

TEST FOR FEDERAL TAX PROFESSIONALS

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INTRODUCTION AND REQUIREMENTS PERTAINING TO YOUR ANSWERS:

"The whole art of government consists in the art of being honest." --Thomas Jefferson: Rights of British America, 1774. ME 1:209, Papers 1:134

"Silence can only be equated with fraud when there is a legal or moral duty to speak, or when an inquiry left unanswered would be intentionally misleading... We cannot condone this shocking conduct... If that is the case we hope our message is clear. This sort of deception will not be tolerated and if this is routine it should be corrected immediately" U.S. v. Tweel, 550 F2d 297, 299-300

This document shall constitute proof of my position relative to my total lack of liability for federal income taxes. Each question appearing in this "Test for Tax Professionals" is designed and intended to:

1. Carefully and succinctly document and convey the detailed legal foundations of my good-faith belief of *nonliability* and thereby meet the burden of proof requirement imposed on me.
2. Take me out of the characterization of being a "taxpayer" and into the category of being a sovereign "American".
3. Offer you an opportunity to refute each and every major point that forms the basis for my beliefs with your own authoritative and carefully-researched legal citations.
4. Shift the burden of proof to you to establish any liability for federal taxes whatsoever.

You must complete the following questions identified in this document in order to meet the burden of proof upon you under 5 U.S.C. Section 556 as described in this document. Failure to answer any or all question(s) shall result in the default answer being admitted on your part. In the event the list below is empty, then you are requested to complete ALL of the questions in this document. The list below is provided to be filled in by the American submitting the form to the IRS. The list allows this document to be reused as a general purpose form for multiple circumstances when there is a question of liability. The sender should fill in the question numbers and section numbers in this document that he/she wants the IRS agent or tax professional to answer or address in their response:

Table 1: Questions to complete (DO ALL if blank or if list below does not have the signature of the sender under the last item listed)

#	Question # (s)	Section Number(s)	Check mark to indicate your completion
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In regards to this good faith inquiry, your answers to all the questions in this document must **include a three part response** by citing the **(1)** the Statute in 26 USC, **(2)** the Implementing Regulation **[IR]** in 26 CFR for that particular Statute in 26 USC, and **(3)** the Volume, Date, and Page Number in the Federal Register as to the promulgation of the Implementing Regulation in **(2)** making the federal law applicable to American Citizens. Each and every question raised in this document has a significant impact on any imputed tax liability I might have and therefore none of the questions can or should be ignored in order to properly and completely address the issues of federal tax liability.

The reason I am asking for these answers is that you need to communicate and document your authority to demand any sum and amount of liability, rather than operate on the mistaken presumption that I have “taxable income” because I have income of any kind. I can follow the law that exists. In your previous correspondence, you have:

- Negligently ignored any and all claims I have made in previous correspondence.
- Failed to identify any legal authority to impose a tax of any sort under **APPLICABLE REVENUE LAW**.
- Made demands under the “color of law” that are unsubstantiated by legal authority.

Your answers will help document either fraud on your part, or will clearly identify any lawful authority that you might be using. Otherwise, there has only been a communication through the mail that is attempting to extort money based on the appearance of some vague law, which is called “extortion under the color of office”. Each of my questions clearly documents the legal foundation and proof or evidence justifying my belief of nonliability. Therefore, these questions are designed to *help you* satisfy the burden of proof requirement that applies to you. My authority for asking these questions is as follows, right from the Administrative Procedures Act, which applies directly to you and the Internal Revenue Service:

[TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES](#)

[PART I - THE AGENCIES GENERALLY](#)

[CHAPTER 5 - ADMINISTRATIVE PROCEDURE](#)

[SUBCHAPTER II - ADMINISTRATIVE PROCEDURE](#)

Sec. 556. Hearings; presiding employees; powers and duties; burden of proof; evidence; record as basis of decision

(d) Except as otherwise provided by statute, the proponent of a rule or order has the burden of proof. Any oral or documentary evidence may be received, but the agency as a matter of policy shall provide for the exclusion of irrelevant, immaterial, or unduly repetitious evidence. ***A sanction may not be imposed or rule or order issued except on consideration of the whole record or those parts thereof cited by a party and supported by and in accordance with the reliable, probative, and substantial evidence.*** The agency may, to the extent consistent with the interests of justice and the policy of the underlying statutes administered by the agency, consider a violation of section 557(d) of this title sufficient grounds for a decision adverse to a party who has knowingly committed such violation or knowingly caused such violation to occur. A party is entitled to present his case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-examination as may be required for a full and true disclosure of the facts. In rule making or determining claims for money or benefits or applications for initial licenses an agency may, when a party will not be prejudiced thereby, adopt procedures for the submission of all or part of the evidence in written form.

This series of questions also satisfies the requirements articulated clearly by the U.S. Supreme Court Ruling as follows:

"It is not the function of our Government to keep the citizen from falling into error; it is the function of the citizen to keep the government from falling into error."
American Communications Association v. Douds, 339 U.S. 382, 442. (1950)

Any Court Decisions lower than the U.S. Supreme Court will be considered a “NON RESPONSE” and will result in your admission that the “DEFAULT ANSWER” is valid and truthful. As you are no doubt aware, the Judicial Branch of United States Government has no Constitutional authority to “CREATE LAW” or function in the role of the

Legislative Branch of the Federal Government [Congress of the United States]. Furthermore, your own Internal Revenue Manual says on this very subject:

*"Decisions made at various levels of the court system... may be used by either examiners or taxpayers to support a position... **A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts... Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated.** Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers." [IRM, 4.10.7.2.9.8 (05/14/99)]*

1. Foundational Questions (0): Ethical Responsibilities

The law imposes the following ethical and legal requirements upon federal employees and those acting as agents of the federal government:

TITLE 5--ADMINISTRATIVE PERSONNEL
CHAPTER XVI--OFFICE OF GOVERNMENT ETHICS
PART 2635--STANDARDS OF ETHICAL CONDUCT FOR EMPLOYEES OF THE EXECUTIVE BRANCH--Table of Contents
Subpart A--General Provisions
Sec. 2635.101 Basic obligation of public service.

(a) Public service is a **public trust**. Each employee has a responsibility to the United States Government and its citizens to place loyalty to the Constitution, laws and ethical principles above private gain. To ensure that every citizen can have complete confidence in the integrity of the Federal Government, each employee shall respect and adhere to the principles of ethical conduct set forth in this section, as well as the implementing standards contained in this part and in supplemental agency regulations.

(b) General principles. The following general principles apply to every employee and may form the basis for the standards contained in this part. Where a situation is not covered by the standards set forth in this part, employees shall apply the principles set forth in this section in determining whether their conduct is proper.

(1) **Public service is a public trust**, requiring employees to place loyalty to the Constitution, the laws and ethical principles above private gain.

(2) Employees shall not hold financial interests that conflict with the conscientious performance of duty.

(3) Employees shall not engage in financial transactions using nonpublic Government information or allow the improper use of such information to further any private interest.

(4) An employee shall not, except as permitted by subpart B of this part, solicit or accept any gift or other item of monetary value from any person or entity seeking official action from, doing business with, or conducting activities regulated by the employee's agency, or whose interests may be substantially affected by the performance or nonperformance of the employee's duties.

(5) Employees shall put forth honest effort in the performance of their duties.

(6) Employees shall not knowingly make unauthorized commitments or promises of any kind purporting to bind the Government.

(7) Employees shall not use public office for private gain.

(8) Employees shall act impartially and not give preferential treatment to any private organization or individual.

(9) Employees shall protect and conserve Federal property and shall not use it for other than authorized activities.

(10) Employees shall not engage in outside employment or activities, including seeking or negotiating for employment, that conflict with official Government duties and responsibilities.

(11) Employees shall disclose waste, fraud, abuse, and corruption to appropriate authorities.

(12) Employees shall satisfy in good faith their obligations as citizens, including all just financial obligations, especially those--such as Federal, State, or local taxes--that are imposed by law.

(13) Employees shall adhere to all laws and regulations that provide equal opportunity for all Americans regardless of race, color, religion, sex, national origin, age, or handicap.

(14) Employees shall endeavor to avoid any actions creating the appearance that they are violating the law or the ethical standards set forth in this part. Whether particular circumstances create an appearance that the law or these standards have been violated shall be determined from the perspective of a reasonable person with knowledge of the relevant facts.

(c) *Related statutes.* In addition to the standards of ethical conduct set forth in this part, there are conflict of interest statutes that prohibit certain conduct. Criminal conflict of interest statutes of general applicability to all employees, 18 U.S.C. 201, 203, 205, 208, and 209, are summarized in the appropriate subparts of this part and must be taken into consideration in determining whether conduct is proper. Citations to other generally applicable statutes relating to employee conduct are set forth in subpart I and employees are further cautioned that there may be additional statutory and regulatory restrictions applicable to them generally or as employees of their specific agencies. Because an employee is considered to be on notice of the requirements of any statute, an employee should not rely upon any description or synopsis of a statutory restriction, but should refer to the statute itself and obtain the advice of an agency ethics official as needed.

The following definitions help clarify the meaning of the word “public trust” mentioned above:

Public trust: See Charitable trust; Trust (Black's Law Dictionary, Sixth Edition, page 1232).

Charitable trust: (Black's Law Dictionary, Sixth Edition, page 234) One in which property held by a trustee must be used for charitable purposes (advancement of health, religion, etc). Fiduciary relationship with respect to property arising as a result of a manifestation of an intention to create it, and subjecting the person by whom the property is held to equitable duties to deal with the property for a charitable purpose. Restatement, Second, Trusts, §348. See Charitable purpose.

Charitable purpose: (Black's Law Dictionary, Sixth Edition, page 234) Term as used for purpose of tax exemption has as its common element the accomplishment of objectives which are beneficial to community or area, and usually recognized charitable purposes, not otherwise limited by statute, are generally classified as: relief of poverty; advancement of education; advancement of religion; protection of health; governmental or municipal purposes; and other varied purposes the accomplishment of which is beneficial to community. *Bank of Carthage v. U.S., D.C.Mo., 304 F.Supp. 77,80.*

Trust: (Black's Law Dictionary, Sixth Edition, page 1508) A legal entity created by a grantor for the benefit of designated beneficiaries under the laws of the state and the valid trust instrument. The trustee holds a fiduciary responsibility to manage the trust's corpus assets and income for the economic benefit of all of the beneficiaries. A confidence reposed in one person, who is termed trustee, for the benefit of another, who is called the cestui que trust, respecting property which is held by the trustee for the benefit of the cestui que trust. *State ex rel. Wirt v. Superior Court for Spokane County, 10 Wash.2d 362, 116 P.2d 752, 755.* Any arrangement whereby property is transferred

with intention that it be administered by trustee for another's benefit. A fiduciary relationship in which one person is the holder of the title to property subject to an equitable obligation to keep or use the property for the benefit of another.

Fiduciary duty: (Black's Law Dictionary, Sixth Edition, page 625) *A duty to act for someone else's benefit, while subordinating one's personal interests to that of the other person. It is the highest standard of duty implied by law (e.g. trustee, guardian).*

Fiduciary or confidential relation: (Black's Law Dictionary, Sixth Edition, page 625) *A very broad term embracing both technical and fiduciary relations and those informal relations which exist wherever one person trusts in or relies upon another. One founded on trust or confidence reposed by one person in the integrity and fidelity of another. Such relationship arises whenever confidence is reposed on one side, and domination and influence result on the other; the relation can be legal, social, domestic, or merely personal. Heilman's Estate, Matter of, 37 Ill.App.3d 390, 345 N.E.2d 536, 540.*

A relation subsisting between two persons in regard to a business, contract, or piece of property, or in regard to the general business or estate of one of them, of such a character that each must repose trust and confidence in the other and must exercise a corresponding degree of fairness and good faith. Out of such a relation, the law raises the rule that neither party may exert influence or pressure upon the other, take selfish advantage of his trust, or deal with the subject-matter of the trust in such a way as to benefit himself or prejudice the other except in the exercise of the utmost good faith and with the full knowledge and consent of that other, business shrewdness, hard bargaining, and astuteness to take advantage of the forgetfulness or negligence of another being totally prohibited as between persons standing in such a relation to each other. Examples of fiduciary relations are those existing between attorney and client, guardian and ward, principal and agent, executor and heir, trustee and cestui que trust, landlord and tenant, etc.

PART A: Are you an employee of the federal government (YES or NO)? If you fail to respond or ignore the question, then your answer is "YES."

RESPONSE TO QUESTION (0A): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART B: Are there any IRS regulations, notices or other guidance applicable to your position that authorize you to refuse to use any one of the following means of identification when identifying yourself to members of the public at large who call you about their tax situation (YES or NO)?

- Using your real legal last name but refusing to disclose your first name.
- Using your real legal first name but refusing to disclose your last name.
- Using either a fictitious first name, a fictitious last name, or both a fictitious first AND last name.

If you fail to respond or ignore the question, then your answer is "NO"

RESPONSE TO QUESTION (0B): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART C: If the answer to the above question is “YES”, then please identify the following:

- The 26 CFR Treasury Regulation that authorizes you to operate anonymously.
- The section of the Internal Revenue Manual that authorizes you to operate anonymously.
- The section of the Internal Revenue Code that authorizes you to operate anonymously.
- Any verbal instructions your supervisor gave you and the full legal name, work address, and phone number of the supervisor who gave you authority to operate anonymously.

If you fail to respond or ignore the question, then your answer is **“I HAVE NO LEGAL OR DELEGATED AUTHORITY TO INSIST ON ANONYMITY, AND SUCH ANONYMITY VIOLATES THE CODE OF ETHICS BECAUSE IT REMOVES PERSONAL ACCOUNTABILITY TO THE GOVERNMENT ETHICS LAWS.”**

RESPONSE TO QUESTION (0C): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART D: With respect to your legal obligations documented in this question and in 5 U.S.C. 2635.101, does the definition of your job as a “public trust” imply that a fiduciary relationship exists between you and the members of the public in the administration of the tax laws (YES or NO)?

If you fail to respond or ignore the question, then your answer is **“YES, AS A PUBLIC SERVANT WHO IS THE OBJECT OF PUBLIC TRUST, A FIDUCIARY RELATIONSHIP EXISTS BETWEEN MYSELF AND THE MEMBERS OF THE PUBLIC WHO I INTERACT WITH IN FULFILLING MY RESPONSIBILITIES TO ADMINISTER THE PROVISIONS OF THE INTERNAL REVENUE CODE.”**

RESPONSE TO QUESTION (0D): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART E: Based on the above, does a *fiduciary relationship* therefore exist between yourself and the members of the public that you serve as part of the public trust of which you are part? (YES or NO)?

If you fail to respond or ignore the question, then your answer is **“YES.”**

RESPONSE TO QUESTION (0E): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART F: Am I a member of the “public”? (YES or NO)? If you fail to respond or ignore the question, then your answer is **“YES.”**

RESPONSE TO QUESTION (0F): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART G: Based on the definition of “fiduciary relationship” provided above, do you believe that if a fiduciary relationship does exist between you and I by virtue of your role and me being a member of the “public”, and that this relationship requires you to put the public’s best interests, including my best interests, above that of your own personal best interests? (YES or NO)?

If you fail to respond or ignore the question, then your answer is “YES.”

RESPONSE TO QUESTION (0F): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART H: Would it be in *my* best interests as a member of the public to have a full and complete knowledge of my legal obligations and duties with respect to income taxes, including:

- The full extent of your duties and your delegated authority
- Your identity, so that you can be held personally accountable to the public for your responsibilities as a public fiduciary operating as part of the “public trust”?
- Any alleged legal liability I might have for the payment of federal income taxes?
- My completely understanding the laws that explain my legal tax liabilities.
- Your explaining to me by answering these questions what the law says about my legal tax liabilities as you understand them?

If you fail to respond or ignore the question, then your answer to all the above subparts is “YES.”

RESPONSE TO QUESTION (0G): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

2. Jurisdiction

2.1 Question (1.1): Who are you?

A statement of “Department of the Treasury” could be for a corporation, for an educational endowment fund, or just about anything. You must clearly identify yourself so that I might really know who is perpetrating this fraudulent action.

Are you an agency or bureau of the United States Government? (YES or NO) _____

If you are an agency or bureau of the United States Government, why don't you identify yourself as such in your letterhead as being the “United States Department of the Treasury?”

If you are an agency or bureau of the United States Government, why did you not clearly state what requirements in the Code and which Tax Regulations were being used to make your determination?

Are you an agent of the International Monetary Fund or the Queen of England? (YES or NO) _____

If you are an agency or bureau of the United States Government, then explain why the United States Government “denies that the Internal Revenue Service is an Agency of the United States Government?”

(see the <http://famguardian.org/Subjects/Taxes/Evidence/USGovDeniesIRS/USGovDeniesIRS.htm> for evidence of this denial)

See the attached denial that was recovered from the DIVERSIFIED METAL PRODUCTS case [Civil No. 93-405-E-EJL] before the UNITED STATES DISTRICT COURT FOR THE DISTRICT OF IDAHO. The United States Attorney [Richard R. Ward Trial Attorney, Tax Division, US Dept. of Justice], an Officer of the Court and under his Oath of office, told the US DISTRICT COURT the following. “The United States of America, through undersigned counsel hereby responds to the numbered paragraphs of plaintiff's complaint as follows;

4. Denies that the Internal Revenue Service is an agency of the United States Government...”

Do you have any FEDERAL authority that you are basing the CLAIM OF TAX LIABILITY upon any other tax than Subtitle A Income Tax? If you fail to respond or ignore the question, then your answer is “**NO.**”

RESPONSE TO QUESTION (1): 26 USC Section _____ IR in 26 CFR _____

Federal Register Volume _____ Date _____ Page # _____

2.2 Question (1.2): Definition of “Person”

4 U.S.C. Section 110(a) defines the word “person” by pointing to a nonexistent 26 U.S.C. Section 3797. 26 U.S.C. §7701(a)(a) defines “person” as follows:

Sec. 7701(a)(1) Person. The term “person” shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation. [NOTE: Chapter 61 of the IRC contains sections 6001 and 6011, in which context the word “person” is found. Definitions for certain words in each chapter are usually found

within the chapter. The word "person" is not defined in Chapter 61; thus Chapter 79's definition holds.]

Interestingly, the above word "individual" used in the definition of "person" is never defined anywhere in the Internal Revenue Code, so we have to use the definition from the legal dictionary. Don't use the definition from the conventional dictionary or you'll really confuse yourself! Here is the definition of "individual" in Black's Law Dictionary, Sixth Edition, page 773, we find:

Individual. *As a noun, this term denotes a single person as distinguished from a group or class, and also, very commonly, a private or natural person as distinguished from a partnership, corporation, or association; **but it is said that this restrictive signification is not necessarily inherent in the word, and that it may, in proper cases, include [be limited to] artificial persons.***

So naming "individuals" as "persons" liable for tax in 26 U.S.C. 7701(a)(1) still doesn't imply natural persons like you and me, and according to the above legal definition, "individual" most commonly refers to artificial persons, which in this case are federal corporations and partnerships as point out in chapter 5 extensively. The only thing Congress has done by using the word "individual" in the definition of "person" is create a circular definition. Such a circular definition is also called a "tautology": a word which is defined using itself, which we would argue doesn't define anything! If Congress wants to include natural persons as those liable for the income tax, then they must explicitly say so or a Internal Revenue Code is void for vagueness. Therefore, we must conclude that "persons" may only mean artificial entities unless and until Congress explicitly and clearly specifies otherwise.

*"Keeping in mind the well-settled rule that **the citizen is exempt from taxation unless the same is imposed by clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid.**" Spreckels Sugar Refining Co. v. McClain, 192 U.S. 397 (1904)*

People generally consider the term "person" to mean a natural person. But, IRC Section 7701(a)(1), entitled "Definitions", includes an individual, corporation, a trust, an estate, a partnership, an association, or company as being a "person". All of these legal entities are "persons" at law, so it is legally correct but very misleading when the federal income (excise) tax on corporations is described by the deceptive title of "Personal Income Tax". This misleading description leads most people to incorrectly believe that it means a tax on natural persons.

"Persons" are actually divided into two main groups:

1. A Natural Born person (what most people think of as a "person").
2. A "legal fiction" that exists because of a privilege granted by government, including corporations, associations, partnerships, companies, etc.

There is a big difference between the legal rights of a natural person and an artificial person and the distinction is never explained or clarified anywhere in the U.S. Code or Internal Revenue Code. The latter are subject to the Uniform Commercial Code (U.C.C.) and have no constitutional rights under the Bill of Rights. Instead, their rights are defined and circumscribed by the privileges granted to them solely by the government within the laws written and enforced by that government. Natural born persons, on the other hand, have fundamental constitutional rights that "legal fictions" don't. For instance, a natural born person cannot, under the 5th Amendment, be compelled to testify against himself in a court of law, but a "legal fiction", such as a corporation can be compelled because it depends on privileges and recognition granted by the government for its existence and therefore falls under the jurisdiction of that government. That is why the constitution permits income taxes as indirect, excises placed upon "legal fictions", such as corporations, businesses, partnerships, trusts, etc., while it does not permit direct taxes on "natural born persons", which are not "legal fictions" but instead creations of God with inalienable rights, and whose creation and existence precedes and supercedes that of government. You could say that the obligation to pay taxes on the part of a "legal fiction" like a corporation is part of the price paid for the right to exist and have the entity recognized and protected by the government and the courts. For instance, one benefit that corporations have that natural born persons don't have is limited liability, where individuals within the corporation aren't personally liable for the financial obligations of the company. This privilege or right of a corporation, which is recognized in the law

and by the courts, comes with a price. That price is the obligation of the corporation to pay income taxes as excises to the government.

The legal term "person" has an even more restricted definition when used in IRC Chapter 75, which contains all the criminal penalties in the Code. In 26 U.S.C. §7343 of that Chapter, a "person" subject to criminal penalties is defined as: ...

[A]n officer or employee of a corporation, or a member or employee of a partnership, who, as such officer, employee or member, is under a duty to perform the act in respect of which the violation occurs.

An individual who is not in such a capacity is not defined as a "person" subject to criminal penalties. Unprivileged natural persons, who do not impose the income (excise) tax upon themselves by volunteering to file returns and be liable, are not subject by law to the tax and they are not "persons" who can lawfully be subjected to criminal charges for not filing a return or not paying income tax. Sections of the Code relating to the requirements for filing returns, keeping records, and disclosing information state that those sections apply to "every person liable" or "any person made liable". These descriptions mean "any person who is liable for the tax". They do not state or mean that all persons are liable. The only persons liable are those "persons" (legal entities such as corporations or employees or corporations) who owe an income (excise) tax, and are therefore subject to the requirements of the IRC. If you substitute the word "corporation" for the term "person" (a corporation is a person at law) when reading the Code or other articles and publications relating to income tax, the true meaning of the Code becomes more apparent.

