



Revoking Fiduciary Relationships

by Richard E. Clark and Alfred Adask

Dick Clark and I are not attorneys and we don't provide legal advice. However, Mr. Clark has had a serious confrontation with the IRS, done considerable research into the tax laws and written a book called "Never Fear The IRS Again." Our opinions on the legal system are only those of laymen. As such, our opinions will hopefully be considered and even criticized, but not automatically believed.

Dick and I talk over the phone from time to time and, as with the infinite number of monkeys, it was inevitable that we might one day say something that made some sense. During a recent conversation, we stumbled onto an hypothesis that we think might — just might — break the IRS's back.

This hypothesis was largely precipitated by Dick's discovery of IRS Form 56 — "Notice Concerning Fiduciary Relationship". A close reading of this form, it's instructions, and background law suggests that our obligation to pay income tax may be based on "fiduciary relationships" which virtually no one recognizes or un-

derstands. However, we suspect that IRS Form 56 may be surprisingly powerful because the instructions on that form include, "Completing this part will relieve you of *any further duty or liability as a fiduciary.*" [Emph. add.]

Thus, if our unexpected "fiduciary relationships" obligate us to pay income tax, we hypothesize that we might be able to terminate that obligation by terminating some of our fiduciary relationships.

This is a long, long article. And there are two more behind it that also deal with IRS Form 56 and fiduciary relationships. We hope you'll take the time to read all three articles — we believe they're worth the trouble.

Our hypothesis hangs on six relatively simple premises:

1) Every natural, living, flesh and blood person is identified by a capitalized, proper name like "Alfred Adask".

2) Government has created an artificial entity (an "evil twin" or "strawman") for virtually every

flesh and blood person. This artificial entity is identified by the all upper case name that usually includes the middle initial ("ALFRED N. ADASK");

3) While government is prohibited by the Constitution from imposing income taxes on natural persons ("Alfred"), they have every right to impose income taxes on their creations ("ALFRED").

4) The foundation for our obligation to pay income tax is a *fiduciary relationship* between natural persons ("Alfred") and artificial entities ("ALFRED"). That is, government has managed to trick the natural person "Alfred" into assuming the role of "fiduciary" (representing and acting for) the artificial entity "ALFRED".

5) The fiduciary relationship between natural and artificial persons can be established through deception, clever laws, and, primarily, our own ignorance.

6) Proper use of IRS Form 56 may allow us to break the fiduciary relationship between the natural person ("Alfred") and the artificial entity ("ALFRED").

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If the six premises in our hypothesis are correct, it follows that using IRS Form 56 (or the principles it reveals) may enable ordinary Americans to lawfully *terminate their obligation to file and pay income tax*.

If our hypothesis is correct, we just might break the IRS. But even if we're right, it's certain that our understanding is incomplete, probably flawed, and in need of much testing before anyone can safely implement the withdrawal procedure our hypothesis suggests. So don't get excited and try to apply this hypothesis without doing much more research.

And even if our hypothesis is completely wrong, I'll still guarantee it's interesting. The insight into fiduciary relationships opens a new perspective for understanding income tax.

What's in a name?

The cornerstone of corporate government's attempt to supplant the constitutional government is a fantastic scheme whereby ordinary Americans are tricked into believing that the names "Alfred Adask" and "ALFRED N. ADASK" identify the same person.

However, the flesh and blood "Alfred" is created by God while the artificial entity "ALFRED" is created by government. By the law of creation, each entity is absolutely subject to whatever laws are imposed by his *creator*. For

example, "Alfred" is obligated by his God to tithe, but not normally liable to pay income tax. "ALFRED," on the other hand, is freed from the obligation to tithe, but is absolutely liable to pay the income tax imposed by his creator – the corporate government.

The corporate government's trick is to get "Alfred" (the natural born Citizen) to voluntarily assume the duties and liabilities that corporate government imposed on his "evil twin" – the citizen-subject/ artificial entity named "ALFRED". This scheme is so fantastic that it seems unbelievable – and that's precisely why it's worked so well.

Grade school grammar

If you check the rules of English grammar, it's undeniable that for centuries, the proper names of natural, living, flesh and blood persons have been spelled in the "capitalized" format like "Alfred Adask".

But if you examine your driv-

ers license, social security card, bank account, and credit cards, you'll see that they are all issued to an entity identified by an all upper case name like "ALFRED N. ADASK". Under the centuries-old rules of grammar, these upper-case names are not proper names and thus cannot properly identify a natural person.

We can suppose that there may be some harmless reason to justify violating ancient rules of grammar by using of all upper case names in our "official" documents. (Perhaps government computers can't type in lower case?)

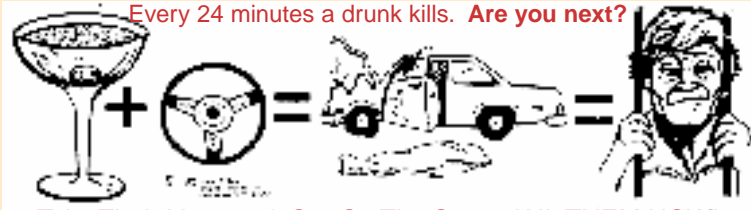
But whatever that "harmless" reason for using all upper case names may be, it doesn't seem to apply to credit card applications. The same bank that keeps my bank account and issued my debit card in the name "ALFRED N. ADASK," regularly sends me credit card applications which are addressed to "Alfred Adask" (my proper name).

Check the name on your bank account and the name on the credit card *applications* and I'll bet you find the same thing: Your bank account and credit cards are issued to an entity identified by all upper case name ("ALFRED"); your credit card *applications* are sent to a natural person identified by a capitalized, proper name ("Alfred").

Can you think of a "harmless" reason why your bank account and credit cards are issued to an

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all upper case name, and yet your credit card *applications* from the very same bank are mailed to a proper name?

I can't.

This evidence is flimsy, but it's commonplace and it's consistent with the idea that the proper, capitalized name ("Alfred Adask") identifies one person while the upper case name ("ALFRED") identifies another.

Thus, it appears that the bank is asking "Alfred" (the natural person) to apply for a credit card that will be issued to "ALFRED" (the artificial, juristic person). If so, this is exactly the same kind of subtle deception that we believe government practices every day when it tricks natural persons (like "Alfred") into accepting the benefits and associated obligations intended for the artificial entity "ALFRED".

OK, the banks send some letters addressed to "Alfred" and others to "ALFRED". Big deal, hmm? It's probably just some programming oversight.

But last year, the Social Security Administration sent a document listing the sums I'd paid into So-So Security, and the number of quarters I'd paid. The letter was sent in a "window" envelope so the mailman could read the name and address printed on the letter inside the envelope. That name and address were printed in the all upper case format ("ALFRED N. ADASK, etc.) on the upper left hand corner of the first page of the letter.

But below, near the lower right hand corner of that same first page in the letter, the Social Security Administration (SSA) wrote: "YOUR NAME: Alfred Adask"

Why would the SSA address the letter to "ALFRED" and yet, on the *same* side of the very *same* piece of paper also write, "YOUR NAME: Alfred Adask" . . . ?

We can imagine innocent explanations for this dual format. But we can also say this evidence (however flimsy) is also consistent with the suspicion that "Alfred" and "ALFRED" are two entirely different persons.

An absurd idea whose time has come?

Even though we have anecdotal "evidence" to support the theory that "Alfred" and "ALFRED" identity two entirely different persons, the idea that government is tricking "Alfred" into assuming liability for duties imposed on "ALFRED" still seems incredible.

It's like saying the government is tricking John Smith (who lives at 44 S. Oak St. in Crystal Lake, Illinois) into assuming liability for the debts of the John Smith who lives at 66 Aspen Court in Aspen, Colorado. They're two entirely different people! How could government force one Smith in Illinois to ac-

cept responsibility for the debts of another Smith in Colorado? The whole idea seems absurd.

Well, just because an idea seems absurd doesn't mean the idea is false.

In fact, government doesn't *force* us to assume the liabilities that are imposed on another person. Such force would be unconstitutional. Instead, government *deceives* us into voluntarily assuming the liabilities of another person through the use of *applications* (just like the bank's credit card application) and *notices*.

OK, for the sake of argument, let's say this "multiple persona" scheme (getting "Alfred" to assume the liabilities imposed on "ALFRED") is legally plausible. Even so, how could our government have implemented such an incredible . . . dastardly . . . diabolical(?) . . . scheme on the *entire* American people? There are not words to describe the magnitude of this alleged fraud.

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Are we to believe that 300 million Americans are being simultaneously tricked into assuming liabilities for a whole class of artificial entities? Are we to believe that this massive fraud has been secretly perpetrated for most of three generations? Are we to believe that not one government official in sixty years has made any attempt to expose this monstrosity?

I have to admit that faced with these questions, the whole idea of some “parallel political universe” populated by artificial entities with names virtually identical to our own is not just laughable, it’s absurd. As if anyone would be dumb enough to believe this malarky.

And although I write about these theories, I can’t help looking at them and shaking my head in disbelief. *Surely*, I’ve made some gross, fundamental mistake. My thinking is distorted by some fundamental premise I’ve unwittingly embraced. *Surely*,

after I write enough articles like this one, someone smart will write to me to explain how I’m making a fool of myself.

But instead of getting letters to tell me that I’m wrong, I get letters and documents that tend to support this dual-name, parallel-political-universe hypothesis.

Even so, the whole idea is too bizarre to be believed by anyone who wasn’t already crazy or almost mystical. For this theory of a “parallel political universe” to be valid, only a virtual handful of people can actually recognize and understand it. If the theory is valid, I doubt that it’s understood and ultimately enforced by more than 10,000 people in the whole country. The President should know. Most of his cabinet. Many of the Senators. Some of the Congress. Key bureaucrats running the major agencies like FBI, DOJ, DOD, etc. should know. Federal Reserve, of course. Most longtime gover-

nors. Most state Secretaries of State. Big time bankers. Some of the mightiest corporate giants.

But the lawyers don’t know. Virtually no state politicians know. Cops certainly don’t understand. The clerks and administrators who populate all government agencies don’t have a clue.

If this “conspiracy theory” were valid, only a handful could know. Because if more knew, inevitably someone would tell, the whole world would find out and the system would collapse. The idea that such an incredible secret could be conceived, perpetrated and sustained for three generations is simply too improbable to be believed.

But probabilities are just numbers. This conspiracy scenario is far more disturbing than any mere study of mathematics for in the end, it could only exist if the conspirators had managed to somehow alter our very capacity to perceive reality. This dual-name scheme can’t be explained as the work of handful of greedy or ambitious politicians or bankers who want more money, power or sex. This scheme is nothing like a bank heist where the conspirators break in, steal the money, and jet off to the “good life” in Brazil. Instead, this is a conspiracy where you break in, steal the money, and not only convince the bank that no money’s been stolen, but you convince all the bank stockholders to appoint you president of the bank and thank God for your services.

For this dual-name scheme to be true, we have to live in a society almost identical to Aldous Huxley’s *Brave New World* in which we have been collectively “brainwashed” to the point where hundreds of millions of people are not only intellectually incapable of *seeing* the truth, we are psychologically incapable of *be-*

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Thus, I have to admit that this dual-name theory is based on such incredible premises, that it can be safely dismissed as more ranting of the lunatic fringe. I don't believe it. More, I don't want to believe it. I am embarrassed to even mention this theory in my magazine. I feel like an idiot.

And yet, as hard as it is for me to believe the dual-name theory and the massive, seamless conspiracy it implies, I can't seem to find any evidence to the contrary. In fact, all the evidence I'm able to see persistently implies that no other explanation is possible.

"Voluntary" income tax system?

For example, we are repeatedly reminded that we have a "voluntary" income tax system? And as you'll read, it appears that our obligation to pay income tax is truly based on our own "voluntary" acts wherein we (proper persons like "Alfred") first "volunteered" to administer the records and pay the income tax *on behalf of* an artificial entity like "ALFRED".

But who would be crazy enough to "volunteer" to pay income tax? Nobody. And surely, I don't remember ever signing a paper where I "volunteered" to pay income tax. And I don't know anyone else who ever did, either.

The whole idea that anyone would volunteer to pay income tax is simply stupid.

Agreed.

But what if – instead of volunteering to *pay* income tax – you volunteered to *receive* a tax refund?

Better to give or to receive?

Take a trip back in time. Remember your first 1040? Why did you file? To *pay* income tax? Did you owe money to Uncle Sam from your first paper route or job making fries at McDonalds? I doubt it.

If you're like the vast majority of kids and working adults, you filed your first 1040 to receive a tax *refund* for some portion of the withholding tax that had been taken out of your paychecks and sent to Washington. You filed because your employer paid you \$5 an hour but withheld \$1.50 an hour to send to Washington. You filed your 1040 at the first of the next year so you could get a fat chunk of the income tax that had been withheld from your paychecks.

