

Liberty Tree

Vol. 24, No. 3 — March 2022

The Advance of Digital ID

The COVID circus is on a (no-doubt temporary) hold for now; the Ukrainian ‘war’ circus is now occupying TV screens and rapacious politicians. Hidden behind all the diverting hoopla, though, one thing is inexorably being set in place — the prison planet of digital identity and currency, *a.k.a.*, the number(s) to buy and sell. Moving forward on the wheels of each manufactured circus wagon is all of the hardware, software, and public-private cooperation necessary to install the prison bars of the “Great Reset,” the World Economic Forum globalists’ plan to deliver universal basic income, digital identities, vaccine/health passports, and social credit scoring. After a century of relentless central bank takeover through the monopolization of the creation of bank notes (now called “central bank money”), the central banks, and all of the industrial-pharmaceutical-military complex associated with them, are now in the beginning of the final stage. Their goal is to control the medium of exchange for billions of people and to subsume all economic transactions into their system — in other words, impose digital economic slavery.

Digital slavery requires at least two factors to be implemented and legalized by governments — (1) digital identity for all, and (2) digital currency for all. The first initiative, digital identity for all, is promoted as a convenient tool to manage government benefits and permissions, and a means of avoiding “fraud” and “identity theft.” Getting the people to embrace all means of digital passports and security measures is part of the conditioning of ‘useless eaters’ into acceptance of full digital id.

The worldwide digital show

The COVID scam and government lockdowns drove millions of people into communicating and buying on line, enriching tech billionaires. It also thrust millions into relying on government handouts. New digital “vaccine passports” sprang up quickly — almost as if tech companies had foreseen the “need” ahead of

Identity Prison

time! And of course, government bureaucrats needed to stay home, so governmental procedures needed to be digitized, too, and all those unemployed folks now had to be identity-verified to avoid unemployment claim fraud.

Is it coincidence that Ukraine, for example, rolled out its Diia (“Action”) app and web portal (the acronym reportedly also stands for “State and Me”), via its “Ministry of Digital Transformation” in 2020, just as the COVID scam was getting underway? This project has now advanced to the point that by the end of August 2021, all Ukrainian citizens could use digital ID-cards and passports for all purposes in Ukraine. The Diia app links all government documents pertaining to an individual together, and the parliament adopted a bill equating digital identity of documents with their physical analogues.¹ “Ukraine is the first country in the world to launch digital passports and legally equate them to ordinary documents,” stated the Minister of Digital Transformation himself, Mr. Fedorov, on March 30, 2021.²

Technocrats worldwide are working hard at promoting global digital ID. The Digital Government Exchange’s Digital Identity Working Group (DIWG) was established in 2020 — just as the plandemic was underway — in order to “to share experiences and opportunities for the use of digital identity initiatives, with a focus on the response to and recovery from the impacts of COVID-19 on governments and people.” It’s chaired by the Digital Transformation Agency of Australia, and just happens to include technocrats from some of the countries who have been the most totalitarian in forcing lockdowns and clotshots on their populations: Australia, Canada, Finland, Israel, New



1. See en.wikipedia.org/wiki/Diia
2. <https://www.kmu.gov.ua/en/news/mihajlo-fedorov-ukrayina-persha-derzhava-svitu-v-yakij-cifrovi-pasporti-u-smartfoni-stali-povnimi-yuridichnimi-analogami-zvichajnih-dokumentiv>

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Zealand, Singapore, the Netherlands, and the United Kingdom. The World Bank is a member, too (“just an observer” they claim)! As of February of this year, they released a report on how to align digital identities and infrastructure internationally.³

The European Commission proposed, in June 2021, that all member states of the European Union will offer citizens and businesses Digital Identity Wallets. The Commission’s 2030 Digital Compass has set out a goal of 80 percent of EU citizens using digital ID by 2030.⁴

Sneaking into the States

Here in America, in the wake of the pandemic, government officials used “identity verification service” companies to verify all the unemployment claims pouring in because of lockdowns. As of July 2021, 27 states were reportedly using ID.me, and 21 were using Relx Plc’s LexisNexis, although that company will not confirm which States. Others used “fraud detection systems” from Alphabet (Google) and Thomsons Reuters.⁵

ID.me required persons to send photos of themselves to the company in order to “verify” them via facial recognition. Recently, the IRS attempted to require Americans to use ID.me’s facial recognition to access online tax accounts, but stopped due to backlash from Congress. As a result, ID.me now claims it will drop facial recognition requirements for *all* state and federal agencies.⁶

What about vaccine passports?

