



WHAT IS A REVOCATION OF ELECTION

A LEGAL PROCESS ESTABLISHED BY THE UNITED STATES CONGRESS THAT ALLOWS 99% OF AMERICANS TO BE CLASSIFIED BY THE IRS AS LEGAL NON-TAXPAYERS - NO MORE FEDERAL TAXES - EVER

In the overview below, you will see the terms, “**state Citizen**” and “**American National**.” These terms can almost always be used interchangeably, and they are in this paper.

The term “American National” is a **non-statutory phrase** created to eliminate 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 those born in one of the 50 states of the Union, those born to parents of which at least one of them were born in the 50 states, or those naturalized into the Constitutional Republic.

The term “**U.S. Citizen**” is a statutory term that holds monumental legal significance, yet most Americans, including tax attorneys, CPAs, and tax professionals, are unable to define it, much less understand its implications. **U.S. Citizen** - defined in law at 8 USC §1401(a)(1) is only referencing a **statutory legal fiction that was legislatively born in the District of Columbia and are property of the National Government and thus under the dominion or control of the National Government** within its limited geographical and legislative jurisdiction. This is clearly illustrated in 3C Am Jur 2d Section 2689 for U.S. Citizens.

REVOCATION OF ELECTION (ROE) OVERVIEW:

According to the IRS and the Internal Revenue Code (IRC), submitting a “Revocation of Election” affidavit to the IRS enables approximately 99% of all American Nationals to be classified as “non-taxable,” thereby eliminating any legal requirement to file a Form 1040 Individual Income Tax Return or to pay federal income taxes.

The original Constitution, Supreme Court decisions, and various United States Tax Court rulings have demonstrated that state Citizens (American Nationals) of the union are neither "**subject to**" nor "**liable for**" filing a Form 1040 federal Individual Income Tax Return, nor are they responsible for paying federal income taxes. **This is a fact that the IRS, Form 1040 tax return preparers, and foreign banking families benefiting from income tax revenues would prefer most U.S. Citizens remain unaware of.**

Thousands, perhaps millions, of individuals have sent their "Revocation of Election" affidavit to the IRS and have not received any communication from the agency thereafter. **Since this process was discovered and perfected in 2014, we are not aware of even one American National who has encountered opposition or challenges from the IRS.**

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. The IRS does not engage with legal "**non-taxpayers**," and it could be argued that they cannot. They have no jurisdiction. For nearly all American Nationals, filing a 1040 tax return is considered "**voluntary**" and is not a legal obligation.

If an American National is not employed in a federal government position, does not reside in the District of Columbia (D.C.), its territories, or federal zones, and is not engaged in an activity subject to excise taxation, then **that American National is not required to file a Form 1040 tax return.**

The Supreme Court, along with numerous other higher courts, has issued affirmative rulings on this matter, and Congress has enacted legislation to confirm this fact. This information is detailed in your Revocation of Election affidavit.

American Nationals have the right to send the IRS a "Revocation of Election" that effectively changes their tax status to that of a "non-taxpayer.

When the IRS receives your Revocation of Election and your 1040 tax status has been corrected, you are not required to file another Form 1040 tax return in future years. You are effectively removed from the IRS's taxpayer databases.

Your ROE effectively notifies the IRS that you wish to “REVOKE” your previous “ELECTION” to volunteer to be treated like a “taxpayer.” Anyone who has ever filed a Form 1040 has inadvertently “elected” to “volunteer” to be treated “as though” they are a “taxpayer” despite all the laws and court rulings that say state Citizens and American Nationals are not liable for the “federal” income tax if they are not receiving income sourced from a federal government job in D.C., not domiciled in D.C., or in one of its territories, and are not involved with an “excise taxable” activity.

The IRS will continue to presume you are a “taxpayer,” still obligated to “volunteer” (under contract) to file a tax return, **until you give them “notice” of your desire to stop volunteering.** The ROE serves this purpose. **You cannot just stop filing Form 1040 without first “revoking” your previous taxable status “election.”**

There has never been an income tax law that says filing a Form 1040 and paying income taxes is “mandatory” for American Nationals (not connected to a federal government job or office). Income taxes based solely on one's “income” cannot be “mandatory” as this would be in violation of the Constitution and of “their” (D.C.'s) 13th Amendment that outlaws “involuntary” servitude (slavery). Excess taxes are a form of involuntary financial slavery.