If you were lucky, you might've received a check back from gov-co for \$200, \$400, maybe even \$500! Boy, remember the fun you had with that first refund? You could buy a new bicycle or maybe some clothes to impress the girls.

Now, let's suppose that the system has been set up whereby:

1) you (the boy, "Alfred") can't get a job without a Social Security Number (so you applied for one); and

2) the SSN was issued to the artificial entity "ALFRED". (Look at your SS card. I guarantee it's issued to the entity having the all upper case name.)

OK, now you go to your prospective employer, show him your brand new Social Security card, and he hires you. But who (or what) did the boss actually hire? *You*, the flesh and blood "Alfred"? Or *it*, the artificial entity created by government, named "ALFRED" and identified by a SSN?

As you'll read below, IRS Form 56 strongly implies that "taxpayers" are exclusively the artificial entities identified by uppercase names ("ALFRED") and SSNs. On the other hand, natural persons identified primarily by proper, capitalized names ("Alfred") don't even *have* SSNs and are not liable to file and pay

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income tax. The evidence is implicit but inconclusive. Still, this implication offers is more support for the idea that “Alfred” and “ALFRED” are not only two different “persons,” they are two entirely different *kinds* of persons.

At this point, I suspect that (unbeknownst to you and your employer) your employer didn’t precisely hire you (the natural person), he hired the artificial entity identified by the all upper case name and SSN. Alternatively, perhaps your employer actually did hire you (the natural person) but – through the Social Security application and/or W-2 or various other forms – you (“Alfred”) agreed to do the actual work while “donating” your pay to the artificial entity “ALFRED”.

But whatever the explanation, I suspect that through the employment agreement and Social Security relationship, the money you (“Alfred”) earned was credited to the artificial entity “ALFRED”.

So who did they write your paychecks to? “ALFRED”. And when you opened a bank account with those checks, whose name is on the bank account? “ALFRED”. And when government sent that refund check, who was it made out to? “ALFRED”.

If all of that’s true, you (“Alfred”) have a serious problem. How can you, the natural person, cash checks made out to an entirely different person – the artificial entity “ALFRED”? Wouldn’t

it be against the law for you to cash checks made out to some other person?

Normally, Yes.

But there are legal provisos for persons to represent other persons and act in their behalf. If you established a legal capacity for you (“Alfred”) to represent and act on behalf of “ALFRED,” you could cash “ALFRED’s” checks all day, all week, all year.

Fiduciary relationships

For several years, I’ve understood intuitively that although “Alfred” and “ALFRED” are two different persons, nevertheless, they are bound together in some sort of legal relationship. For various reasons, I’ve suggested that the two must be bound in a trust relationship wherein “Alfred” served as a trustee for the beneficiary “ALFRED”. I’m still not convinced that “trustee” precisely defines the relationship between “Alfred” and “ALFRED,” but I have no doubt that a legal, “trustee-like” relationship exists.

However, with Dick Clark’s discovery of IRS Form 56, I now have a much better understanding of that relationship. Whether that relationship can be described as “trustee” or not remains to be seen, but the bond between “Alfred” and “ALFRED” can absolutely be described as a “*fiduciary*” relationship”.

The instructions on the back of IRS Form 56 define “Fiduciary” as:

“A fiduciary is any person *acting* in a fiduciary capacity for *any* other *person* (or terminating entity), such as an administrator, conservator, designee, executor, guardian, receiver, trustee of a trust, trustee in bankruptcy, personal representative, person in possession of property of a decedent’s estate, or debtor in possession of assets in *any* bankruptcy proceeding by order of the court.” [Emph. add.]

This definition lists eleven kinds of fiduciary. Every one of those eleven “fiduciaries” needs to be fully understood before we can safely embrace this article’s implications. However, for now, note that each of the eleven kinds of fiduciary can act as a fiduciary for *any* “person”.

Form 56 instructions also define “person”:

“A person is any individual, trust, estate, partnership, association, company or corporation.”

Simply put, the term “person” is not confined to natural, flesh and blood people, but also includes artificial entities like trusts and corporations.

Thus, it is entirely possible for a natural person (“Alfred”) to serve as a *fiduciary* for an artificial entity named “ALFRED”.

IRS code compliance

The top of IRS Form 56 specifically references Section 6903 of the Internal Revenue Code. That section reads:

SEC. 6903. NOTICE OF FIDUCIARY RELATIONSHIP.

(a) **RIGHTS AND OBLIGATIONS OF FIDUCIARY.** – Upon *notice* to the Secretary that any person is acting for another person in a fiduciary capacity, such fiduciary shall assume the powers, rights, *duties*, and privileges of such other person in respect of a tax imposed by this title (except as otherwise specifically provided

and except that the tax shall be collected from the estate of such other person), until notice given that the fiduciary capacity has terminated. [Emph. add.]

First, note that (so far as the IRS is concerned) the only requirement to establish a fiduciary relationship is to send some sort of "notice" to the "Secretary". Judging from Section 6903, there is no requirement that the "notice" be notarized by the sender or officially approved. Apparently, if you simply send a "notice" that you are "acting" as a fiduciary for some other person, that notice will be accepted as fact based entirely on your say-so.

Second, note that if you were to become the fiduciary for another person, you would "assume the powers, rights, duties, and privileges of such other person in respect of a tax"

Soooo . . . let's suppose government had no constitutional authority to impose an income

tax on natural persons (like "Alfred") – but *could* impose a tax on artificial entities like corporations and trusts. And let's suppose that government created an artificial entity entitled "ALFRED N. ADASK" identified by a SSN . . . could government impose an income tax on that artificial entity?

Absolutely.

In fact, government could impose virtually any tax, duty, or obligation on that artificial entity ("ALFRED") without ever once violating the Constitution.

And let's suppose that government could devise a procedure to cause me ("Alfred") to unwittingly send a "notice" to the IRS that I was now a *fiduciary* for "ALFRED" (the "taxpayer" identified with a SSN). If I ("Alfred") sent such notice of fiduciary relationship, whether I knew it or not, I would've "volunteered" to be a "taxpayer" on behalf of "ALFRED".

Once the IRS received my "voluntary" notice of fiduciary relationship to "ALFRED," the IRS could hound me, harass me, kick in my doors and jail me in order to compel me to honor my notice that I would serve as fiduciary for "ALFRED".

Givin' d' Devil his due

Do you see the beauty of this scheme? Although prevented by the Constitution from imposing an income tax on natural persons (like "Alfred"), government could lawfully impose any tax they like on their creature "ALFRED". Then, if "Alfred" could be "dumbed down" (perhaps through public education) to the point where he didn't understand the rules of grammar, punctuation and capitalization, "Alfred" would never dream that he and "ALFRED" weren't one in the same.

Then . . . if government could trick "Alfred" into voluntarily sending a "notice" that he was the fiduciary for "ALFRED," government would've degraded a

sovereign, free Citizen from the status of government's master to the status of government's subject and slave.

Did you notice?

If this scenario sounds like science fiction, bear in mind that the only detail that keeps it from being real is the question of "notice".

And all IRC 6903 says about "notice" is:

"(b) MANNER OF NOTICE. – Notice under this section shall be given in accordance with regulations prescribed by the Secretary."

Hmph. That's not too helpful. But Dick Clark dug into the Code of Federal Regulations (CFRs) and found "26 CFR 301.6093-1 Notice of Fiduciary Relationship." (Note that "26 CFR" identifies the collection of Federal Regulations that apply to title 26 of the U.S. Code (income tax). The "301" identifies the section dealing administrative and procedural regulations; the "6903" in that CFR cite corresponds to Section 6903 in the IRS code; and the "-1" refers to individual income tax.)

"26 CFR 301.6903-1. Notice of Fiduciary Relationship.

"(a) Rights and obligations of fiduciary. Every person acting for another person in a fiduciary capacity shall give notice thereof to the district director in writing. As soon as such notice is filed with the district director, such fiduciary must, except as otherwise specifically provided, assume the powers, rights, duties, and privileges of the taxpayer with respect to taxes imposed by the code. If the person is acting as a fiduciary for a transferee, or other person subject to the liability specified in section 6901, such fiduciary is required to assume the powers, rights, duties, and privileges of transferee or other person under that

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section. The amount of the tax or liability is ordinarily not collectable from the estate of the fiduciary but is collectable from the estate of the taxpayer or from the estate of the transferee or other person subject to the liability specified in section 6901.” [Emph. add.]

OK. So far, we know that a proper notice of fiduciary capacity must be:

- 1) in writing,
- 2) sent to an IRS district director, and
- 3) filed by the IRS.

Again, that description is not too helpful, but it does make clear that whatever such notice is, it *must be a written document filed with a district director of the IRS.*

Further, once that notice is written, received by the IRS district director and filed, the fiduciary *must* assume all the duties of the “taxpayer”. Thus, while sending the first notice seems to be a voluntary act, once you do send that first notice, a permanent *duty* to file and pay income tax attaches and becomes mandatory. Screw up and they’ll toss you in jail.

Note also that although the fiduciary represents the “taxpayer,” the two entities are entirely separate persons. This doesn’t prove that fiduciaries can’t also be taxpayers in their own right. However, the possibility remains that no fiduciary is, in and of himself, a “taxpayer”.

26 CFR 301.6903-1 continues with subsection:

“(b). Manner of Notice.- The notice shall be *signed by the fiduciary*, and shall be *filed with the district director for the district for the return of the person for whom the fiduciary is acting is required to be filed*. The notice must state the *name and address of the person for whom the fiduciary is acting, and the nature of the liability of such person, that is, whether it is a liability for tax, and, if so, the type of tax, the year or years involved, or a liability at law or in equity of a transferee of property of a taxpayer, or a liability of a fiduciary under section 3467 of the Revised Statutes, as amended (31 U.S.C. 192), in respect of the payment of any tax from the estate of the taxpayer.*” [Emph. add.]

Now we know that a proper notice must:

- 1) Include the signature of the *fiduciary* (but, curiously, not that of the original “taxpayer”).
- 2) Be filed with the district director in the same district where the *taxpayer* would normally file his income tax *return*.
- 3) State the “name and address” of the person (*taxpayer*) for whom the fiduciary is acting (but curiously, there’s no need to specify the *fiduciary’s* name and address).
- 4) Identify the “nature of the liability” – i.e. the “type” of tax.

5) The “year or years involved” for the tax type.

And optionally,

6) “. . . or a liability at law or in equity of a transferee of property of a taxpayer.”

(I don’t know what “transferee of property of a taxpayer” means. So, although that meaning might be vital to our understanding, I won’t analyze it here.)

It probably seems impossible that you could ever have sent a complex, six-part notice to the IRS in which you “volunteered” to become a fiduciary. Surely, you would’ve remembered, No?

Maybe not.

We’ll explore this possibility later in this article, but for now let me give you a hint: Can you say “1040,” boys and girls? Have you ever filed a 1040? Each of the five elements required to provide a proper notice of fiduciary relationship is technically present on a properly filed 1040.

Is it possible that the 1040 constitutes proper notice of a natural person’s (Alfred’s) fiduciary relationship to an artificial entity/ taxpayer (ALFRED)? We suspect the answer may be Yes.

Failure to identify

Curiously, the six elements required by 26 CFR 301.6903-1 to constitute a proper notice do not include a requirement to identify the “name and address” of the *fiduciary*. The IRS doesn’t even ask for the fiduciaries Social Security Number (SSN). Instead, the fiduciary is only required to provide his *signature*.

The failure to require the fiduciary’s name, address and SSN would seem to invite a great deal of confusion. For example, what if the taxpayer lived in Wisconsin and the fiduciary lived in Florida? What if the fiduciary’s name was “Bob Jones” – without a printed name, address and SSN, how could the IRS tell if the fiduciary “Bob Jones” was the “Bob Jones” in Kansas or another “Bob

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Further, the failure to require precise identification for the fiduciary not only invites confusion, it invites absolute incomprehension. For example, I like to think of my signature as stylish and unique, but in truth it's just a scrawl that's so incomprehensible no one could even guess my name from my signature. So if I were to sign a document as a fiduciary, without any additional information (name, address, SSN, etc.), I don't believe anyone could possibly identify me as the fiduciary from only my signature alone.

The failure to require precise identification of the fiduciary seems inexplicable since the fiduciary is the person actually liable for *filing* and *paying* the income tax. Are we to believe the IRS has no interest in the precise name, address and SSN of the fiduciary actually responsible for filing and paying the income tax?

This omission is incompre-

hensible – *unless* by requiring the fiduciary's precise name, address and SSN (or lack thereof) the government would necessarily reveal that the fiduciary and the taxpayer were two separate persons having similar but distinctly different names ("Alfred" and "AL-FRED") who "lived" at the same address.

