

Appendix R

Affirmations: Within & Without

Reader's Notes:

## TITLE 28 UNITED STATES CODE

## Section 1746. Unsworn declarations under penalty of perjury

Wherever, under any law of the United States or under any rule, regulation, order, or requirement made pursuant to law, any matter is required or permitted to be supported, evidenced, established, or proved by the sworn declaration, verification, certificate, statement, oath, or affidavit, in writing of the person making the same (other than a deposition, or an oath of office, or an oath required to be taken before a specified official other than a notary public), such matter may, with like force and effect, be supported, evidenced, established, or proved by the unsworn declaration, certificate, verification, or statement, in writing of such person which is subscribed by him, as true under penalty of perjury, and dated, in substantially the following form:

- (1) If executed **without** the United States: "I declare (or certify, verify, or state) under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on (date).

(Signature)".

- (2) If executed **within** the United States, its territories, possessions, or commonwealths: "I declare (or certify, verify, or state) under penalty of perjury that the foregoing is true and correct. Executed on (date).

(Signature)".

(Added Oct. 18, 1976, P. L. 94-550, Section 1(a), 90 Stat. 2534.)

[emphasis added]

## Author's Note:

Now review the perjury oaths found on IRS Forms 1040NR and W-8 (Appendix K and Appendix L, respectively). Judges who see your signature on these forms are allowed to take "silent judicial notice" of the jurisdiction within which the oaths were taken. And, to make matters worse, these same judges almost always take the position that ignorance of the law is no excuse! We are presumed to know about 28 U.S.C. 1746.

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