PART A: Please provide an authoritative (from the Supreme Court or the statutes or the law) definition for the word "individual", as none is found in Subtitles A through C. If you fail to respond or ignore the question, then your answer is **"THE WORD 'INDIVIDUAL' MEANS U.S. CORPORATIONS AND PARTNERSHIPS IN RECEIPT OF PRIVILEGES FROM THE UNITED STATES GOVERNMENT."**

RESPONSE TO QUESTION (1.2A): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART B: Is the definition of "person" intended in 4 U.S.C. Section 110(a) exactly the same as that appearing in 26 CFR 301.6671-1, which reads in part?:

*[Code of Federal Regulations]
 [Title 26, Volume 17, Parts 300 to 499]
 [Revised as of April 1, 2000]
 From the U.S. Government Printing Office via GPO Access
[CITE: 26CFR301.6671-1]
 [Page 402]
 TITLE 26--INTERNAL REVENUE
 Additions to the Tax and Additional Amounts--Table of Contents
 Sec. 301.6671-1 Rules for application of assessable penalties.*

...

*(b) Person defined. For purposes of subchapter B of chapter 68, **the term "person" includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer,***

employee, or member is under a duty to perform the act in respect of which the violation occurs.

If you fail to respond or ignore the question, then your answer is “YES.”

RESPONSE TO QUESTION (1.2B): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

2.3 Question (1.3): Definition of the word “includes”

The word “includes” is defined in the Internal Revenue Code as follows:

“26 U.S.C. Sec. 7701(c) INCLUDES AND INCLUDING. - The terms ‘include’ and ‘including’ when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined.”

Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65 defines the words includes and including as:

“(1) To comprise, comprehend, or embrace...(2) To enclose within; contain; confine...But granting that the word ‘including’ is a term of enlargement, it is clear that it only performs that office by introducing the specific elements constituting the enlargement. It thus, and thus only, enlarges the otherwise more limited, preceding general language...The word ‘including’ is obviously used in the sense of its synonyms, comprising; comprehending; embracing.”

“Includes is a word of limitation. Where a general term in Statute is followed by the word, ‘including’ the primary import of the specific words following the quoted words is to indicate restriction rather than enlargement. Powers ex re. Covon v. Charron R.I., 135 A. 2nd 829, 832 Definitions-Words and Phrases pages 156-156, Words and Phrases under ‘limitations’.”

Black’s Law Dictionary, Sixth Edition, page 763 further defines the word “includes consistent with the above as follows:

*“**Include.** (Lat. Includere, to shut in. keep within.) To confine within, hold as an inclosure. Take in, attain, shut up, contain, inclose, comprise, comprehend, embrace, involve. Term may, according to context, express an enlargement and have the meaning of and or in addition to, or merely specify a particular thing already included within general words theretofore used. “Including” within statute is interpreted as a word of enlargement or of illustrative application as well as a word of limitation. Premier Products Co. v. Cameron, 240 Or. 123, 400 P.2d 227, 228.”*

[Black’s Law Dictionary, Sixth Edition, page 763 (1990):]

So we see from the above that “includes” and “including” are used to embrace or define or circumscribe the things being identified and to remove doubt about what is being described. When the word “includes” is used as a word of enlargement, it must list the general class of items which constitute the enlargement first. For instance:

4 U.S.C. §110 Same; definitions

*(d) The term “State” **includes** any Territory or possession of the United States.*

A better word to use when clarity is desired is “means”, and where Congress intends to be precise, as in 26 U.S.C. Section 61, they will use the word “means” in place of “includes”.

“Sec. 61. Gross income defined

*(a) General definition - ... gross income **means** all income from whatever source derived, including (but not limited to) the following items:*

- (1) Compensation for services...;*
- (2) Gross income derived from business;*
- (3) Gains derived from dealings in property;*
- (4) Interest;*
- (5) Rents;*
- (6) Royalties;*
- (7) Dividends;... [more items listed]” [26 USC § 61]*

But when Congress wants to violate due process and create confusion over definitions that the courts can use to illegally enforce a deliberately vague tax statute and expand their limited jurisdiction, they use the word “includes” instead of “means”. For instance:

26 U.S.C. 7701(a)(9) United States

*The term "United States" when used in a geographical sense **includes** only the States and the District of Columbia.*

26 U.S.C. 7701(a)(10) State

*The term "State" shall be construed to **include** the District of Columbia, where such construction is necessary to carry out provisions of this title.*

The above is an especially and deliberately ambiguous definition, and it is the MOST important definition in all the Internal Revenue Code, because it defines the territorial jurisdiction of the U.S. government to impose income taxes! Since “State” was defined in both 4 U.S.C. 110(d) as 26 U.S.C. 7701(a)(10), we must conclude that personal income taxes found in Subtitles A through C only apply on federal property. This is because by the rules of statutory construction, the plural of a word may not mean a different thing or class of things than the singular.

Regarding statutes levying taxes, the U.S. Supreme Court has agreed with the above conclusions by saying that :

*“In the interpretation of **statutes levying taxes**, it is the established rule **not to extend** their provisions by implication beyond the clear import of the language used, or to enlarge their operations so as to embrace matters not specifically pointed out. In case of doubt they are construed most strongly against the government and in favor of the citizen.” **Gould v. Gould**, 245 U.S. 151, at 153.*

A favorite trick used by the Treasury and the Internal Revenue Service is to abuse the meaning of the word “includes” as a way to violate due process and unlawfully enlarge their authority and jurisdiction when Americans point out that they have no liability for a particular tax or penalty. For instance, below is the Treasury regulation pointing out the “persons” (meaning federal corporations as per *Eisner v. Macomber*, 252 U.S. 189 (1920)) against whom penalties may be applied. We talk about this regulation later in question 3.1:

*[Code of Federal Regulations]
[Title 26, Volume 17, Parts 300 to 499]
[Revised as of April 1, 2000]
From the U.S. Government Printing Office via GPO Access
[CITE: 26CFR301.6671-1]
[Page 402]*

TITLE 26--INTERNAL REVENUE
 Additions to the Tax and Additional Amounts--Table of Contents
 Sec. 301.6671-1 Rules for application of assessable penalties.

...

(b) *Person defined.* For purposes of subchapter B of chapter 68, the term "person" **includes** an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

This regulation clearly states that only federal corporations, federal partnerships, and employees of same can be held liable for payment of assessable penalties, and not natural persons. When you call the IRS to point this out, they will mistakenly conclude that "includes" is used as a "term of enlargement" in the above definition. The will say:

"26 U.S.C. §7701(c) defines the term "includes" as a word of enlargement. That means that it doesn't define everything that is being talked about, and is only giving a few examples. It could mean anything and it certainly includes you as a natural person.

Of course, we know that the above kinds of fraudulent statements are inconsistent with both the U.S. Congressional Research service (see the Congressional Research Service Report 97-59A at <http://famguardian.org/Subjects/Taxes/FalseRhetoric/CRS-97-59A-rebuts.pdf>) and the U.S. Supreme Court (*Eisner v. Macomber*, 252 U.S. 189 (1920), *Doyle v. Mitchell Brothers Co.*, 247 U.S. 179, 185, 38 S.Ct. 467 (1918); *Stratton's Independence v. Howbert*, 231 U.S. 399, 414, 58 L.Ed. 285, 34 Sup.Ct. 136 (1913), etc) because both of these organizations have determined that:

1. Income taxes are indirect excise taxes. You must be in receipt of excise taxable privileges from the federal government to be liable for the tax.
2. Only the Constitution can define "income" and not Congress, and it can only mean "corporate profit".
3. Because income can only mean "federal corporation profit", then the only "persons" who can be liable for income taxes are federal corporations.

Based on the above analysis, the evasive IRS comment above is therefore really just a devious, fraudulent, and abusive power grab and attempt to illegally expand federal jurisdiction to tax. IRS agents who use it, in effect, are saying:

1. The law doesn't mean what you think it means. There is no way you can know or understand what the law really means, so give up trying.

*2. We are a society of men and not law. Only **I** am qualified to know what the above definition means and you are wrong, nor am I required to offer you an explanation of why you are wrong, because you have no right to know. You have no legal training and you can't trust your own judgment.*

3. You will do what I say and quit asking questions or I will make your life miserable by illegally assessing penalties you don't owe until you shut up. I don't care about your First Amendment right of free speech. You will do what I say or be mercilessly abused by our organization.

Does the above totalitarian double-speak sound familiar? We have compiled a few questions to illustrate the absurdity, illogic, and abuse of due process resulting from using the word "includes" in the "enlarging way" the IRS mistakenly does.

Now lets examine the word "definition" found in Black's Law Dictionary, Sixth Edition, page 423:

definition: (Black's Law Dictionary, Sixth Edition, page 423) A description of a thing by its properties; an explanation of the meaning of a word or term. **The process of stating the EXACT meaning of a word by means of other**

words. Such a description of the thing defined, including all essential elements and excluding all nonessential, as to distinguish it from all other things and classes.

PART A: The question is, how can any definition found in the Internal Revenue Code (I.R.C.) that uses the word “includes” define the “exact meaning” of the term if that word is to be used “expansively” or as a term of “enlargement”? Below is a list of a few of the more important definitions that use this word:

- 26 U.S.C. 7701(a)(9) United States
- 26 U.S.C. 3401(c) Employee
- 4 U.S.C. §110(d) State

If you fail to respond or ignore the question, then your answer is “**DEFINITIONS IN THE INTERNAL REVENUE CODE THAT USE THE TERM ‘INCLUDES’ CAN’T DEFINE ANYTHING PRECISELY.**”

RESPONSE TO QUESTION (1.3A): TITLE IN USC ____ Section ____ IR in CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

The Sixth Amendment to the U.S. Constitution states:

*In all criminal prosecutions, the accused shall enjoy the right to a speedy and public trial, by an impartial jury of the State and district wherein the crime shall have been committed, which district shall have been previously ascertained by law, **and to be informed of the nature and cause of the accusation;** to be confronted with the witnesses against him; to have compulsory process for obtaining witnesses in his favor, and to have the Assistance of Counsel for his defense.*

If the I.R.C. doesn’t clearly define what the law requires because it uses the word “includes”, then according to the U.S. Supreme Court, it must be declared “void for vagueness”. This concept is part of the “void for vagueness doctrine” first advocated by the U.S. Supreme Court. This doctrine is deeply rooted in our right to due process (under the Fifth Amendment) and our right to know the nature and cause of any criminal accusation (under the Sixth Amendment). The latter right goes far beyond the contents of any criminal indictment. The right to know the nature and cause of any accusation starts with the statute which a defendant is accused of violating. A statute must be sufficiently specific and unambiguous in all its terms, in order to define and give adequate notice of the kind of conduct which it forbids.

The essential purpose of the "void for vagueness doctrine" with respect to interpretation of a criminal statute, is to warn individuals of the criminal consequences of their conduct. ... Criminal statutes which fail to give due notice that an act has been made criminal before it is done are unconstitutional deprivations of due process of law. [U.S. v. De Cadena, 105 F.Supp. 202, 204 (1952), emphasis added]

If it fails to indicate with reasonable certainty just what conduct the legislature prohibits, a statute is necessarily void for uncertainty, or "void for vagueness" as the doctrine is called. In the *De Cadena* case, the U.S. District Court listed a number of excellent authorities for the *origin* of this doctrine (see *Lanzetta v. New Jersey*, 306 U.S. 451) and for the *development* of the doctrine (see *Screws v. United States*, 325 U.S. 91, *Williams v. United States*, 341 U.S. 97, and *Jordan v. De George*, 341 U.S. 223). Any prosecution which is based upon a vague statute must fail, together with the statute itself. A vague criminal statute is unconstitutional for violating the 5th and 6th Amendments. The U.S. Supreme Court has emphatically agreed:

[1] That the terms of a penal statute creating a new offense must be sufficiently explicit to inform those who are subject to it what conduct on their part will render them liable to its penalties is a well-recognized requirement, consonant alike with ordinary notions of fair

play and the settled rules of law; and a statute which either forbids or requires the doing of an act in terms so vague that men of common intelligence must necessarily guess at its meaning and differ as to its application violates the first essential of due process of law.
 [Connally et al. v. General Construction Co., 269 U.S. 385, 391 (1926), emphasis added]

The debate that is currently raging over the correct scope and proper application of the IRC is obvious, empirical proof that men of common intelligence are differing with each other. Section 3.16.1 of *The Great IRS Hoax* book (available FREE from <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>) entitled "Uncertainty of the Federal Tax Laws" is proof of the extent of the conflicts in interpreting the tax laws by the federal appellate courts. For example, some people advocate definitions of "includes" and "including" which are expansive, not restrictive. The matter could be easily decided if the IRC would instead exhibit sound principles of statutory construction, state clearly and directly that "includes" and "including" are meant to be used in the *expansive* sense, and *itemize* those specific persons, places, and/or things that are "otherwise within the meaning of the terms defined". If the terms "includes" and "including" must be used in the *restrictive* sense, the IRC should explain, clearly and directly, that expressions like "includes only" and "including only" must be used, to eliminate vagueness completely. Instead, they currently define the term "includes" and "including" using the expansive sense and then contradict their own definition in IRC section 61 by adding the phrase "(but not limited to)".

All of this discussion leads to the conclusion that the Internal Revenue Code should have been declared "void for vagueness" a long time ago.

PART B: Based on the above background on the Void for Vagueness Doctrine of the Supreme Court, why shouldn't the entire Internal Revenue Code be declared "void for vagueness" because of its sheer size, complexity, and the obvious conflicts resulting from the fuzzy definitions created by the use of the word "includes". If you fail to respond or ignore the question, then your answer is **"WE AGREE THAT THE I.R.C. SHOULD BE DECLARED VOID FOR VAGUENESS. IT IS NEXT TO IMPOSSIBLE TO ADMINISTER FAIRLY AND IMPARTIALLY, AND TO CLEARLY AND UNAMBIGUOUSLY KNOW WHAT IT EXPECTS OF THE AVERAGE AMERICAN."**

RESPONSE TO QUESTION (1.3B): TITLE IN USC ___ Section ___ IR in CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

The definition of "employee" found in the Treasury Regulations is as follows:

*26 CFR §31.3401(c) Employee: "...the term [employee] **includes** officers and employees, whether elected or appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a corporation."*

PART C: What does the word "employee" found in 26 U.S.C. 3401(c) Employee "include"? If you fail to respond or ignore the question, then your answer is **"IT INCLUDES ONLY ELECTED OR APPOINTED POLITICAL OFFICERS OF THE UNITED STATES GOVERNMENT."**

RESPONSE TO QUESTION (1.3C): TITLE IN USC ___ Section ___ IR in CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART D: If the answer to the above is *other than* "elected or appointed officers of the U.S. government", then where in the Internal Revenue Code or the Treasury Regulations in 26 CFR can this distinction be found, because it can't be enforced unless it's part of the law, since it would violate the Void for Vagueness Doctrine and ." **Gould v. Gould**, 245

U.S. 151, at 153 to reach any other conclusion. If you fail to respond or ignore the question, then your answer is **“THERE IS NO PLACE IN THE LAW THAT DEFINES ‘EMPLOYER’. I’M SIMPLY BEING ARBITRARY AND DOING WHATEVER YOU WILL LET ME GET AWAY WITH, EVEN THOUGH I KNOW THE LAW CLEARLY SAYS THAT INCOME TAXES ONLY APPLY TO ELECTED OR APPOINTED OFFICIALS OF THE U.S. GOVERNMENT.”**

RESPONSE TO QUESTION (1.3D): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART E: Now let’s have some fun with this controversy. As we said earlier, the term “States” was defined as follows:

26 U.S.C. 7701(a)(10) State

*The term "State" shall be construed to **include** the District of Columbia, where such construction is necessary to carry out provisions of this title.*

But since this definition uses the word “includes”, which is an a term of *enlargement* as per 26 U.S.C. 7701(c) , , then if we follow this illogic, “State” could mean *anything*, including China! And if it doesn’t “include” China, how are we supposed to know and how can we be sure we aren’t breaking the law and living in constant fear of our government for breaking the law by not understanding what it means? Who decides what it means and how do they decide? After all, Black’s law dictionary defines “state” as follows:

***State**, n. A people permanently occupying a fixed territory bound together by common-law habits and custom into one body politic exercising, through the medium of an organized government, independent sovereignty and control over all persons and things within its boundaries.....The organization of social life which exercises sovereign power in behalf of the people. ...In its largest sense, a “state” is a body politic or a society of men.*

From the above, China fits perfectly the definition of “state” in Black’s Law Dictionary, so why can’t we “include” it and how do we decide what to include and what not to include if the term “includes” doesn’t actually define or enclose or embrace the exact meaning of a definition? It therefore ought to be very clear that we have an arbitrary law on our hands from this question.

If you fail to respond or ignore the question, then your answer is **“THERE IS NO PLACE IN THE LAW THAT DEFINES WHAT ‘STATE’ MEANS AND THERE IS NO WAY TO DEFINE WHAT IT MEANS IF IT USES THE WORD ‘INCLUDES’ IN THE DEFINITION. THEREFORE, THE ONLY CONCLUSION A REASONABLE MAN CAN MAKE IS THAT THE WORD INCLUDES MUST INTRODUCE ALL THE TYPES OF THINGS IT ENCOMPASSES AND BY IMPLICATION IT MUST THEREFORE EXCLUDE ALL OTHERS, OR THE DEFINITION WOULD BE MEANINGLESS AND WOULD VIOLATE THE ‘VOID FOR VAGUENESS’ DOCTRINE OF THE U.S. SUPREME COURT.”**

RESPONSE TO QUESTION (1.3E): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

2.4 Question (1.4): Definition of “State” and “States”

The rules of statutory construction teach that the plural of a word may not have a different meaning that the singular version of the same word. 26 U.S.C. Section 7701(a)(10) defines the word “State” as follows:

When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof -- ...

State. -- The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

[IRC 7701(a)(10)]

[emphasis added]

Questions:

PART A: In the context of Subtitles A through C income taxes applied to natural persons, does the word "States" used in the definition of "United States" 26 U.S.C. Section 7701(a)(9) also mean only the District of Columbia?

If you fail to respond or ignore the question, then your answer is "YES."

RESPONSE TO QUESTION (1.4A): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART B: If the answer to Part A above is "NO", then in the context of Subtitles A through C income taxes applied to natural persons, does the meaning of "States" used in 26 U.S.C. Section 7701(a)(9) mean only the District of Columbia and other federal possessions defined in 4 U.S.C. Section 110(d), which says:

(d) The term "State" includes any Territory or possession of the United States.

If you fail to respond or ignore the question, then your answer is "NO."

RESPONSE TO QUESTION (1.4B): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART C: If the answer to Part B above is "NO", then in the context of Subtitles A through C income taxes applied to natural persons, does the meaning of "States" used in 26 U.S.C. Section 7701(a)(9) mean only the District of Columbia and other federal possessions defined in 4 U.S.C. Section 110(d), which says:

(d) The term "State" includes any Territory or possession of the United States.

and the 50 sovereign states which are not possessions of the "United States"? If you fail to respond or ignore the question, then your answer is "NO."

RESPONSE TO QUESTION (1.4C): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

2.5 Question (1.5): Definition of “United States”

We must always remember that our Congress legislates for two territorial jurisdictions as ruled by the U.S. Supreme Court in the case of *U.S. v. Bevans*, [16 U.S. 336](#), (1818):

"The exclusive jurisdiction which the United States have in forts and dock-yards ceded to them, is derived from the express assent of the states by whom the cessions are made. It could be derived in no other manner; because without it, the authority of the state would be supreme and exclusive therein,"

...

"The article which describes the judicial power of the United States is not intended for the cession of territory or of general jurisdiction. ... Congress has power to exercise exclusive jurisdiction over this district, and over all places purchased by the consent of the legislature of the state in which the same shall be, for the erection of forts, magazines, arsenals, dock-yards, and other needful buildings."

"It is observable that the power of exclusive legislation (which is jurisdiction) is united with cession of territory, which is to be the free act of the states. It is difficult to compare the two sections together, without feeling a conviction, not to be strengthened by any commentary on them, that, in describing the judicial power, the framers of our constitution had not in view any cession of territory; or, which is essentially the same, of general jurisdiction," 3 Wheat., at 388."

The territorial jurisdiction that all Congressional legislation is intended to apply to absent a clearly expressed intent to the contrary is the federal zone, which are federal properties coming under Article 1, Section 8, Clause 17 of the U.S. Constitution as revealed by the U.S. Supreme Court below in *U.S. v. Spelar*, [338 U.S. 217](#) at 222 (1949):

*"A canon of construction which teaches that of Congress, unless a contrary intent appears, is meant to apply **only within the territorial jurisdiction of the United States.**"*

As you will learn more fully later, the Internal Revenue Code only applies within the territorial jurisdiction of the “United States” and has no jurisdiction over natural persons (biological people) outside that jurisdiction because of limits on direct taxation found in Article 1, Section 9, Clause 4 and Article 1, Section 2, Clause 3 of the U.S. Constitution. The term “United States” is defined in the Internal Revenue Code section 7701(a)(9) as:

“United States

*The term "United States" when used in a geographical sense includes only **the States** and the District of Columbia.”*

And in that same section, “State” is defined as follows:

“State

The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.”

You will note that “States” is the plural of “State”, and that “State” refers only to the District of Columbia, which is part of the federal zone and is a federal State. This conclusion is further explained in section 5.6.10.2 of *The Great IRS Hoax* book. But wait, there is only one District of Columbia and they used the plural form of “State” in the definition of “United States”. What other federal “States” do we have? Here they are below in an excerpt from the Buck Act of 1940:

[TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES](#)

[CHAPTER 4 - THE STATES](#)

Sec. 110. Same; definitions

(d) The term "State" includes any Territory or possession of the United States.

Notice the title of the Chapter above, which is "The **States**". These are federal states, and the same "the States" appearing in the definition of the term "United States" found in [26 U.S.C. §7701\(a\)\(9\)](#) above. These same *federal States* are also the only **States** subject to the federal income tax or the territorial jurisdiction of the federal government! The above is from 4 U.S.C. Sections 104-113, also called the Buck Act of 1940, which was enacted by the federal government to allow states to institute state income or sales taxes inside of federal enclaves within sovereign states or in federal possessions like the Virgin Islands. An "enclave" is property within a sovereign state that has been ceded to the federal government by a state for use, for instance, as a military base or federal courthouse. As we explained in section 4.15 of *The Great IRS Hoax*, there are 50 artificial or federal "**States**" within the borders of the sovereign 50 "**states**" under the Buck Act. If we took all of the federal property within one of these sovereign "states" and grouped it together, this would be called a "**State**". The definition of "United States" found in the Treasury Regulations confirm our conclusions:

26 CFR 1.911-2 Qualified Individuals

(g) United States.

The term "United States" when used in a geographical sense includes any territory under the sovereignty of the United States. It includes the states, the District of Columbia, the possessions and territories of the United States, the territorial waters of the United States, the air space over the United States, and the seabed and subsoil of those submarine areas which are adjacent to the territorial waters of the United States and over which the United States has exclusive rights, in accordance with international law, with respect to the exploration and exploitation of natural resources.

