

In the IRS operating manual, under the section that pertains to estates and trusts, the IRS defines an "infant" as a "decedent" means dead. When one gets a job they fill out an IRS tax reporting form called a W4 form. You write in the legal name which legal name is being identified as the "taxpayer". The IRS Code Manual identifies the W4 Form as being a Class 5 Tax form. The same IRS Code manual identifies a Class 5 Tax as ONLY being a GIFT AND ESTATE TAX. The IRS identifies the 1040 Tax Form as a Class 2 Tax and they identify a Class 2 Tax as being "Income Tax". So the W4, the W2, all 1099 forms, the 1098 form, in addition to other tax forms, are all identified solely as being a Class 5 Tax Form which Class 5 Tax is identified solely as GIFT AND ESTATE TAX.

The IRS Notice of Federal Tax Lien form has a column that says "KIND OF TAX". Note; This specifically says KIND of TAX, not what kind of tax FORM, but actually the KIND OF TAX they have a lien for. The actual KIND of Tax they have listed in that column says "1040" as being the specific KIND of Tax that is owed by the taxpayer which is the legal name they have named on that form. The "1040" KIND of Tax pertains to Title 26 section 1040 Title 26, section 1040, SOLELY pertains only to Trusts and Estates and nothing else. So the IRS is specifically identifying the legal name as BEING AN ESTATE which is the taxpayer that owes an ESTATE TAX.

The State creates an "infant" which IRS identifies as being a "decedent" under a section pertaining to Estates, where the State registers the infant decedent ESTATE as a registered organization of the State where the infant decedent ESTATE then becomes an agency of the State by the State having registered that ESTATE as a State organization pursuant to Article 9 of the UCC.

That registered infant decedent which is an ESTATE is registered with the State as an organization which is an estate, and thereby becomes an agency of the State which is the estate, and the State holds title to that Estate and becomes the Administrator and usufructary of that Estate, and the United States becomes the beneficial-owner of all the interests in that State registered estate organization, and the living man the State issues their Certified COPY of the Certificate of Title to that State registered ESTATE organization, becomes the "naked-owner" who only has full disposal rights to USE, POSSESS and CONTROL [dominion] all actual property, while United States receives all the "VALUE" in the Name Estate as the beneficial-owner, while the State acts as Administrator and Usufructary of the Name Estate.