See my point? Suppose your 1040 had two identification sections: one at the top of the 1040 form for the name and address of the "taxpayer" (the artificial entity "ALFRED" identified with SSN) – and another at the bottom of the 1040 for the name and address of the fiduciary ("Alfred," the natural man who apparently does not have a SSN) who signed the 1040 and thereby assumed personal liability for paying the tax. Even people who dropped out of public schools would have sense enough to see that "AL-FRED" the taxpayer was not "Alfred" the fiduciary. Once that recognition was made, no one would "volunteer" to become a fiduciary responsible for another person's ("ALFRED's) taxes, and the whole income tax system would collapse.

Of course, the idea that our income tax system may be based on dual-name, fiduciary scheme seems too fantastic to believe. And yet, if that scheme is only a fantastic delusion, can you think of a reason (other than intentional deception and desire to conceal the dual-name scam) why the IRS would not want to know the precise name, address and SSN of the fiduciary *responsible for paying the income tax*?

I cannot.

Section (b) "Manner of Notice," continues:

"Satisfactory evidence of the authority of the fiduciary to act for any other person in a fiduciary capacity must be filed with and made a part of the notice. If the fiduciary capacity exists by

order of court, a certified copy of the order may be regarded as satisfactory evidence."

I'm not sure what constitutes "satisfactory evidence" for this "authority". Evidence of a fiduciary's authority might be found in other documents like a W-2, W-4 etc., that may be submitted with a 1040. Judging by the notice requirements specified in the instructions for IRS Form 56, "satisfactory evidence" might even consist of no more than the fiduciary's say-so. His signed statement (especially if given under penalty of perjury) may be sufficient.

However, we strongly suspect that the original "authority" to act as a fiduciary for an artificial entity like "ALFRED" may be the original Social Security Application and subsequent SS Number. If so, the presence of a SSN on any document might function as "proof" of "authority" for the natural person ("Alfred") to act in a fiduciary capacity for an artificial entity like "ALFRED".

More Section (b) "Manner of Notice":

"When the fiduciary capacity has terminated, the fiduciary in order to be relieved of any further duty or liability as such, must file with the district director with whom the notice of fiduciary relationship was filed written notice that the fiduciary capacity has terminated as to him, accompanied by satisfactory evidence of the termination of the fiduciary capacity."

This text makes clear that 1) when the fiduciary capacity has *terminated*, 2) the fiduciary must file a *notice* of that termination with the IRS district director, and 3) that notice must include *evidence* of the termination of fiduciary capacity.

These "Manner of Notice" instructions may be the most important procedural elements in

successfully terminating the fiduciary relationship that we believe obligates us to pay income tax. The questions are:

1) How do you terminate a fiduciary capacity? and,

2) What constitutes *evidence* of that termination?

We don't know.

However, if our previous conjecture is correct (that the SS Application and SSN comprise the "*authority*" for one person to act as a fiduciary for another), then it follows that in order to terminate "Alfred's" fiduciary relationship to "ALFRED" relative to income tax, Alfred must:

1) Somehow termination his SSN and/or his relationship to that number; and

2) Send evidence of that termination to the IRS.

A number of strategies have been advanced on "how to" end your relationship to Social Security. However, until recently, I was unaware of any strategy that absolutely worked. However, Dick Clark uncovered Social Se-

curity Administration (SSA) Form 521, "Withdrawal of Application" - and we believe this is the proper form for ending your relationship to Social Security. We'll provide more information on SSA Form 521 (and the Social Security Administration's strange reluctance to make that form available) at the end of this article under the "More formalities" subheading.

In the meantime, here's more text from Section (b) "Manner of Notice":

The notice of termination should state the name and address of the person, if any, who has been substituted as fiduciary. Any written notice disclosing a fiduciary relationship which has been filed with the Commissioner under the Internal Revenue Code of 1939 or any prior revenue law shall be considered as sufficient notice within the meaning of section 6903. Any satisfactory evidence of the au-

thority of the fiduciary to act for another person already filed with the Commissioner or district director need not be resubmitted. [Emph. add.]

This is the only section we've seen that requires a fiduciary's name and address be revealed. But that request appears optional. I.e., while you "should" provide that information, it's unclear that you "must". But even if you "must" provide the fiduciary's name and address, that request only applies to new, "substituted" fiduciaries. So far, we've still seen no mandatory requirement for a fiduciary to provide more than his *signature* on the documents he signs for the "taxpayer".

"(c) When notice is not filed. If the notice of the fiduciary capacity described in paragraph (b) of this section is not filed with the district director before the sending of notice of a deficiency by registered mail or certified mail to the last known address of the taxpayer (see section 6212), or the last known address of the transferee or other person subject to liability (see section 6901(g)), no notice of deficiency will be sent to the fiduciary." [Emph. add.]

This segment is still open to interpretation, but for the most part, it seems to say that in the event the income tax is not properly filed or paid by the fiduciary, the IRS will not send notice to the fiduciary ("Alfred"), but will instead send notice the last known address of the taxpayer ("ALFRED").

OK - but why would the IRS rather send a notice of deficiency to the taxpayer ("ALFRED") than to the fiduciary ("Alfred") who is actually responsible for filing and paying the tax?

Probable answer? Again - to avoid revealing the dual-name, fi-

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duciary scheme by specifically identifying the fiduciary. I.e., if the IRS were forced to send the notice of deficiency to the *fiduciary*, it would have address its mail to the fiduciary's name ("Alfred") rather than the taxpayer's ("ALFRED"). Further, seeing that the IRS never specifically asked for the fiduciary's address or SSN, how could they know where the fiduciary lived?

On the other hand, by sending the notice of deficiency etc., to the taxpayer's "last know address," the IRS can be confident the fiduciary will receive their notice. Why? Because the IRS secretly knows that the taxpayer ("ALFRED") and its fiduciary ("Alfred") always "live" at the very same address.

"Tax Court of the United States" or "United States Tax Court"?

Section (c) continues:

"In such a case the sending of the notice [of deficiency] to the last known address of the *tax-*

payer, transferee, or other person, as the case may be, will be sufficient compliance with the requirements of the code, even though such taxpayer, transferee, or other person is deceased, or is under a legal disability, or, in the case of a corporation, has terminated its existence. Under such circumstances, if no petition is filed with the *Tax Court of the United States* within 90 days after the mailing of the notice (or within 150 days after mailing in the case of such a notice addressed to a person outside the States of the Union and the District of Columbia) to the taxpayer, transferee, or other person, the tax, or liability under section 6901, will be assessed immediately upon expiration of such 90-day or 150-day period, and demand for payment will be made. See paragraph (a) of Section 301.6213-1 with respect to the expiration of such 90-day or 150-day period." [Emph. add.]

Again, the notice will not be sent to the fiduciary (who is responsible for filing and paying the income tax), but to the *taxpayer's* "last known address".

Note also that the part of the legal remedy to an IRS notice of deficiency is to send a "petition" to the "Tax Court of the *United States*". We've written previously in the *AntiShyster* about the massive differences between "District Courts of the *United States*" (which are the Article III/Judicial courts where most federal litigants think their cases are heard) and "United States District Courts" (which are administrative tribunals operating under Articles I, II or IV of the Constitution – are absolutely not Article III judicial courts – but are the courts where virtually all federal cases are heard). Compare the title of the court where you should file your petition ("Tax Court of the *United States*") with the title of the court created under 26 US 7441:

"There is hereby established, under *article I* of the Constitution of the United States, a court of record to be known as the *United States Tax Court*. The members of the Tax Court shall be the chief judge and judges of the Tax Court." [Emph. add.]

See the difference? I'll guarantee that virtually all income tax cases are taken to the article I "United States Tax Court" rather than the "Tax Court of the United States" (which I suspect may be an Article III, judicial court). If you file your "petition" in the first Article I court, you'll probably be squashed like a bug. On the other hand, if you file your petition with the "Tax Court of the *United States*," you just might have a positive result.

Note also that if you live *within* one of the "States of the Union and the District of Columbia," you'll have 90 days to respond to a deficiency notice by

petition in the Tax Court of the United States. If you live outside the “States of the Union and the District of Columbia” you’ll have 150 days to respond by petition.

First, the number of days you’re allowed (90 vs. 150) will indicate whether you are believed to be living within or outside the “de jure” USA.

Second, I suspect that living “outside” the “States of the Union and District of Columbia” may be synonymous with living within the *corporate* United States. Thus, if you take over 90 days to petition the “Tax Court of the United States,” you may implicitly concede you are a citizen of the corporate United States rather than a Citizen of one of the organic States of the Union.

Equity jurisdiction

26 CFR 301.6903-1 continues with subsection:

“(d) Definition of fiduciary. The term “fiduciary” is defined in section 7701(a)(6) to mean a

guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any fiduciary capacity for any person.” [Emph. add.]

Note that the controlling word in this definition is “acting”. Thus, if you merely “act” like a fiduciary (on behalf of any other person), you *are* a fiduciary. There appears to be no absolute requirement for an official appointment or approval of your status as a fiduciary. Instead, any “act” on behalf of someone else can be construed as not only evidence, but also *notice* that you are that person’s fiduciary. Thus, if “Alfred” merely signed a document on behalf of “ALFRED,” he might be serving notice that “Alfred” is fiduciary for “ALFRED”.

The idea that a mere signature can endow you with the duties of a fiduciary may seem far-fetched. However, a maxim of equity is that “equity regards as done, that what ought to be done”. In *Camp v. Boyd*, 229 U.S.

530 (1913) this maxim was accepted as a general rule for Federal courts clothed with equity jurisdiction.

This maxim implies that there’s no requirement for proof of fiduciary status. If you merely *act* like a fiduciary (sign a document for another “person”), courts of equity will presume that your act was done because it “ought to be done” (because you are, in fact, the fiduciary). No proof is required. Your *acts* alone are sufficient to warrant the presumption that you are a fiduciary.

This is more evidence of the danger of equity jurisdiction. Unlike law – where it must *proved* that a person *is* (not merely acting like) a fiduciary – equity courts can freely treat you like a fiduciary and compel you to fulfill the fiduciary’s duties (pay income tax) if you simply “acted” like a fiduciary at some point.

If the natural person “Alfred” signed a document on behalf of

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any other person (“ALFRED,” for example) did he “act” like a fiduciary?”

Absolutely.

But it gets worse. “Acting in *any* fiduciary capacity” might even be construed to include opening the mail. For example, under this definition, it’s possible that if “Alfred” merely opened (perhaps merely *received*) an envelope addressed to “ALFRED,” he would implicitly serve notice that he is “ALFRED’s” fiduciary. In other words, if “Alfred” didn’t send that unopened letter right back to the sender (perhaps with another notice that he is not “ALFRED” nor is he the fiduciary for “ALFRED”), “Alfred” could be presumed to be the fiduciary and thus liable for paying “ALFRED’s” taxes.

OK. Nice theory, but what is the relationship between fiduciaries and courts of equity?

According to Chapter XI, Volume 1 (“Common Law”) of the *National Law Library* (1939), the relationship between fiduciaries and courts of equity is absolute and probably exclusive:

“4. Obligations Arising from Fiduciary Relations.

Whenever there is a *confidential* relation, such as principal and agent, partnership, executor or administrator and creditor next of kin or legatee, director and corporation, husband and wife, parent and child, guardian and ward, or medical or religious adviser and person relying on such adviser, courts of *equity* applied the analogy of an *express trust*, and held those in whom *confidence* was reposed in such cases to the standard of fairness, full disclosure, and entire good faith to which they held trustees. Also courts of equity applied by analogy their jurisdiction over fraud and treated any abuse of the confidence reposed, any failure to come up to the standard of fair conduct and good faith,

and any use of the relation to obtain personal advantage at the expense of the person reposing confidence or entitled to the benefit of the relation, as a “constructive fraud” to be undone by the court or to be relieved by restitution or by requiring a full and entire accounting for profits or advantages inequitably obtained. Likewise they required specific performance of the duties involved in or attaching to the relations. Thus in *all* cases of fiduciary relations there are obligations *cognizable and enforceable in equity.* [Emph. add.]

Get it? If you unwittingly sign a document (or even receive mail) on behalf of another person, you have *acted* as a fiduciary. Based on that unwitting action, you will have established the *presumption* that you *are* a fiduciary and that you are subject to the jurisdiction of a court of equity.

I’ve written about the dan-

gers of equity jurisdiction in the *AntiShyster* for several years, so I won’t go into it in depth here. However, so far as I can tell, it’s extremely difficult for modern Americans to access courts of *law* – instead, whether we (or even our attorneys) know it or not, virtually all of our cases are heard in courts of *equity*. But in courts of equity, litigants have virtually no unalienable Rights and the judge is not bound by law. Instead, the judge is expected to rule strictly according to his own conscience. Thus, if the equity court judge doesn’t like the color of your eyes, he can rule against you. Defendants are at great jeopardy in courts of equity, especially if they are being prosecuted by the government. The judge will inevitably rule (in good conscience) against the defendant and for the government.

Thus, the presumption of a fiduciary relationship may be a principle device by which the

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courts presume we are subject to the arbitrary decision of courts of equity.