Most people think the income tax is based on the amount of money or income they made or received during the year. This is a false presumption and not the truth as income taxes are actually “excise” taxes on either an “excise” type of “activity” one is involved in or a “privileged” type of income related to a job as a public officer or employee of the federal government domiciled in D.C.

All taxes are either **DIRECT** or **INDIRECT** taxes. All taxes related to Form 1040 are definitely **INDIRECT**, based on your involvement in an "excise" or a "privileged" activity form of income. An income tax solely based on how much you earned in a year would be a **DIRECT** tax on you. However, **all DIRECT taxes are prohibited by law and by the original Constitution.** The IRS knows this, thus, the Form 1040 income tax has to be an **INDIRECT** tax based on an excise taxable "activity" or a "privileged" source of income received from the federal government in D.C.

The IRS tax codes, however, fail to clearly mention which specific "activities" are considered to be "excise" (taxable) type activities for "individuals," and if you don't work for the federal

government in D.C., basically, then concluding that you have no "privileged" type of income is not difficult to prove.

31 U.S.C. § 321(d)(2) states: "**For purposes of the Federal income**, estate, and gift **taxes**, property accepted under paragraph (1) **shall be considered as a gift or bequest** to or for the use of the United States."

“Gifts” cannot be “mandatory.”

The original Constitution (1787) also prohibited income taxes that are not apportioned, according to the population census. The Supreme Court has confirmed the original Constitution's intent on this most important fact. In other words, **no DIRECT income taxes are legally allowed**.

The original Constitution states in Article 1, Section 9, Clause 4: "No Capitation, or other direct tax shall be laid, [on American Nationals] unless in proportion [apportioned] to the Census...." The IRS does not apportion their income taxes on American Nationals, so they incorrectly claim to call their tax an "excise" tax and use the amount of your annual earnings to determine the amount of "excise" tax you allegedly owe.

When the IRS requires the filing of a Form 1040 tax return, one might question if this constitutes a violation of the original Constitution's stipulations on direct taxation. Yes it does, but most American Nationals don't know their rights and they "**volunteer**" or "**elect**" to be taxed "**as though**" they were a "federal" citizen domiciled in D.C. "Federal" (D.C.) citizens may owe an income tax but American Nationals do not, unless they are involved in an "excise" taxable activity which generally applies only to corporations and almost never to living men and women living in the states.

In the famous Supreme Court case ruling in Pollock v. Farmers's Loan and Trust Co. (1895), the federal government and the IRS learned that they could not impose an income tax on state Citizens and no other court ruling has ever overturned the Pollock v. Farmers's Loan and Trust Co. ruling to date.

The IRS, at their highest levels, **is well aware that most American Nationals**, not connected to a federal government office or who do not live in D.C., **have no legal obligation to file a form 1040 tax return, but you have to let the IRS know you want to “revoke” your previous**

“elected” taxable status as a “taxpayer” so the IRS can change your IRS records to a “non-taxable” status.

A ROE legally terminates your previous voluntary taxable “election” to file a form 1040 in future years, an election you unknowingly made when you filed your first form 1040 tax return.

The District of Columbia (D.C.), where the IRS is headquartered, is defined in tax law to be a “foreign” jurisdiction in relation to the 50 states of the union. Are you liable for or “subject to” income tax laws “**only applicable**” to a foreign (D.C.) ten mile square land area and the people who “reside” there? Do you reside in the District of Columbia? If not, you most likely are a legal non-taxpayer.

The word “**Internal**” as in 'Internal' Revenue Service, means “**municipal**,” limited to the ten-mile square land area known as Washington, District of Columbia (D.C.).

When the IRS learned it could not impose an income tax on state Citizens (American Nationals) as a result of the Pollock v. Farmer's Loan and Trust Co., Supreme Court ruling, the 16th Amendment was allegedly ratified that allowed the IRS to impose an income tax “only” on National government employees and government officers and certain people connected to the government and or domiciled in D.C., “subject to” that specific ten mile square D.C. area jurisdiction. 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 related to the 50 states and it is not one of the 50 states of the union under the original Constitution (1787), the IRS in D.C. does not have to abide by the original Constitution that forbids DIRECT income taxing state Citizens, when it taxes the National Government - government officers - “fiduciaries” domiciled in the non-union state known as D.C.

Imposing a local “municipal” law - 16th Amendment income tax on government officers or “U.S. citizens” (means “statutory” citizens) domiciled in D.C., is perfectly legal, but it is not legal to impose an income tax on state Citizens / American Nationals of the 50 Republic states of the union, after the IRS receives your Revocation of Election that says you wish to stop “volunteering” to file a form 1040.

