes apply universally to all American Nationals who choose to purchase gasoline.

When the IRS learned it could not impose an income tax on state Citizens (American Nationals) due to the 1895 Supreme Court ruling in *Pollock v. Farmer’s Loan and Trust Co.*, the 16th Amendment was allegedly ratified to allow the IRS to impose an income tax only on national government employees, government officers, and certain individuals connected to the

government and/or domiciled in D.C., and “subject to” the jurisdiction of that specific ten-mile-square D.C. area. Further details on the 16th Amendment, its legislative intent, and its jurisdictional authority will be provided in your ROE.

Because the District of Columbia is a “foreign” enclave relative to the 50 states and is not one of the states of the Union under the original Constitution (1787), the IRS, headquartered in D.C., is not bound by the original Constitution’s prohibition on direct income taxation of state Citizens when imposing taxes on the national government, its officers, or “fiduciaries” domiciled within the non-Union jurisdiction known as D.C.

Imposing a local “municipal” law—such as the 16th Amendment income tax—on government officers or “U.S. citizens” (meaning statutory citizens) domiciled in D.C. is perfectly legal. However, it is not lawful to impose an income tax on state Citizens or American Nationals of the 50 republic states of the Union, which again illustrates the voluntary nature of the FIT system.

Black’s Law Dictionary, 6th Ed., defines “foreign state” as: “The several United States are considered ‘foreign’ to each other except as regards to their relations as common members of the Union ... one state of the Union is foreign to another ...”

Since the passage of the Organic Act of 1871, the United States government has been operating as a foreign corporation with respect to a state, as established in *In re: Merriam’s Estate*, 36 N.E. 505, and affirmed in *U.S. v. Perkins*, 16 S. Ct. 1073, 163 U.S.

The U.S. Federal government, seated in D.C., is a “foreign” corporation with respect to a state of the Union under the original Constitution, as stated in 19 *Corpus Juris Secundum* sec. 883 (2003). In short, this means that American Nationals have no inherent connection or obligation to the federal government, including the IRS.

REVOCATION OF ELECTION (ROE) OVERVIEW

Most Americans are completely ignorant of the actual FIT laws. As a society, we have trusted tax professionals to understand the law and guide us correctly. Sadly, in many cases, we have been misled by those we placed our blind trust in. To understand the revocation of election process,

one must grasp what “election” means in terms of FIT, how that election is made, and how to revoke a previous election.

In 26 USC § 6013, the concept of elections is explained. An “election” refers to a voluntary choice made by a taxpayer to apply a specific tax treatment under the Internal Revenue Code. This election is made by filing Form 1040. For example, in the filing status section of Form 1040, selecting “single” constitutes an “election” to file as a single individual. No additional paperwork is required. If the next year, the filer selects “married filing jointly,” they are “electing” to file jointly. If the couple later divorces, both can revert to filing single by “electing” to do so on their tax return. This new election automatically revokes the previous election to file jointly, without any special statement of revocation being necessary.

However, 26 USC § 6013(g)(4)(A) outlines how a nonresident alien (NRA) who previously elected to be treated as a resident alien for tax purposes can revoke that election by submitting a statement:

“...an election under this subsection shall terminate at the earliest of the following times: (A) Revocation by either spouse. Either spouse may revoke the election for any taxable year by filing a statement to that effect, in such manner as the Secretary may by regulations prescribe, but no such revocation shall be effective if the spouse making the revocation does not notify the other spouse of such revocation.”

This provision specifies that an NRA (or their spouse) must send a statement to the Secretary of the Treasury to terminate the election, following the prescribed manner outlined in regulations. This aligns with the principle that elections under the tax code, once made, can often be revoked through a formal written process.

This is the remedy Congress codified into law for NRAs (American Nationals) who mistakenly elected to be treated as a taxpayer and taxed as a resident alien. Although this specific section applies to married couples, if married NRAs can revoke a previous election, it logically follows that a single NRA can do the same. Since 2014, this has been proven true. None of FLG’s married or single NRA clients have had their revocations returned, denied, rebutted, or rejected. Nor have they been pursued by the IRS for “unpaid taxes” or “missed filings,” beyond a computer generated letter intended to scare them back into voluntary compliance. American

Nationals have the right to send the IRS a revocation of election and correct the mistake of electing to be a taxpayer.

According to the Internal Revenue Code (IRC), submitting a revocation of election to the Treasury and the IRS enables approximately 99% of Americans to be reclassified as “non-taxable,” effectively removing any legal obligation to file a Form 1040 Individual Income Tax Return or to pay federal income taxes.