26 CFR 301.6903-1 concludes:

“(e) Applicability of other provisions. This section, relating to the provisions of section 6903, shall not be taken to abridge in any way the powers and duties of fiduciaries provided for in other sections of the code.”

In other words, *nothing* in section 6903 may be construed to diminish any fiduciary relations and duties imposed by other sections of the IRC. The government seems pretty determined to defend the duties imposed on fiduciaries against any possible conflicts that might be perceived within the code or CFRs.

The mutha of all notices

If you add all of the specified requirements for a proper notice of fiduciary capacity (written; signed by fiduciary; sent to the same district director where the taxpayer should send his income tax return; provides name and address of taxpayer, type of tax and tax years involved) the average person would quickly conclude that he’s never sent any such notice to any IRS district director . . . except for . . . ahm, maybe his 1040 income tax return.

Yep, we’re speculating – but

nevertheless, every requirement listed in 26 CFR 301.6903-1 is technically satisfied when one fills out a Form 1040 for “U.S. Individual Income Tax Return” for “1999” and sends it to the IRS district director. Although it’s possible that one or more additional documents (we attach our W-2s etc. to our tax returns) might also be necessary to constitute proper “notice” of a fiduciary relationship, the 1040 seems sufficient to serve that purpose.

Basically, we suspect the taxpayer’s all upper case name (“ALFRED”), SSN and address are *printed* at the top of the 1040 and the natural person “Alfred” (fiduciary) *signs* his name at the bottom of the 1040. Although improbable, it seems that when “Alfred” first signed the 1040 for “ALFRED,” “Alfred” inadvertently “acted” like a fiduciary and thereby sent notice to the IRS district director that “Alfred” had, in fact, become “ALFRED’s” fiduciary. (Incidentally, I know that the

repeated use of “Alfred” and “ALFRED” is confusing. But that confusion may be part of the reason this dual-name scheme works.)

That speculation sounds far-fetched to most (me, too). But section 3.403 of the Texas Business and Commerce Code tells us that anyone who signs any instrument on behalf of another entity, without identifying his representative capacity relative to that other entity, becomes personally liable for whatever debt or obligation is created on that instrument.

For example, if the president of a corporation signs a corporation check without identifying his representative capacity (“president”) next to his signature, he becomes personally liable for whatever obligation is created on that check. If the check bounces, the *president*, not the corporation, becomes liable for the debt. Conversely, if the president identifies himself as such next to his signature, the corporation is liable for the bounced check.

This principle is not identical to the “fiduciary capacity” hypothesis we’re exploring in this article, but it’s sufficiently similar to confirm that by merely signing a document, you may unwittingly assume unexpected fiduciary obligations.

For example, suppose “Alfred” signed a 1040 on behalf of the taxpayer “ALFRED”. If “ALFRED” is truly an artificial entity,

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only a person acting in a fiduciary capacity could possibly have the legal capacity to sign that document. And if that signature was provided under penalty of perjury (as on a 1040), it might be fairly assumed in equity that the person signing (“Alfred”) recognized the seriousness of the affixing his signature and could therefore be presumed to be the “fiduciary” for “ALFRED”.

Thus, the fact that “Alfred” acted as a fiduciary by signing the document under penalty of perjury could constitute good evidence (a “notice”) that he was the fiduciary for the taxpayer ‘ALFRED’.

I’ve heard the rumor for years that you create your obligation to pay income tax with the first 1040 you send to the IRS. Until now, I’ve never understood why that might be true.

However, it’s no longer impossible to imagine that – in order to recover the withholding taxes imposed on “ALFRED” – the boy “Alfred” might’ve filed out his first 1040 and unwittingly “notified” the IRS that “Alfred” had just “voluntarily” become the fiduciary for “ALFRED” and thereby agreed to accept all “ALFRED’s” future tax liabilities.

See the seduction? Government didn’t “force” us to sign that first 1040 – it “rewarded” us, enticed us, with the promise of refunding some of *our own* money.

Easy “in” – easy “out”?

Does the previous scenario explain how we “voluntarily” became subject to paying income tax? I’m not sure.

But if that “notice” scenario explains how we unwittingly got into this mess, it also implies that it might not be too difficult to get out.

After all, everything we’ve seen so far indicates that the only requirements needed to assume the role of fiduciary is 1)

act like a fiduciary; and/or 2) send a relatively simple *notice*.

Could it be that all you need to do to get out is to: 1) stop acting like a fiduciary; and 2) send a similarly simple notice?

Judging by IRS Form 56, the answer is . . . Ta-Da! . . . maybe.

This whole hypothesis hangs on two premises:

1) That “Alfred” and “ALFRED” identify two different legal entities; and,

2) “Alfred” has been deceived into unwittingly assuming the role of fiduciary for “ALFRED”.

If either of those premises is false, I hope this entire article’s been amusing because it is otherwise a waste of time.

But if both of those premises are correct – and I believe they are – then we are closing in on a “final solution” for corporate governance. Remember what it says in the instructions for Part IV on IRS Form 56?

“Completing this part will re-

lieve you of *any further duty or liability* as a fiduciary if used as a notice of termination.” [Emph. add.]

The potential power in that statement is extraordinary. If it’s true that our obligation to pay income taxes on behalf of other artificial entities is based on a fiduciary relationship, *then all it takes to terminate that relationship and the attached obligations (like paying income tax) may be another simple Form 56 notice.*

No matter how it’s happened, if “Alfred” has become a fiduciary for the taxpayer “ALFRED,” it appears that he may be able to terminate that fiduciary relationship and associated tax liability by filing IRS Form 56.

Could it really be that easy? Maybe. Probably not.

More than likely, there are additional forms and notices necessary to fully terminate your relationship to the corporate government and all its little artificial “friends”.

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Even so, if the two fundamental premises (“Alfred” and “ALFRED” are two entirely different persons; but “Alfred” is a fiduciary for “ALFRED”) are true, then we’re on the verge of busting this whole corporate system wide open.

Why? Because if those two premises provide the fundamental mechanism used to burden us with income tax, I’ll bet they’re also the foundation for the drivers license (issued to “ALFRED”), vehicle registration (issued to “ALFRED”) and almost every other form of non-constitutional corporate government regulation and oppression. If we can stop ‘em on income tax, we can stop ‘em on anything.

More formalities

However, even if IRS Form 56 provides an exit from income tax liability, it’s not necessarily the only form required to withdraw from the corporate system.

For example, Dick Clark has

also discovered Form SSA-521 from Social Security Administration, entitled, “REQUEST FOR WITHDRAWAL OF APPLICATION”, OMB No. 0960-0015.

Reports from several different people trying to use Form SSA-521 indicates that Social Security is extremely reluctant to even release this form to the public. One of Dick’s friends couldn’t get the form from Social Security and therefore had to it from the Office of Management and Budget in Washington, D.C. Once he got a copy of the form and filled it out, he had to make three trips to the Social Security office before they’d even *accept* the form.

Another individual had to send administrative notices to Social Security explaining their legal obligation to provide the form before the SSA would give him a copy. After the administrators received an administrative notice specifying their legal duties, they quickly provided a copy of SSA-521.

Social Security Administration absolutely resists releasing SSA Form 521 to the public. But that determined resistance only underscores the form’s implicit value. Apparently, by using SSA Form 521, the original application for a Social Security Number is revoked. Our strong suspicion is that the SSN is only issued to the artificial entity (“ALFRED”) rather than the natural person (“Alfred”). We don’t believe that a Form 521 “termination” will “terminate” the existence of the artificial entity “ALFRED”. Instead, we suspect that real purpose for the original SS Application was not simply to receive benefits but, rather, to receive *authority* to act as a fiduciary for the artificial entity. In other words, when I (“Alfred”) “applied for Social Security” I may have been unwittingly applying for permission to act as the fiduciary for the artificial entity “ALFRED”. The Social Security Number that was issued on the resulting SS

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Card is not “my” number, but rather the number of the artificial entity “ALFRED” and/or the reference (license??) number that specified the authority for me to act as fiduciary for ALFRED.

The idea that the SS Application and resulting “number” comprise the “authority” for “Alfred” to act as a fiduciary for the artificial entity “ALFRED” is purely speculative, but still makes some sense. For example, when I open a bank account, the bank wants to know my SSN. Similarly, the folks at the Department of Motor Vehicles want to see my SSN when I apply for a new Drivers License. We can easily explain the request for SSN as an identification and record-keeping device. But it’s also possible to imagine that the SSN is required as “proof of authority” for the natural person “Alfred” to act as fiduciary (sign checks or drive a car) for the artificial entity “ALFRED”.

If so, then by using SSA Form 521 to withdraw my former application for So-So Security, I would be cancelling the primary “authority” for me (“Alfred”) to act as fiduciary for the artificial entity (“ALFRED”). Once that authority was cancelled, it would not only be possible to cancel other examples of fiduciary relationships between me (“Alfred”) and my artificial entity nemesis ALFRED, it might be necessary to cancel those relationships.

In other words, if withdrawing my application for Social Security cancelled my primary authority to act as fiduciary for my nemesis “ALFRED,” it might be illegal for me to continue to represent ALFRED in any capacity. I might use IRS Form 56 to then properly notify the IRS that I’d stopped “fiduciary-ing around” for ALFRED. But I might be *required* to also notify the people at my bank, voters regis-

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tration, and Department of Motor Vehicles (to name only a few) that I was no longer the fiduciary for ALFRED.

Why?

Because to continue acting as a fiduciary (without the proper authority) might either constitute fraud – or worse, might somehow constitute a new “notice,” a new “application” to act as fiduciary for my old buddy ALFRED.

Dick Clark is currently digging through forms for the Department of Commerce (which may be the ultimate repository for our birth certificates) and the Immigration and Naturalization Service (which is reportedly the final authority on the citizenship of all Americans – not just immigrants).

We suspect there may be a approximately a half dozen forms which, taken together, might be sufficient to free an individual from the jurisdiction of the corporate government. Un-

til all of these forms are identified and properly understood, the use of just one form may be insufficient to free us from corporate governance.

On the other hand, even if you only used one of these forms properly, you might still be able to intimidate the government sufficiently to make them leave you alone and instead seek softer targets.

But it’s always a crapshoot when dealing with law and government. There are intangible, human and unpredictable elements in every confrontation with the “authorities”. Never a guarantee. The most you can ever hope for is to improve the probability that you might win.

We suspect that use of IRS Form 56 (and SSA Form 521) may increase our chances of successfully withdrawing from corporate governance. But we aren’t sure, and we certainly don’t offer any guarantees. ■

I.R.S. Form 56

General Instructions

by Alfred Adask

On the back of every Form 56, there are “general instructions” for filling out that form. What follows are all of the instructions from the back of the Form 56, (which are printed in this brown color) plus my comments (printed in black) and quotes from outside sources (like IRS sections of Black’s Law Dictionary) printed in blue. The footnotes are my additions.

As you’ll read, it’s surprising how much you can learn (or at least infer) simply by reading a form’s instructions. Also, note that virtually all of the italicized highlights in the original Form 56 Instructions (directly below) are my additions.

Form 56 (Rev. 8-97)

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

You *may* use Form 56 to notify the IRS of the creation or termination of a fiduciary relationship under section 6903 and to give notice of qualification under section 6036.¹

Who Should File

The fiduciary (see Definitions below) uses Form 56 to notify the IRS of the creation, or termination, of

¹ Since you “*may* use Form 56 to notify the IRS of the creation or termination of a fiduciary relationship” it appears that a fiduciary relationship could be created without using this form. We suspect that the first 1040 you file serves as a notice to the IRS that the natural person (“Alfred”) has assumed the role of fiduciary relative to the artificial entity/ taxpayer (“ALFRED”).

Note that this notice takes place “under section 6903” of the Internal Revenue Code which reads:

SEC. 6903. NOTICE OF FIDUCIARY RELATIONSHIP.

(a) RIGHTS AND OBLIGATIONS OF FIDUCIARY. – Upon notice to the Secretary that any person is acting for another person in a fiduciary capacity, such fiduciary shall assume the powers, rights, duties, and privileges of such other person in respect of a tax imposed by this title (except as otherwise specifically provided and except that the tax shall be collected from the estate of such other person), until notice given that the fiduciary capacity has terminated.

(b) MANNER OF NOTICE. – Notice under this section shall be given in accordance with regulations prescribed by the Secretary.

a fiduciary relationship under section 6903. For example, if you are acting as fiduciary for an individual, a decedent's estate, or a trust, you *may* file Form 56. *If notification is not given to the IRS, notices sent to the last known address of the taxable entity, transferee, or other person subject to tax liability are sufficient to satisfy the requirements of the Internal Revenue Code.* [Emph. add.]²

Receivers and assignees for the benefit of creditors also file Form 56 to give notice of qualification under section 6036. However, a bankruptcy trustee, debtor in possession, or other like fiduciary in a bankruptcy proceeding is not required to give notice of qualification under section 6036. Trustees, etc., in bankruptcy proceedings are subject to the *notice requirements under title 11 of the United States Code* (Bankruptcy Rules).³

Definitions

Fiduciary. A fiduciary is any person acting in a fiduciary capacity for *any other person* (or terminating entity), such as an administrator, conservator, designee, executor, guardian, receiver, trustee of a trust, trustee in bankruptcy, personal representative, person in possession of property of a decedent's estate, or debtor in possession of assets in *any* bankruptcy proceeding by order of the court.⁴

Person. A person is any individual, trust, estate, partnership, association, company or corporation.