Did you notice the Secretary of the Treasury who wrote the regulation above didn't capitalize "the states"? Apparently, the Secretary of the Treasury wanted to avoid confusing the term "the States" found in [26 U.S.C. §7701\(a\)\(9\)](#) with the sovereign 50 states so he made it lower case to avoid confusion, because he was the one who had to administer the tax code! Since the sovereign 50 states are not under the sovereignty of the national government, then they are *not* part of the definition of the term "United States" found throughout the Internal Revenue Code!

Going back to the definitions of "United States" and "State" again found in [26 U.S.C. 7701\(a\)\(9\)-\(10\)](#) above, then by the rules of statutory construction, the plural of the word "State" may not have a different meaning or category than the singular of a word. The definition of "United States" also cannot have *two* different meanings either that depend on the context used, meaning that it can't mean the *federal zone* for individuals and the geographical United States* (the entire country) for other artificial entities, because Section 7701(a)(9) doesn't provide *two* definitions or contexts. It can *only* have *one* meaning that can consistently be applied throughout the Internal Revenue Code.

Do either the definition of "United States" or "State" above express a *clear intent* to apply to areas *outside* the federal United States (federal properties coming under Article 1, Section 8, Clause 17 of the U.S. Constitution)? The answer is NO! Therefore, the term "United States" can *only* mean the "federal zone" within the context of the entire Internal Revenue Code as per *U.S. v. Spelar*, [338 U.S. 217](#) at 222 (1949). We have no choice, as per the rulings of the Supreme Court, to reach any other conclusion. We wish to emphasize, however, that there are exceptions to this rule, as found in 26 U.S.C. Sections 3121 and 4612. These sections redefine the term "United States" within selected portions of the code and for special purposes related to excise taxes and FICA taxes. We therefore must conclude that the income tax, *by default* and absent an alternate definition of "United States", *only* applies in the District of Columbia and other portions of the federal United States, based on the definitions above, and that the only exceptions to this conclusion are those portions of the Internal Revenue Code which use another definition of the term "United States"! [40 U.S.C. §255](#) puts the nail in the coffin on this issue, in defining the extent of criminal jurisdiction of the "United States**" government:

United States Code

TITLE 40 - PUBLIC BUILDINGS, PROPERTY, AND WORKS

CHAPTER 3 - PUBLIC BUILDINGS AND WORKS GENERALLY

40 U.S.C. Sec. 255. Approval of title prior to Federal land purchases; payment of title expenses; application to Tennessee Valley Authority; Federal jurisdiction over acquisitions

Unless the Attorney General gives prior written approval of the sufficiency of the title to land for the purpose for which the property is being acquired by the United States, public money may not be expended for the purchase of the land or any interest therein.

The Attorney General may delegate his responsibility under this section to other departments and agencies, subject to his general supervision and in accordance with regulations promulgated by him.

Any Federal department or agency which has been delegated the responsibility to approve land titles under this section may request the Attorney General to render his opinion as to the validity of the title to any real property or interest therein, or may request the advice or assistance of the Attorney General in connection with determinations as to the sufficiency of titles.

Except where otherwise authorized by law or provided by contract, the expenses of procuring certificates of titles or other evidences of title as the Attorney General may require may be paid out of the appropriations for the acquisition of land or out of the appropriations made for the contingencies of the acquiring department or agency.

The foregoing provisions of this section shall not be construed to affect in any manner any existing provisions of law which are applicable to the acquisition of lands or interests in land by the Tennessee Valley Authority.

*Notwithstanding any other provision of law, the obtaining of exclusive jurisdiction in the United States over lands or interests therein which have been or shall hereafter be acquired by it shall not be required; but the head or other authorized officer of any department or independent establishment or agency of the Government may, in such cases and at such times as he may deem desirable, accept or secure from the State in which any lands or interests therein under his immediate jurisdiction, custody, or control are situated, consent to or cession of such jurisdiction, exclusive or partial, not theretofore obtained, over any such lands or interests as he may deem desirable and indicate acceptance of such jurisdiction on behalf of the United States by filing a notice of such acceptance with the Governor of such State or in such other manner as may be prescribed by the laws of the State where such lands are situated. **Unless and until the United States has accepted jurisdiction over lands hereafter to be acquired as aforesaid, it shall be conclusively presumed that no such jurisdiction has been accepted.***

(Don't confuse yourself. The above use of the word "State" is different from that in Title 26, the I.R.C. It means the states of the Union and not the federal states.) So there you have it above! The United States government does **not** have territorial jurisdiction over any land within the states of the union not explicitly ceded to it in writing by the state. Why then would it have any jurisdiction over your private property or residence within a state, which also was never ceded to the federal government in writing? Worse yet, why would they have any jurisdiction over you if you weren't a U.S. citizen and were instead a U.S. national? The answer is the U.S. government's jurisdiction inside the states on land outside the federal zone doesn't exist, other than to regulate and tax foreign commerce! Only the states have territorial jurisdiction there.

Another issue to consider is deciding whether "United States" means the "District of Columbia" or the "federal zone" is the definition of the term "employee". Here's the definition from [26 CFR §31.3401\(c\)](#):

26 CFR §31.3401(c) Employee: "...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency or

instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a corporation."

Here's what the code says about such officer "employees", and note that they all work only in the District of Columbia:

*United States Code
TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
CHAPTER 3 - SEAT OF THE GOVERNMENT
§ 72. Public offices; at seat of government.*

All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.

Some people look at the above logic, and then say that the U.S. Supreme Court has already ruled that the income tax is an indirect excise tax and that indirect taxes can apply anywhere throughout the country under Article 1, Section 8, Clause 1 of the U.S. Constitution and that the Internal Revenue Code can therefore only define "United States" as applying to the entire country rather than just the federal zone. However, the excise taxes on petroleum found in Subtitle D (sections 4041 through 5000 of the Internal Revenue Code)) use a different definition of the term "United States" found in 26 U.S.C. §4612 that does explicitly indeed include nonfederal areas (referred to as the "50 states")!

*Title 26
Subtitle D-Miscellaneous Excise Taxes
Chapter 38-Environmental Taxes
Subchapter A- Tax on Petroleum
26 U.S.C. Sec. 4612(a)(4) - United States*

(A) In general

The term "United States" means the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, any possession of the United States, the Commonwealth of the Northern Mariana Islands, and the Trust Territory of the Pacific Islands

How come the U.S. government can apply the excise tax on gasoline legally within the borders of sovereign states? Because most of the gasoline is imported (foreign commerce) and the federal government has subject matter (but not territorial) jurisdiction and regulatory authority within the borders of the sovereign states to regulate foreign commerce under Article 1, Section 8, Clause 3 of the U.S. Constitution. The power to regulate also implies the power to tax.

Getting back to the Buck Act of 1940 and these federal "States", the question is, are the 50 sovereign "states" possessions or territories of the "United States**". The answer is emphatically **NO**. The 50 "states" of the United States of America are sovereign and are foreign jurisdictions with respect to the federal government and with respect to each other, as shown below:

Foreign government: "The government of the United States of America, as distinguished from the government of the several states." (Black's Law Dictionary, 5th Edition)

Foreign Laws: "The laws of a foreign country or sister state." (Black's Law Dictionary, 6th Edition)

As we read the above, we should recognize that what makes the federal and the state governments "foreign" with respect to each other is that they are mutually exclusive territorial jurisdictions and each have sovereignty within their respective territories. Because they are mutually exclusive territorial jurisdictions, that is why the U.S. Constitution requires the states to collect taxes for the federal government through apportionment in 1:9:4 and 1:2:3. Thomas Jefferson confirmed this

"With respect to our State and federal governments, I do not think their relations are correctly understood by foreigners. They generally suppose the former subordinate to the latter. But this is not the case. They are co-ordinate departments of one simple and integral whole. To the State governments are reserved all legislative and administration,

*in affairs which concern their own citizens only, and to the federal government is given whatever concerns foreigners, or the citizens of the other States; these functions alone being made federal. **The one is domestic, the other the foreign branch of the same government; neither having control over the other, but within its own department.**" -- Thomas Jefferson ["Writing of Thomas Jefferson" pub by Taylor & Maury, Washington DC, 1854, quote number VII 355-61, from correspondence to Major John Cartwright, June 5, 1824.]*

The above conclusions of Thomas Jefferson are no accident. The U.S. Supreme Court very eloquently described why we have such a separation of powers between the federal and state governments and why they must be foreign with respect to each other in the case of *U.S. v. Lopez*, 514 U.S. 549 (1995):

*We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S. Const., Art. I, 8. As James Madison wrote, "[t]he powers delegated by the proposed Constitution to the federal government are few and defined. Those which are to remain in the State governments are numerous and indefinite." The Federalist No. 45, pp. 292-293 (C. Rossiter ed. 1961). **This constitutionally mandated division of authority "was adopted by the Framers to ensure protection of our fundamental liberties." Gregory v. Ashcroft, 501 U.S. 452, 458 (1991) (internal quotation marks omitted). "Just as the separation and independence of the coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front." Ibid.***

Therefore, the Internal Revenue Code DOES NOT apply to you, as it is a *municipal tax* that applies only on federal property, having territorial jurisdiction *only* within the District of Columbia and other federal possessions or territories, hereafter referred to as the "federal zone". This is no accident, but is a direct result of the restrictions imposed on the U.S. Government in Article 1, Section 8, clauses 1 and 3 of the U.S. Constitution. The Federalist Paper No. 36 drafted by the founding fathers confirms the limited ability of the federal government to tax individuals within the borders of the sovereign states:

"The more intelligent adversaries of the new Constitution admit the force of this reasoning; but they qualify their admission by a distinction between what they call INTERNAL and EXTERNAL taxation. The former they would reserve to the State governments; the latter, which they explain into commercial imposts, or rather duties on imported articles, they declare themselves willing to concede to the federal head.", Alexander Hamilton, Federalist 36

Even if the IRS wants to assert that you are a citizen of the United States** (which most people are not because they were not born or naturalized inside the federal zone), they will still not be able to extend the jurisdiction of the federal courts or their taxing authority beyond the boundaries of the District of Columbia and foreign lands for the purposes of the Internal Revenue Code because of the above limitations. Incidentally, have you ever asked yourself what the Revenue Code is **Internal TO?** It's Internal to the federal zone/United States**! This may have something to do with why the Internal Revenue Code was never enacted into positive law and still stands only as prima facie evidence of law or special/municipal law..because it has no effect on natural born Citizens of the 50 states living outside of the federal zone anyway! The more correct way to refer to yourself is not as a "resident or citizen of the United States**", but as an American Citizen or natural born Citizen of a state of the United States *of America*, which DOES NOT include the District of Columbia or the federal zone. You are a nonresident alien with respect to the foreign jurisdiction of the United States Internal Revenue Code!

The U.S. Supreme Court, in the case of *Hooven & Allison Co. v. Evatt*, [324 U.S. 652](#) (1945) defined the term "United States" as follows:

"The term 'United States' may be used in any one of several senses.

[1] It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations.

[2] It may designate the territory over which the sovereignty of the United States ex- [324 U.S. 652, 672] tends,

[3] or it may be the collective name of the states which are united by and under the Constitution.”

It is of utmost importance to understand the exact meaning of the term “United States” as it relates income taxes and to the definitions of “United States” given by the Supreme Court. Understanding this is the foundation of understanding the jurisdiction of the United States Government to impose Subtitles A through C income taxes on “natural persons”.

Questions:

All of the parts of the questions indicated below refer to the meaning of the term “United States” within the context of Subtitles A through C income taxes as applied to “natural persons” (as opposed to corporations or partnerships in receipt of indirect excise taxable privileges).

PART A: Based on the above citation of *Hooven and Allison v. Evatt*, 324 U.S. 652, please complete the following checklist defining the jurisdiction of the Internal Revenue Service as it relates to the indicated definitions of the term “United States” found in the internal revenue code. Please circle YES or NO under each of the three definition columns that apply to each of the three definitions given of “United States” found in the Internal Revenue Code. Default answers that apply if you refuse to answer the question are also shown in the table.

As you complete each box in the table below, be aware of the following Constitutional restrictions imposed upon taxation by the U.S. Government:

Article 1, Section 2, Clause 3:

3 Representatives and direct Taxes shall be apportioned among the several States which may be included within this Union, according to their respective Numbers, which shall be determined by adding to the whole Number of free Persons, including those bound to Service for a Term of Years, and excluding Indians not taxed, three fifths of all other Persons.

Article 1, Section 8, Clause 1 thru 3:

SECTION. 8.
Clause 1 The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States;

...

Clause 3 To regulate Commerce with foreign Nations, and among the several States, and with the Indian Tribes;

Article 1, Section 9, Clauses 4 through 5: No direct taxes or taxes on export from states

4 No Capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or Enumeration herein before directed to be taken. 7

5 No Tax or Duty shall be laid on Articles exported from any State.

And the definition of “direct tax” is shown below:

One that is imposed directly upon property, according to its value. It is generally spoken of as a property tax or an ad valorem tax. Distinguishable from an indirect tax which is levied upon some right or privilege.

And finally, keep in mind that “labor” and consequently the wages that result from labor are “property” as defined by the U.S. Supreme Court in *Butcher’s Union Co. v. Crescent City Co.*, 111 U.S. 746 (1884)

“As in our intercourse with our fellow-men certain principles of morality are assumed to exist, without which society would be impossible, so certain inherent rights lie at the foundation of all action, and upon a recognition of them alone can free institutions be maintained. These inherent rights have never been more happily expressed than in the declaration of independence, that new evangel of liberty to the people: 'We hold these truths to be self-evident'-that is, so plain that their truth is recognized upon their mere statement'-that all men are [111 U.S. 746, 757] endowed'-not by edicts of emperors, or decrees of parliament, or acts of congress, but 'by their Creator with certain inalienable rights.'-that is, rights which cannot be bartered away, or given away, or taken away, except in punishment of crime'-and tha among these are life, liberty, and the pursuit of happiness; and to secure these'-not grant them, but secure them- 'governments are instituted among men, deriving their just powers from the consent of the governed.' Among these inalienable rights, as proclaimed in that great document, is the right of men to pursue their happiness, by which is meant the right to pursue any lawful business or vocation, in any manner not inconsistent with the equal rights of others, which may increase their prosperity or develop their faculties, so as to give to them their highest enjoyment. The common business and callings of life, the ordinary trades and pursuits, which are innocuous in themselves, and have been followed in all communities from time immemorial, must therefore be free in this country to all alike upon the same conditions. The right to pursue them, without let or hinderance, except that which is applied to all persons of the same age, sex, and condition, is a distinguishing privilege of citizens of the United States, and an essential element of that freedom which they claim as their birthright. It has been well said that 'the property which every man has in his own labor, as it is the original foundation of all other property, so it is the most sacred and inviolable. The patrimony of the poor man lies in the strength and dexterity of his own hands, and to hinder his employing this strength and dexterity in what manner he thinks proper, without injury to his neighbor, is a plain violation of this most sacred property. It is a manifest encroachment upon the just liberty both of the workman and of those who might be disposed to employ him. As it hinders the one from working at what he thinks proper, so it hinders the others from employing whom they think proper.' Smith, Wealth Nat. bk. 1, c. 10.”

Based on the above, it is quite reasonable to conclude (and I DO conclude) that since “direct taxes” are taxes on property, and that tax especially the wages of sovereign natural persons in the 50 states must, of necessity, be “direct taxes” as defined above. It is also reasonable to conclude that wages cannot be taxed on the basis that they are earned in the process of exercising the right to support oneself enumerated above by the Supreme Court, and courts say the following about the exercise of rights:

*“Legislature...cannot name something to be a taxable privilege unless it is first a privilege.” [Taxation West Key 43]...“The Right to receive income or earnings is a right belonging to every person and realization and receipt of income is therefore not a 'privilege', that can be taxed.” [Taxation West Key 933]-*Jack Cole Co. v. MacFarland*, 337 S.E. 2d 453, Tenn.*

*“The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is an artificial entity which owes its existence and charter power to the State, but the individual’s right to live and own property are natural rights for the enjoyment of which an excise cannot be imposed.” *Redfield v. Fisher*, 292 Oregon 814, 817*

Table 2-1: Definition of “United States”: Jurisdiction of Subtitles A thru E on "natural persons"

Subtitle	26 U.S.C./ Internal Revenue Code Section	Hooven & Allison Definition of “United States” (circle YES or NO in answer to each box below)		
		[1] The country	[2] Territory over which U.S. govt is sovereign under Article 1, Section 8, Clause 17 of Constitution	[3] The collective name of the states united under the constitution
C: Employment Taxes	26 U.S.C. §3121(e)(2)	Your answer (circle one): YES NO Default answer: NO	Your answer (circle one): YES NO Default answer: YES	Your answer (circle one): YES NO Default answer: NO
D: Miscellaneous Excise Taxes	26 U.S.C. §4612(a)(4)	Your answer (circle one): YES NO Default answer: YES	Your answer (circle one): YES NO Default answer: YES	Your answer (circle one): YES NO Default answer: YES
F: Procedures and Administration	26 U.S.C. §7701(a)(9)	Your answer (circle one): YES NO Default answer: NO	Your answer (circle one): YES NO Default answer: YES	Your answer (circle one): YES NO Default answer: NO

RESPONSE TO QUESTION (1.5A): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

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PART B: The question is, does the term “United States” mean only the District of Columbia and possessions of the United States but not the 50 sovereign states? If you fail to respond or ignore the question, then your answer is “**YES.**”

RESPONSE TO QUESTION (1.5B): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

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2.6 Question (1.6): Jurisdiction within the 50 states to enforce Direct Taxes

The U.S. Constitution, in Article 1, Section 9, Clause 4, and Article 1, Section 2, Clause 3, requires that direct taxes applied to natural persons shall be apportioned among the 50 states. Direct taxes are taxes levied against natural persons.

PART A: Did the Sixteenth Amendment, according to the Supreme Court, relieve the requirement for apportionment of direct taxes on natural persons? (YES or NO) If you fail to respond or ignore the question, then your answer is “**NO.**”

RESPONSE TO QUESTION (1.6A): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

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PART B: Does the constitutional requirement for apportionment of direct taxes on natural persons as indicated above apply on federal property under the exclusive jurisdiction of the United States Government under Article 1, Section 8, Clause 17 of the U.S. Constitution? (YES or NO and cite the legal foundation of your belief, including the supreme court case, statute, or regulation). If you fail to respond or ignore the question, then your answer is “**YES.**”

RESPONSE TO QUESTION (1.6B): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

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2.7 Question (1.7): Are Subtitle A thru C income taxes on natural persons considered “Direct taxes” or “Indirect excises” according to the Supreme Court?

According to Congressional Research Service Report 97-59A, dated May 7, 2001 written by John R. Luckey of the American Law Division, the income tax is an “indirect excise tax”. The rebutted version of this report is available on the World Wide Web at:

<http://famguardian.org/Subjects/Taxes/FalseRhetoric/CRS-97-59A-rebuts.pdf>

Page CRS-9 of this report states:

*“The Court noted that the inherent character of an income tax was that of an indirect tax” [speaking of the Supreme Court Case of **Brushaber v. Union Pacific Railroad**, 240 U.S. 1(1916)]*

And also stated on page CRS-18:

When a court refers to an income tax as being in the nature of an excise, it is merely stating that the tax is not on the property itself, but rather it is a tax on the transaction of receiving gain from the property or labor. The tax is based upon the amount of the gain, not on the value of the property.

Reading through the rest of the report, it is clear that Subtitle A through C income taxes are indirect excise taxes.

PART A: Do you agree that Subtitle A through C income taxes on natural persons are indirect excise taxes? (YES or NO, and explain why). If you fail to respond or ignore the question, then your answer is “**YES.**”

All excise taxes are taxes on “privileges” received by the taxpayer from the entity the tax is paid to.

“The term ‘excise tax’ is synonymous with ‘privilege tax’, and the two have been used interchangeably. Foster & C. Co. v. Graham, 154 Tenn. 412, 285 S.W. 570, 47 ALR 971. Whether a tax is characterized in a statute imposing it, as a privilege tax or an excise tax is merely a choice of synonymous words, for an excise tax is a privilege tax.” Bank of Commerce & T. Co. v. Senter, 149 Tenn. 569, 260 SW 144, American Airways v. Wallace, 57 F.2d 877, 880.

And the definition of privilege is:

Privilege: *“A particular benefit or advantage enjoyed by a person, company, or class beyond the common advantages of other citizens...” Black’s Law Dictionary, Sixth Edition.*

An essential feature of excise taxes is that they may not be coerced and are voluntary:

*“The obligation to pay an excise tax is based upon the voluntary action of the person taxed in performing the act, enjoying the privilege, or engaging in the occupation which is the subject of the excise, and the element of absolute and unavoidable demand is lacking.” **People ex. rel. Atty Gen. v. Naglee**, 1 Cal. 232, **Bank of Commerce & T.Co. v. Senter**, 149 Tenn. 441, 381 SW 144*

RESPONSE TO QUESTION (1.6A): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

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PART B: What ‘privilege’ are we in receipt of from the government that makes us liable for the excise tax known as the income tax, and how does this privilege exceed those granted to other citizens, based on the definition of privilege above? If you fail to respond or ignore the question, then your answer is “**NONE.**”

RESPONSE TO QUESTION (1.7B): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART C: What aspect of our behavior, other than the exercise of constitutionally protected rights of life, liberty, and the pursuit of happiness, causes us to “volunteer” to be liable for the excise tax known as the I.R.C. Subtitle A Income tax? If you fail to respond or ignore the question, then your answer is “**NONE.**”

RESPONSE TO QUESTION (1.7C): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

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PART D: What “voluntary” behavior must we eliminate to remove liability for paying Subtitle A (excise) income taxes? Don’t tell me working, because everyone has an obligation to support themselves. If you fail to respond or ignore the question, then your answer is “**NONE. Subtitle A through C income taxes on natural persons are not voluntary. They are mandatory.**”

RESPONSE TO QUESTION (1.7D): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

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PART E: Is it a privilege to live and eat and breath and to be responsible for supporting oneself with labor and the wages that result from that labor? If you fail to respond or ignore the question, then your answer is “**NO.**”

RESPONSE TO QUESTION (1.7E): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

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In fact, it’s a *right* guaranteed through the Constitution, and the exercise of rights cannot be taxed or penalized or punished by the government:

“That the right to...accept employment as a laborer for hire is a fundamental right is inherent to every free citizen, and is indisputable.” United States v. Morris, 125 F.Rept. 325, 331

However, I.R.C. Subtitle A income taxes amount to a tax on the exercise of rights, which is unconstitutional. What the government has done, in effect, is to turn the exercise of a right into a taxable privilege and then tax the exercise of that created privilege, which violates and encroaches on our rights and violates the Constitution and our humanity and dignity:

“Legislature...cannot name something to be a taxable privilege unless it is first a privilege [Taxation West Key 53]...The Right to receive income or earnings is a right belonging to every person and realization and receipt of income, is therefore, not a privilege that can be taxed.” [Taxation West Key 533]-Jack Cole Co. v. MacFarland, 337 S.W. 2d 453, Tenn.