In New York, IBM supplied a digital “vaccine passport” to the government called the “Excelsior Pass.” Since New York paid millions of dollars for the implementation of this digital ID, it is very likely it will be placed into use again, and even combined with other governmental services. Some other States arranged for or allowed digital vaccine “verification,” but this does not seem to have been widely used. See the map on page four, which shows that many states *banned* vaccine passports, although some states have digital verification apps “available.” The NASHP map, sponsored by the Robert Wood Johnson Foundation, is skewed in favor of digital apps. For example, Louisiana passed a law banning the use of vaccine passports, but is shown on the map as having a digital app available. To date, *only Hawaii* has mandated the use of vaccine passports, *and* has a digital app. Since

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3. www.tech.gov.sg/files/media/corporate-publications/FY2021/dgx_2021_digital_identity_in_response_to_covid-19.pdf

4. ec.europa.eu/commission/presscorner/detail/en/ip_21_2663

5. www.usnews.com/news/technology/articles/2021-07-22/factbox-states-using-idme-rival-identity-check-tools-for-jobless-claims

6. www.washingtonpost.com/technology/2022/02/09/irs-idme-facial-recognition-login/

The Requirement of SSNs on IRS Returns

Opinion by J. Doe

As the recent and still ongoing COVID fraud has demonstrated, fear confuses people to the point that they fail to clear-sightedly examine government pronouncements and investigate the facts to determine the truth. Instead, they blindly trust in the “public health” goons’ decrees, resulting in millions injected with experimental mRNA shots and suffering unprecedented levels of clotshot injuries and death.

Likewise, fear of the IRS has for over a century kept most from investigating the legal facts — that is, the law itself — concerning internal revenue. Instead, Americans largely trust in lawyers and accountants to tell them what the law requires, and as a result, they have, as a practical matter, lost much of their freedom to work without being numbered, tracked, and fleeced.

Ask, for example, any college-trained Certified Public Accountant — the holder of a government license — if a person working for another person, company or corporation is required to give their social security number to such person for tax purposes. Nearly all these “experts,” who largely rely on government publications rather than researching the law itself, routinely tell employers and corporations that such number is required of those who work for them, and advise that in order for the employer or corporation to avoid “trouble” with the IRS, they ought not even continue to work with persons who do not have, or refuse to use, SSNs.

If a CPA is somewhat knowledgeable in the law, they may point to 26 U.S.C. § 6109, entitled “Identifying numbers,” to show that a person is required to give an SSN to anyone who will be filing an IRS return with respect to them. Subsection 6109(a), entitled “Supplying of identification numbers,” contains four numbered paragraphs; the first three address when tax ids must be shown on returns, and a further clause states: “For purposes of paragraphs [(a)](1), (2), and (3), the identifying number of an individual (or his estate) shall be such individual’s social security account number.”

Section 6109(a) is prefaced with “[w]hen required by regulations prescribed by the Secretary: ...” Thus, despite the requirements of supplying tax ids or SSNs which follow in that section, none apply unless and until the Treasury Secretary also makes them required by means of implementing regulations. Nevertheless, implementing regulations may not exceed the authority granted by law, so let’s examine two requirements the Secretary can implement: to place an SSN on a person’s own return; and to place an SSN on a return “with respect to another person.”

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SSN required on individual's own return

The first paragraph of § 6109(a) states:

(1) Inclusion in returns.

Any person *required under the authority of this title* to make a return, statement, or other document shall include in such return, statement, or other document such identifying number as may be prescribed for securing proper identification of such person.¹

Who is required to make returns under Title 26? The Internal Revenue Code (IRC) defines who is required to make returns and statements in § 6001:

Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe.