Decedent's estate. A decedent's estate is a taxable entity separate from the decedent that comes into existence at the time of the decedent's death. It generally continues to exist until the final distribution of the assets of the estate is made to the heirs and other beneficiaries.⁵

Terminating entities. A terminating entity, such as a corporation, partnership, trust, etc., only has the legal capacity to establish a fiduciary relationship while it is in existence. Establishing a fiduciary relationship prior to termination of the entity allows the fiduciary to represent the entity on all tax matters after it is terminated.

When and Where To File

Notice of fiduciary relationship. Generally, you *should* file Form 56 when you create (or terminate) a fiduciary relationship. To receive tax notices upon creation of a fiduciary relationship, file Form 56 with the Internal Revenue Service Center where the person for whom you are acting is required to file tax returns. However, when a fiduciary relationship is first created, a *fiduciary who is required to file* a return *can* file Form 56 with the first tax return filed.⁶

² Again, it appears that use of Form 56 to notify the IRS of the creation of a fiduciary relationship is optional.

Note that if the notice of fiduciary relationship is not sent to the IRS, the IRS will simply continue sending its notices, demands and assessments to the "last known address" of the taxpayer – and depend on the "taxpayer" to forward the IRS's paperwork to the fiduciary.

Because the IRS doesn't absolutely require the name and address of the fiduciary, they needn't reveal the existence of the fiduciary relationship by sending papers to the natural fiduciary ("Alfred") rather than the taxpayer ("ALFRED").

This implication could be tested by simply sending the IRS a Form 56 that identified the natural person ("Alfred") as the fiduciary for the taxpayer ("ALFRED") – complete with a brand new address. Our fiduciary hypothesis would be supported if the IRS stopped addressing its correspondence to "ALFRED" and instead addressed it to the fiduciary "Alfred".]

³ If you're interested in learning more precise requirements for constructing a proper administrative notice, study Title 11.

⁴ Note that you can be a fiduciary for *any* "person". As stated in the following definition, the meaning of "person" includes artificial entities like trusts, corporations, etc. Thus it is possible for a natural person ("Alfred") to assume a fiduciary relationship to an artificial entity named "ALFRED". Also note that there are eleven kinds of fiduciary. While we suspect that "trustee" is the proper designation for the fiduciary relationship between "Alfred" and "ALFRED," we aren't sure.]

⁵ This definition of "decedent's estate" clearly references the estate of a living person who has died. But "decedent" is defined in Black's Law Dictionary (7th Ed.) as "A dead person" Note that a "dead person" does not necessarily identify a person who was once alive but then died. A "dead person" (and thus a decedent) might include any *artificial entity* (like a corporation or trust) that were legal *persons*, but nevertheless had never been alive.]

⁶ Again, the idea that you "should" file Form 56 and that you "can" file Form 56 makes it clear that 1) a fiduciary relation-

Proceedings (other than bankruptcy) and assignments for the benefit of creditors. A fiduciary who is appointed or authorized to act as:

- A *receiver* in a receivership proceeding or similar fiduciary (including a fiduciary in aid of foreclosure), or

- An *assignee for the benefit of creditors*, must file Form 56 on, or within 10 days of, the date of appointment with the Chief, Special Procedures Staff, of the district office of the IRS having jurisdiction over the person for whom you are acting.⁷

The receiver or assignee may also file a separate Form 56 with the service center where the person for whom the fiduciary is acting is required to file tax returns to provide the notice required by section 6903.

Specific Instructions Part I—Identification

Provide all the information called for in this part.

Identifying number. If you are acting for an individual, an individual debtor, or other person whose *assets are controlled*, the identifying number is the *social security number* (SSN). If you are acting for a person other than an *individual*, including an estate or trust, the identifying number is the employer identification number (EIN).⁸

Decedent's SSN. If you are acting on behalf of a decedent, enter the decedent's SSN shown on his or her final Form 1040 in the space provided.

Address. Include the suite, room, or other unit number after the street address.

If the postal service does not deliver mail to the street address and the fiduciary (or person) has a P.O. box, show the box num-

ber. 1) that a fiduciary relationship can be created without using Form 56; and 2) that some other form of notice is possible. Also, the phrase "a fiduciary who is required to file a return" strongly implies that anyone required to file a 1040 may be a "fiduciary". Are you required to "file"? If so, it seems you may be a "fiduciary".

Although, "when a fiduciary relationship is first created, a fiduciary who is required to file a return *can* file Form 56 with the first tax return filed," it appears that there is no requirement to send a Form 56 notice with the "first tax return". Does that mean no formal notice is required? Or does it imply that by simply sending the 1040, the fiduciary serves notice without using IRS Form 56. In other words, does this imply that the *first* 1040 form – all by itself – constitutes proper notice of a fiduciary relationship between "Alfred" and "ALFRED"?

⁷ If only "receiver(s)" and "assignee(s)" must file Form 56, and since average persons are never accused of "failure to file" a Form 56, there is a strong inference that whatever kind of fiduciary relationship "Alfred" may have with "ALFRED," that relationship is not that of "receiver" or "assignee for the benefit of creditors".

⁸ It appears that anyone having a "social security number" belongs to a class called "persons whose assets are *controlled*". I don't know what that term means, but such class of persons would be consistent with that of "beneficiaries" of a trust whose "assets" are controlled, managed and administered by the trustees. This implies that any person with a SSN does not own legal title to "his" assets, is not free, and is necessarily subject to the control of others.

Further, "If you are acting for a person other than an *individual* . . . the identifying number is the employer identification number (EIN)." This implies that SSN may be strictly reserved for "individuals".

Black's Law Dictionary (7th ed.), defines "individual" as:

"1. Existing as an indivisible entity" [one that can't be separated into parts]; or "2. Of or relating to a single person or thing, as opposed to a group."

Thus, an "individual" cannot be a standard corporation since the corporation is divisible into stockholders, officers, etc. Likewise, it seems unlikely that a trust (which has trustees and beneficiaries and is therefore "divisible") could be an "individual".

At first, this definition of "individual" seems to preclude application to artificial entities. Since trusts and corporations are "divisible," it might seem that an "individual" can only be a natural person (who can't be divided into smaller units). If that were true, the dual-name theory (Alfred vs. ALFRED) would collapse and, with it, our hypothesis concerning fiduciaries.

However, Black's 4th edition says "individual" (in part) is "a private or natural person" but may also "include artificial persons." Therefore, it seems theoretically possible for an "individual" to be artificial, indivisible, and be identified by a SSN.

Question: What kind of artificial entity is "indivisible"?

Answer: A corporation sole.

Why? Because, so far as I know, a corporation sole consists of a *single* person, and is therefore the only artificial entity that is *indivisible*.

Implication? If the dual-name and fiduciary hypotheses are cor-

ber instead of the street address.

For a *foreign* address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. *Please do not abbreviate the country name.*⁹

Part II—Authority

Line 1a. Check the box on line 1a if the decedent died testate (i.e., having left a valid will) and enter the decedent's date of death.

Line 1b. Check the box on line 1b if the decedent died Intestate (i.e., without leaving a valid will). Also, enter the decedent's date of death and write "Date of Death" next to the date.¹⁰

Assignment for the benefit of creditors. Enter the date the assets were assigned to you and write "Assignment Date" after the date.

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rect, then the entity identified by the uppercase name ("ALFRED") may be a *corporation sole*.

We find additional support for this implication (and the dual-name theory in general) in Black's (7th ed.) definition of "King". If you read closely, you'll see that the "King" (the natural person) seems to act as the fiduciary for the "Crown" (the "body politic" and "corporation sole").

King. *English law.* The British government, the Crown.

"In modern times it has become usual to speak of the Crown rather than of the King, when we refer to the King in his public capacity as a body politic. We speak of the property of the Crown, when we mean the property which the King holds in right of his Crown. So we speak of the debts due by the Crown, of legal proceeding and against the Crown, and so on. The usage is one great convenience, because it avoids a *difficulty which is inherent in all speech and thought concerning corporations sole*, the difficulty, namely, of *distinguishing adequately between the body politic and the human being by whom it is represented and whose name it bears.*" John Salmond, *Jurisprudence* 341-42 (Glanville L. Williams ed., 10th ed. 1947). [Emph. add.]

If nothing else, note that the English have long recognized the "difficulty . . . of distinguishing adequately between the body politic [artificial entity, Crown] and the human being [natural person, King] by whom it [the Crown] is represented. This "difficulty" is exactly parallel to the problem of "dual-names" in the U.S. In England, the natural "King" represents the body politic "Crown"; in the U.S., the natural person "Alfred" represents the artificial entity "ALFRED".

First, the fact that the English have recognized a "dual-name" problem (at least for their kings) doesn't prove that such problem exists in the U.S. However, the English experience lends credence to the theory that a dual-name strategy has been employed in the U.S. to distinguish between the natural person ("Alfred") and the artificial entity ("ALFRED").

Second, note that the King/Crown "difficulty" involves a "corporate sole" – exactly the kind of artificial entity that can be inferred from the Form 56 instructions and Black's Law Dictionaries concerning the relationship between "individuals" and SSNs.

⁹ Those of you who are sensitive to the legal implications of using a zip code might be interested to note that if you were operating in the USA as a nation "foreign" to the corporate U.S., you probably wouldn't use a "postal code" (I don't think there are any for the USA), and you would want to use the unabbreviated proper name "The United States of America" as the last line of your mailing address.

¹⁰ This section of Form 56 offers clues to how we may have unwittingly created a troublesome fiduciary relationship. Clearly, lines 1a and 1b on Form 56 apply only former living persons who have died (either testate or intestate), and thus have no obvious relevance to establishing a fiduciary relationship with an *artificial* entity. Similarly, line 1c "Valid trust instrument and amendments," seems an unlikely "authority" for allowing "Alfred" to inadvertently create a fiduciary relationship with "ALFRED". Although trust documents can be easily misunderstood or even overlooked, I don't recall seeing

Proceedings other than bankruptcy. Enter the date you were appointed or took possession of the assets of the debtor or other *person whose assets are controlled*.¹¹

Part III—Tax Notices

Complete this part if you want the IRS to send you tax notices regarding the person for whom you are acting.

Line 2. Specify the type of tax involved. This line should also identify a transferee tax liability under section 6901 or fiduciary tax liability under 31 U.S.C. 3713(b) when either exists.

Part IV—Revocation or Termination of Notice

Complete this part only if you are revoking or terminating a prior notice concerning a fiduciary relationship. *Completing this part will relieve you of any further duty or liability as a fiduciary if used as a notice of termination.*¹²

Part V—Court and Administrative Proceedings

Complete this part *only* if you have been appointed a receiver, trustee, or fiduciary by Court or other governmental unit in *a proceeding other than a bankruptcy proceeding*.¹³

If proceedings are scheduled for more than one date, time, or place, attach a separate schedule of the proceedings.

Assignment for the benefit of creditors. You must attach the following information:

1. A brief description of the assets that were assigned, and
2. An explanation of the action to be taken regarding such assets, including any hearings, meetings of creditors, sale, or other scheduled action.

any “valid trust instruments” to justify creating a fiduciary relationship with “ALFRED”.

That leaves line 1d “Other” to explain how the natural born Citizen “Alfred” unwittingly created a fiduciary relationship with artificial entity “ALFRED”.

In order to understand how to revoke the fiduciary relationship between “Alfred” and “ALFRED,” we may need to first understand the “authority” under which we first created the relationship. As outlined elsewhere in this article, I suspect that original authority may have been your Social Security Application.

¹¹ Again, we find the term, “person(s) whose assets are controlled”. This phrase was previously referenced to imply it may include all entities that have Social Security Numbers and/or are beneficiaries of a trust. Here, the phrase implicitly means a “debtor”. We can tentatively infer that the terms “debtor,” “beneficiary” and any entity having a SSN may be mutually inclusive, nearly synonymous terms. Further, it appears possible that “Proceeding other than bankruptcy” might include any administrative hearing or other administrative determination for an entity that had a SSN. The underlying presumption might be that the government’s administrative agencies are responsible for “controlling” the assets of any entity that had a SSN.

¹² Better read that again. “Completing this part will relieve you of any further duty or liability as a fiduciary”! This is the key statement that we find so intriguing. If the natural person “Alfred” could use a Form 56 to terminate his fiduciary relationship to the artificial entity “ALFRED,” then it appears that termination might relieve “Alfred” of *any* “further duty or liability” to file 1040s or pay income tax on behalf of the artificial entity “ALFRED” (which has a SSN).

