Most people erroneously believe that every American is required to have an SSN. When asked about this requirement, the Social Security Administration acknowledges this fact as follows:

"The Social Security Act does not require a person to have a Social Security number (SSN) to live and work in the United States, nor does it require an SSN simply for the purpose of having one."

The only statute which authorizes the issuance of SSNs to classes of individuals is 42 U.S.C. §405(c)(2), which provides:

- (B)(i) In carrying out the Commissioner's duties under subparagraph (A) and subparagraph (F), the Commissioner of Social Security shall take affirmative measures to assure that social security account numbers will, to the maximum extent practicable, be assigned to all members of appropriate groups or categories of individuals by assigning such numbers (or ascertaining that such numbers have already been assigned):
- (I) to aliens at the time of their lawful admission to the United States either for permanent residence or under other authority of law permitting them to engage in employment in the United States and to other aliens at such time as their status is so changed as to make it lawful for them to engage in such employment;
- (II) to any individual who is an applicant for or recipient of benefits under any program financed in whole or in part from Federal funds including any child on whose behalf such benefits are claimed by another person; and
- (III) to any other individual when it appears that he could have been but was not assigned an account number under the provisions of subclauses (I) or (II) but only after such investigation as is necessary to establish to the satisfaction of the Commissioner of Social Security, the identity of such individual, the fact that an account number has not already been assigned to such individual, and the fact that such individual is a citizen or a noncitizen who is not, because of his alien status, prohibited from engaging in employment; and, in carrying out such duties, the Commissioner of Social Security is authorized to take affirmative measures to assure the issuance of social security numbers:
- (IV) to or on behalf of children who are below school age at the request of their parents or guardians; and
- $(\mbox{\bf V})$ to children of school age at the time of their first enrollment in school.

As you can see, domestic Americans not seeking federal benefits simply are not within the class of individuals who may lawfully obtain SSNs. Certainly I am not in these classes because I am not an alien, I do not collect and do not want to collect social security benefits (the system is bankrupt anyway), and I am obviously not a child.

The federal government has stated in the public record in the case of EEOC v. Information Systems Consulting, CA3-92-0169-T, in the United States District Court, N.D. Texas, Dallas Division (excerpt included), that "... the Internal Revenue Code and the Regulations promulgated pursuant to the code do not contain an absolute requirement that an employer provide [to the IRS] an employee social security number ..."

In this case, the federal government prosecuted Information Systems Consulting, Inc., of Texas for summarily firing a man because he did not have an SSN. The EEOC shows in this case that the controlling statutes for information reporting on a 1099 are 26 USC 6041 and 26 CFR 301.6109-1.

26 USC 6041. Information at source

- (a) Payments of \$600 or more. All persons engaged in a trade or business and making payment in the course of such trade or business to another person, of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable gains, profits, and income (other than payments to which section 6042(a)(1), 6044(a)(1), 6047(e), 6049(a), or 6050N(a) applies, and other than payments with respect to which a statement is required under the authority of section 6042(a)(2), 6044(a)(2), or 6045), or \$600 or more in any taxable year, or, in the case of such payments made by the United States, the officers or employees of the United States having information as to such payments and required to make returns in regard thereto by the regulations hereinafter provided for, shall render a true and accurate return to the Secretary, under such regulations and in such form and manner and to such extent as may be prescribed by the Secretary, setting forth the amount of such gains, profits, and income, and the name and address of the recipient of such payment.
- (b) omitted
- (c) Recipient to furnish name and address. When necessary to make effective the provisions of this section, the name and address of the recipient of income shall be furnished upon demand of the person paying the income.

Please note well that there is no mention of any identifying number in this mandate from Congress. The question then becomes what is the manner and extent as prescribed by the Secretary. This is found in part 301 of the regulations for Title 26:

26 CFR 301.6109-1 Identifying numbers.

- (a) and (b) omitted
- (c) Requirement to furnish another's number. Every person required under this title to make a return, statement, or other document must furnish such taxpayer identifying numbers of other U.S. persons and foreign persons that are described in paragraph (b)(2)(i), (ii), (iii), or (vi) of this section as required by the forms and the accompanying instructions. The taxpayer identifying number of any person furnishing a withholding certificate referred to in paragraph (b)(2)(vi) of this section shall also be furnished if it is actually known to the person making a return, statement, or other document described in this paragraph (c). If the person making the return, statement, or other document does not know the taxpayer identifying number of the other person, and such other person is one that is described in paragraph (b)(2)(i), (ii), (iii), or (vi) of this section [foreign persons!], such person must request the other person's number. The request should state that the identifying number is required to be furnished under authority of law. When the person making the return, statement, or other document does not know the number of the other person, and has complied with the request provision of this paragraph (c), such person must sign an affidavit on the transmittal document forwarding such returns, statements, or other documents to the Internal Revenue Service, so stating. A person required to file a taxpayer identifying number shall correct any errors in such filing when such person's attention has been drawn to them.