PART F: Do you have a rebuttal for the above based on Supreme Court, U.S.C., and Treasury regulation citations? If you fail to respond or ignore the question, then your answer is **“NO. I AGREE WITH THE CONCLUSIONS ABOVE.”**

RESPONSE TO QUESTION (1.7F): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

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2.8 Question (1.8): Are Subtitle A thru C income taxes on natural persons considered “Direct taxes” or “Indirect excises” according to the IRS?

PART A: According to the Internal Revenue Service’s official policy, are 26 U.S.C. Subtitle A through C income taxes on natural persons considered “direct taxes” or “indirect excises”? (Choose only one). If you fail to respond or ignore the question, then your answer is **“SUBTITLE A THROUGH C INCOME TAXES ON NATURAL PERSONS ARE DIRECT TAXES”**

RESPONSE TO QUESTION (1.8A): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART B: If the answer to Part A above is “direct taxes”, cite even one supreme Court ruling that supports the position of the IRS on this matter? If you fail to respond or ignore the question, then your answer is **“THERE ARE NO SUPREME COURT RULINGS THAT SUPPORT THIS POSITION OF THE INTERNAL REVENUE SERVICE.”**

RESPONSE TO QUESTION (1.8B): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

2.9 Question (1.9): If the answers to Questions 1.7 and 1.8 conflict, please justify the reason and explain IRS authority to overrule the U.S. Supreme Court

PART A: If the answer to Questions (1.7) and (1.8) earlier conflict, then can you explain the legal authority by which the IRS disregards the rulings of the U.S. Supreme Court and only cites or uses conflicting lower court rulings on this matter? If you fail to respond or ignore the question, then your answer is **“WE HAVE NO AUTHORITY TO DO THIS. WE DO THIS ONLY BECAUSE IT SERVES OUR OWN FINANCIAL INTEREST.”**

RESPONSE TO QUESTION (1.9A): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

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PART B: If the answer to Questions (1.7) and (1.8) earlier conflict, then can you explain the legal authority by which the IRS disregards not only the rulings of the U.S. Supreme Court, but disregards its own Internal Revenue Manual as follows?

*"Decisions made at various levels of the court system... may be used by either examiners or taxpayers to support a position... **A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts... Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated.** Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers." [IRM, 4.10.7.2.9.8 (05/14/99)]*

If you fail to respond or ignore the question, then your answer is **“WE HAVE NO AUTHORITY TO DISREGARD OUR OWN INTERNAL REVENUE MANUAL AND THE SUPREME COURT. WE DO THIS ONLY BECAUSE IT SERVES OUR OWN FINANCIAL INTEREST.”**

RESPONSE TO QUESTION (1.9B): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

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2.10 Question (1.10): By What Delegation of Authority Order does the United States Treasury Secretary have the authority to impose “direct taxes” upon citizens living in the 50 states?

PART A: Under the Freedom of Information Act (FOIA), 5 U.S.C. 552, please provide a copy of the Delegation of Authority Order that authorizes the United States Treasury Secretary to impose either “direct taxes” or “indirect excises” under I.R.C. Subtitles A through C upon natural persons living inside the 50 sovereign states. If you fail to respond or ignore the question, then your answer is **“THE SECRETARY OF THE TREASURY DOESN’T HAVE A DELEGATION OF AUTHORITY ORDER AUTHORIZING THIS.”**

RESPONSE TO QUESTION (1.10A): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

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PART B: By what legal authority does the United States Secretary of the Treasury or his delegate, the Commissioner of the Internal Revenue Service, impose either “direct taxes” or “indirect excises” upon natural persons living inside the 50 sovereign states? If you fail to respond or ignore the question, then your answer is **“THERE IS NO LEGAL AUTHORITY TO DO THIS, SINCE THE CONSTITUTION FORBIDS DIRECT TAXES WITHOUT APPORTIONMENT UNDER 1:9:4 and 1:2:3.”**

RESPONSE TO QUESTION (1.10B): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

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2.11 Question (1.11): Does the Department of Justice have any delegated authority to defend IRS agents against criminal prosecution for wrongdoing in administering the Internal Revenue Code?

PART A: Does the Department of Justice have any delegated authority to defend IRS agents against criminal prosecution for wrongdoing in administering the Internal Revenue Code? (YES or NO) If you fail to respond or ignore the question, then your answer is “NO”

RESPONSE TO QUESTION (1.11A): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

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PART B: Please cite the section of the U.S. Attorney Manual and, under the Freedom of Information Act, 5 U.S.C. 552, provide a copy of any delegation of authority order which gives the DOJ authority to defend IRS revenue officers for criminal wrongdoing in administering the Internal Revenue Code. If you fail to respond or ignore the question, then your answer is “**THE DOJ HAS NO LAWFUL AUTHORITY TO DEFEND IRS AGENTS FOR CRIMINAL WRONGDOING IN ADMINISTERING THE PROVISIONS OF THE I.R.C.**”

RESPONSE TO QUESTION (1.11B): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

2.12 Question (1.12): Does the Department of Justice have any delegated authority to civilly or criminally prosecute citizens living inside the 50 states for noncompliance with Subtitles A through C income taxes?

PART A: Under the Freedom of Information Act (FOIA), 5 U.S.C. 552, please provide a copy of the Delegation of Authority Order that authorizes the Department of Justice to prosecute natural persons living in the 50 states for noncompliance with any provision of Subtitles A through C of the Internal Revenue Code. If you fail to respond or ignore the question, then your answer is “**THE DEPARTMENT OF JUSTICE HAS NO DELEGATION OF AUTHORITY ORDER TO ENFORCE DIRECT TAXES ON NATURAL PERSONS LIVING IN THE 50 STATES.**”

RESPONSE TO QUESTION (1.12A): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART B: By what legal authority does the Department of Justice prosecute natural persons living in the 50 states for noncompliance with any provision of Subtitles A through C of the Internal Revenue Code. If you fail to respond or ignore the question, then your answer is “**THE DEPARTMENT OF JUSTICE HAS NO LEGAL AUTHORITY TO ENFORCE DIRECT TAXES ON NATURAL PERSONS LIVING IN THE 50 STATES.**”

RESPONSE TO QUESTION (1.12B): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

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2.13 Question (1.13): Not a “citizen” or “resident” as defined in Internal Revenue Code

The term “citizen” is nowhere defined within the Internal Revenue Code and is defined twice within the implementing regulations at 26 CFR §1.1-1 and 26 CFR §31.3121(e)-1 . Below is the first of these two definitions:

26 CFR §1.1-1 Income tax on individuals

*(c) **Who is a citizen.** Every person born or naturalized in the United States and subject to **its** jurisdiction is a citizen. For other rules governing the acquisition of citizenship, see chapters 1 and 2 of title III of the Immigration and Nationality Act (8 U.S.C. 1401-1459). For rules governing loss of citizenship, see sections 349 to 357, inclusive, of such Act (8 U.S.C. 1481-1489), *Schneider v. Rusk*, (1964) 377 U.S. 163, and Rev. Rul. 70-506, C.B. 1970-2, 1. For rules pertaining to persons who are nationals but not citizens at birth, e.g., a person born in American Samoa, see section 308 of such Act (8 U.S.C. 1408). For special rules applicable to certain expatriates who have lost citizenship with a principal purpose of avoiding certain taxes, see section 877. A foreigner who has filed his declaration of intention of becoming a citizen but who has not yet been admitted to citizenship by a final order of a naturalization court is an alien.*

Notice the term “born or naturalized in the United States and subject to **its** jurisdiction”, which means the exclusive legislative jurisdiction of the federal government within its territories and possessions only under Title 48 of the U.S. Code. If they meant to include states of the Union or the District of Columbia, they would have used “**their** jurisdiction” or “**the** jurisdiction” as used in section 1 of the Fourteenth Amendment instead of “**its** jurisdiction”. The above definition of “citizen” applying exclusively to the Internal Revenue Code reveals that it depends on 8 U.S.C. §1401, which we said earlier in section 4.11.3 and its subsections means a person born in the *federal* United States/federal zone. These people possess a special "non-constitutional" class of citizenship that is not covered by the Fourteenth Amendment or any other part of the Constitution.

We also showed in section 4.11.6 of the *Great IRS Hoax* that people born in states of the Union are technically not “citizens and nationals of the United States” under 8 U.S.C. §1401, but instead are “nationals but not citizens of the United States” under 8 U.S.C. §1408. The term "national" is defined in 8 U.S.C. §1101(a)(21) as “**(a) (21)** The term "national" means a person owing permanent allegiance to a state.” In the case of "nationals but not citizens of the United States" under [8 U.S.C. §1408](#), these are people who owe their permanent allegiance to the confederation of states in the Union called the "United States of America".

The definition of “citizen of the United States” found in 26 CFR §31.3121(e)-1 corroborates the above conclusions, keeping in mind that “United States” within that definition means the federal zone instead of the states of the Union, which is what “United States” or “United States of American” means in the Constitution.

26 CFR §31.3121(e)-1 State, United States, and citizen

(e)...The term 'citizen of the United States' includes a citizen of the Commonwealth of Puerto Rico or the Virgin Islands, and, effective January 1, 1961, a citizen of Guam or American Samoa.

Puerto Rico, the Virgin Islands, Guam, and American Samoa are all U.S. *territories* and *federal* “States” that are within the federal zone. They are not “states” under the Internal Revenue Code. The proper subjects of Subtitle A of the Internal Revenue Code are *only* the people who are born in these federal “States”, and these people are the *only* people who are in fact “citizens and nationals of the United States” under 8 U.S.C. §1401 and under 26 CFR §1.1-1(c).

The basis of citizenship in the United States is the English doctrine under which nationality meant “birth within allegiance of the king”. The U.S. Supreme Court helped explain this concept precisely in the case of *U.S. v. Wong Kim Ark*, 169 U.S. 649 (1898) :

*“The supreme court of North Carolina, speaking by Mr. Justice Gaston, said: 'Before our Revolution, all free persons born within the dominions of the king of Great Britain, whatever their color or complexion, were native-born British subjects; those born out of his allegiance were aliens.' **Upon the Revolution, no other change took place in the law of North Carolina than was consequent upon the transition from a colony dependent on an European king to a free and sovereign [169 U.S. 649, 664] state.** 'British subjects in North Carolina became North Carolina freemen;' 'and all free persons born within the state are born citizens of the state.' **The term 'citizen,' as understood in our law, is precisely analogous to the term 'subject' in the common law, and the change of phrase has entirely resulted from the change of government. The sovereignty has been transferred from the man to the collective body of the people; and he who before was a 'subject of the king' is now 'a citizen of the state.'**” *State v. Manuel (1838) 4 Dev. & b. 20, 24-26.* “ [U.S. v. Wong Kim Ark, 169 U.S. 649 (1898)]*

In our country following the victorious Revolution of 1776, the “king” was therefore replaced by “the people”, who are collectively and individually the “sovereigns” within our republican form of government. The group of people within whatever “body politic” one is referring to who live within the territorial limits of that “body politic” are the thing that you claim allegiance to when you claim nationality to any one of the following three distinctive political bodies:

1. A state the Union.
2. The country “United States”, as defined in our Constitution.
3. The municipal government of the federal zone called the “District of Columbia”, which was chartered as a federal corporation under 16 Stat. 419 §1 and 28 U.S.C. §3002(A).

Each of the three above political bodies have “citizens” who are distinctively their own. When you claim to be a “citizen” of any one of the three, you aren’t claiming allegiance to the government of that “body politic”, but to the people (the sovereigns) that the government serves. If that government is rebellious to the will of the people, and is outside the boundaries of the Constitution that defines its authority so that it becomes a “de facto” government rather than the original “de jure” government it was intended to be, then your allegiance to the people must be superior to that of the government that serves the people. In the words of Jesus Himself in John 15:20:

“Remember the word that I said to you, 'A servant is not greater than his master.'” [John 15:20, Bible, NKJV]

The “master” or “sovereign” in this case, is the people, who have expressed their sovereign will through a written and unchangeable Constitution.

“The glory of our American system of government is that it was created by a written constitution which protects the people against the exercise of arbitrary, unlimited power, and the limits of which instrument may not be passed by the government it created, or by any branch of it, or even by the people who ordained it, except by amendment or change of its provisions.” [Downes v. Bidwell, 182 U.S. 244; 21 S.Ct. 770 (1901)]

This is a crucial distinction you must understand in order to fully comprehend the foundations of our republican system of government. Let’s look at the definition of “citizen” according to the U.S. Supreme Court in order to clarify the points we have made so far on what it means to be a “citizen” of our glorious republic:

*“There cannot be a nation without a people. The very idea of a **political community**, such as a nation is, implies an [88 U.S. 162, 166] association of persons for the promotion of their general welfare. Each one of the persons associated becomes a member of the nation formed by the association. **He owes it allegiance and is entitled to its protection. Allegiance and protection are, in this connection, reciprocal obligations. The one is a compensation for the other; allegiance for protection and protection for allegiance.**”*

*“For convenience it has been found necessary to give a name to this membership. The object is to designate by a title the person and **the relation he bears to the nation.** For*

*this purpose the words 'subject,' 'inhabitant,' and 'citizen' have been used, and the choice between them is sometimes made to depend upon the form of the government. **Citizen is now more commonly employed, however, and as it has been considered better suited to the description of one living under a republican government, it was adopted by nearly all of the States upon their separation from Great Britain, and was afterwards adopted in the Articles of Confederation and in the Constitution of the United States. When used in this sense it is understood as conveying the idea of membership of a nation, and nothing more.***

“To determine, then, who were citizens of the United States before the adoption of the amendment it is necessary to ascertain what persons originally associated themselves together to form the nation, and what were afterwards admitted to membership.

“Looking at the Constitution itself we find that it was ordained and established by 'the people of the United States,'³ and then going further back, we find that these were the people of the several States that had before dissolved the political bands which connected them with Great Britain, and assumed a separate and equal station among the powers of the earth,⁴ and that had by Articles of Confederation and Perpetual Union, in which they took the name of 'the United States of America,' entered into a firm league of [88 U.S. 162, 167] friendship with each other for their common defence, the security of their liberties and their mutual and general welfare, binding themselves to assist each other against all force offered to or attack made upon them, or any of them, on account of religion, sovereignty, trade, or any other pretence whatever. ⁵

“Whoever, then, was one of the people of either of these States when the Constitution of the United States was adopted, became ipso facto a citizen—a member of the nation created by its adoption. He was one of the persons associating together to form the nation, and was, consequently, one of its original citizens. As to this there has never been a doubt. Disputes have arisen as to whether or not certain persons or certain classes of persons were part of the people at the time, but never as to their citizenship if they were.” [Minor v. Happersett, 88 U.S. 627 (1874), emphasis added]

The thing to focus on in the above is the phrase “he owes allegiance and is entitled to its protection”. People living in states of the Union have dual allegiance and dual nationality: They owe allegiance to two governments not one, so they are “dual-nationals”. They are “dual nationals” because the states of the Union are independent nations¹:

Dual citizenship. *Citizenship in two different countries. Status of citizens of United States who reside within a state; i.e., person who are born or naturalized in the U.S. are citizens of the U.S. and the state wherein they reside. [Black's Law Dictionary, Sixth Edition, page 498]*

Likewise, those people who live in a federal “State” like Puerto Rico also owe dual allegiance: one to the District of Columbia, which is their municipal government and which possesses the police powers that protect them, and the other allegiance to the government of the United States of America, which is the general government for the whole country. As we said before, Congress wears two hats and operates in two capacities or jurisdictions simultaneously, each of which covers a different and mutually exclusive geographical area:

1. As the municipal government for the District of Columbia and all U.S. territories. All “acts of Congress” or federal statutes passed in this capacity are referred to as “private international law”.

¹ See *Bank of Augusta v. Earle*, 38 U.S. (13 Pet.) 519; 10 L.Ed. 274 (1839), in which the Supreme Court ruled: **“The States between each other are sovereign and independent.** *They are distinct and separate sovereignties, except so far as they have parted with some of the attributes of sovereignty by the Constitution. **They continue to be nations, with all their rights, and under all their national obligations, and with all the rights of nations in every particular;** except in the surrender by each to the common purposes and objects of the Union, under the Constitution. The rights of each State, when not so yielded up, remain absolute.”*

2. As the *general* government for the states of the Union. All “acts of Congress” or federal statutes passed in this capacity are called “public international law”.

Each of the two capacities above has *different* types of “citizens” within it and each is a unique and separate “body politic”. Most laws that Congress writes pertain to the *first* jurisdiction above *only*. Below is a summary of these two classes of “citizens”:

Table 3-1: Types of citizens

#	Jurisdiction	Land area	Name of “citizens”
1	Municipal government of the District of Columbia and all U.S. territories	“Federal zone” (District of Columbia + federal “States”)	“citizens and nationals of the United States” as defined in 8 U.S.C. §1401
2	General government for the states of the Union	“United States <i>of America</i> ” (50 Union “states”)	“nationals but not citizens of the United States” as defined in 8 U.S.C. §1408(2)

As we pointed out in section 4.11.6 of the *Great IRS Hoax*, federal statutes and “acts of Congress” *do not* and *cannot* prescribe the citizenship status of persons born in states of the Union and *outside* of the legislative reach of Congress. 8 U.S.C. §1408(2) comes the closest to defining their citizenship status, but even that definition doesn’t address most persons born in states of the Union neither of whose parents ever resided in the federal zone. No federal statute or “act of Congress” directly can or does prescribe the citizenship status of people born in states of the Union because *state law*, and *not federal law*, prescribes their status under the *Law of Nations*.² The reason is because no government may write laws that apply *outside* of their subject matter or territorial jurisdiction, and states of the Union are “foreign” to the United States government for the purposes of police powers and legislative jurisdiction. Here is confirmation of that fact:

“Judge Story, in his treatise on the Conflict of Laws, lays down, as the basis upon which all reasonings on the law of comity must necessarily rest, the following maxims: First, ‘that every nation possesses an exclusive sovereignty and jurisdiction within its own territory’; secondly, ‘that no state or nation can by its laws directly affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural born subjects or others.’ The learned judge then adds: ‘From these two maxims or propositions there follows a third, and that is that whatever force and obligation the laws of one country have in another depend solely upon the laws and municipal regulation of the matter; that is to say, upon its own proper jurisdiction and polity, and upon its own express or tacit consent.’ Story on Conflict of Laws, §23.” [Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio St. 16; 76 N.E. 91; 11 L.R.A., N.S., 1012 (1905)]

Congress is given the authority under the Constitution, Article 1, Section 8, Clause 4 to write “an uniform Rule of Naturalization” and they have done this in Title 8 of the U.S. Code called the “Aliens and Nationality”, but they were *never* given any authority under the Constitution to prescribe laws for the states of the Union relating to citizenship by birth *rather than* naturalization. That subject is, and always has been, under the *exclusive* jurisdiction of states of the Union. Naturalization is only one of *two* ways by which a person can acquire citizenship, and Congress has jurisdiction only over *one* of the two ways of acquiring citizenship.

*“The question, now agitated, depends upon another question; whether the State of Pennsylvania, since the 26th of March, 1790, (when the act of Congress was passed) has a right to naturalize an alien? And this must receive its answer from the solution of a third question; whether, according to the constitution of the United States, the authority to naturalize is exclusive, or concurrent? **We are of the opinion, then, that the States, individually, still enjoy a concurrent authority upon this subject; but that their individual authority cannot be exercised so as to contravene the rule established by the authority of the Union.**”*

² See *The Law of Nations* by Vattel, available on our website at: <http://famguardian.org/Publications/LawOfNations/vattel.htm>

“The true reason for investing Congress with the power of naturalization has been assigned at the Bar: --It was to guard against too narrow, instead of too liberal, a mode of conferring the rights of citizenship. Thus, the individual States cannot exclude those citizens, who have been adopted by the United States; but they can adopt citizens upon easier terms, than those which Congress may deem it expedient to impose.

“But the act of Congress itself, furnishes a strong proof that the power of naturalization is concurrent. In the concluding proviso, it is declared, ‘that no person heretofore proscribed by any State, shall be admitted a citizen as aforesaid, except by an act of the Legislature of the State, in which such person was proscribed.’ Here, we find, that Congress has not only circumscribed the exercise of its own authority, but has recognized the authority of a State Legislature, in one case, to admit a citizen of the United States; which could not be done in any case, if the power of naturalization, either by its own nature, or by the manner of its being vested in the Federal Government, was an exclusive power.” [Collet v. Collet, 2 U.S. 294; 1 L.Ed. 387 (1792)]

Many freedom fighters overlook the fact that the “citizen” mentioned in 26 CFR §1.1-1 can also be a corporation, and this misunderstanding is why many of them think that they are the only proper subject of the Subtitle A federal income tax. In fact, a corporation is also a “person” and an “individual” and a “citizen” within the meaning of the Internal Revenue Code. Corporations, however, cannot have a legal existence outside of the sovereignty that they were created in. Consequently, the only corporations who are “citizens” and the only “corporate profits” that are subject to tax under Subtitle A of the Internal Revenue Code are those that are formed under the laws of the District of Columbia, and not those under the laws of states of the Union. Here is why:

“Now, a grant of corporate existence is a grant of special privileges to the corporators, enabling them to act for certain designated purposes as a single individual, and exempting them (unless otherwise specifically provided) from individual liability. The corporation being the mere creation of local law, can have no legal existence beyond the limits of the sovereignty where created. As said by this court in Bank of Augusta v. Earle, ‘It must dwell in the place of its creation and cannot migrate to another sovereignty.’ The recognition of its existence even by other States, and the enforcement of its contracts made therein, depend purely upon the comity of those States—a comity which is never extended where the existence of the corporation or the exercise of its powers are prejudicial to their interests or repugnant to their policy.” [Paul v. Virginia, 8 Wall (U.S.) 168; 19 L.Ed. 357 (1868)]

In conclusion, you aren’t the “citizen” described in 26 CFR §1.1-1 who is the proper subject of Subtitle A of the Internal Revenue Code, nor are you a “resident” of the “United States” defined in 26 U.S.C. §7701(a)(9) if you were born in a state of the Union. Subtitle A of the Internal Revenue Code only applies within the federal zone. Consequently, the only type of “individual” you can be as a person born in a state of the Union is a “national but not citizen of the United States” as defined in 8 U.S.C. §1408(2) and a “nonresident alien” as defined in 26 U.S.C. §7701(b)(1)(B). If you still find yourself confused or uncertain about citizenship in the context of the Internal Revenue Code after having read this section, you might want to go back and reread sections 4.11 through 4.11.11 again to refresh your memory, because these sections are foundational to understanding this section.

PART A: Please refute any inaccuracies, one by one, contained in the above exposition, and provide legal cites to back up your answers. If you fail to respond or ignore the question, then the above exposition shall be admitted as truthful and accurate. Anything you likewise don’t refute shall be considered fact.