At § 6011(a), entitled "General rule," the IRC reiterates that "When required by regulations prescribed by the Secretary *any person made liable for any tax* imposed by this title, or with respect to the collection thereof, shall make a return or statement ..."

Thus, it is a person (i.e., an individual, partnership, trust, or corporation, etc.)² made liable for a tax, or made liable for the collection of the tax, under the IRC, Title 26, who is "required under the authority of this title" to make a return or statement.

With respect to the income tax, for example, one class of persons liable for payment of the tax are persons who are required to deduct and withhold tax under Chapter 3, entitled "Withholding of Tax on Nonresident Aliens and Foreign Corporations." Section 1461 states:

Every person *required to deduct and withhold any tax under this chapter is hereby made liable for such tax* and is hereby indemnified against the claims and demands of any person for the amount of any payments made in accordance with the provisions of this chapter.

Similarly, with respect to Subtitle C, "Employment Taxes," the persons explicitly made liable for payment of the tax are "employers" who deduct the tax. Section 3403 states:

The two tax return forms above, used for reporting income tax withheld from employees and income tax withheld from foreigners, do not contain any requirement or blanks to fill in the social security numbers or any other tax id of persons other than the filer of the form, for whom only a space for an EIN is provided.

The employer shall be liable for the payment of the tax required to be deducted and withheld under this chapter, and shall not be liable to any person for the amount of any such payment.

Again, employers are required to collect and are liable for the payment of FICA taxes, see IRC § 3102.

An *individual* person who is liable for a tax or the collection of a tax must then, when required by regulations, place their own SSN on any return they file for such liability; any other person uses a tax id assigned by the IRS.

When is an SSN required on another's return?

While paragraph (a)(1) requires a person to put their own identifying number on a statement or return, paragraph (a)(3) states:

(3) Furnishing number of another person. Any person required under the authority of this title to make a return, statement, or other document with respect to another person *shall request* from such other person, and *shall include* in any such return, statement, or other document, such identifying number as may be prescribed for securing proper identification of such other person.

This seems quite straightforward. But when is a person required to make returns "with respect to [other] person[s]"? If a person is generally only to make returns when liable for a tax or the collection of a tax, this would suggest, perhaps, that persons who collect or withhold a tax from payments made to other persons are making their *own* returns "with respect" to those from whom they withheld taxes. But § 6109 does add more clarification. At paragraph (b), entitled "Limitation," we find:

(1) Except as provided in paragraph (2), a return of any person with respect to *his liability* for tax, or any statement or other document in support thereof, *shall not* be considered for purposes of paragraphs (2) and (3) of subsection (a) as a return, statement,

1. All emphases added, unless otherwise noted.
 2. IRC § 7701 (a)(1) defines "person" for Title 26: "The term "person" shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation."

or other document with respect to another person.

(2) For purposes of paragraphs (2) and (3) of subsection (a), a return of an estate or trust with respect to *its liability* for tax, and any statement or other document in support thereof, *shall be* considered as a return, statement, or other document with respect to each *beneficiary* of such estate or trust.

Recalling § 6001, a person is only required to file tax returns or statements when he or it is liable for a tax or the collection of a tax. Liability is the amount that one is liable for; thus, when a person who has withheld or collected a tax from another is liable for such tax — it is “his” liability, no one else’s. Accordingly, there is no instance — except that given in paragraph (b)(2) above — in which any filer of a return must include the tax ids or SSNs of others. The only exception is when an estate or trust return is filed, and the beneficiaries thereof are to supply their tax ids or SSNs.

Some might argue that since paragraph (1) refers to “his” liability, the term “person” in that sentence refers only to an individual, but the term individual is not used. In addition to the definition of person in §7701 of the IRC, 1 U.S.C. § 1 states that “in determining the meaning of any Act of Congress, unless the context indicates otherwise — ... the words “person” and “whoever” include corporations, companies, associations, firms, partnership, societies, and joint stock companies, as well as individuals.” Further, paragraph (1) states “*Except as provided in paragraph (2),*” and paragraph (2) refers to the return of a person known as an estate or trust with respect to “its” liability. Taken together, it appears the only time a return can be deemed to have been filed “with respect to another person” is when an estate or trust files on behalf of the beneficiaries thereof.