First, notice that the list of persons from whom to solicit an SSN described in (b)(2) are all foreign persons. There is no requirement to ask for a number from a citizen. Second, notice that when the return is made without an SSN that an affidavit of transmittal is required which states that the payor requested the number. Attached please find a sample affidavit. There is no absolute requirement for a citizen to have an SSN in order to work within the states of the Union.

The penalty statute for not putting a taxpayer id number on a return used to be at 26 USC 6676. This was repealed in 1989. The current penalty statutes are 26 USC 6721 thru 6724. Note well in IRC 6724 that there is no penalty for "reasonable cause" so long as there is no "willful neglect." You asked for a number, and I could not give you something I do not possess. This most certainly constitutes reasonable cause for you not to put it on the 1099.

When you make the 1099 information return, you put the name and address (which you already have), the amount, and you can write "none" or "religious objection" in the taxpayer id space. Then sign, notarize and attach the sample affidavit attached and there should be no penalties. Even if there are, the maximum penalty allowable is \$50, one for which I will reimburse you personally if incurred.

The most important and relevant reason, however, is that I have a religious objection to the inventorying of human flesh as foretold in the Holy Bible in the Book of Revelations, Chapter 13, verses 16-17:

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16 "And he causeth all, both small and great, rich and poor, free and bond, to receive a mark in their right hand, or in their foreheads."

17 "And that no man might buy or sell, save he that had the mark, or the name
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of the beast, or the number of his name."

It is quite evident to me, considering there is no law to compel a citizen to participate in socialism against his will, and considering that an SSN is the first thing everyone asks for when one makes any type of application, that the social security number itself must be the mark of the beast as foretold in Revelations. I realize that this must seem "extreme" to you, but I remind you that I am a Computer Scientist, and quite a rational human being concerning worldly affairs. It is my faith, however, which compels my actions. How would the Almighty have looked upon the actions of the Good Samaritan if the Samaritan were required by some law to help the unfortunate victim on the roadside? I simply wish to be able to pursue my life, my liberty, and my happiness without undue federal burden in accordance with my deeply held religious beliefs. There are many Supreme Court cases which show that Congress cannot unduly burden the religious beliefs of its citizens.

I therefore must comply not only with man's law, but with the laws handed down to me by my Creator. Your company must comply with federal law in this regard and not discriminate against me based solely upon my religious beliefs. Should your company find that I am not a qualified candidate, so be it; but I would ask for you to respect my religious beliefs and consider my application based upon my qualifications, my skills and my experience.

Thank you,

Jeff Bowman

STATEMENT OF CITIZENSHIP AND RESIDENCE OF Jeff Bowman

Notary Public

My commission expires _____

I, Jeff Bowman, am a free white inhabitant on the soil by blood, birth and descent prior to 1776 and I am a beneficiary of the Constitution for the United States of America in original jurisdiction all of which nature sets my capacity which capacity is a sovereign Citizen of the republic state known as Alaska, as such I am expressly not a federal citizen living within the jurisdiction the private corporations known as STATE OF ALASKA, CITY OF FAIRBANKS, I hereby certify under penalty of perjury that the following statements are true, correct and complete to the best of my knowledge, information, and belief.

- 1. I am of sufficient age to make this affidavit; and,
- 2. I am a natural born white male Citizen of the state republic known as Alaska, a state of the Union and party to the Constitution for the United States of America; and,
- 3. I am expressly not a federal citizen as that term is defined within the declaratory 14th Amendment to the Constitution of the United States; and,
- 4. My place of abode is within the republic state of Alaska, a state of the Union, and not upon federal territory, or on territory sovereign to a foreign nation; and,
- 5. I have never made application to participate in the federal socialist welfare scheme known as Social Security, and so am ineligible for any benefits payable in federal funds; and,

6.	6. I have a religious objection to the inventorying of human flesh as foretold in the Holy Bible in the Book of Revelations in the 13th Chapter at verses 16 and 17; and,			
7.	In a conversation on this	day of	, 20, Mr	of <redacted></redacted>
	In a conversation on this day of, 20, Mr of <redacted> did ask me for a social security number, and I did reply to him that I do not have a social security number; and,</redacted>			
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