RESPONSE TO QUESTION (1.13A): TITLE IN USC ____ Section ____ IR in CFR ____

NARRATIVE RESPONSE: _____

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PART B: Read questions 77 through 82 of the IRS Deposition Questions at: <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Section%2014.htm>. Admit that the term “United States” as defined in Title 8 of the U.S. Code means and includes only “District of Columbia, Guam, Puerto Rico, American Samoa, the Virgin Islands, and Alaska and Hawaii when they were territories”. If you fail to respond or ignore the question, then your answer is **“THIS IS CORRECT.”**

RESPONSE TO QUESTION (1.13B): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART C: Please provide evidence in the possession of the government supporting the conclusion that I am a “citizen” as defined in 26 U.S.C. §1.1-1(c) and 8 U.S.C. §1401. If you fail to respond or ignore the question, then your default answer shall be: **“WE DON’T HAVE ANY EVIDENCE TO PROVE THAT YOU ARE A ‘CITIZEN’ UNDER EITHER 26 U.S.C. §1.1-1(c) OR 8 U.S.C. §1401. CONSEQUENTLY, WE MUST ASSUME THAT YOU ARE A ‘CITIZEN OF THE UNITED STATES’ UNDER SECTION 1 OF THE FOURTEENTH AMENDMENT AND THAT YOU WERE NOT BORN ON A FEDERAL TERRITORY, BECAUSE FEW AMERICANS ARE IN PRACTICE.”**

RESPONSE TO QUESTION (1.13C): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART D: Please provide evidence in possession of the government supporting the conclusion that I am a “resident” of the “United States” as defined in 26 U.S.C. §7701(b)(1)(A). If you fail to respond or ignore the question, then your answer is **“WE DON’T HAVE ANY EVIDENCE THAT YOU ARE A ‘RESIDENT’ OF THE UNITED STATES AS DEFINED IN THE INTERNAL REVENUE CODE.”**

RESPONSE TO QUESTION (1.13D): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART E: Admit that the citizenship status of a natural person who was born in a state of the Union to parents who were both “nationals of the United States” is not defined in 8 U.S.C. §1408. If you fail to respond or ignore the question, then your answer is **“THIS IS CORRECT.”**

RESPONSE TO QUESTION (1.13E): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

3. Income Tax Liability

The foundation of our lack of income tax liability is found in 26 U.S.C. Section 861 and the accompanying regulations found in 26 CFR 1.861-8(f). These laws taken together constitute the 861 Source position described in *The Great IRS Hoax: Why We Don’t Owe Income Tax* (available for FREE from <http://famguardian.org>) under section 5.8.2 et seq. (legal

lingo for “and following”). All of the questions appearing in this section derive from the explanations in that section and the subsections under it.

3.1 Question (2.1): Meaning of the word “imposed” in IRC section 1

Section 1 of the Internal Revenue Code uses the word “imposed” to create obligation to pay tax:

(a) There is hereby imposed on the taxable income of - ...

This wording is very similar to the wording used in California Revenue and Taxation Code 17041 for the California State Income Tax. However, the federal income tax nowhere uses the word “liable” in the context of any tax imposed within subtitles A through C., even though all other types of taxes that appear in the Internal Revenue Code specifically use the word “liable” in the context of payment, keeping of records, and submittal of returns. See, for example, the following sections of the I.R.C. clearly establish a tax *liability* and use the word “liable”:

- 26 U.S.C. Section 5005: Persons liable for tax*
- 26 U.S.C. 4374 Liability for tax*
- 26 U.S.C. 4401(c) Persons liable for tax*
- 26 U.S.C. 5043 Collection of taxes on wines*
- 26 U.S.C. Sec. 5703 Liability for tax and method of payment*

We have in our possession a letter from a U.S. Congressman that clearly states that there is no statute in all the Internal Revenue Code making a person “liable” for paying federal income taxes. Therefore, we must conclude that the payment of federal, and by implication state, income taxes is completely and entirely voluntary.

PART A: What statute in the Internal Revenue Code makes a natural person “liable” for the payment of personal income taxes? If you fail to respond or ignore the question, then your answer is **“THERE IS NO SUCH STATUTE.”**

RESPONSE TO QUESTION (2.1A): TITLE IN USC ___ Section ___ IR in CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART B: Can a person be considered “liable” with the use of the word “imposed” found in 26 U.S.C. Section 1 (YES or NO)? If you fail to respond or ignore the question, then your answer is **“NO”**.

RESPONSE TO QUESTION (2.2B): TITLE IN USC ___ Section ___ IR in CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

3.2 Question (2.2): Definition of Gross Income

I refer you to the following section in 26 USC to indicate that the terms **Taxable Income** and **Gross Income** indicate, “Gross Income means all income from whatever **source** derived ...”

In 26 USC Section 63. **Taxable Income** defined. (a) *“In general. Except as provided in subsection (b), for purposes of this subtitle [subtitle A], the term ‘taxable income’ means gross income minus the deductions allowed by this chapter.”* In 26 USC Section 61. **Gross Income** defined. (a) General definition. *“Except as otherwise provided in this subtitle [subtitle A], gross income means all income from whatever **source** derived...”*

Do you have any other authority, other than what is stated in Question (1), that you are defining the term Gross Income to mean anything other than “all income from whatever **source** derived?” If you fail to respond or ignore the question, then your answer is “**NO.**”

RESPONSE TO QUESTION (2.2): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

3.3 Question (2.3): Rules for Determining Taxable Sources

I submit the following section in 26 USC that indicates the rules to determine the source of taxable income from within or without the United States.

In **26 USC Section 863** you will find the section discussing ‘**Special rules for determining source.**’ Under 26 USC 863(a) Allocation under regulations, you will find stated “***Items of gross income, expenses, losses and deductions other than those specified in sections 861(a) and 862(a), shall be allocated or apportioned to sources within or without the United States, under regulations prescribed by the Secretary.***”

The Implementing Regulation for 26 USC Section 863 is **26CFR 1.863-1**. In **26CFR 1.863-1 (c) Determination of taxable income**. “***The taxpayer’s income from sources within or without the United States will be determined under the rules of sections 1.861-8 through 1.861-14T for determining taxable income from sources within the United States.***” As previously shown, taxable income is gross income, which is ‘all income from whatever source.’

Do you have any other authority; other than what is stated in Question (2.2), that you can base the determination of the **taxable sources of income** from within or without the United States? If you fail to respond or ignore the question, then your answer is “**NO.**”

RESPONSE TO QUESTION (2.3): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

3.4 Question (2.4): Determination of Taxable Income

I refer you to the following section in 26 CFR that indicates the area to locate the taxable income sources promulgated in 26 CFR. As previously shown, taxable income is gross income, which is ‘all income from whatever source derived.’

The Implementing Regulation for 26 USC Section 863 is **26CFR 1.863-1**. In **26CFR 1.863-1 (c) Determination of taxable income**. “***The taxpayer’s income from sources within or without the United States will be determined under the rules of sections 1.861-8 through 1.861-14T for determining taxable income from sources within the United States.***”

Do you have any other authority; other than what is stated in Question (2.4) that indicates another **source of taxable income from within or without the United States**? If you fail to respond or ignore the question, then your answer is “**NO.**”

RESPONSE TO QUESTION (2.4): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

3.5 Question (2.5): Specific Taxable sources

I refer you to the following section in 26 CFR that indicates the complete list, excluding all others, of all the sources of taxable income from within the United States.

The list of all sources of taxable income from within the United States, complete and total, is located in **26 CFR Section 1.861-8(f)(1)**. This is an implementing regulation. The list is specific as to the sources that are considered to be taxable income and items of gross income only apply to these specifically listed sources.

However, **there does not appear anywhere in this regulation** any reference to American Citizens, the general public, citizens of the 50 states of the union, citizens residing in the 50 states earning domestic income or such. The clear and purposeful **exclusion** of any taxable liability of those natural persons living within the 50 states of the union [the United States of the America] is strongly conclusive that I do not have a taxable source of income.

Do you have any other authority; other than what is stated in Question (2.5) that identifies any other taxable sources of income from within the United States? If you fail to respond or ignore the question, then your answer is **“NO.”**

RESPONSE TO QUESTION (2.5): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

3.6 Question (2.6): Exempt income

I refer you to the following section in 26 CFR that defines the term **“EXEMPT.”**

In **26 CFR Section 1.861-8T(d)(2)(ii)(A)** you will find stated *“In general. For purposes of this section, the term ‘**exempt income**’ means any income that is in whole or in part, exempt, **excluded**, or eliminated for federal income tax purposes.”* **Exclusion** is defined in Black’s Law Dictionary as meaning “denial of entry or admittance.”

The only **list of Income that is not considered as tax exempt** is found in **26CFR Section 1.861-8T(d)(2)(iii)**. There is no listed reference including income from American Citizens, citizens of the 50 states of the union, citizens earning domestic income or anything closely resembling the citizens of the United States of the America. I am obviously **‘exempt’** from your federal income tax.

Do you have any other authority; other than what is stated in Question (2.6) that defines **“EXEMPT”** by any other manner? If you fail to respond or ignore the question, then your answer is **“NO.”**

RESPONSE TO QUESTION (2.6): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

3.7 Question (2.7): Income not exempt

I refer you to the following section in 26 CFR that indicates the only **list** of income that is **not considered as tax exempt**. There is no listed reference in this 26 CFR section that references income from American Citizens, citizens of the 50 states

of the union, citizens earning domestic income or anything closely resembling the citizens of the united States of the America.

In **26CFR Section 1.861-8T(d)(2)(iii)**. “(A) In the case of a foreign taxpayer...(B) In computing the combined taxable income of a DISC or FSC...(C) ...combined taxable income of a possessions corporation...(D) Foreign earned income...”

Do you have any other authority, other than what is stated in Question (2.7), that identifies other income that is not exempt and references citizens born, living, residing, and earning a domestic income in the fifty States of the union? If you fail to respond or ignore the question, then your answer is **“NO.”**

RESPONSE TO QUESTION (2.7): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

3.8 Question (2.8): “Taxpayer”

I refer you to the following section in 26 USC to locate and define the term ‘**Taxpayer**.’ How can anyone be a ‘Taxpayer’ until their liability for paying the taxes is established? I assert that I have no liability for income taxes because I have no taxable income, or gross income which derives from taxable sources. These questions demonstrate that I have no Subtitle A tax liability and therefore, by the Administrative Procedures Act, the Burden of Proof is yours, not mine, to demonstrate such liability:

26 U.S.C. Sec. 7491. Burden of proof

(a) Burden shifts where taxpayer produces credible evidence

(1) General rule If, in any court proceeding, a taxpayer introduces credible evidence with respect to any factual issue relevant to ascertaining the liability of the taxpayer for any tax imposed by subtitle A or B, the Secretary shall have the burden of proof with respect to such issue.

In **26 USC 1313(b)** you will find stated, “...the term taxpayer means any person subject to a tax under the applicable revenue law.” As you have clearly seen, the Subtitle A Income Tax does not apply to me since I have no tax liability and have no income deriving from taxable sources.

Do you have any other legal authority that establishes a Subtitle A income tax liability for me that would supercede 26 CFR 1.861-8(f) and thereby make me into a “taxpayer”? If you fail to respond or ignore the question, then your answer is **“NO.”**

RESPONSE TO QUESTION (2.8): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

3.9 Question (2.9): Levy and Distraint

As an American Citizen, I have the right to **rebut 26 USC, which is not positive law** and stand on the **Statutes at Large** when the Title conflicts with the Statutes at Large. In 26 USC Section 6331, you will find this Subtitle F section references Levy by Distraint. In a legal search for the origin of authority to Levy by Distraint as stated in Section 6331, the search revealed that 6331 was derived from Section 3690 of the 1939 code.

In the Statutes at Large you will find Section 3690 [1939 Code] was derived from the Revised Statutes of 1874 Section 3187 and is titled “Taxes Collectible by Distraint.” There is no reference in this section of the Statutes at Large authorizing any Levy by Distraint on Federal Income Tax. The only species of tax for this type of enforcement is for distilled spirits and cotton. These are Excise Taxes.

Do you have any other authority; other than what is stated in Question (2.9) that authorizes the IRS to LEVY BY DISTRAINT upon anyone for non-payment of the Federal Income Tax? If you fail to respond or ignore the question, then your answer is “NO.”

RESPONSE TO QUESTION (2.9): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

3.10 Question (2.10): Only Cotton and Distilled Spirits Lienable

As an American Citizen, I have the right to rebut 26 USC, which have not been enacted into positive law and stand on the Statutes at Large when the Title has not been enacted into law. In 26 USC Section 6321, you will find this Subtitle F section references Liens. The IRS has stated as their authority to place Liens, on Bank Accounts and other personal property rests in **26 USC Section 6321**.

In the Statutes at Large you will find Section 3670 [1939 Code] was derived from the Revised Statutes of 1874 Section 3186 and is titled “Lien for Taxes.” There is no reference in this section of the Statutes at Large authorizing any Liens for taxes on the Federal Income Tax. This section was derived from the actual Statute passed by Congress on July 13, 1866. This Act identifies only Excise Taxes on Cotton and Distilled Spirits as lienable. These are Excise Taxes.

Do you have any other authority, other than what is stated in Question (2.10), that authorizes the IRS to place a LIEN FOR TAXES upon anyone for non-payment of the Federal Income Tax? If you fail to respond or ignore the question, then your answer is “NO.”

RESPONSE TO QUESTION (2.10): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

3.11 Question (2.11): Assessment authority

As an American Citizen, I have the right to rebut 26 USC, which has not been enacted into positive law, and stand on the Statutes at Large when the Title has not been enacted into law. In 26 USC Section 6201, you will find this Subtitle F section references ASSESSMENT. The IRS has stated as their authority to ASSESS A TAX rests in **26 USC Section 6201**.

The IRS Assessment Authority as stated in **26 USC Section 6201** was derived from Section 3182 of the Revised Statutes of 1874. The type of taxes authorized by Congress to be assessed are described in crystal clarity in the Statutes-at-Large enacted on December 24, 1872, Chapter 13, Section 2, Volume 17, page 402, which describes authorized assessment of taxes by the Secretary and apply only to Tobacco and Distilled Spirits. The intent of Congress has not changed, as there has been no amendment to the law as expressed in the Statutes-at-Large to date.

The regulation associated with 26 U.S.C. Section 6201 also states the following regarding assessments:

[Code of Federal Regulations]

[Title 26, Volume 17]
[Revised as of April 1, 2001]
From the U.S. Government Printing Office via GPO Access
[CITE: 26CFR301.6201-1]

Sec. 301.6201-1 Assessment authority.

(a) IN GENERAL.

The district director is authorized and required to make all inquiries necessary to the determination and assessment of all taxes imposed by the Internal Revenue Code of 1954 or any prior internal revenue law. The district director is further authorized and required, and the director of the regional service center is authorized, to make the determinations and the assessments of such taxes. However, certain inquiries and determinations are, by direction of the Commissioner, made by other officials, such as assistant regional commissioners. The term "taxes" includes interest, additional amounts, additions to the taxes, and assessable penalties. The authority of the district director and the director of the regional service center to make assessments includes the following:

(1) TAXES SHOWN ON RETURN. The district director or the director of the regional service center shall assess all taxes determined by the taxpayer or by the district director or the director of the regional service center and disclosed on a return or list.

(2) UNPAID TAXES PAYABLE BY STAMP.

(i) If without the use of the proper stamp:

(a) Any article upon which a tax is required to be paid by means of a stamp is sold or removed for sale or use by the manufacturer thereof, or

(b) Any transaction or act upon which a tax is required to be paid by means of a stamp occurs; **The district director, upon such information as he can obtain, must estimate the amount of the tax which has not been paid and the district director or the director of the regional service center must make assessment therefor upon the person the district director determines to be liable for the tax. However, the district director or the director of the regional service center may not assess any tax which is payable by stamp unless the taxpayer fails to pay such tax at the time and in the manner provided by law or regulations.**

(ii) If a taxpayer gives a check or money order as a payment for stamps but the check or money order is not paid upon presentment, then the district director or the director of the regional service center shall assess the amount of the check or money order against the taxpayer as if it were a tax due at the time the check or money order was received by the district director.

...

The above regulation clearly shows that the only types of tax for which an assessment may be made by the Secretary of the Treasury rather than the person liable for tax are taxes involving stamps on liquor and cigarettes. Note that income taxes are NOT mentioned. This leads to the conclusion that the Secretary of Treasury or his delegate may not prepare assessments upon a person under Subtitles A through C, which means that they may not either estimate taxes or prepare either Form 23C or any of the other return forms, including 1040, 1040NR, or 2555. Furthermore, no IRS agents have in their possession a Delegation Order authorizing them to sign either form 23C or forms 1040, 1040NR, or 2555 on behalf of a taxpayer to establish a tax liability.

These findings are entirely consistent with the definition of income taxes as being voluntary, as indicated in the cites below:

“Our system of taxation is based upon voluntary assessment and payment, not upon distrain.”

Flora v. U.S., 362 U.S. 145 (1959)

The following quotes help underscore these conclusions:

Our tax system is based on individual self-assessment and voluntary compliance.” (emphasis added)

Mortimer Caplin, Internal Revenue Audit Manual, 1975

Because the American tax system is based on voluntary compliance and self-assessment, each year taxpayers make their own determination of their tax liability and file returns reporting the correct tax. (emphasis added)

WELCOME to the United States of America

Form I-357, Re. 7-19-80, the United States Department of Justice, Immigration and Naturalization Service

Questions:

PART A: Does anyone in the IRS have any Delegation Order or delegated authority that authorizes them to ASSESS TAXES upon any natural person for non-payment of the Federal Income Tax or non-filing of a tax return by that person? (***NOTE:*** Substitute for Returns are *not* included because they are not legitimate assessments) If you fail to respond or ignore the question, then your answer is “**NO.**”

RESPONSE TO QUESTION (2.11A): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART B: Are there *any* IRS agents or officers who have Delegation Orders *provided by the Secretary of Treasury*, to sign Form 23C Assessment forms or forms 1040, 1040NR, or 2555 on behalf of natural persons for Subtitles A through C income taxes applied to that person (YES or NO)? If you fail to respond or ignore the question, then your answer is “**NO.**”

RESPONSE TO QUESTION (2.11B): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART C: If the answer to Part B above is YES, please provide a copy of a sample Delegation Order showing the delegation of authority issued by the Secretary of the Treasury for signing forms 23C, 1040, 1040NR, or 2555 on behalf of a natural person (not corporations) for imposition of Subtitles A through C income taxes. If you fail to respond or ignore the question, then your answer is “**WE HAVE NO OFFICERS OR AGENTS WITH SUCH ASSESSMENT AUTHORITY BECAUSE THE INCOME TAX SYSTEM IS BASED ON SELF ASSESSMENT BY THE ADMISSION OF THE IRS COMMISSIONER.**”

RESPONSE TO QUESTION (2.11C): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

3.12 Question (2.12): Valid Assessment not made

In order for a tax assessment to occur, an IRS Assessment Officer is charged with completing **Form 23 C and Supporting Documents**. Form 23C and Supporting Documents are one of the very few documents that the IRS requires their own personnel to certify by signing and dating the Form 23C and supporting documents under Penalties of Perjury. Certification only occurs upon signing and dating both.

According to the Internal Revenue Manual, IRS Assessment Officers are not authorized to assess taxes under Subtitles A, B, and C.

Do you have in your possession a **CERTIFIED [UNDER PENALTIES OF PERJURY] FORM 23C AND SUPPORTING DOCUMENTS** signed and dated by an IRS Assessment Officer identifying myself or a nom de guerre in my name format? If so, send me a certified copy signed and dated under penalties of perjury upon the Assessment Officer.

Do you have any other authority, other than what is stated in Question (2.11), that authorizes the IRS to ASSESS TAXES upon anyone for non-payment of the Federal Income Tax by any other means than the Form 23C and Supporting Documents which must be certified by signature and date from a IRS Assessment Officer? If you fail to respond or ignore the question, then your answer is **“NO.”**

RESPONSE TO QUESTION (2.12): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

3.13 Question (2.13): U.S. citizenship

Below is the ONLY definition of “citizen of the United States” found anywhere in the Internal Revenue Code or the Treasury Regulations:

26 CFR 31.3121(e)-1 State, United States, and citizen.

(b)...The term 'citizen of the United States' includes a citizen of the Commonwealth of Puerto Rico or the Virgin Islands, and, effective January 1, 1961, a citizen of Guam or American Samoa.

PART A: Please identify any other definition of “U.S. citizen” or “citizen of the United States” that might supercede or clarify this definition elsewhere in the Internal Revenue Code or Treasury Regulations. If you fail to respond or ignore the question, then your answer is **“THERE ARE NO OTHER DEFINITIONS OF ‘U.S. citizen’ or ‘citizen of the United States’ FOUND ANYWHERE IN THE INTERNAL REVENUE CODE, SO THIS DEFINITIONS GOVERNS.”**

RESPONSE TO QUESTION (2.13A): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART B: The term “U.S. citizen” which is defined by Title 8 Immigration & Naturalization Act means a ‘*citizen under the sovereign jurisdiction of the United States Government.*’ This definition reflects only those persons and citizens residing in the U.S. Territorial possessions of the Congress of the United States and who have no Constitutional Rights or Protections. I declare under penalty of perjury that I am not now and never have been a “U.S. citizen”. Do you have any documentation, records, or evidence in your administrative records on me that identifies myself, or a created nom de guerre resembling my name [artificial corporate entity identified by all capital letters with no punctuation] as a “U.S. citizen?” If you fail to respond or ignore the question, then your answer is “**The Internal Revenue Service has no records or evidence in your administrative file or anywhere else that would prove you are a U.S. citizen.**”

RESPONSE TO QUESTION (2.13B): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART C: I have never knowingly or willingly subverted, renounced, or voluntarily declared a change in my citizenship status from that of an American Citizen [*a human being, not to be confused with the term person, who under the Constitution and the laws of the united States or of a particular State, is entitled to the enjoyment of full civil rights. The rights are those as enumerated in the Bill of Rights to the Constitution for the united States of America and because of these rights this man is not subject to the exclusive or sovereign jurisdiction of any government at birth*]. Any attempt to declare, modify, or cause by method of a deception regarding my American Citizenship into a citizenship status of servitude as indicated by that of a “U.S. Citizen” [with no Constitutional Rights and Protections] is a fraud.

Do you have any identification format, **including that of a Social Security Number**, for the purpose of creating such a fraudulent act in your records or database relating to my natural person or a fraudulently created nom de guerre? If you fail to respond or ignore the question, then your answer is “**NO.**” _____

PART D: If such an identification method exists in your records and/or database; by what authority do you claim to possess, under Federal Law, a legal right which permits your firm to violate my Constitutionally protected rights as an American Citizen by such a fraud? There are no statutes of limitations in situations regarding fraudulent activity.

If you fail to respond or ignore the question, then your answer is “**NO RECORDS OR DATABASE ENTRY, INCLUDING A SOCIAL SECURITY NUMBER, EXIST THAT IDENTIFY MY NATURAL PERSON OR ANY FRAUDULENTLY CREATED NOM DE GUERRE AS BEING A U.S.CITIZEN.**”

RESPONSE TO QUESTION (2.13D): 26 USC Section _____ IR in 26 CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

“A law is not self-executing and imposes no reporting duties until implementing regulations have been promulgated...an individual cannot be prosecuted unless he violates regulations have been promulgated...an individual cannot be prosecuted unless he violates implementing regulations.” United States v. Murphy, 809 F2d 1427, 9th Cir, 1987.