The original Constitution, along with rulings from the Supreme Court and the United States Tax Court, has established that state Citizens (American Nationals) of the Union are neither “subject to” nor “liable for” filing a Form 1040 federal Individual Income Tax Return or paying federal income taxes.

More than 80,000,000 Americans did not file FIT returns last year, and that number is expected to grow significantly in the coming years. Thousands—possibly millions—of individuals have submitted their revocation of election statements to the IRS without receiving any subsequent communication from the agency. However, this revocation statement must be written and mailed correctly.

FLG has perfected and simplified this process, offering it to clients as part of our Tax Freedom Package. This package includes a meticulously crafted 23-page Revocation of Election (ROE) affidavit containing all relevant laws, special definitions, Supreme Court decisions, and historical explanations from Congressional records. These materials clarify the legislative intent of the 16th Amendment, demonstrating its applicability only to the statutory United States (D.C.). The package also provides detailed instructions for mailing the affidavit and outlines steps to take in the future to further insulate yourself from any tax liability.

The ROE notifies the IRS of your intent to “revoke” your prior “election” to volunteer to be treated as a “taxpayer.” Filing a Form 1040 constitutes an inadvertent “election” to “volunteer” to be treated “as though” you are a “taxpayer,” despite laws and court rulings indicating that state Citizens (American Nationals) are not liable for federal income taxes. This liability only applies to individuals receiving income sourced from federal government employment, domiciled in D.C. or its territories, or engaged in an excise-taxable activity.

The IRS, at its highest levels, is fully aware that most American Nationals who are not connected to a federal government office or domiciled in D.C. have no legal obligation to file a Form 1040 tax return. However, you must formally notify the IRS of your intent to “revoke” your previously “elected” taxable status as a “taxpayer.” This allows the IRS to update its records to reflect your “non-taxable” status. Without this formal notification, the IRS will gladly continue accepting your voluntary gifts and bequests.

Freedom of Information Act requests reveal that millions of Americans have claimed exempt status on their W-4 forms and/or stopped filing taxes. This approach is ill-advised. The IRS possesses your signature on one or more 1040 forms, signed under penalty of perjury, indicating your election to be a taxpayer. Consequently, you are under a legal obligation to continue filing taxes as all statutory taxpayers are required to do. Until you provide the IRS with formal “notice” of your intent to stop volunteering, the agency will continue presuming you are a “taxpayer.”

The ROE fulfills this purpose, providing the necessary notice and correcting your status. Some American Nationals who have stopped filing their taxes (but have not revoked their previous election) have received Substitutes for Returns (SFR) from the IRS. An SFR is a tax return prepared by the IRS on behalf of a taxpayer who has failed to file a required FIT return. Although this practice is a flagrant violation of the Constitution, the IRS claims authority to create an SFR under 26 U.S.C. § 6020(b).

Regardless of its lawfulness, the IRS continues to issue SFRs daily. The way to safeguard yourself from receiving an SFR or any other communication from the IRS is to revoke your previous election. Once the IRS receives your ROE and your tax status is corrected, you are no longer required to file another Form 1040 tax return in future years. This effectively removes you from the IRS’s jurisdiction, and the revocation is permanent.

Your Creator granted you agency, dominion, and free will choice (sovereignty) to determine who you are. These inalienable and unalienable rights include Life, Liberty, and the pursuit of Happiness, as well as the right to own and retain your earnings (private property) earned from the private sector without accepting privileges from the private corporation government in D.C. or being unlawfully taxed. The original Constitution (1787) protects you against the imposition of federal income taxes.

Government-granted privileges can be revoked at the government's whim. Inalienable rights, including your agency, dominion, and free will to choose your political and taxing jurisdiction, can never be mandatorily taken away unless you allow it—such as by filing a Form 1040 tax return.

Meeting the Qualifications to Use the Revocation of Election Process

The liability for filing a Form 1040 tax return is primarily determined by where a person lives and works. Ninety-nine percent of American Nationals qualify to execute a Revocation of Election. To determine if you qualify, you must agree with or be able to answer “yes” to the following statement:

1. I was born in one of the 50 states of the Union, have at least one parent who was born in one of the 50 states of the Union, or have been naturalized as a citizen of the Republic of the United States.
2. I have made a previous “election” (meaning I filed a federal income tax return at some point in my life).
3. I have read this paper and possess at least a basic understanding of the material.
4. I understand that the statutes of 26 USC § 6013(g) provide the authority for American Nationals (Nonresident Aliens, as defined by Title 26) to revoke the election, and I acknowledge that I can never file another federal income tax return again.
5. I am NOT a federal employee or official in ANY capacity.
6. I DO NOT have a residence or domicile in the District of Columbia or any U.S. territories such as Puerto Rico, Guam, the Virgin Islands, or American Samoa.
7. I DO NOT derive any income as an American National that is effectively connected with the conduct of a statutory “trade or business” (defined as engaging in the functions of a public office) within the District of Columbia.