¹³ The phrase “proceeding other than bankruptcy proceeding” was previously referenced as possibly meaning any administrative hearing or determination concerning an entity having a SSN. If that meaning is correct, then the official acceptance of SSA application might constitute such a “proceeding”. Likewise, by *filing* a 1040, the IRS might be conducting a “proceeding” that effectively “appointed” “Alfred” as fiduciary for “ALFRED”.

Note that you should complete Part V “*only* if you’ve been appointed . . . etc.”

Form 56 does not seem to require any official approval. However, as you’ll see below, the IRS can suspend processing of your notice if you don’t provide all of the information required. This implies that the form must be filed out in a way that is precisely appropriate for your circumstances. For example, if you were required to fill out Part V of this form, but didn’t do so because you didn’t understand the meaning of the instructions, the IRS might suspend processing your Notice. Point: To use this form effectively, it may have to be filled out with great precision.

Signature

Sign Form 56 and *enter a title* describing your role as a fiduciary (e.g., assignee, executor, guardian, trustee, personal representative, receiver, or conservator).¹⁴

Paperwork Reduction Act and Privacy Act Notice. We ask for the information on this form to carry out the Internal Revenue laws the United States. Form 56 is provided for your *convenience* and its use is *voluntary*.¹⁵

Under section 6109 you must disclose the social security number or employer identification number of the individual or entity for which you are acting. The principal purpose of this disclosure is to secure proper identification of the *taxpayer*.¹⁶

We also need this information to gain access to the tax information in our files and properly respond to your request. If you do not disclose this information, *we may suspend processing* this notice of fiduciary relationship and not consider this as proper notification until you provide the information.¹⁷

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a *valid* OMB control number. Books or records relating to a form or its instructions must be retained as long their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential as required by section 6103.

The time needed to complete and file this form will vary depending on individual cir-

¹⁴ If you are “creating” your new fiduciary relationship with Form 56, then I’d say include that new fiduciary title with your signature. But it’s unclear whether you should attach the fiduciary title to your signature if you use Form 56 to terminate your fiduciary relationship.

I don’t know what the correct procedure may be. However, the form itself reads “Fiduciary” and then “Title, if applicable”. The “if” implies that sometimes the “fiduciary” must use his title, but other times he need not. Therefore, it seems possible that a natural person who’s giving up his fiduciary capacity would no longer use the former “title”.

¹⁵ Again, Form 56 can be used to create (or terminate) a fiduciary relationship. However, its use is not required. Therefore, it may be possible to create (or terminate) a fiduciary relationship with an entirely different form, or perhaps with no form whatever. This easy-in, easy-out procedure is consistent with the suspicion that we may have unknowingly served our first notice of fiduciary relationship by using a form like the 1040.

¹⁶ Section 6109 of the IRC is entitled “Identifying Numbers” and deals primarily with use of the SSN and EIN. It’s too long to analyze here, but it should be studied intently to better understand IRS Form 56. But while the “taxpayer” must have a SSN (or EIN), there’s no similar requirement for the fiduciary.

Similarly, in “Part I Identification” of Form 56, there is a space to identify the SSN for the person “for whom you are acting” – but there is no blank or instruction associated with Form 56 that also requests the SSN or EIN for fiduciary.

Can you imagine the IRS processing any form for anyone without asking for their SSN/EIN?

I can’t.

And yet, on Form 56 there’s *no requirement for the fiduciary to disclose his SSN or EIN*. Why? I don’t know, but the only reason I can imagine is that the fiduciary (the natural person “Alfred”) *doesn’t have* a SSN/EIN. If so, the SSN is only issued to the artificial entity (“ALFRED”).

For me, this makes perfect sense. After all, a natural person has a certain age, size, race, eye color, language etc., and can be identified even after dies by friends or relatives by his appearance alone. Thus, no identifying number is necessary to “identify” a natural, flesh and blood person. But how can you tell difference between two artificial entities (corporations sole, for example) that have identical names like “JOHN E. DOE” and “JOHN E. DOE”? Given that both entities have no physical reality, the easiest way to distinguish between them would be to issue each a unique identifying number like the SSN.

¹⁷ This is the only text on the form itself or in the form’s instructions that indicates the IRS has any authority to refuse or reject this notice. If you fail to provide the proper information (primarily the SSN, but there might be other details that must be precisely accurate), the IRS can “suspend” processing – but that’s not truly a rejection or refusal to process. It’s simply an option to decline to process a Form 56 that contains an error. Once the error is corrected, it appears that the IRS *must* accept the notice of termination of fiduciary relationship. The

cumstances. The estimated average time is:

Recordkeeping . . . 8 m

Learning about the law or the form . . . 32 m

Preparing the form . . . 46 m

Copying, assembling, and sending the form to the IRS. . . 15 m.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. DO NOT send Form 56 to this address. Instead, see When and Where To File on this page.

strong implication is that the authority to create or terminate a fiduciary relationship is entirely external to the IRS, and quite possibly a right that is not only inherent in every natural person but perhaps even “unalienable”.

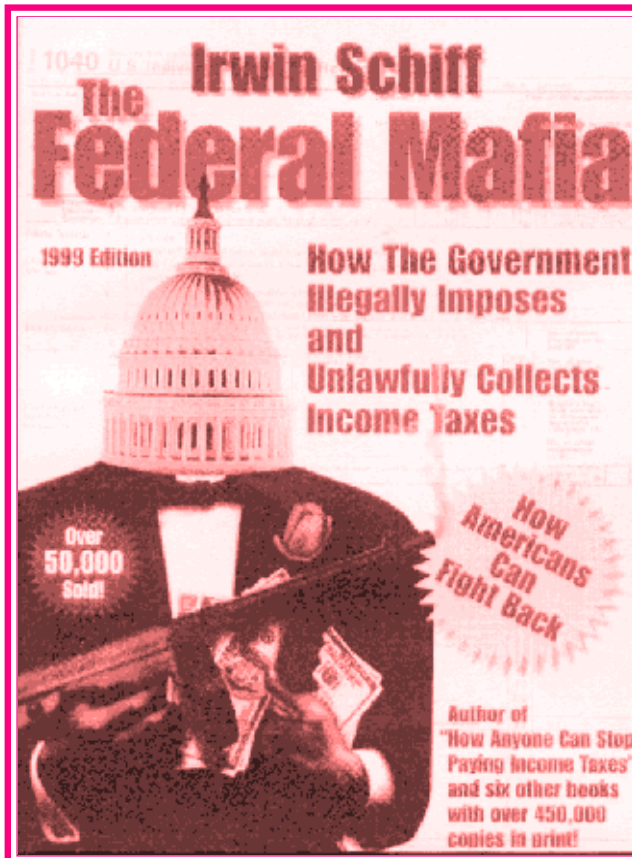
Note there seems to be no express duty for the IRS to notify you if they accept your notice, or if they stop processing your notice due to some defect. Thus, you can't simply send them a Form 56 notice of termination and automatically assume that they've accepted your notice. You'll probably want to follow-up and secure confirmation that your Form 56 notice as been accepted.

Distilled law

Finally, most people see government forms as aggravating, bureaucratic mazes to be quickly “filled in” but never read or studied.

But, as you can see, governmental forms can be extraordinary sources of distilled law. It takes persistence, finesse and understanding to read forms (and especially their instructions) accurately – and I don't claim to have mastered the art. But if you can read closely, you can probably get to the heart of legal principles that are normally explained in hundreds of pages of law books.

I recommend that individuals interested in really “cracking” this legal system start studying forms and their instructions. It sounds dull, but it can be illuminating, even exciting. ■



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Notice Concerning Fiduciary Relationship

OMB No. 1545-0013

(Internal Revenue Code sections 6036 and 6903)

Part I Identification

Name of person for whom you are acting (as shown on the tax return)	Identifying number	Decedent's social security no.
---	--------------------	--------------------------------

Address of person for whom you are acting (number, street, and room or suite no.)

City or town, state, and ZIP code (If a foreign address, see instructions.)

Fiduciary's name

Address of fiduciary (number, street, and room or suite no.)

City or town, state, and ZIP code	Telephone number (optional) ()
-----------------------------------	--

Part II Authority

- 1 Authority for fiduciary relationship. Check applicable box:
- a(1) Will and codicils or court order appointing fiduciary. Attach certified copy . . . (2) Date of death
 - b(1) Court order appointing fiduciary. Attach certified copy (2) Date (see instructions)
 - c Valid trust instrument and amendments. Attach copy
 - d Other. Describe ▶

Part III Tax Notices

- Send to the fiduciary listed in Part I all notices and other written communications involving the following tax matters:
- 2 Type of tax (estate, gift, generation-skipping transfer, income, excise, etc.) ▶
 - 3 Federal tax form number (706, 1040, 1041, 1120, etc.) ▶
 - 4 Year(s) or period(s) (if estate tax, date of death) ▶

Part IV Revocation or Termination of Notice

Section A—Total Revocation or Termination

- 5 Check this box if you are revoking or terminating all prior notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship . ▶
- Reason for termination of fiduciary relationship. Check applicable box:
- a Court order revoking fiduciary authority. Attach certified copy.
 - b Certificate of dissolution or termination of a business entity. Attach copy.
 - c Other. Describe ▶

Section B—Partial Revocation

- 6a Check this box if you are revoking earlier notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship ▶
- b Specify to whom granted, date, and address, including ZIP code, or refer to attached copies of earlier notices and authorizations ▶

Section C—Substitute Fiduciary

- 7 Check this box if a new fiduciary or fiduciaries have been or will be substituted for the revoking or terminating fiduciary(ies) and specify the name(s) and address(es), including ZIP code(s), of the new fiduciary(ies) ▶

Part V Court and Administrative Proceedings

Name of court (if other than a court proceeding, identify the type of proceeding and name of agency)	Date proceeding initiated			
Address of court	Docket number of proceeding			
City or town, state, and ZIP code	Date	Time	a.m. p.m.	Place of other proceedings

I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer.

Please Sign Here	Fiduciary's signature	Title, if applicable	Date
	Fiduciary's signature	Title, if applicable	Date

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

You may use Form 56 to notify the IRS of the creation or termination of a fiduciary relationship under section 6903 and to give notice of qualification under section 6036.

Who Should File

The fiduciary (see **Definitions** below) uses Form 56 to notify the IRS of the creation, or termination, of a fiduciary relationship under section 6903. For example, if you are acting as fiduciary for an individual, a decedent's estate, or a trust, you may file Form 56. If notification is not given to the IRS, notices sent to the last known address of the taxable entity, transferee, or other person subject to tax liability are sufficient to satisfy the requirements of the Internal Revenue Code.

Receivers and assignees for the benefit of creditors also file Form 56 to give notice of qualification under section 6036. However, a bankruptcy trustee, debtor in possession, or other like fiduciary in a bankruptcy proceeding is not required to give notice of qualification under section 6036. Trustees, etc., in bankruptcy proceedings are subject to the notice requirements under title 11 of the United States Code (Bankruptcy Rules).

Definitions

Fiduciary. A fiduciary is any person acting in a fiduciary capacity for any other person (or terminating entity), such as an administrator, conservator, designee, executor, guardian, receiver, trustee of a trust, trustee in bankruptcy, personal representative, person in possession of property of a decedent's estate, or debtor in possession of assets in any bankruptcy proceeding by order of the court.

Person. A person is any individual, trust, estate, partnership, association, company or corporation.

Decedent's estate. A decedent's estate is a taxable entity separate from the decedent that comes into existence at the time of the decedent's death. It generally continues to exist until the final distribution of the assets of the estate is made to the heirs and other beneficiaries.

Terminating entities. A terminating entity, such as a corporation, partnership, trust, etc., only has the legal capacity to establish a fiduciary relationship while it is in existence. Establishing a fiduciary relationship prior to termination of the entity allows the fiduciary to represent the entity on all tax matters after it is terminated.

When and Where To File

Notice of fiduciary relationship. Generally, you should file Form 56 when you create (or terminate) a fiduciary relationship. To receive tax notices upon creation of a fiduciary relationship, file Form 56 with the Internal Revenue Service Center where the person for whom you are acting is required to file tax returns. However, when a fiduciary relationship is first created, a fiduciary who is required to file a return can file Form 56 with the first tax return filed.

Proceedings (other than bankruptcy) and assignments for the benefit of creditors. A fiduciary who is appointed or authorized to act as:

- A receiver in a receivership proceeding or similar fiduciary (including a fiduciary in aid of foreclosure), or
- An assignee for the benefit of creditors, must file Form 56 on, or within 10 days of, the date of appointment with the Chief, Special Procedures Staff, of the district office of the IRS having jurisdiction over the person for whom you are acting.