“We think it important to note that the Act’s civil and criminal penalties attach only upon violation of implementing regulations promulgated by the Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone.” California Bankers Assn. v. Schultz, 416 U.S. 21, 1974.

The **Federal Register Act, 44 USC 1501** identifies ‘*document*’ to mean “...an order, regulation, rule...” It further defines ‘**Federal agency or agency**’ to mean “...establishment, **bureau, agency, institution, commission or separate office of the**

administrative branch of the Government of the United States but not the legislative or judicial branches of the Government”

Furthermore, **44 USC Section 1505**. Documents to be published in Federal Register, states in (a) “...Documents Required To Be Published by Congress” and in 1505(a)(3) “documents or classes of documents that may be required so to be published by Act of Congress.”

It is quite clear that **all Implementing Regulations that are applicable must be published in the Federal Register before anyone can be held liable and be penalized for a violation.**

Mr. Michael White, Attorney, Office of the Federal Register, National Archives, recently provided federal legal opinion. He stated in his legal opinion letter dated May 18, 1994, that “***the Internal Revenue Service has not incorporated by reference in the Federal Register*** [meaning they have not published in the Federal Register] ***a requirement to make an income tax return.***”

He also answered a separate question as to the **enforcement** [implementing] regulations applying to 26 USC Section 6321 & 6331 [Liens & Levy by distraint] and other sections in the letter. He stated in his letter “***there are no corresponding entries*** [meaning no Implementing Regulations] ***for Title 26.***” Note that Sections 6321 & 6331 falls under Subtitle F. As mentioned earlier, Subtitle F has no enactment date and the IRS has no enforcement authority.

The IRS also has no enforcement authority to according to Federal Law. This statement is made in light of [1] 26 USC Section 7851 (a)(6)(A) showing no enactment date for subtitle F [enforcement], [2] Mr. White’s legal opinion letter from the **Office of the Federal Register** indicating no promulgation of any implementing regulations in 26 CFR for Sections 6321 & 6331, and [3] the **Treasury Organizational Chart** proving that no enforcement authority is in existence.

The Implementing Regulation for Levy by Distraint applies only to Title 27 or the Bureau of Alcohol, Tobacco, & Firearms. This agency collects stamp taxes, which are the species of tax applicable to cotton, and distilled spirits. According to 1 CFR 1 Section 21.21, each agency shall publish its own regulations and may not cross-reference to another agency. As a result, there exists no statutory authority for the IRS to assess, lien, levy or collect income taxes by distraint. To do so and to impose Civil Penalties without such authority is an act of violation upon a person under color of law.

As previously stated the lack of legal IRS enforcement is further validated by the **Treasury Organizational Chart**. The chart was published in the Federal Register [Vol.60, No. 92, Friday, May 12, 1995, Page 25765 and signed by Robert E. Rubin, Sec of the Treasury], and clearly shows the IRS has no enforcement authority.

The **Statutes-at-Large (SAL) takes precedent over 26 USC**. Title 26 has not been enacted into positive law and is only prima facie [rebuttable] evidence of the real law in the SAL. You will find this stated in “The Code of the Laws of the United States” and that 26 USC has not been enacted as law in “Titles of United States Code.”

The **SAL imposes no income tax liability on any natural person**, human being, or citizen residing [and earning a living] in the fifty states of the union. Let me be clear, there is no reference to an income tax upon natural persons in a search of the SAL.

PART E: I must ask that you prove you are acting within the bounds of your authority if you are an agent of the US Government by providing the following documents pursuant to the Freedom of Information Act, 5 USC Section 552 and the Privacy Act, 5 USC552a. This request is based on 5 U.S.C. §556(d), which states:

*TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES
PART I - THE AGENCIES GENERALLY
CHAPTER 5 - ADMINISTRATIVE PROCEDURE
SUBCHAPTER II - ADMINISTRATIVE PROCEDURE*

[Sec. 556. Hearings; presiding employees; powers and duties; burden of proof; evidence; record as basis of decision](#)

*(d) Except as otherwise provided by statute, **the proponent of a rule or order has the burden of proof.** Any oral or documentary evidence may be received, but the agency as a matter of policy shall provide for the exclusion of irrelevant, immaterial, or unduly repetitious evidence. **A sanction may not be imposed or rule or order issued except on consideration of the whole record or those parts thereof cited by a party and supported by and in accordance with the reliable, probative, and substantial evidence.***

Therefore, the burden of proof falls on you to demonstrate your authority to enforce and collect income taxes. The documents that are needed to meet this burden of proof are to be attached to your response to this Test for Federal Tax Professionals are:

1. A copy of your identification card which identifies you as an Agent of the United States Government.
2. A copy of your Appointment Affidavit and a copy of your Bond.
3. A copy of the Charter of the Internal Revenue Service identifying them as an Agency of the US Government.
4. The page in the Federal Register where the IRS has listed their central and field organizations as required of all federal agencies pursuant to 5 USC.
5. A copy of the document that show the exact effective date of Subtitle F [Enforcement] of the Internal Revenue Code pursuant to 26 USC 7851(a)(6)(A).
6. A copy of the document that shows the date the Internal Revenue Code was enacted into positive law.
7. A copy of your “Enforcement” Pocket Commission identifying you as an Enforcement officer who may be involved in collection, assessment, or summons activity. This means that you must have a “E” in the last digit of the serial number for your pocket commission. Refer to the following for further information:

<http://famguardian.org/Subjects/Taxes/Articles/PocketComm/PocketComm.htm>

Any further attempt to perpetuate this fraudulent claim of tax liability and penalties is a misuse or abuse of power. Such an act would not have occurred but for the individual committing the act was willfully acting as an official exercising his assumed powers but outside the bounds of lawful authority.

If you fail to respond or ignore the question, then your answer is **“I have no delegated authority to enforce (that is, use distraint to assess, collect, or penalize for noncompliance, or require persons to keep records) under Subtitles A through C of the Internal Revenue Code against American Citizens and ‘U.S. nationals’ who are not ‘U.S. citizens.’”**

3.14 Question (2.14): Definition of “Income”?

The U.S. Supreme Court has stated the following about who or what is the authority on the definition of “income” within the meaning of the Internal Revenue Code. The cite below is a quote from the U.S. Supreme Court in the Case of *Eisner v. Macomber*, 252 U.S. 189, 207, 40 S.Ct. 189, 9 A.L.R. 1570 (1920), and this case has not been overruled:

*“In order, therefore, that the [apportionment] clauses cited from article I [§2, cl. 3 and §9, cl. 4] of the Constitution may have proper force and effect ...[I]t becomes essential to distinguish between what is an what is not ‘income,’ ...according to truth and substance, without regard to form. **Congress cannot by any definition it may adopt conclude the matter, since it cannot by legislation alter the Constitution, from which alone, it derives its power to legislate, and within those limitations alone that power can be lawfully exercised**... [pg. 207] ...After examining dictionaries in common use we find little to add to the succinct definition adopted in two cases arising under the Corporation Tax Act of 1909, *Stratton’s Independence v. Howbert*, 231 U.S. 399, 415, 34 S.Sup.Ct. 136, 140 [58 L.Ed. 285] and *Doyle v. Mitchell Bros. Co.*, 247 U.S. 179, 185, 38 S.Sup.Ct. 467, 469, 62 L.Ed. 1054...”*
[emphasis added]

So we see that the Internal Revenue Code (I.R.C.), which is legislation by Congress, may NOT properly define income. Only the Constitution may define income. The two cases cited above are as follows. First, we cite *Doyle v. Mitchell Brothers Co.*, 247 U.S. 179, 185, 38 S.Ct. 467 (1918):

“...Whatever difficulty there may be about a precise scientific definition of ‘income,’ it imports, as used here, something entirely distinct from principal or capital either as a subject of taxation or as a measure of the tax; conveying rather the idea of gain or increase arising from corporate activities.”
[emphasis added]

And in *Stratton’s Independence v. Howbert*, 231 U.S. 399, 414, 58 L.Ed. 285, 34 Sup.Ct. 136 (1913):

“This court had decided in the Pollock Case that the income tax law of 1894 amounted in effect to a direct tax upon property, and was invalid because not apportioned according to populations, as prescribed by the Constitution. The act of 1909 avoided this difficulty by imposing not an income tax, but an excise tax upon the conduct of business in a corporate capacity, measuring, however, the amount of tax by the income of the corporation...*Flint v. Stone Tracy Co.*, 220 U.S. 107, 55 L.Ed. 389, 31 Sup.Ct.Rep. 342, Ann. Cas.”

Here are some additional cites further defining “income”:

“Income has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909 (36 Stat. 112) in the 16th Amendment, and in the various revenue acts subsequently passed.”

Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174, (1926)

“As repeatedly pointed out by this court, the Corporation Tax Law of 1909..imposed an excise or privilege tax, and not in any sense, a tax upon property or upon income merely as income. It was enacted in view of the decision of *Pollock v. Farmer’s Loan & T. Co.*, 157 U.S. 429, 29 L. Ed. 759, 15 Sup. St. Rep. 673, 158 U.S. 601, 39 L. Ed. 1108, 15 Sup. Ct. Rep. 912, which held the income tax provisions of a previous law to be unconstitutional because amounting in effect to a direct tax upon property within the meaning of the Constitution, and because not apportioned in the manner required by that instrument.”

U.S. v. Whiteridge, 231 U.S. 144, 34 S.Sup. Ct. 24 (1913)

“The conclusion reached in the Pollack case.. recognized the fact that taxation on income was, in its nature, an excise...”

Brushaber v. Union Pacific Railroad Co., 240 U.S. 1, 16-17 (1916)

““We must reject in this case, as we have rejected in cases arising under the Corporation Excise Tax Act of 1909 (*Doyle, Collector, v. Mitchell Brothers Co.*, 247 U.S. 179, 38 Sup. Ct. 467, 62 L. Ed.--), the broad contention submitted on behalf of the government that all receipts—everything that comes in—are income within the proper definition of the term ‘gross income,’ and that the entire proceeds of a conversion of capital assets, in whatever form and under whatever circumstances accomplished, should be treated as gross income. Certainly the term “income” has no broader meaning in the 1913 act than in that of 1909 (see *Stratton’s Independence v. Howbert*, 231 U.S. 399, 416, 417 S., 34 Sup. Ct. 136), and for the present purpose we assume there is not difference in its meaning as used in the two acts.”

Southern Pacific Co., v. Lowe, 247 U.S. 330, 335, 38 S.Ct. 540 (1918)

Clearly, then, we have firmly established based on the above cites from the Supreme Court that:

- Congress has no authority to redefine the meaning of income. The Constitution defines it.
 - Any attempt by Congress to redefine the meaning of income in the Internal Revenue Code can safely be disregarded if it is inconsistent with the above definitions by the U.S. Supreme Court.
-

- Income taxes authorized by the Sixteenth Amendment starting in 1913 are indirect excise taxes only on U.S. corporations (those registered in the District of Columbia only)
- The tax is not on income, it is a tax on gain derived from the sale or conversion of U.S. (not state) corporate assets and the amount of tax is computed based on the amount of gain (income).
- Because the income tax is an indirect excise tax and all excise taxes are taxes on privileges, the tax must be paid by the corporation to the entity granting the privilege. A state-chartered corporation would **NOT** pay income tax to the federal government because the federal government did not grant it the privilege of existing. Likewise, a federally-chartered corporation would **NOT** pay income tax to a state because the state did not grant it the privilege of existing.
- Regardless of what any circuit court says about the meaning of income, the U.S. Supreme Court’s ruling above supercedes all circuit courts. This finding agrees with the Internal Revenue Manual:

*"Decisions made at various levels of the court system... may be used by either examiners or taxpayers to support a position... **A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts... Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated.** Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers." [IRM, 4.10.7.2.9.8 (05/14/99)]*

The findings above are entirely consistent with the sources listed as taxable in 26 CFR 1.861-8(f), which are all either income earned by Americans living overseas or income from federally chartered corporate activities.

Questions:

PART A: Am I being treated by the IRS in this case as a federally-chartered U.S. corporation (YES or NO)? If you fail to respond or ignore the question, then your answer is **“NO.”**

RESPONSE TO QUESTION (2.14A): TITLE IN USC ___ Section ___ IR in CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART B: Is the income tax authorized by the Sixteenth Amendment as described above an indirect excise tax on federally chartered corporate privileges (YES or NO)? If you fail to respond or ignore the question, then your answer is **“YES”**.

RESPONSE TO QUESTION (2.14B): TITLE IN USC ___ Section ___ IR in CFR _____

NARRATIVE RESPONSE: _____

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PART C: By what lawful authority does the IRS include in the definition of ‘income’ gains or profits from other than federally chartered corporate activities? Please cite the legal references below in your answer, as opinions are not a reasonable basis for good faith belief on this issue.

NOTE: Citing federal circuit or lower court cases in your answer is not permitted, as the Supreme Court’s findings take precedence per the Internal Revenue Manual cited above. Furthermore, the Circuit courts have no authority to make law, and especially law that conflicts with the Constitution.

If you fail to respond or ignore the question, then your answer is **“WE HAVE NO AUTHORITY TO DEFINE INCOME AS OTHER THAN AN INDIRECT EXCISE TAX ON FEDERALLY CHARTERED CORPORATIONS.”**

RESPONSE TO QUESTION (2.14C): TITLE IN USC ___ Section ___ IR in CFR _____

NARRATIVE RESPONSE: _____

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PART D: Must my income derive from federally chartered corporate activities in order to be considered taxable income or “gross income” as defined in 26 U.S.C. Section 61 (YES or NO)? Please cite legal references below that justify your belief. If you fail to respond or ignore the question, then your answer is **“YES.”**

RESPONSE TO QUESTION (2.14D): TITLE IN USC ___ Section ___ IR in CFR _____

NARRATIVE RESPONSE: _____

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3.15 Question (2.15): Definition of “individual”

This term “individual” is used in sections 26 U.S.C. §1 and 26 U.S.C. §6012(a). It is never defined anywhere in the I.R.C. The reason it is not defined is that it would give away the IRS' ruse. Therefore, we have to look in the legal dictionary for the definition. Below is the definition found in Black’s Law Dictionary, Sixth Edition, on page 773:

Individual. *As a noun, this term denotes a single person as distinguished from a group or class, and also, very commonly, a private or natural person as distinguished from a partnership, corporation, or association; but it is said that this restrictive signification is not necessarily inherent in the word, and that it may, in proper cases, include [be limited to] artificial persons.*

Note that this definition above does not necessarily imply a natural (biological) person. Therefore, the Internal Revenue Code cannot be said to necessarily apply to natural persons. Here is the proper definition of "individual" in the context of the IRS form 1040 and within the meaning of the code, as we understand it:

Individual

An artificial federally-chartered entity, meaning a federal (but not state) chartered corporation or partnership or trust. Also, an alien or nonresident alien with U.S. source income as defined in 26 CFR 1.861-8(f). This “individual” is NOT a natural person with income from outside the district (federal) United States who is living and working for a private employer in the 50 united States of America because of the restrictions on direct taxes imposed by Article 1, Section 9, Clause 4, and Article 1, Section 2, Clause 3 of the U.S. Constitution.³

We will now examine the definition of “individual” found in 26 CFR §1.1441-1(c)(3):

26 CFR 1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.

(c) Definitions

(3) Individual.

(i) Alien individual.

The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c).

(ii) Nonresident alien individual.

The term nonresident alien individual means a person described in section 7701(b)(1)(B), an alien individual who is a resident of a foreign country under the residence article of an income tax treaty and Sec. 301.7701(b)-7(a)(1) of this chapter, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under Sec. 301.7701(b)-1(d) of this chapter. An alien individual who has made an election under section 6013 (g) or (h) to be treated as a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of withholding under chapter 3 of the Code and the regulations thereunder.

³ See 26 U.S.C. section 861 for a list of the taxable “sources” of income for this fictitious “person”.

The above definition ought to raise some BIG red flags! First of all, if you live in the [federal] United States** as a natural person, you aren't an "individual" because the definition of "*individual*" *doesn't include citizens or residents of the United States**!* This is the ONLY definition of the term "individual" found ANYWHERE in either the Internal Revenue Code or the Regulations. Therefore, the tax code can't apply to you even if you claim to be a U.S.** citizen or a U.S.** resident! This is also consistent with our findings earlier. It also explains why a U.S. citizen is defined as someone who lives in the Virgin Islands, Guam, Puerto Rico, or American Samoa, as follows:

26 CFR 31.3121(e)-1 State, United States, and citizen.

(b)...The term 'citizen of the United States' includes a citizen of the Commonwealth of Puerto Rico or the Virgin Islands, and, effective January 1, 1961, a citizen of Guam or American Samoa.

You therefore can't be a "individual" who can be the "person" against whom the income tax is imposed under 26 U.S.C. §1 unless you either reside OUTSIDE the "United States**" under 26 CFR §1.1441-1(c)(3) or you reside INSIDE the United States** and are not a U.S.** citizen. That's why they created a definition of "U.S. citizen" that means you are living outside the United States (in the Virgin Islands) so they can "pretend" that you are taxable! That way, even when you tell them you live in the "United States" by giving them an address in the 50 states on your tax return, they can still claim that you live in Puerto Rico or the Virgin Islands because of your status as a "U.S. citizen"! This whole scheme can be confirmed by ordering a copy of your Individual Master File (IMF) from the IRS and looking at the transaction codes on the IMF. If you look at your IMF and you have been filing 1040 forms for a while, chances are your record reflects that you reside in the Virgin Islands, even if you really live in one of the 50 states outside the federal zone! That's why the IRS made the Publication 6209, which is used for decoding the IMF file, "For Official Use Only", which is short for "Don't let Citizens get their hands on this at all costs!". They know they are committing fraud and they don't want you, the Citizen, to know the horrible truth and expose that fraud, because then they lose their ability to claim "plausible deniability".

I bet this all sounds pretty crazy to you, right, but I swear to God it's the truth! These are the kinds of sneaky tricks that IRS lawyers make their living dreaming up in order to make the illegal fraud and extortion called the income tax look more "civilized" and believable and well hidden from public view. If they wanted it in public view, they would have put the definitions of "U.S. citizen" and "individual" in the Internal Revenue Code right? But they instead buried it deep inside regulations that few Citizens ever view and only the agency itself usually looks at because they wanted to hide it!

The above definitions of "Alien individual" and "Nonresident alien individual" in 26 CFR §1.1441(c)(3) can also seem a little confusing initially. You will find out that we suggest to people in section 5.6.9 of The Great IRS Hoax book (<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>) that it's a good idea to enounce their "U.S.** citizenship" and become "U.S.** national". But looking at 26 CFR 1.1441-1(c)(3)(i) above at first leads one to believe that they cannot be a nonresident alien if they are a U.S. national. However, 26 U.S.C. 7701(b)(1)(B) reveals that:

(B) Nonresident alien

An individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of the United States (within the meaning of subparagraph (A)).

A person can therefore be a "U.S. national" and not a "U.S. citizen" and live outside the federal zone in a state and be a nonresident alien individual. Our guidance is sound and based on the law.

PART A: Is the above definition of "individual" found in 26 CFR §1441-1(c)(3) the only definition of that term found anywhere in either the Internal Revenue Code or the Treasury Regulations (YES or NO)? Please list any other definitions if you are aware of others. If you fail to respond or ignore the question, then your answer is "**YES, THIS IS THE ONLY DEFINITION OF THE TERM 'INDIVIDUAL' FOUND ANYWHERE IN EITHER THE INTERNAL REVENUE CODE OR 26 CFR.**"

RESPONSE TO QUESTION (2.15A): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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PART B: Is a person who fills out a 1040 “U.S. Individual Tax Return” either a nonresident alien or an alien as defined in 26 CFR §1.1441-1(c)(3) (YES or NO)? If you fail to respond or ignore the question, then your answer is “YES. THAT IS THE ONLY THING THEY CAN BE BECAUSE THAT IS WHAT 26 CFR §1.1441-1(c)(3) says.”

RESPONSE TO QUESTION (2.15B): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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PART C: Can a person be a “U.S. citizen” and also an “individual” as defined above *at the same time* (YES or NO)? If you fail to respond or ignore the question, then your answer is “NO. THE TERM ‘U.S. CITIZEN’ AND ‘INDIVIDUAL’ ARE MUTUALLY EXCLUSIVE AND YOU CAN ONLY BE ONE OR THE OTHER BUT NOT BOTH AT THE SAME TIME.”

RESPONSE TO QUESTION (2.15C): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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PART D: IRS form 1040NR is to be filled out for “nonresident aliens”. Since an “individual” can be either a “nonresident alien” or an “alien”, the only other status an individual can have that is not covered by 26 CFR §1.1441-1(c)(3) is that of an “alien”. Which of the two statuses, either “nonresident alien” or “alien”, is required to fill out and submit the IRS Form 1040?? If you fail to respond or ignore the question, then your answer is “ALIEN. THE IRS FORM 1040 IS ONLY INTENDED FOR USE BY ALIENS AND NOT U.S. CITIZENS. U.S. CITIZENS AREN’T ‘INDIVIDUALS’ AND SO THEY SHOULDN’T USE THE FORM 1040.”

RESPONSE TO QUESTION (2.15D): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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PART E: If IRS form 1040 is not the proper form to be used by “U.S. citizens” because this form is for “aliens” and as per 26 CFR §1.1441-1(c)(3), and if the 1040NR form is for “nonresident aliens”, then are “U.S. citizens” required by law under any circumstances to submit *any* kind of income tax return (YES or NO) and if so, what form are they supposed to use if it isn’t the 1040 or the 1040NR? If you fail to respond or ignore the question, then your answer is “NO. ‘U.S. CITIZENS’ ARE NOT REQUIRED BY LAW TO COMPLETE OR FILE FEDERAL INCOME TAX RETURNS, BECAUSE THEY ARE NOT ‘ALIENS’ OR ‘NONRESIDENT ALIENS’, EITHER OF WHOM ARE THE ONLY NATURAL PERSONS WHO QUALIFY AS TAXABLE ‘INDIVIDUALS’ UNDER EITHER THE INTERNAL REVENUE CODE OR 26 CFR.”

RESPONSE TO QUESTION (2.15E): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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4. Penalties and criminal enforcement authority

The sections below deal with why penalties cannot be enforced upon natural persons. They are derived from the following sections of the free book *The Great IRS Hoax: Why We Don't Owe Income Tax*, available from <http://famguardian.org/>:

Section(s)	Subject
5.6	The Truth About "Voluntary" Aspect of Income Taxes
5.6.1	IRS Has NO Authority to Assess Penalties on Subtitles A through C Income Taxes

4.1 Question (3.1): Definition of "person" under Subtitle F of the Internal Revenue Code

Treasury Regulation 26 CFR 301.6671-1 defines the term "person", who is the only subject of penalties under Subtitle F, as follows:

*[Code of Federal Regulations]
 [Title 26, Volume 17, Parts 300 to 499]
 [Revised as of April 1, 2000]
 From the U.S. Government Printing Office via GPO Access
 [CITE: 26CFR301.6671-1]
 [Page 402]
 TITLE 26--INTERNAL REVENUE
 Additions to the Tax and Additional Amounts--Table of Contents
 Sec. 301.6671-1 Rules for application of assessable penalties.*

...