According to § 6109, then, it appears to this researcher that the only time an SSN or other tax id is required to be shown on another entity’s return is when a person is a beneficiary of an estate or trust filing the return. There are other sections of the IRC, however, such as the provisions concerning “information returns” and “backup withholding,” which need to be examined and considered as well.



many States have banned vaccine discrimination, tech companies will likely push digital IDs through driver’s licensing.

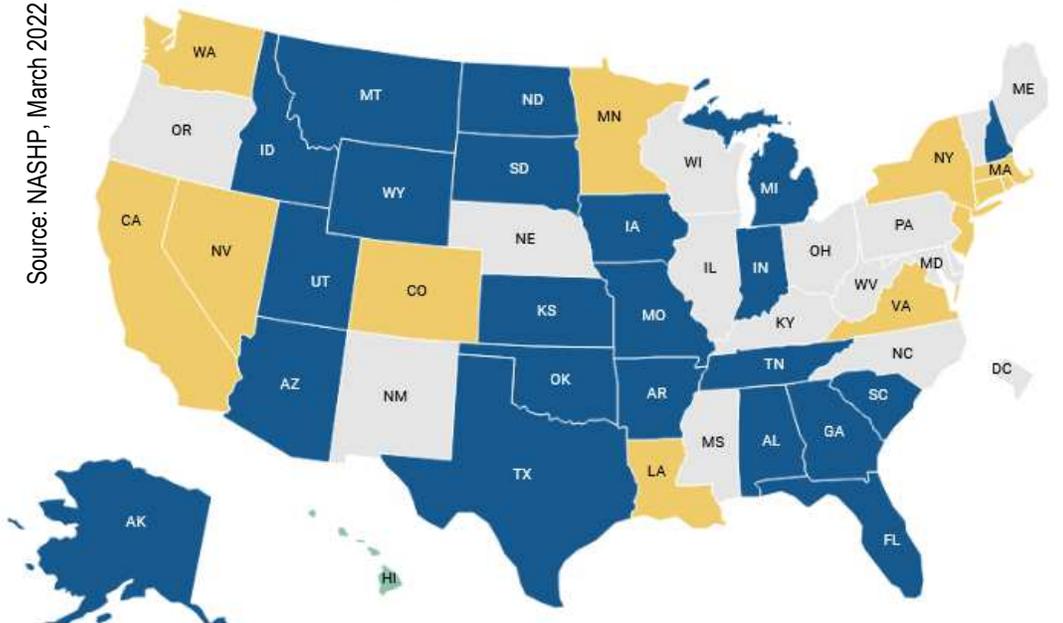
Digital driver’s licenses

Currently, digital driver’s licenses (DDL) are being marketed to the States. Apple iPhones and Watches can use Apple Wallet to store DLs or IDs in Arizona and Georgia. Kentucky, Maryland, Oklahoma, Iowa, Utah, and Connecticut are slated to be next. (Arizona, Delaware, Oklahoma, Louisiana, Colorado and Alabama already implemented their own digital ID apps.) When a Wallet user wants to add a DL or ID, they must send a picture of their card, a photo of their face, and “complete a series of facial and head movements during the setup process.” Then the State has to verify the ID before the user can store it and use it.⁷ So, it’s a new form of government-supported biometric ID, in which a person gives their unique physical details to Apple, and the government, for the “convenience” of retrieving their DDL from the Wallet. Of course, whenever their DDL is scanned via the Wallet or any other app, a digital record is likely generated of the date, time, place, and entity to which the DDL was shown!

Digital identity is just one factor in the globalist’s *Build Back Better* plan for economic slavery. A much more important step is central bank digital currency (CBDC). Stay tuned.



Source: NASHP, March 2022



Proof of Vaccine/Vaccine Passports

- Mandates Are Banned
- Digital App Available for Vaccine Verification
- Proof of Vaccine Mandated/Digital App Available for Vaccine Verification

	# of States
Mandates Are Banned	22
Digital App Available for Vaccine Verification	12
Proof of Vaccine Mandated/Digital App Available for Vaccine Verification	1