The receiver or assignee may also file a separate Form 56 with the service center where the person for whom the fiduciary is acting is required to file tax returns to provide the notice required by section 6903.

Specific Instructions

Part I—Identification

Provide all the information called for in this part.

Identifying number. If you are acting for an individual, an individual debtor, or other person whose assets are controlled, the identifying number is the social security number (SSN). If you are acting for a person other than an individual, including an estate or trust, the identifying number is the employer identification number (EIN).

Decedent's SSN. If you are acting on behalf of a decedent, enter the decedent's SSN shown on his or her final Form 1040 in the space provided.

Address. Include the suite, room, or other unit number after the street address.

If the postal service does not deliver mail to the street address and the fiduciary (or person) has a P.O. box, show the box number instead of the street address.

For a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Please **do not** abbreviate the country name.

Part II—Authority

Line 1a. Check the box on line 1a if the decedent died **testate** (i.e., having left a valid will) and enter the decedent's date of death.

Line 1b. Check the box on line 1b if the decedent died **intestate** (i.e., without leaving a valid will). Also, enter the decedent's date of death and write "Date of Death" next to the date.

Assignment for the benefit of creditors. Enter the date the assets were assigned to you and write "Assignment Date" after the date.

Proceedings other than bankruptcy. Enter the date you were appointed or took possession of the assets of the debtor or other person whose assets are controlled.

Part III—Tax Notices

Complete this part if you want the IRS to send you tax notices regarding the person for whom you are acting.

Line 2. Specify the type of tax involved. This line should also identify a transferee tax liability under section 6901 or fiduciary tax liability under 31 U.S.C. 3713(b) when either exists.

Part IV—Revocation or Termination of Notice

Complete this part only if you are revoking or terminating a prior notice concerning a fiduciary relationship. Completing this part will relieve you of any further duty or liability as a fiduciary if used as a notice of termination.

Part V—Court and Administrative Proceedings

Complete this part only if you have been appointed a receiver, trustee, or fiduciary by a court or other governmental unit in a proceeding other than a bankruptcy proceeding.

If proceedings are scheduled for more than one date, time, or place, attach a separate schedule of the proceedings.

Assignment for the benefit of creditors.— You must attach the following information:

1. A brief description of the assets that were assigned, and
2. An explanation of the action to be taken regarding such assets, including any hearings, meetings of creditors, sale, or other scheduled action.

Signature

Sign Form 56 and enter a title describing your role as a fiduciary (e.g., assignee, executor, guardian, trustee, personal representative, receiver, or conservator).

Paperwork Reduction Act and Privacy Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 56 is provided for your convenience and its use is voluntary. Under section 6109 you must disclose the social security number or employer identification number of the individual or entity for which you are acting. The principal purpose of this disclosure is to secure proper identification of the taxpayer. We also need this information to gain access to the tax information in our files and properly respond to your request. If you do not disclose this information, we may suspend processing the notice of fiduciary relationship and not consider this as proper notification until you provide the information.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	8 min.
Learning about the law or the form	32 min.
Preparing the form	46 min.
Copying, assembling, and sending the form to the IRS.	15 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send Form 56 to this address. Instead, see **When and Where To File** on this page.



Form 56 Notes

Subheading:

These references point to IRC sections 6036 and 6903 point on to 26 CFR 301.6903-1.

Part I: Identification

Identification asks for the Name, Address and SSN of “person for whom you are acting” but only ask for the Fiduciary’s Name and Address – there is no requirement that the fiduciary identify “his” SSN. We suspect the reason for this omission may be that only an artificial entity created by government and identified with an all upper-case name has a SSN. Natural, flesh-and-blood fiduciaries are not required to list their SSNs because they don’t have SSNs.

Also, note that according to the instructions on the back of Form 56, use of Form 56 is optional for the creation of a fiduciary relationship. While the fiduciary is asked to identify his name and address on this optional form when he terminates the fiduciary relationship, I have yet to see any form or indication that a fiduciary is required to specify his name and address when he first “acts” as fiduciary and/or sends “notice” of his fiduciary capacity to the IRS.

Part II Authority

I’m unsure what “authority” originally allowed the natural man “Alfred” to create a fiduciary relationship on behalf of “ALFRED”. However, if our theory of fiduciary relationship is valid, it’s apparent that under normal circumstances, the authority for “Alfred” to serve as fiduciary for “ALFRED” is not identified by boxes “a(1),” “b(1)” or “c”. Instead, that authority would have to fall under the generic class of “d. Other”.

Nevertheless, if there were no express legal authority to act as fiduciary, then I could theoretically “act” as a fiduciary for President CLINTON, sign checks from his checking account on his behalf, sign Bills proposed by Congress into Law, and perhaps even share cigars with his interns.

Obviously, that can’t be so. There must be some “express” authority to act as a fiduciary. But what “other” authority could there be that would apply to virtually all Americans?

Even if this authority is not expressly identified in the original “notice” of fiduciary capacity, it appears that government must at least *presume* a legal author-

ity exists whenever one person “acts” as a fiduciary for another.

By merely “acting” as fiduciary for “ALFRED,” I am presumed to be that fiduciary. But does it also follow that by merely “acting” like President CLINTON’s fiduciary, I also become his fiduciary?

Of course not.

Thus, although the legal authority to assume a fiduciary capacity is unspecified, there must be an “authority” somewhere that allows “Alfred” to become fiduciary for “ALFRED” and “Bill” to be fiduciary for “WILLIAM”.

The SSN nexus

The only “authority” that I can currently imagine that would “presumably” apply for all of us is our Social Security Application. Although I have no supporting evidence, the artificial entity “ALFRED” is probably created by govco when they issue a birth certificate in the all upper-case name. That artificial entity probably exists in near-perfect isolation – until the natural person “applies” for a Social Security Card for that artificial entity.

I begin to suspect that with that Social Security Administration (SSA) *application*, the natu-

ral person (“Alfred”) requests legal authority to “represent” the artificial person (“ALFRED”). If the SSN application is approved, use of the SSN may constitute evidence of legal authority for the fiduciary relationship. If so, when a bank or government agency asks to see your SSN, they are really asking for evidence that you (the natural person) have lawful authority to “act” as fiduciary for the artificial person (“ALFRED”) with which that bank or government agency has authority to transact business.

Again, that’s pure conjecture. However, what other document can virtually all adult Americans be presumed to possess if not the SS card? That presumption would allow courts of equity to accept any fiduciary “act” as evidence that a lawful fiduciary relationship exists between “Alfred” and “ALFRED”.

Also, if the artificial entity “ALFRED” has a SSN, that SSN is mandatory on most forms being

ALFRED’s name. Thus (although not expressly identified as such), the SSN appearing on virtually all forms referencing “ALFRED” may comprise the implicit “authority” for “Alfred” to represent “ALFRED”. It would certainly be convenient if the SSN were evidence of that authority, since it could be easily confirmed by contacting the SSA.

Part III Tax Notices

Part III asks that the fiduciary request gov-co to,

“Send to the fiduciary listed in Part I all notices and other written communications involving the following tax matters:”

But note that the instructions in 26 CFR 301.6903-1 for filing a proper notice do *not* require a fiduciary to identify his name and address (as is seen in Part I of Form 56) to the IRS. Instead, it may be enough for him to merely “act” like a fiduciary for his fiduciary capacity to be presumed valid by a court of equity.¹

Part IV Revocation or Termination of Notice

I don’t yet understand the difference between “revoking” and “terminating” a previous notice of fiduciary capacity. However, “revocation” would seem to be a temporary condition that might be later reversed, while “termination” seems permanent. Whatever the answer, this is an important question for future research.

However, gov-co does ask that the former fiduciary provide his “reason for termination of fiduciary relationship”. (Note that gov-co does not request the reason for “revocation”, only “termination”. Perhaps no reason is necessary for “revocation” if that act only suspends the fiduciary relationship temporarily.)

The first two generic reasons for revoking (line “a”) or terminating (line “b”) seem inappropriate for the average fiduciary (“Alfred”) who wants to get out of paying income taxes for “ALFRED”. That

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leaves line "c Other" to explain the reason for terminating your fiduciary relationship.

So far as I can tell, the rules governing these notices (as seen in 26 CFR 301.6903-1) do not require that a "reason" be provided. Nevertheless, if you were to provide a reason, what would it be? You're sick and tired of paying income tax? You'll go nuts if you have to fill out just one more 1040? Your doctor warned you to avoid stress, so you'll have to stop fighting the April 15th rush?

All of those "reasons" may or may not work. But it strikes me that if the Social Security Application were the primary source of the authority for "Alfred" to act as "ALFRED's" fiduciary, then if "Alfred" were to successfully file a *Social Security Administration Form 521* ("Request for Withdrawal of Application"), he might terminate his *authority* to act as fiduciary for "ALFRED". It's pure conjecture, but that strikes me as a pretty good reason to notify

the IRS with Form 56 that "Alfred" is no longer fiduciary for "ALFRED".

Why?

No more authority from the SSA to act in that capacity.

In other words, *first*, you'd have to "withdraw" your application from Social Security (probably by using SSA Form 521). *Then*, after that withdrawal was verified, you'd have legitimate "reason" to notify the IRS (using IRS Form 56) that you had terminated your fiduciary relationship to the artificial entity you've been serving all these years.

Whether "Alfred's" Social Security Application is, in fact, the "authority" for him to act as fiduciary for "ALFRED" remains to be seen. But it's pretty clear that *something* must provide an "authority" for "Alfred" to act on behalf of "ALFRED". We must identify that "authority" and, if possible cancel it. Once the original authority is confirmed and canceled, it might be impossible for the IRS to deny termination of the subsequent fiduciary relationship as outlined in IRS Form 56.

Part V Court and Administrative Proceedings

This section doesn't seem obviously relevant to terminating our fiduciary relationships to our "beloved" artificial entity "taxpayers". Still, if we could get the Social Security Administration to admit in an administrative hearing at a particular date and time

that our SS Application had, in fact, been "withdrawn," that admission might help "force" official approval of the IRS Form 56 termination of fiduciary relationship process.

¹ Part III of Form 56 presents a small opportunity to "test" our proposed fiduciary hypothesis. Suppose the fiduciary "Alfred" had a second mailing address besides the mailing address used by the artificial entity "ALFRED". And suppose "Alfred" sent a Form 56 to the IRS requesting that all future notices etc. from the IRS concerning tax matters of "ALFRED" would not be sent to "ALFRED's" address, but rather to the alternative address for the fiduciary "Alfred".

If gov-co approved the "bifurcation" of the fiduciary's address from the taxpayer's address, it would tend to prove that gov-co recognized that "Alfred" and "ALFRED" were two different persons, and that "Alfred" was the fiduciary for "ALFRED".

On the other hand, if gov-co made a fuss and refused to accept this Form 56 Notice Concerning Fiduciary Relationship, it would tend to prove that "Alfred" was not the fiduciary for "ALFRED" and show that our hypothesis was invalid.

Anyone have two addresses who'd care to try this test?

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Hasta la vista, baby!

I.R.S. “Terminator”?

by Alfred Adask

In Volume 10 No. 3 of the *AntiShyster* I presented information indicating that IRS Form 56 might be used to terminate the fiduciary relationship through which government tricks natural men (“Alfred”) into paying taxes on behalf of an artificial entity created by government and identified by an all uppercase name like “ALFRED”. The following article will be easier to understand if read the previous articles on fiduciary relationships in Volume 10 No. 3.

The following sections from the I.R.S. Handbook were provided by Anthony Wayne of Lawgiver.org and are much appreciated. According to Anthony,

“I think I found a major key from the IRS HANDBOOK (revised 01-01-2001) in how to file a total termination of the ALL CAPS vs. fiduciary Christian name relationship. Also note that this directly effects the *taxpayer’s* Master File, his address and modifies his IMF Account Number (SSAN) STATUS.”

INTERNAL REVENUE SERVICE HANDBOOK
PART 3 -
REVENUE, RETURNS AND ACCOUNTS PROCESSING
CHAPTER 13 - SC DOCUMENT SERVICE
SECTION 5 - IMF ACCOUNT NUMBERS

3.13.5.2.4 (01-01-2001) DATA MASTER ONE FILE (DM-1)

The Data Master One file (DM-1) is a database of name controls and TIN’s received from three sources:

- SSA
- Through IRS valid processing and,
- The Individual Taxpayer Identification Number File (ITIN)

The DM-1 receives weekly updates from all three sources.

Thus, the DM-1 (and presumably your obligation to pay income taxes) will be deemed valid if any one of those three “sources” of information (SSA, IRS valid processing, or Individual Taxpayer Identification Number File) indicates you are subject to paying income tax. If so, escaping just one or even two of those “sources,” may still leave the third source as a foundation sufficient to compel you to pay income tax. Point: If you’re going to try to avoid paying income taxes, your relationship (if any) to all three of those information “sources” may need to be terminated.

The DM-1 file determines the validity of all transactions. It “directs” transactions to either the valid or the invalid segment of the IMF.