(b) Person defined. For purposes of subchapter B of chapter 68, the term "person" includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

Is 26CFR301.6671-1 the only section that defines who is subject to penalties under any Subtitle of the Internal Revenue Code and if there are others, what are they? If you fail to respond or ignore the question, then your answer is "YES."

RESPONSE TO QUESTION (3.1): TITLE IN USC ___ Section ___ IR in CFR _____

NARRATIVE RESPONSE: _____

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4.2 Question (3.2): Am I a "person"?

Under the rules of statutory construction, the reader of a statute may not infer any meaning to a word which is not included in the definition, whether or not the word "includes" is used in the definition:

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or

assumes to specify the effects of a certain provision, other exceptions or effects are excluded.” [Black’s Law Dictionary, Sixth Edition, page 581]

***"Ejusdem generis.** Of the same kind, class, or nature. In the construction of laws, wills, and other instruments, the "ejusdem generis rule" is, that where general words follow an enumeration of persons or things, by words of a particular and specific meaning, such general words are not to be construed in their widest extent, but are to be held as applying only to persons or things of the same general kind or class as those specifically mentioned. U.S. v. LaBrecque, D.C. N.J., 419 F.Supp. 430, 432. The rule, however, does not necessarily require that the general provision be limited in its scope to the identical things specifically named. Nor does it apply when the context manifests a contrary intention.*

Under "ejusdem generis" canon of statutory construction, where general words follow the enumeration of particular classes of things, the general words will be construed as applying only to things of the same general class as those enumerated. Campbell v. Board of Dental Examiners, 53 Cal.App.3d 283, 125 Cal.Rptr. 694, 696."

So when the word “includes” is used in a definition, then anything not specified is presumed excluded by the first rule of statutory construction above “Expressio Unius est exclusio alterius”. The second rule of statutory construction above says that when the word “includes” introduces a list of items, then the list must be presumed to be of the same kind or class.

The following U.S. Supreme Court Rulings establish that the term “person” *does not* include natural persons such as myself, who it refers to as “sovereigns”:

"People of a state are entitled to all rights which formerly belong to the King, by his prerogative." Lansing v. Smith, (1829)

*"In common usage, the term 'person' does not include the sovereign, and statutes employing the word are ordinarily construed to exclude it." **Wilson v. Omaha Indian Tribe** 442 US 653, 667 (1979)*

*"Since in common usage the term `person' does not include the sovereign, statutes employing that term are ordinarily construed to exclude it." **U.S. v. Cooper**, 312 US 600,604, 61 SCt 742 (1941)*

*"In common usage, the term `person' does not include the sovereign and statutes employing it will ordinarily not be construed to do so." **U.S. v. United Mine Workers of America**, 330 U.S. 258 67 SCt677 (1947)*

*"Since in common usage, the term `person' does not include the sovereign, statutes employing the phrase are ordinarily construed to exclude it." **US v. Fox**, 94 US 315*

Under penalty of perjury, I declare myself to be a “natural person” rather than the “person” described above in Question (2) and request that you provide any evidence, information, or legal citations that might lead you to believe otherwise.

PART A: Do I, as a “natural person” and a “sovereign”, come within the meaning of “person” as defined in 26CFR301.6671-1 (YES or NO)? If you fail to respond or ignore the question, then your answer is **“NO.”**

RESPONSE TO QUESTION (3.1): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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PART B: Based on the definition of “person” provided in Treasury Regulation 26 CFR 301.6671-1 in the previous question (3.1), do you have any evidence to demonstrate any conclusion contrary to this claim or any citation in law that would make me into the “person” against whom penalties may be applied (please provide copies of such evidence or legal citation(s) with your answer)? If you fail to respond or ignore the question, then your answer is “NO.”

RESPONSE TO QUESTION (3.2): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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4.3 Question (3.3): Implementing Regulations for Subtitle A Income Taxes for Penalties under Subtitle F

The following legal citations establish that penalties may not be assessed without implementing regulations:

“...we think it important to note that the Act's civil and criminal penalties attach only upon violation of regulations promulgated by the Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone.” California Bankers Assn. v. Shultz, 416 U.S. 21 (1974)

“An individual cannot be prosecuted for violating the act unless he violates the implementing regulations.” United States v. Reinis, 794 F. 2d 506 (9th Cir. 1986), United States v. Murphy, 809 F.2d 1427 (9th Cir. 1987)

“Criminal penalties...can attach only upon violation of regulations promulgated by the Secretary.” U.S. v. Reinis, 794 F.2d 506.

According to a letter in our possession (Enclosure (1)) from the Congressional Research Service, there are no implementing regulations in place for the filing of “Frivolous Returns” under 26 U.S.C. 6702 and 6703. We assert that the same situation exists for violation of any statute under Subtitles A through C. This fact is also confirmed in the Parallel Table of Authorities for 26 CFR, which reveals that the Bureau of Alcohol, Tobacco, and Firearms is the only authority authorized to use distraint or assess penalties for nonpayment of income taxes under Title 27 ONLY. The following is taken from the Parallel Table of Authorities in the back of the Title 26 Code of Federal Regulations [CFR]. It is a list of the ONLY 26 CFR Part 301 Regulations that derive their Authority for implementation from Title 26 USCS or 26 IRC [Income Taxes]. Note the conspicuous absence of any penalty, interest, levy or seizure for the Title 26 Voluntary Income Tax. Again, it is inconceivable that the Congress would legislate penalties for the individual income tax, since the supreme Court and the IRS have both substantiated that such a Tax is voluntary and NOT based upon distraint. It would be absurd to impose penalties for non-compliance, when such an option is what made the tax voluntary to begin with!

Table 1: Parallel Table of Authorities 26 CFR to 26 USCS

<i>CFR to USCS</i>	
<i>IRS Regulations</i>	<i>Internal Revenue Code</i>
26 Part 301	26 §6011
26 Part 301	31 §3720A
26 Part 301	26 §6245
26 Part 301	26 §7805
26 Part 301	26 §6233
26 Part 301	26 §6326
26 Part 301	26 §6404
26 Part 301	26 §§6324A-6324B

26 Part 301	26 §6241
26 Part 301	26 §§6111-6112
26 Part 301	26 §6223
26 Part 301	26 §6227
26 Part 301	26 §6230-6231
26 Part 301	26 §6033
26 Part 301	26 §6036
26 Part 301	26 §6050M
26 Part 301	26 §6059
26 Part 301	26 §2032A
26 Part 301	26 §7624
26 Part 301	26 §3401
26 Part 301	26 §§6103-6104
26 Part 301	26 §1441
26 Part 301	26 §7216
26 Part 301	26 §6621
26 Part 301	26 §367
26 Part 301	26 §6867
26 Part 301	26 §6689

Subtitle F, Procedures and Administration, is where penalties and interest for underpaid taxes is indicted. However, there are no regulations under 26 U.S.C. Section 1 associated with this Subtitle. For instance, there is no regulation 1.6702 or 1.6703 describing the imposition of penalties for Subtitle A income taxes.

Statutes without implementing regulations do not have the force of law against the general public. This requirement results from the fact that [44 U.S.C. §1505\(a\)](#) requires that all laws that will have “generally applicability and legal effect” upon the public at large to have implementing regulations published in the Federal Register, and this is especially true for all laws that impose penalties. Below is a definition of “general applicability and legal effect” from [1 CFR §1.1](#):

“Document having general applicability and legal effect means any document issued under proper authority prescribing a penalty or course of conduct, conferring a right, privilege, authority, or immunity, or imposing an obligation, and relevant or applicable to the general public, members of a class, or persons in a locality, as distinguished from named individuals or organizations;”

Regulations relating only to officers, employees or agents of the government need **not** be published in the Federal Register, according to [44 U.S.C. §1505\(a\)](#). Typically, agents will cite you a statute for liability or penalties but cannot give you the implementing regulation, because there aren’t any, and this definitely does not satisfy the burden of proof on the agent! The reason there aren’t any implementing regulations is because as we say throughout this book, Subtitle A income taxes ONLY apply to elected or appointed officers of the United States government, and [44 U.S.C. §1505\(a\)](#) says that implementing regulations aren’t required for these people. The implementing regulation must be part of the Internal Revenue Code and must be associated with the statute where the tax is imposed. For Subtitle A income taxes, the tax imposed will be in Section 1 of the Internal Revenue Code, so the implementing regulation must be in Part 1 of the regulations and have the form " 26 CFR § 1.XXXX", where “XXXX” is the section number of the code associated with the liability or enforcement statute and “1” is the Part of the I.R.C. In this case, Section 1 imposing the tax is in Part 1 of the Internal Revenue Code, which is why it is 1.XXXX. There are NO enforcement statutes for any of the taxes in subtitles A through C, so the agent won’t be able to produce them and your job is to make sure you have evidence of that. Bring a copy of the Internal Revenue Code with you, which you can obtain from Freedom Books at <http://www.paynoincome.com>.

The affect of failure to publish implementing regulations authorizing specific enforcement actions is identified in 26 CFR §601.702(a)(2)(ii), and it indicates that the rights of no member of the public at large may be adversely affected by the actions of an agency:

26 CFR §601.702 Publication and public inspection

(ii) Effect of failure to publish. Except to the extent that a person has actual and timely notice of the terms of any matter referred to in subparagraph (1) of this paragraph which is required to be published in the Federal Register, such person is not required in any manner to resort to, or be adversely affected by, such matter if it is not so published or is not incorporated by reference therein pursuant to subdivision (i) of this subparagraph. Thus, for example, any such matter which imposes an obligation and which is not so published or incorporated by reference will not adversely change or affect a person's rights.

The question then is:

PART A: Do implementing regulations associated with taxes in Subtitles A through C exist? If you fail to respond or ignore the question, then your answer is “NO.”

RESPONSE TO QUESTION (3.4A): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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PART B: Please provide a detailed list of the implementing regulations to assess penalties for tax liability existing under Subtitles A through C. If you fail to respond or ignore the question, then your answer is “THERE ARE NO IMPLEMENTING REGULATIONS.”

RESPONSE TO QUESTION (3.4B): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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PART C: Do you have any evidence which proves that I am an “employee” as referenced in [44 U.S.C. §1505\(a\)](#). If you fail to respond or ignore the question, then your answer is “NO. YOU ARE A PRIVATE CITIZEN WHO DOES NOT COME UNDER THE ENFORCEMENT PROVISIONS OF THE INTERNAL REVENUE CODE BECAUSE THERE ARE NO REGULATIONS WHICH HAVE BEEN PUBLISHED WHICH AUTHORIZE ENFORCEMENT AGAINST YOU.”

RESPONSE TO QUESTION (3.4C): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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4.4 Question (3.4): Delegated authority to assess penalties

The Internal Revenue manual, which is reflective of the ruling case law on this subject states that you have **no delegated authority to issue a civil penalty or to collect penalties without a judgment signed by a magistrate:**

IRM 546 §19(b)(2) “the civil penalty for non-compliance may be imposed only by filing a suit in the name of the United States, naming the taxpayer as a defendant and securing a judgment.”

The question then is, what delegated authority allows you to collect penalties absent a court judgment signed by a magistrate? If you fail to respond or ignore the question, then your answer is **“THERE IS NO AUTHORITY TO EITHER IMPOSE OR COLLECT CIVIL PENALTIES FOR NONCOMPLIANCE WITH SUBTITLES A THROUGH C INCOME TAXES.”**

RESPONSE TO QUESTION (5): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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4.5 Question (3.5): Is our income tax system voluntary?

The supreme Court agrees with this conclusion in the following case:

“Our system of taxation is based upon voluntary assessment and payment, not upon distraint.” Flora v. U.S. 362 U.S. 145, 1959.

[Emphasis added]

In case you don’t understand, “distraint” is defined as follows and is the equivalent of “force” or “coercion” or “compulsion” in the collection of debts and legal liabilities:

*“...the act or process of DISTRAINT whereby a person (the DISTRRAINOR), without prior court approval, seizes the **personal property** of another located upon the distrainor’s land in satisfaction of a claim, as a pledge for performance of a duty, or in reparation of an injury. Where goods are seized in satisfaction of a claim, the distrainor can hold the goods until the claim is paid and, failing payment, may sell them in satisfaction.” [Barron’s Law Dictionary, Steven H. Gifis, 1996, p. 150, ISBN 0-8120-3096-6]*

The question then is, how can both assessment and payment of Subtitles A through C income taxes payment and our tax system be considered voluntary if penalties can be assessed? If you fail to respond or ignore the question, then your answer is **“IT CAN’T BE CONSIDERED VOLUNTARY IF CIVIL OR CRIMINAL PENALTIES ATTACH FOR NONCOMPLIANCE, AND ESPECIALLY IF THESE PENALTIES CAN BE IMPOSED ABSENT A COURT ORDER.”**



RESPONSE TO QUESTION (3.6): TITLE IN USC ____ Section ____ IR in CFR _____

NARRATIVE RESPONSE: _____

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4.6 Question (3.6): Colossal Fraud of Involuntary Perjury

The jurat of the Internal Revenue Service (IRS) Form 1040 reads in relevant part:

"Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete." (Italics added.)

The U.S. Supreme Court in **Garner v. United States**, 424 U.S. 648 (1976) stated that:

"The information revealed in the preparation and filing of an income tax return is, for purposes of Fifth Amendment analysis, the testimony of a 'witness,' as that term is used herein."

Rule 603 of the Federal Rules of Evidence (Fed.R.Evid.) states:

"Before testifying, every witness shall be required to declare that he will testify truthfully, by oath or affirmation administered in a form calculated to awaken his conscience and impress his mind with his duty to do so." (Italics added.)

The jurat of Form 1040 establishes the premise here defended that the tax return to which the jurat refers is by law (26 U.S.C. § 7206) intended to be **voluntarily** completed and signed under the penalties of perjury. This is a simple observation derived from the text of the jurat and the legal terms herein defined. Let's review the definition of "voluntary":

"Voluntary: (Black's Law Dictionary, 6th Edition, page 1575) "Unconstrained by interference; unimpelled by another's influence; spontaneous; acting of oneself. Coker v. State, 199 Ga. 20, 33 S.E.2d 171, 174. Done by design or intention. Proceeding from the free and unrestrained will of the person. Produced in or by an act of choice. Resulting from free choice, without compulsion or solicitation. The word, especially in statutes, often implies knowledge of essential facts. Without valuable consideration; gratuitous, as a voluntary conveyance. Also, having a merely nominal consideration; as, a voluntary deed."

Clearly, the self-assessment of income taxes by making a Form 1040 return under penalties of perjury is **voluntary** because the act of signing any affidavit or document that subjects its affiant to the penalties of perjury must by law be **willful**.

"Willful: Proceeding from a conscious motion of the will; voluntary; knowingly; deliberate. Intending the result which actually comes to pass; designed; intentional; purposeful; not accidental or involuntary." Black's Law Dictionary, Sixth Edition, page 1599.

Obviously, a coerced statement though by signed jurat purports it was made under penalties of perjury is nevertheless a fraudulent statement because it was not willful or voluntary. It is equivalent to holding a gun in the back of a witness who is testifying in court. Would you trust such a witness? *Furthermore, under 26 U.S.C. §7206, it is a felony for an American completing a tax return to make a fraudulent statement.* It is not the rule of law or the payment of taxes that is here protested but a rule of intellectual tyranny invented by corrupt bureaucrats and judges who under color of law (such as 26

U.S.C. §§ 6702, 7203) penalize individuals when they fail or refuse--without being subpoenaed--to testify on Form 1040 and sign its decreed jurat that falsely purports that the form was made and signed willfully (the word means voluntarily) under penalties of perjury.

Justice Hugo Black declared in *U.S. v. Kahriger*, 345 U.S. 22 (1953) that, "The United States has a system of taxation by *confession*." (Italics added). Of course compelled confessions used as evidence are not legal under the Constitution which is why Congress mandated the inclusion of the jurat on Form 1040, thus informing the jurat's potential affiant that unless he/she knows and believes the governmentally defined and preordained answers to the form's prescribed questions are correct, complete and true (and by implication, given *voluntarily* and *willfully*), then the individual acting in his/her personal capacity may not be required to sign the jurat under any statute or regulation and this renders the self-assessment invalid. Justice Black did not state the nature of the confession by which the self-assessment of income taxes is made but any legal confession must be "voluntary," *Bram v. United States*, 168 U.S. 532 (1897), and "the product of a rational intellect and a free will," *Townsend v. Sain*, 372 U.S. 293 (1963).

Furthermore, according to the Supreme Court case of *Weeks v. United States*, 232 U.S. 383 (1914), illegally or unconstitutionally seized or obtained evidence, including testimony, cannot be admitted in court and cannot be used against an individual. Here is what the court said:

"We therefore reach the conclusion that the letters [evidence] in question were taken from the house of the accused by an official of the United States, acting under color of his office, in direct violation of the constitutional rights of the defendant; that having made a seasonable application for their return, which was heard and passed upon by the court, there was involved in the order refusing the application a denial of the constitutional rights of the accused, and that the court should have restored these letters to the accused. In holding them and permitting their use upon the trial, we think prejudicial error was committed." [emphasis added]

The above ruling includes evidence obtained by the U.S. government on a tax return or other tax document through compulsion or coercion, including coercion consisting of civil penalties or imprisonment for not filing tax documents, inaccurate documents, or refusing, under the Fifth Amendment, to incriminate oneself by not providing certain information on the return, including the Social Security Number.

The question for you then is, if you insist on assessing penalties on anyone who files Subtitle A through C income tax returns, including me, then:

PART A: Doesn't this make ANY tax documents submitted by such individuals, including returns and self assessments, compelled, coerced, involuntary, not willful, and therefore fraudulent as we explain above? Please explain in detail your reasoning behind this. If you fail to respond or ignore the question, then your answer is "YES."

RESPONSE TO QUESTION (3.7A): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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PART B: Does the process of assessing penalties infringe on my constitutional rights under the First Amendment of free speech, including my right to NOT communicate with my government? (give legal cites why you think not if you disagree). If you fail to respond or ignore the question, then your answer is "YES."

RESPONSE TO QUESTION (3.7B): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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PART C: Since tax returns and tax documents are “evidence” and must be submitted under “penalty of perjury” to be useful as a valid assessment, and since threat of imposition of civil penalties for noncompliance (and penalty of perjury damages) cause them to be submitted under coercion, by what legal or delegated authority do you use them as evidence? If you fail to respond or ignore the question, then your answer is **“I HAVE NO AUTHORITY AND IT IS ILLEGAL TO USE THEM AS EVIDENCE AS PER THE SUPREME COURT IN THE CASE OF WEEKS V. UNITED STATES, 232 U.S. 383.”**

RESPONSE TO QUESTION (3.7C): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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PART D: Please show me a delegation of authority order that gives you the authority to compel me to commit fraud on a tax return by having penalties assessed by you against me for any aspect of noncompliance. If you fail to respond or ignore the question, then your answer is **“I DON’T HAVE ANY DELEGATION OF AUTHORITY ORDER PERMITTING ME TO DO THIS. I AM, INSTEAD, COMMITTING FRAUD AND EXTORTION UNDER THE COLOR OF OFFICE IN VIOLATION OF 26 U.S.C. Section 7214.”**

RESPONSE TO QUESTION (3.7D): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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4.7 Question (3.7): Not involved with any “tax shelter” or marketing of “abusive tax shelters”

The definition of “tax shelter” is found in [26 U.S.C. §6111](#) as follows:

[26 U.S.C. §6111: Registration of tax shelters](#)

(c) Tax shelter

For purposes of this section -

(1) In general

The term "tax shelter" means any investment -

(A) with respect to which any person could reasonably infer from the representations made, or to be made, in connection with the offering for sale of interests in the investment that the tax shelter ratio for any investor as of the close of any of the first 5 years ending after the date on which such investment is offered for sale may be greater than 2 to 1, and

(B) which is -

(i) required to be registered under a Federal or State law regulating securities,

(ii) sold pursuant to an exemption from registration requiring the filing of a notice with a Federal or State agency regulating the offering or sale of securities, or

(iii) a substantial investment.

An "abusive tax shelter" is defined in [26 U.S.C. §6112](#) as follows:

[26 U.S.C. §6112: Organizers and sellers of potentially abusive tax shelters must keep lists of investors](#)

(b) Potentially abusive tax shelter

For purposes of this section, the term "potentially abusive tax shelter" means -

(1) any tax shelter (as defined in section 6111) with respect to which registration is required under section 6111, and

(2) any entity, investment plan or arrangement, or other plan or arrangement which is of a type which the Secretary determines by regulations as having a potential for tax avoidance or evasion.

The following guidance from the Internal Revenue Code describes those persons who promote or sell abusive tax shelters as follows:

[TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > Sec. 6700.](#)

Sec. 6700. - Promoting abusive tax shelters, etc.

(a) Imposition of penalty

Any person who -

(2) makes or furnishes or causes another person to make or furnish (in connection with such organization or sale) -

(A) a statement with respect to the allowability of any deduction or credit, the excludability of any income, or the securing of any other tax benefit by reason of holding an interest in the entity or participating in the plan or arrangement which the person knows or has reason to know is false or fraudulent as to any material matter, or

(B) a gross valuation overstatement as to any material matter, shall pay, with respect to each activity described in paragraph (1), a penalty equal to the \$1,000 or, if the person establishes that it is lesser, 100 percent of the gross income derived (or to be derived) by

such person from such activity. For purposes of the preceding sentence, activities described in paragraph (1)(A) with respect to each entity or arrangement shall be treated as a separate activity and participation in each sale described in paragraph (1)(B) shall be so treated.

Based on the above, some questions are in order.

PART A: Is there any such thing as a “tax shelter” that does not involve any kind of investment and which does not produce any kind of deduction on the tax return of the person to whom it is marketed? Please explain in detail your reasoning behind this. If you fail to respond or ignore the question, then your answer is “NO.”