Black's Law Dictionary, 6th Ed., clearly 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”

The United States government is operating as a foreign corporation with respect to a state. 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], 19 Corpus Juris Secundum sec. 883 (2003). [emphasis added].

The State of Maine's Supreme Court stated: “Our Right of Election” or “freedom of choice” between two different forms of government, state Citizens are under no legal or lawful obligation to join or pledge any allegiance to the foreign legislative democracy [in D.C.], 44 Maine 518.

We use the term “American National” to describe a person sending a **Revocation of Election** to the IRS as it's quite clear that the IRS has no jurisdiction over American Nationals and the IRS understands, recognizes, and has been accepting this term. More details on this will be provided in your ROE. When you learn who you really are you will understand why you are not a taxpayer.

An American National (similar to a state Citizen) is or can be a sovereign who was born in one of the 50 states of the union or who has been naturalized into the Constitutional Republic.

American Nationals have always been defined as “non-taxpayers” by Congress as they were explicitly excluded from D.C.'s “exclusive” 16th Amendment legislation only related to IRS taxing authority for D.C. residents, government “public officers,” and others directly connected to the government in D.C.

The term “United States” is defined in 31 USC 321(d)(2) and in 26 U.S.C sec 7001 as meaning the federal government in the District of Columbia and it is not defined as the 50 states of the union per 26 U.S.C. 7408 (d). Do you really want to be a “citizen” of the “United States” [read D.C.] under the “foreign” jurisdiction of the IRS in D.C. when you have the freedom of choice not to be?

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.”** A tax on “your income only” is prohibited by the original Constitution and various high court tax case rulings. The income tax is really an “excise” tax measured by the income you earned.

There is a form 1040 “excise” tax based on “excise” taxable “ACTIVITIES” one might be involved in, but the tax codes do not expressly mention what “activities” are excise taxable for individuals. If income tax regulations are not recorded in the Federal Register, that means they are not “positive” enacted laws and therefore, said non-registered tax regulations (not laws) do not apply to state Citizens and American Nationals, unless (non-taxable) state Citizens / American Nationals “**volunteer**” and “**elect**” to be treated “**as though**” they were a taxpayer, by **voluntarily** filing a form 1040.

In the decision in U.S. v. Mersky, 361 US 431, a similar ruling as in California Bankers v. Shultz, the court ruled that IRC section 6001 (regarding 1040 filing) cannot be enforced without there first being an “implementing” regulation promulgated (recorded) in the Federal Register. To date, there are no implementing regulations applicable to filing a form 1040 recorded in the Federal Register and there haven't been any for over the last sixty years or so.

Title 28 USC 7851 (a)(6)(A) states: "**There is no authority for the IRS to use any enforcement action against American Nationals until Title 26 U.S.C. has been enacted into 'positive' law** (making Title 26 applicable to state Citizens / American Nationals) by being published (promulgated) in the Federal Register." After another sixty years, direct income taxes will still not be applicable to American Nationals / state Citizens as they are prohibited by the Constitution (1789).

Michael L. White, Federal Attorney, Office of the Federal Register, openly stated in his legal opinion letter in 1994, that **there are no enforcement regulations published in the Federal Register, nor is there any published requirement there requiring American Nationals to file or pay an income tax.**

A statute related to Title 26 that deals with Form 1040 is void, according to the Supreme Court, when it lacks an "implementing" regulation promulgated (recorded) in the Federal Register, and thus, cannot be enforced. California Bankers v. Schultz, 416 U.S. 21, 39 L. Ed. 2d 812, 94 S. Ct.

There is no “implementing” regulation applicable to a form 1040, thus, **there is no law to enforce income taxes.**

The Internal Revenue Code is only "prima facie" and "color of law" as per 1 USCA 204(a), meaning that it is only a "presumption" or "suggestion" (by the IRS) of tax law and it stands as tax law unless rebutted. **The ROE effectively rebuts the IRS's "presumption" that you are a "taxpayer" and ends the IRS's presumption. The IRS has to dispute your ROE affidavit within sixty days – they never do.**

The term “American National” is **never 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. Individual,” “U.S. National,” or any other term the IRS uses to define someone as a 'taxpayer.' **You must understand who you really are and who you are not.** John Michael Doe, the living man with unalienable rights, is not the same as JOHN MICHAEL DOE, the government-created fiction character with limited or no inalienable rights. The IRS taxes JOHN MICHAEL DOE; they do not tax John Michael Doe. Observe how your given name is spelled (i.e., John Michael) versus how the IRS and other government agencies spell it (JOHN MICHAEL). This is not a mere stylistic choice; it’s intentional.