They admit there are “valid” and “invalid” taxations designated solely by the “IMF” (Individual Master File)... Presumably, a “valid” file indicates a tax liability; an “invalid” file indicates no tax liability. It’s also possible that a “valid” may be synonymous with “enforceable” while “invalid” may translate as “unenforceable”.

3.13.5.3 DOCUMENT PROCESSING (01-01-2001)

The instructions contained in this section are used for establishing, changing, maintaining, and/or processing internal and external IMF forms for individual taxpayer accounts on the Individual Master File (IMF).

3.13.5.3.1 (01-01-2001) MANUAL REFUNDS

Upon the discovery of the necessity for issuance of a manual refund, the Entity unit should refer to IRM21.4.4- Manual Refunds, on how to prepare a manual refund.”

This implies that once the IMF file is shown to be “invalid,” a refund is manually applied if requested.

3.13.5.3.9 (01-01-2001) FORM 56, NOTICE CONCERNING FIDUCIARY RELATIONSHIP

Form 56, Notice Concerning Fiduciary Relationship, is filed to notify the IRS of a fiduciary relationship:

A fiduciary assumes the powers, rights, duties and privileges of the *taxpayers*, until notice is given that the fiduciary capacity has ended. The Master File should be updated to reflect this information.” [Emph. add.]

Note that the “fiduciary” and “taxpayer” are clearly two different entities.

I believe that the fiduciary is a natural man identified by a proper, capitalized name (“Alfred”) and the “taxpayer” is some sort of artificial entity or public capacity identified by the all uppercase name (“ALFRED”) and/or a SSN.

I suspect that the income tax can be lawfully imposed only on

the artificial entity (“ALFRED”) but not the natural man (“Alfred”). But (as previously outlined in *AntiShyster* Volume 10 No. 3 articles on fiduciary relationships), the government essentially tricks the natural man (“Alfred”) into voluntarily assuming the role of fiduciary for the artificial entity/taxpayer (“ALFRED”).

Once the natural man “Alfred” becomes fiduciary for the taxpayer (“ALFRED”), the natural man “assumes the powers, rights, *duties* and privileges of the taxpayer”. These assumed “duties” presumably include the obligation to *file* income tax return forms and *pay* the income tax due “on behalf of” the “taxpayer”. Thus, the natural man becomes unwittingly bound to file and pay income taxes on behalf of another entity (“taxpayer ALFRED”).

If this hypothesis is correct, then if the natural man (“Alfred”) could sever his fiduciary relationship to the “taxpayer” (“ALFRED”), he might be able to legally stop paying income taxes.

IRS Form 56 appears to provide the procedure for severing that fiduciary relationship. Thus, it appears that IRS Form 56 might be used to terminate your fiduciary “duty” to file and pay income taxes.

“File Form 56 with the last Form 1040 or 1041 filed.”

This instruction appears to be directed to IRS personnel and tells them that once they receive an IRS Form 56, they are to file it with the last 1040 or 1041 they have on file for a particular taxpayer. Although Form 56 can be used to initiate or terminate fiduciary relationships,

the previous one-line instruction ignores this distinction and simply orders that every Form 56 be filed with the last 1040 or 1041.

First, we might reasonably ask if an IRS Form 56 is used to terminate a fiduciary relationship, why isn’t it filed with whatever form originally initiated that fiduciary relationship? But maybe it is. By filing IRS Form 56 with the last 1040, there is a faint implication that the 1040 itself might have served as the original notice of fiduciary relationship. In other words, when “Alfred” first volunteered to file his first 1040 on behalf of “ALFRED,” he may have thereby unwittingly notified the IRS that he (“Alfred”) would serve as fiduciary for “ALFRED” (taxpayer) and thus assumed the lifelong “duty” of paying income tax on behalf of

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“ALFRED”. Point: It seems probable that your first 1040 served as your first notice of fiduciary relationship to the IRS.

Second, it seems reasonable to conclude that by filing a Form 56 that *terminated* a fiduciary relationship with a “taxpayers” *last* 1040 or 1041, that taxpayer’s account is thereby effectively closed or deactivated until some other fiduciary could be found.

Third, note that the Form 56 is to be filed only with the taxpayer’s last 1040 (“U.S. Individual Income Tax Return”) or 1041 (“U.S. Income Tax Return for Estates and Trusts”). Since Form 1041 deals with Estates and Trusts, we would expect the word “fiduciary” to appear in the body of that form—and it does. But curiously, although the previous IRS instructions make clear that Form 56 (which deals exclusively with fiduciary relations) should also be filed with the taxpayer’s last 1040, the word “fiduciary” does not appear on the 1040 Form. I haven’t had time to read the current 1040 instruction booklet, but I’ll bet the word “fiduciary” is also missing from those instructions.

Why, pray tell, would the IRS publish a Form 56 dealing with fiduciary relationships in Form 1040’s, and yet never mention “fiduciary” on that 1040? Oversight? Efficiency? Or deception? The clear implication is that the 1040 “U.S. Individual Income Tax Return” routinely contains a fiduciary relationship that is not expressly disclosed to the public on the face of the form.

I believe that fiduciary relationship is embodied in the fact that the tax imposed on “ALFRED” (the taxpayer and artificial entity identified at the top of the 1040 with a SSN), is being paid by “Alfred,” the fiduciary and natural man who unwittingly signs his name at the bottom of the form. The reason that fiduciary relationship is not mentioned is to conceal the deception and fraud that’s being perpetrated on the American people.

The fact that Form 56 can be used to terminate “invisible” fiduciary relationships found on 1040 Income Tax returns is good indirect evidence that the Form 56 is exactly suitable for terminating any fiduciary “duty” to pay *income tax*. There seems to be no mistake. Form 56 is *the* appropriate instrument for terminating fiduciary relationships found on 1040 Individual Income Tax Return form.

Anthony Wayne (Lawgiver.org) speculates the instruction to file Form 56 with the last 1040 or 1041 will determine the “validity” of the income tax as it applies to the taxpayer and fiduciary from that point onward. He suspects that difference between a “valid” and “invalid” tax files reflects the presence or absence of a *fiduciary*. Thus, if there’s no fiduciary for the taxpayer, the tax file become “invalid” (which may mean “unenforceable”).

More IRS instructions for editing the Individual Master File based on information provided on the Form 56. These instructions are unclear and should be read closely and with reference to the IRS Form 56:

Refer to sections of the form entitled “Total Revocation or Termination” [PART IV, SECTION A] and “Substitute Fidu-

ciary” [PART IV, SECTION C]

If either box is checked [i.e., Section A], then Authority need not be attached.

Some people interpret this instruction to IRS agents to mean that an average person might be able to use an IRS Form 56 to terminate his fiduciary relationship to the “taxpayer” without providing any

authority for that termination. Although the text is ambiguous, I disagree. The previous instruction for the IRS employees only says that the fiduciary’s authority terminate need not be “attached” to the paperwork the IRS employee files. So say that such authority need not be “attached” is not the same as saying that no authority is necessary. This is a debatable issue, but for now, I suspect that some evidence of

authority is required on the IRS Form 56 to successfully terminate the fiduciary relationship to the taxpayer. Certainly, even if authority were not required, any notice to terminate a fiduciary relationship would be stronger and more likely to succeed if the notice contained a proper authority for the termination.

However, assuming the person wishing to terminate his fiduciary relationship checked Box 5 (under Part IV, Section A) or box 7 (under Part IV, Section C) of IRS Form 56, the instructions for IRS employees continue on how to adjust the Individual Master File (IMF), once the fiduciary relationship is terminated under Form 56:

If either box is checked [i.e., Section A]:

- a. Remove the fiduciary’s name from the second name line of the taxpayer’s account.
- b. Restore the taxpayer’s address. (Use the taxpayer address shown on the Form 56.) If none is shown, restore to address used before changing to fiduciaries’ address.

Again, we see evidence that the “fiduciary” (listed on the “second line” of the taxpayer’s account) is someone other than the “taxpayer” who is presumably listed elsewhere (perhaps line one) as the name of an “account”.

I don’t have copy of an IMF, so I don’t know what name is listed on the “second name line of the taxpayer’s account”. But, clearly, *whatever* that second name is, it identifies the *fiduciary*.

Therefore, if you could get hold of your own IMF, you could disprove my hypothesis (concerning fiduciary relationships and income tax) by simply reading the “second name line of the taxpayer’s account”. If there’s no name on that second name line, then there’d



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seem to be no fiduciary relationship compelling your duty to pay income tax and my hypothesis would probably be false. Likewise, in the unlikely event that a fiduciary's name on the "second name line" identified someone other than yourself, it would also appear that your obligation to pay income taxes was not based on a fiduciary relationship. Again, my hypothesis would appear to be false.

But if that "second name line" on your IMF listed your proper, capitalized name as the "fiduciary" for the "taxpayer"—then it would strongly support the validity of the hypothesis that we must pay income taxes because we are fiduciaries.

However, there are additional instructions (under Box 5 of Part IV, Section A—Total Revocation or Termination on Form 56) for checking one of the three "sub-boxes" that can be used to explain your "reason" (or authority) for terminating your fiduciary relationship:

Box "a" reads, "Court order revoking fiduciary authority. Attach certified copy"

Box "b" reads, "Certificate of dissolution or termination of a business entity. Attach copy."

Box "c" reads, "Other. Describe ⇒" and leaves a blank space for you to hand write your explanation.

This section and boxes imply that you may need some "authority" to terminate the fiduciary relationship that seemingly obligates you to pay income tax. But what that "authority" might be is unclear.

Box "a" is self-explanatory. If you can get a court to order termination of your fiduciary relationship to your taxpayer, you can skate. However, the probability of getting any court to rule that "Alfred" may sever his fiduciary relationship to "ALFRED" does not seem high. Note that they require a *certified* copy of the court order authorizing the termination of the fiduciary relationship.

Box "b" is more mysterious. What is a "Certificate of dissolution or termination of a business entity"? I don't know, but seeing that it's a "Certificate" (like the "certified" court order in Box "a") it must probably be an official (or at least notarized) document issued by the state.

Box "c" ("Other") gives almost no clue to the required authority—except that whatever this "Other" authority might be, it need only be "described"—not "certified". Thus, Box "c" would seem to be the option wherein a private person might explain that he didn't understand he was volunteering to be a fiduciary when he filed his first 1040. Therefore, our reluctant fiduciary might devise a 13th Amendment argument ("no involuntary servitude") to revoke his original "voluntary" act of becoming a fiduciary. After all, how could he truly "volunteer" if he didn't

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understand what he was volunteering to do? And even if he did volunteer once, he shouldn't be held to volunteer forever. In other words, under the 13th Amendment, he might simply file a proper notice that he'd decided to quit volunteering. Thus, volunteering to be a fiduciary to pay income taxes might be somewhat like voluntarily committing yourself into a mental health facility. If you volunteered in, (with proper notice) you should also be able to volunteer out.

Alternatively, you might find Biblical precedent to reject acting as a fiduciary as contrary to your faith. For example, *Proverbs 11:15* reads, "He who puts up security for another will surely suffer, but whoever refuses to strike hands in pledge is safe." I suspect that the natural man "Alfred" essentially puts up his entire earning capacity as "security" when he volunteers to act as fiduciary for the artificial entity/ taxpayer "ALFRED". Therefore, based on a religious prohibition, the 1st Amendment (freedom of religion) might provide sufficient "authority" to terminate a troublesome fiduciary relationship.

And finally, it's possible that SSA Form 521 might also be sufficient "Other" authority to terminate your fiduciary relationship to the taxpayer. Why? Because up near the top of a 1040, where the name(s) of the taxpayer(s) are listed, the form reads,

"Important! You must enter your SSN(s) above."

Well, if you've already used SSA Form 521 (see previous article) to "withdraw your application for benefits" under Social Security—and thereby relinquished the inestimable benefit of your SS Card and SSN—then you can't very well fill out a 1040, can you? I mean if you "**must** enter your SSN," and you no longer have one, it just wouldn't seem right, would it? As much as you might *like* to fill out the 1040 and *really want* to pay your "fair share" of income tax, it would seemingly be illegal for you to do so if you had already relinquished the "benefit" of having a SSN. And, golly, you sure wouldn't want to break the income tax law, now, would you?

So, do you need "authority" to terminate your fiduciary relationship to the taxpayer? I'm not sure. Too early to tell. But either way—with authority or without—it appears that diligent study of the relevant IRS Handbook instructions and use of IRS Form 56 can terminate any fiduciary relationship that obligates you to pay income tax on a 1040.

If so, it follows that once the fiduciary relationship is terminated and the name of the fiduciary is removed from the "second name line of the taxpayer's account" on the IMF—the duty to file and pay income tax would likewise be terminated.

That would make I.R.S. Form 56 the Income Tax "Terminator" and empower you to bid the IRS, "Hasta la veesta, bay-beee!"