8. I understand this process removes me from the U.S. tax system for the present tax year and ALL FUTURE YEARS — but NOT PRIOR YEARS.

9. I understand that the ROE process pertains exclusively to federal income taxes and that I may still be liable for state income tax, FICA, or other taxes.

If you agree with and/or answered “yes” to the above 9 questions, you qualify for our ROE services.

As part of our Tax Freedom Package (which includes the ROE affidavit), if you are employed, we will assist you if your employer is deducting W-4 withholdings from your paychecks. This will need to be stopped and corrected, and instructions for this process are included with our ROE services.

If you are self-employed, imagine the liberation of no longer needing to meticulously track business-related miles and expenses or organize receipts.

If you are a business owner, envision strategically allocating corporate profits to yourself at the fiscal year’s end, whether through bonuses or draws. This approach can significantly reduce corporate tax liability.

The average American pays \$7,000 annually in federal income taxes. Over a lifetime, American Nationals will give the federal government hundreds of thousands of dollars—money they never had to pay! That’s your money, and you should keep it.

Get Started Now

To become a legal non-taxpayer for the current tax year (meaning you won’t have to file or pay this year) and all future years, purchase our Tax Freedom Package, which includes a 23-page Revocation of Election affidavit personalized for you. To get started now, click the link below.

<https://freedomlawgroup.us/roe>

Covid-19 and Federal Income Tax Laws

After reading this white paper, many people will instinctively turn to Google, ChatGPT (or similar tools), or consult their tax preparer. This is what intelligent people do—they research,

think critically, and sometimes seek the advice of experts. However, when institutions become corrupted, controlled, and captured (as they have), and when educators teach falsehoods as truth (as they do), it becomes nearly impossible to vet information and arrive at the truth.

The best parallel is the Covid-19 era. Before Covid, the world adhered to long-established scientific principles. For example, it was well-documented that masks did not prevent the spread or reception of disease, and prolonged mask use was known to be detrimental to one's health. The concepts of lockdowns and social distancing defied logic and only delayed herd immunity. Even the widely accepted notion of herd immunity was inexplicably rejected by the "medical community" during the pandemic.

Proven prophylactics and treatments like hydroxychloroquine and ivermectin, which were saving lives, were demonized, restricted, and sometimes outright banned. The CDC even altered the long-standing definition of a vaccine to accommodate the new mRNA technology, which previously would not have met the criteria. To make matters worse, major information outlets—Google, Wikipedia, mainstream media, social media platforms, and even medical professionals—repeated the same refrain: "safe and effective." Everywhere you turned, it was "get the shot—safe and effective." Heads of state, religious leaders, Hollywood, big business, the media, and the medical community were in lockstep, promoting what history has now revealed as fake science and urging compliance with an experimental medical treatment masquerading as a vaccine.

Meanwhile, those who spoke the truth—pleading with others to avoid the shot and seek safer, well-vetted treatments—were deplatformed, fired, and silenced. Years later, the consequences are clear: unprecedented rates of infertility, miscarriages, super cancers, and sudden deaths. The truth about the vaccine has surfaced—it was never safe, never effective, and poorly tested, with its risks hidden or minimized. The power brokers and information gatekeepers who pushed dangerous vaccines and gaslit the public have been unmasked, exposing their roles in promoting fake science while discrediting and gaslighting genuine truth-tellers as "science deniers."

This same phenomenon has occurred been occurring in the United States of American regarding the truth about taxes. Institutions are in lockstep, spreading misinformation. All mainstream sources present a false narrative, and those who question the legality of federal income taxes are quickly labeled and shamed as "tax protesters." The tactics are identical; only the subject matter has changed.

This white paper reveals the truth. You've likely learned more about relevant tax laws here than anywhere else in your life. The foundation of FIT law rests on the definition of "United States," which, as shown in this paper and supported by Supreme Court rulings, refers specifically to the District of Columbia. You won't find this information on Google, ChatGPT, Wikipedia, or mainstream media. Even most tax professionals are unable to provide the statutory definition of the United States within FIT law. Yet you've seen it here—directly from the law, supported by Supreme Court decisions.

Now you know the truth, and as the saying goes, the truth *will* set you free.

To learn more, visit our website freedomlawgroup.us and download a free copy of Christopher Hughes' new book, *Legal Non-Taxpayer*. By joining our email list, you'll receive a free copy of the eBook and the audiobook. Additionally, explore the Education page on our website, where you'll find videos and articles to deepen your understanding of what you've learned in this paper.