American Nationals are not mentioned in the tax codes because the IRS only deals with "taxpayers" and it has no jurisdiction or authority over legal non-taxpayers, and tax court rulings have proven this.

In IRS publication 519, "**A nonresident alien**" [American National] who never worked in the U.S. Government in the United States [meaning D.C.] will not be liable for the U.S. [D.C.] income tax.

Former IRS Commissioner Charles O. Rossotti stated in a delegated response letter that: "**The law itself does not require individuals to file a Form 1040.**"

Under oath before Congress, Dwight E. Avis, Bureau of Internal Revenue, stated in part, "**Your income tax is a 100% voluntary tax.**"

Mark L. Forman, a Legislative Correspondent, U.S. Senate, on 6/26/89 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 was clear when it said that **the right to receive income or earnings is a right belonging to every person; this right cannot be taxed as a privilege.** Jack Cole v. MacFarland, 337 S.W. 2D 453, 456 (Tenn. 1960).

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

The IRS appears to be a "**foreign**" Trust domiciled in Puerto Rico as per 31 USC 1321 (a)(62) and is not an original Constitution-authorized agency of the federal government as defined in the Freedom of Information Act (FOIA) and the Administrative Procedures Act in 5 USC 5551 (1) (C).

The IRS is a private corporation domiciled in a "**foreign**" enclave or nation-state called the District of Columbia, whose jurisdiction doesn't apply to American Nationals. Therefore, it matters not to American Nationals what the IRS's income tax regulations say, as they only apply to government employees or those connected to D.C.'s municipal government laws, or to those who have received income from a government source or who are involved in an "excise" or "privilege" type of activity.

26 USC 7701(a)(31) basically says that an American National's Estate is a "tax-exempt" foreign estate or trust. It's a "foreign" estate because American Nationals, living in one of the 50 states of the Republic, are by law living in a "foreign" state related to that other "foreign" state named the District of Columbia that is not under the original Constitution (1789).

The IRS regularly claims that the income tax is **voluntary**. When you send the IRS your ROE, you are notifying them that you don't wish to **volunteer** to "**gift**" your personal "private property" (federal reserve notes) in the future, and **the IRS cannot legally deny your instructions provided in your ROE.**

In Long v. Rasmussen, revenue laws relate to "**taxpayers**," not to "**non-taxpayers**." The ROE you send to the IRS requires them to change your tax status to that of a "**non-taxpayer**."

"In the United States of America, there are two (2) separate and distinct jurisdictions, one such being the jurisdiction of the states within their own state boundaries, and the other being federal jurisdiction (United States), which is limited to the District of Columbia, U.S. Territories, and federal enclaves within the states, under Article 1, section 8, Clause 17," *Bevans v. United States*, 16 U.S. 336.

United States: The term "United States" (used by the IRS) when used in a geographical sense includes [meaning is limited to] only the [federal zone] States [the District of Columbia and other federal territories within the borders of the states] and the District of Columbia, [but the word "States" in **this definition does not include the 50 states of the union**], 26 USC sec. 7701. [emphasis added].

It actually matters not how IRS words and terms are defined because if you are not earning "privileged" income from the government and are not involved in an "excise" taxable activity, you are not defined in law as a "**taxpayer**," thus, you are not liable for filing a 1040 (excise / income) tax return.

For the first time in your life, with this knowledge, you now have a choice. You can be a citizen of the "United States" (D.C.) under D.C.'s federal IRS taxing powers - limited to D.C. domiciled citizens. Alternatively, you can be (and are) a "non-taxable" American National. One of the three definitions of "United States" does include the 50 states of the union, **but when used in the tax codes, "United States" is always referring to and means the District of Columbia.**

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

Government "privileges" can be taken away at the government's whim. Unalienable "rights" and your rights of agency, dominion, and free will to choose your political and taxing jurisdiction can never be mandatorily taken away from you unless you allow them to be (by filing a form 1040 tax return).

Being an American National and sending the IRS your ROE to change your tax status does not affect your Social Security standing or your Social Security payments you may be receiving now or will be receiving in the future. **A ROE sent to the IRS "ONLY" affects your tax status with the IRS and is not related or connected to any other government "benefit" (i.e., Medicare, Social Security, etc.) program you receive now or might be receiving in the future.**

The law, court rulings, and applicable legislation explanations you would need to understand as to why you are not liable for filing a form 1040 are provided in the Revocation of Election papers you will receive.

Determine If You Qualify for a Revocation of Election

Who is liable for filing a form 1040 tax return is primarily determined by where a person lives and works. 99% of American Nationals qualify to execute a ROE. To determine if you qualify, you must agree or otherwise be able to answer yes to the following:

1. I was born in one of the 50 states of the Union, or 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 you filed a federal income tax return at some point in your life.)
3. I have read this paper and have at least a basic understanding of this material.
4. I understand that the statutes of 26 USC §6013(g) relate to those American Nationals (Non-Resident Aliens, as defined by Title 26), as the authority for the effective exercise of the ability to revoke the election, and 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 of the U.S. territories such as Puerto Rico, Guam, Virgin Islands, American Samoa, etc.

7. I DO NOT derive any income as an American National that is effectively connected with the conduct of a statutory "trade or business" (which means 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 the ROE process deals with federal income taxes only, and that I may still be liable for state income tax, FICA, etc.

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

As a part of those services, **if you are employed**, we will assist you in the case that your employer is deducting W-4 withholdings from your paychecks. This will have to be stopped and corrected, and the instructions for how to do this is 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 the strategic allocation of corporate profits to yourself at the fiscal year's end, whether through bonuses or draws. This approach significantly mitigates corporate tax liability.

Free yourself with a Revocation of Election

A one-time ROE submission to the IRS covers all future years. No more 1040 forms need to be filed in the future, and no more income taxes will be due from you in future years. You will learn that there really is no such thing as an "income tax" - a tax on your income, according to the Constitution (1787), various high court tax case rulings, and tax laws passed by Congress. The Revocation of Election addresses Congress' legal process to exit the U.S. income (excise) tax system.

Prior-year IRS pending disputes or unpaid back tax year problems - amounts allegedly due - are not retroactively affected or resolved by filing a ROE. Only the current tax year and

beyond are addressed. However, other processes are available for resolving past-year unpaid taxes or IRS disputes. We will soon offer assistance for some unpaid tax issues. Please contact us to explore how we can assist you.

Taxes represent the largest expense for most people over a lifetime.

On average, **individuals** pay approximately **\$8,000 to \$9,000 per year** in federal income taxes, while **households** pay around **\$14,000 to \$15,000 annually**. Over 30 years of working, this averages to a total of **\$255,000 gifted to the government**. That's a substantial sum, and it's rightfully yours. Allow us to help you retain it.

Our Revocation of Election services include:

- A comprehensive, personalized 23-page Revocation of Election affidavit.
- Complete instructions for printing, notarizing, and mailing the ROE.
- Assistance with halting all W-4 federal withholdings.
- One year of email support for follow-up questions.

Our Revocation of Election services are priced at \$997 for individuals and \$1,497 for couples. Many individuals find that they pay more than this amount in federal taxes every 2-3 months.

You can learn more or get started at StateNationalAcademy.com/roe

If the required payment poses a strain on your budget, we offer an alternative solution. For \$297, we can provide you with instructions to **temporarily halt federal withholdings**. This option allows individuals to redirect their tax savings to the ROE, as not having withholdings taken out increases their disposable income.

The \$297 fee will be applied toward the price of the ROE when you are ready to proceed with the purchase.

It's important to note that this \$297 option is **just a temporary solution**, and the ROE must be sent to the IRS as soon as possible to avoid any potential problems. Upon purchasing the ROE, we will provide different instructions for **permanently stopping federal withholdings**.

The mission of Hughes Law Group (HLG) is: Liberating Americans From Tax Slavery. We hope to have the privilege of liberating you.

Enroll now at StateNationalAcademy.com/roe

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The contents of this white paper are provided solely for educational and informational purposes. They should not be interpreted as tax, financial, or legal advice, as SNA does not engage in the provision of such services. SNA asserts that virtually all mainstream institutions and well-meaning "licensed professionals" are fundamentally compromised, many unknowingly perpetuating propaganda under the guise of authority and expertise. Most operate under statutes antithetical to Common Law and the Constitution.

We advocate for reliance on personal study and research, God, faith, prayer, the Holy Bible, personal revelation, intuition, and our Founding Parchments over mainstream sources like Google, Wikipedia, AI, tax professionals, and corrupt legal systems. Members are encouraged to conduct their research, think independently, and make decisions that honor themselves, their families, God, truth, and personal sovereignty. Beware of the indoctrinated.