RESPONSE TO QUESTION (3.7A): TITLE IN USC ___ Section ___ IR in CFR _____

NARRATIVE RESPONSE: _____

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PART B: 26 U.S.C. §6112(b)(2) requires that any “tax shelter”, in order to be classified as an “abusive tax shelter”, must be marketed and/or sold by an “entity” as an “investment” under 26 U.S.C. §6111(c)(1)(B)(ii) that is registered with Federal or State regulatory agencies. Please provide a copy of any such registration documents and a sample of the investment that you assert is being marketed illegally by us. If you fail to respond or ignore the question, then your answer is “**WE DON’T HAVE ANY EVIDENCE SUGGESTING THAT YOU ARE MARKETING SECURITIES THAT WOULD RESULT IN A REDUCTION IN TAX LIABILITY. CONSEQUENTLY, WE AREN’T CLAIMING THAT YOU ARE INVOLVED IN “ABUSIVE TAX SHELTERS”**”

RESPONSE TO QUESTION (3.7B): TITLE IN USC ___ Section ___ IR in CFR _____

NARRATIVE RESPONSE: _____

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PART C: Admit that “abusive tax shelters” can only be described as such if they are sold or marketed or promoted to persons who are already “taxpayers” and who have an *existing* liability for the tax in question. If you fail to respond or ignore the question, then your answer is “**THIS IS TRUE.**”

RESPONSE TO QUESTION (3.7C): TITLE IN USC ___ Section ___ IR in CFR _____

NARRATIVE RESPONSE: _____

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PART D: Admit that any kind of investment marketed exclusively to “nontaxpayers” cannot be described as an “abusive tax shelter” because such persons do not have an existing liability that could be reduced. If you fail to respond or ignore the question, then your answer is “**THIS IS TRUE.**”

RESPONSE TO QUESTION (3.7D): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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5. Collections

The sections below deal with the process of collection used by the Internal Revenue Service (I.R.S.) and the fact that it violates the Fourth Amendment and is usually instituted against other than those against whom it is specifically authorized. They are derived from the following sections of the free book *The Great IRS Hoax: Why We Don't Owe Income Tax*, available from <http://famguardian.org/>

Section(s)	Subject
8.5.4.21	Challenge All Liens and Levies
3.7.9	4 th Amendment Prohibition Against Violation of Privacy and Unreasonable Search and Seizure Without Probably Cause

5.1 Question (4.1): Legitimate objects of distraint

26 U.S.C. Section 6331 is the portion of the Internal Revenue Code that identifies those “persons” against whom distraint or force may be applied in the collection of taxes for which a valid assessment has been made. Here is that section:

*26 U.S.C., Subchapter D - Seizure of Property for Collection of Taxes
Sec. 6331. Levy and distraint*

(a) Authority of Secretary

*If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. **Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official.** If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.*

(b) Seizure and sale of property

The term "levy" as used in this title includes the power of distraint and seizure by any means. Except as otherwise provided in subsection (e), a levy shall extend only to property possessed and obligations existing at the time thereof. In any case in which the Secretary may levy upon property or rights to property, he may seize and sell such property or rights to property (whether real or personal, tangible or intangible).

You will note that according to 6331(a), distraint (seizure, collection) may only be instituted against, and I quote “any offer, employee, or elected official of the United States, the District of Columbia...”. Furthermore, “employee” is defined as:

26 CFR §31.3401(c) Employee: "...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a corporation."

I certify under penalty of perjury that I am not such an employee and request that you provide with your answer any information, evidence, and legal citations you have to the contrary.

The question is, do I qualify as a “person” under the Internal Revenue Code section 6331, against whom levy and distraint may be instituted? If you fail to respond or ignore the question, then your answer is “NO.”

RESPONSE TO QUESTION (4.1): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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5.2 Question (4.2): 4th Amendment Requirements

Here is what the annotated Fourth Amendment says about the seizure of property (see <http://caselaw.lp.findlaw.com/data/constitution/amendment04/02.html>):

Fourth Amendment Annotations

Searches and Seizures Pursuant to Warrant

Issuance by Neutral Magistrate .--In numerous cases, the Court has referred to the necessity that warrants be issued by a "judicial officer" or a "magistrate."⁴ "The point of the Fourth Amendment, which often is not grasped by zealous officers, is not that it denies law enforcement the support of the usual inferences which reasonable men draw from evidence. Its protection consists in requiring that those inferences be drawn by a neutral and detached magistrate instead of being judged by the officer engaged in the often competitive enterprise of ferreting out crime. Any assumption that evidence sufficient to support a magistrate's disinterested determination to issue a search warrant will justify the officers in making a search without a warrant would reduce the Amendment to a nullity and leave the people's homes secure only in the discretion of police officers."⁵ These cases do not mean that only a judge or an official who is a lawyer may issue warrants, but they do stand for two tests of the validity of the power of the issuing party to so act. "He must be neutral and detached, and he must be capable of determining whether probable cause exists for the requested arrest or search."⁶ The first test cannot be met when the issuing party is himself engaged in law enforcement activities,⁷ but the Court has not required that an issuing party have that independence of tenure and guarantee of salary which characterizes federal judges.⁸

⁴ United States v. Lefkowitz, [285 U.S. 452, 464](#) (1932); Giordenello v. United States, [357 U.S. 480, 486](#) (1958); Jones v. United States, [362 U.S. 257, 270](#) (1960); Katz v. United States, [389 U.S. 347, 356](#) (1967); United States v. United States District Court, [407 U.S. 297, 321](#) (1972); United States v. Chadwick, [433 U.S. 1, 9](#) (1977); Lo-Ji Sales v. New York, [442 U.S. 319, 326](#) (1979).

⁵ Johnson v. United States, [333 U.S. 10, 13](#) -14 (1948).

⁶ Shadwick v. City of Tampa, [407 U.S. 345, 354](#) (1972).

⁷ Coolidge v. New Hampshire, [403 U.S. 443, 449](#) -51 (1971) (warrant issued by state attorney general who was leading investigation and who as a justice of the peace was authorized to issue warrants); Mancusi v. DeForte, [392 U.S. 364, 370](#) -72 (1968) (subpoena issued by district attorney could not qualify as a valid search warrant); Lo-Ji Sales v. New York, [442 U.S. 319](#) (1979) (justice of the peace issued open-ended search warrant for obscene materials, accompanied police during its execution, and made probable cause determinations at the scene as to particular items).

⁸ Jones v. United States, [362 U.S. 257, 270](#) -71 (1960) (approving issuance of warrants by United States Commissioners, many of whom were not lawyers and none of whom had any guarantees of tenure and salary); Shadwick v. City of Tampa, [407 U.S. 345](#) (1972) (approving issuance of arrest warrants for violation of city ordinances by city clerks who were assigned to and supervised by municipal court judges). The Court reserved the question "whether a State may lodge warrant authority in someone entirely outside the sphere of the judicial branch. Many persons may not qualify as the kind of 'public

And in passing on the second test, the Court has been essentially pragmatic in assessing whether the issuing party possesses the capacity to determine probable cause.⁹

Substitute the term "police officers" above for "IRS revenue officers" to know what your authority is in the distraint process. Did you notice above that seizure of property requires the issue of a warrant by a magistrate (a judge)? Seldom if ever does the IRS respect this requirement, which is where most of our problems and due process violations happen. Instead, the tables are turned in the courts so that the taxpayer instead of the IRS needs the order of a judge to get his property back! This creates a built-in prejudice, inconvenience, and cost against the taxpayer in defending his property rights against plunder by the government. If this one requirement for due process were properly observed by the IRS during the collection process, then there would be a lot more people who didn't pay taxes and a lot fewer people scared of the IRS. Consequently, the most fruitful area to focus on violations of the law by revenue officers is the violation of due process by illegal seizing or taking of property and fraud committed on the Notice of Levy.

The question is:

PART A: Are you required to have a signed court order by a judge or magistrate before you can issue a Notice of Levy? If you fail to respond or ignore the question, then your answer is "NO."

RESPONSE TO QUESTION (4.2A): TITLE IN USC ___ Section ___ IR in CFR _____

NARRATIVE RESPONSE: _____

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PART B: What regulation or legal requirement in your procedures requires you to have a valid signature of a magistrate before you can issue a Notice of Levy? If you fail to respond or ignore the question, then your answer is "THERE IS NO REQUIREMENT I AM AWARE OF, AND WE ROUTINELY VIOLATE THE FOURTH AMENDMENT CONSTITUTIONAL RIGHTS OF AMERICANS IN ENFORCING THE TAX LAWS."

RESPONSE TO QUESTION (4.2B): TITLE IN USC ___ Section ___ IR in CFR _____

NARRATIVE RESPONSE: _____

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PART C: The IRS sends our the Notice of Levy without all of 26 U.S.C. Section 6331 intact. Section 6331(a) is routinely missing. Can you explain why this is? If you fail to respond or ignore the question, then your answer is "WE WANT TO TRY TO ILLEGALL STEAL AND EXTORT MONEY FROM YOU WITH AS LITTLE EFFORT AS POSSIBLE AND COMPEL YOU INTO VOLUNTARY COMPLIANCE."

RESPONSE TO QUESTION (4.2C): TITLE IN USC ___ Section ___ IR in CFR _____

NARRATIVE RESPONSE: _____

civil officers' we have come to associate with the term 'magistrate.' Had the Tampa clerk been entirely divorced from a judicial position, this case would have presented different considerations." Id. at 352.

⁹ Id. at 350-54 (placing on defendant the burden of demonstrating that the issuing official lacks capacity to determine probable cause). See also Connally v. Georgia, [429 U.S. 245](#) (1977) (unsalaried justice of the peace who receives a sum of money for each warrant issued but nothing for reviewing and denying a warrant not sufficiently detached).

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PART D: Do you believe that if the answer to the above question is NO, that you are in violation of 26 U.S.C. Section 7214, which makes it a crime to illegally take more than is owed or “who is guilty of any extortion or willful oppression under color of law” (answer Yes or No)? If you fail to respond or ignore the question, then your answer is “**YES**”

RESPONSE TO QUESTION (4.2D): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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5.3 Question (4.3): Authority of “Notice of Deficiency”

A “Notice of Deficiency” is sent out by the IRS to report a tax liability that has not been met. However, in order to establish a valid liability, the IRS needs a valid assessment. There are only two ways a valid assessment can be made:

- A person files a tax return form under penalty of perjury.
- An IRS revenue officer completes a form 23C Certificate of Assessment for that is signed under penalty of perjury.

However, the Notice of Deficiency is routinely sent out without any valid assessment having being made that establishes a tax liability.

The question is:

PART A: What is the legal basis for establishing a liability absent a valid assessment? If you fail to respond or ignore the question, then your answer is “**THERE IS NO LEGAL BASIS OR DELEGATED AUTHORITY TO ESTABLISH A LEGAL TAX LIABILITY ABSENT A VALID ASSESSMENT.**”

RESPONSE TO QUESTION (4.3A): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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PART B: Absent a completed and valid assessment signed under penalties of perjury, what is the legal basis or authority for sending “Notice of Deficiency” to an alleged “taxpayer” (not American Citizen, but “taxpayer”)? If you fail to respond or ignore the question, then your answer is “**THERE IS NO LEGAL BASIS OR DELEGATED AUTHORITY TO DO THIS.**”

RESPONSE TO QUESTION (4.3B): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART C: By what legal authority do you refer to me as a “taxpayer” (a person liable for taxes under the Internal Revenue Code) absent a valid assessment and in light of the fact that I claim under penalty of perjury that I not only have no Subtitle A tax liability, but NEVER HAVE HAD such a liability during my lifetime? If you fail to respond or ignore the question,

then your answer is **“I HAVE NO AUTHORITY. ITS JUST AN UNFOUNDED PRESUMPTION DESIGNED TO FOOL PEOPLE INTO PAYING TAXES THEY DON’T OWE.”**

RESPONSE TO QUESTION (4.3C): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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5.4 Question (4.4): Notice and Demand

Before collections or distraint can be commenced for the collection of tax liability, the “Notice and Demand” must be sent to the alleged taxpayer under 26 CFR 301.6303-1. However, as we have pointed out elsewhere in this questionnaire, Subtitles A through C income taxes are voluntary and collection activity is therefore not authorized by law.

According to a letter from the Internal Revenue Service in our possession, there are three types of regulations: *legislative, interpretive, and procedural*. In order for a regulation to have the force of law and fall in the legislative category and to be useful in enforcement activities, it must cite a statute at the bottom of the regulation in the published version. However, if you examine 26 CFR 301.6303-1 supposedly authorizing issuance of the “Notice of Demand”, you will notice that it cites *no statutory authority*, because it is based on the older 1939 Internal Revenue Code, rather than the revised 1954 Internal Revenue Code that doesn’t authorize issuance of the Notice and Demand. Therefore, this regulation is NOT THE LAW and need not be followed by persons such as myself.

The question is:

Is 26 CFR 301.6303-1 a legislative regulation with the force of law (YES or NO)? If you fail to respond or ignore the question, then your answer is **“NO. It is a procedural or interpretive regulation that may not be used to institute enforcement actions such as collections or distraint on a citizen because the income tax system is voluntary.”**

RESPONSE TO QUESTION (4.4): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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6. Employment Tax Withholding

The sections below deal with our liability to pay Employment Taxes under Subtitle C. They are derived from the following sections of the book *The Great IRS Hoax: Why We Don't Owe Income Tax*, available for free from <http://familyguardian.tzo.com/>

Section(s)	Subject
5.8	Employment Withholding Taxes are Gifts!
6.4.6	IRS Form W-4 Scandals

6.1 Question (5.1): Am I an “employee”?

For the purposes of employment withholding taxes, the term “employee”, who is the person who pays Subtitle A income taxes, is defined as follows in Treasury Regulation 26 CFR §31.3401(c) :

26 CFR §31.3401(c) Employee: "...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a corporation."

Under penalty of perjury, I declare that I am not an “employee” as described above and do not hold an elected or appointed office for the United States.

Questions:

Please provide a copy with your answer of any evidence you might have that would contradict my assertion that I am an not an “employee” within the meaning of the Internal Revenue Code. Also provide with your answer citations to any court cases, regulations, or Internal Revenue Code sections that substantiate your claim.

PART A: Do you have any reason to believe anything other than that I am NOT am “employee” as defined above? If you fail to respond or ignore the question, then your answer is “NO” to all questions.

RESPONSE TO QUESTION (5.1A): TITLE IN USC ___ Section ___ IR in CFR _____

NARRATIVE RESPONSE: _____

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PART B: Do you have any legal citation or evidence that would contradict this definition of employee? If you fail to respond or ignore the question, then your answer is “NO” to all questions.

RESPONSE TO QUESTION (5.1B): TITLE IN USC ___ Section ___ IR in CFR _____

NARRATIVE RESPONSE: _____

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6.2 Question (5.2): Are employment taxes “gifts”?

IRS Publication 6209 is used to decode Individual Master Files (IMF’s). The publication may be ordered from the following website:

http://www.allaboutfreedom.net/Products_IRS.html

Chapter 2 of this publication entitled “Tax Returns and Forms” discusses the “Tax Class” assigned to each IRS form. The publication used to identify the meaning of each Tax Class in Chapter 4, but because it generated so much controversy and was such a source of embarrassment for the IRS, the identification of the Tax Class was mysteriously removed from the document by the IRS. Therefore, we will list the Tax Class below for your benefit:

Table 1: Tax Classes Used for Various IRS forms and filings

<i>Tax or Topic</i>	<i>Subtitle</i>	<i>Tax Class (as used in your Individual Master File, or IMF)</i>
Income Taxes	A	2
Estate and Gift Taxes	B	5
Employment Taxes	C	1
Miscellaneous Excises	D	4
Alcohol, Tobacco, and Certain Other Excises	E	4
Procedure Administration	F	NA
Joint Committee on Taxation	G	NA
Financing Presidential Election Campaigns	H	NA
Trust Fund Code	I	NA

Quoting from Chapter 2 of that document, we show the Tax classes assigned to the various IRS forms below:

Table 2: Tax Classes Used for Various IRS forms and filings

<i>IRS Form number</i>	<i>Tax Class (as used in your Individual Master File, or IMF)</i>
1040	2, 6
1040NR	2, 6
1040X	2
1099	5
940	8
941-M	1, 6
SS-4	0, 9
W-2	5
W-4	5
W-4E	5

Questions:

PART A: Are the W-2 and W-4 forms assigned a Tax Class of 5, which is for “Estate and Gift Taxes” (YES or NO)? If you fail to respond or ignore the question, then your answer is **“YES.”**

RESPONSE TO QUESTION (5.2A): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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PART B: If the answer to Part A above is YES, then this establishes that employment tax withholding are *gifts*, then . doesn’t this clearly establish that the income tax is voluntary and not compulsory (YES or NO)? If your answer is NO, please explain in detail why not. If you fail to respond or ignore the question, then your answer is **“YES.”**

RESPONSE TO QUESTION (5.2B): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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PART C: Why did the IRS remove the listing of “Tax Classes” from Chapter 4 of Publication 6209 and when did they do it? If you fail to respond or ignore the question, then your answer is **“IT WAS REMOVED TO HIDE THE TRUTH FROM AMERICANS WHO WERE UPSET ABOUT OUR ILLEGAL ENFORCEMENT ACTIONS TO COLLECT A VOLUNTARY TAX.”**

RESPONSE TO QUESTION (5.2C): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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6.3 Question (5.3): W-4 Forms

The Fifth Amendment to the U.S. Constitution says the following:

No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual service in time of War or public danger; nor shall any person be subject for the same offence to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation.

“Due process” above means a court order. This means a person may not be deprived of life, liberty, or happiness without a court order. The annotated Fourth Amendment reiterates this:

***Fourth Amendment Annotations
 Searches and Seizures Pursuant to Warrant***

Issuance by Neutral Magistrate .--In numerous cases, the Court has referred to the necessity that warrants be issued by a "judicial officer" or a "magistrate."¹⁰ "The point of the Fourth Amendment, which often is not grasped by zealous officers, is not that it denies law enforcement the support of the usual inferences which reasonable men draw from evidence. Its protection consists in requiring that those inferences be drawn by a neutral and detached magistrate instead of being judged by the officer engaged in the often competitive enterprise of ferreting out crime. Any assumption that evidence sufficient to support a magistrate's disinterested determination to issue a search warrant will justify the officers in making a search without a warrant would reduce the Amendment to a nullity and leave the people's homes secure only in the discretion of police officers."¹¹ These cases do not mean that only a judge or an official who is a lawyer may issue warrants, but they do stand for two tests of the validity of the power of the issuing party to so act. "He must be neutral and detached, and he must be capable of determining whether probable cause exists for the requested arrest or search."¹² The first test cannot be met when the issuing party is himself engaged in law enforcement activities,¹³ but the Court has not required that an issuing party have that independence of tenure and guarantee of salary which characterizes federal judges.¹⁴ And in passing on the second test, the Court has been essentially pragmatic in assessing whether the issuing party possesses the capacity to determine probable cause.¹⁵

The Fourth and Fifth Amendment establish *rights*. What makes a right a right is that the government may not tax, penalize, or interfere by legislation with the free exercise of a Constitutional right:

"It has long been established that a State may not impose a penalty upon those who exercise a right guaranteed by the Constitution." Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271 U.S. 583. "Constitutional rights would be of little value if they could be indirectly denied," Smith v. Allwright, 321 U.S. 649, 644, or manipulated out of existence,' Gomillion v. Lightfoot, 364 U.S. 339, 345."

Harman v. Forsenius, 380 U.S. 528 at 540, 85 S.Ct. 1177, 1185 (1965):

This reiterates that a person's property may *not* be seized against their will without a warrant from a magistrate/judge. However, the back of the W-4 form says:

¹⁰ United States v. Lefkowitz, [285 U.S. 452, 464](#) (1932); Giordenello v. United States, [357 U.S. 480, 486](#) (1958); Jones v. United States, [362 U.S. 257, 270](#) (1960); Katz v. United States, [389 U.S. 347, 356](#) (1967); United States v. United States District Court, [407 U.S. 297, 321](#) (1972); United States v. Chadwick, [433 U.S. 1, 9](#) (1977); Lo-Ji Sales v. New York, [442 U.S. 319, 326](#) (1979).

¹¹ Johnson v. United States, [333 U.S. 10, 13](#) -14 (1948).

¹² Shadwick v. City of Tampa, [407 U.S. 345, 354](#) (1972).

¹³ Coolidge v. New Hampshire, [403 U.S. 443, 449](#) -51 (1971) (warrant issued by state attorney general who was leading investigation and who as a justice of the peace was authorized to issue warrants); Mancusi v. DeForte, [392 U.S. 364, 370](#) -72 (1968) (subpoena issued by district attorney could not qualify as a valid search warrant); Lo-Ji Sales v. New York, [442 U.S. 319](#) (1979) (justice of the peace issued open-ended search warrant for obscene materials, accompanied police during its execution, and made probable cause determinations at the scene as to particular items).

¹⁴ Jones v. United States, [362 U.S. 257, 270](#) -71 (1960) (approving issuance of warrants by United States Commissioners, many of whom were not lawyers and none of whom had any guarantees of tenure and salary); Shadwick v. City of Tampa, [407 U.S. 345](#) (1972) (approving issuance of arrest warrants for violation of city ordinances by city clerks who were assigned to and supervised by municipal court judges). The Court reserved the question "whether a State may lodge warrant authority in someone entirely outside the sphere of the judicial branch. Many persons may not qualify as the kind of 'public civil officers' we have come to associate with the term 'magistrate.' Had the Tampa clerk been entirely divorced from a judicial position, this case would have presented different considerations." Id. at 352.

¹⁵ Id. at 350-54 (placing on defendant the burden of demonstrating that the issuing official lacks capacity to determine probable cause). See also Connally v. Georgia, [429 U.S. 245](#) (1977) (unsalaried justice of the peace who receives a sum of money for each warrant issued but nothing for reviewing and denying a warrant not sufficiently detached).

“Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may also subject you to penalties.”

This creates the impression that a person’s wages will be withheld WITHOUT THEIR PERMISSION and against their will, which amounts to THEFT(!), if they do not submit a W-4 form. This would appear to violate the Fourth and Fifth Amendment by allowing the government to plunder/steal their assets without any clear or established income tax liability or even an assessment.

When persons fill out a W-4 and mark “EXEMPT” on it, it is quite common for the IRS Questionable W-4 Program to contact employers and instruct them to withhold at the “single zero” rate. This amounts to a violation of the Fourth and Fifth Amendment and also exceeds the jurisdiction of the IRS, which is only within federal territories, based on the definition of “State” and “United States”, found in 26 U.S.C. Section 7701(a)(9) and 7701(a)(10).

Questions:

PART A: Since we established in Question 5.2 earlier that the W-2 and W-4 forms are in Tax Class 5, which is for “Estate taxes and gifts”, by what authority does the IRS or the government violate the Fourth and Fifth Amendment right to due process because they refuse to give a “gift” to the government? If you fail to respond or ignore the question, then your answer is **“WE HAVE NO AUTHORITY. WE ARE JUST TRYING TO INTIMIDATE YOU INTO COMPLYING WITH A VOLUNTARY TAX.”**

RESPONSE TO QUESTION (5.3A): TITLE IN USC ___ Section ___ IR in CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART B: By what legal authority does the IRS tell *private* employers (those who do not have elected or appointed “employees” of the U.S. government) to withhold at the single zero rate for non-submission of a W-4 form? If you fail to respond or ignore the question, then your answer is **“THE IRS HAS NO AUTHORITY TO DO THIS BUT IS NOT VIGILANT IN REMINDING ITS EMPLOYEES OF THIS FACT, RESULTING IN A COMMON VIOLATION OF DUE PROCESS RIGHTS OF LAW ABIDING CITIZENS.”**

RESPONSE TO QUESTION (5.3B): TITLE IN USC ___ Section ___ IR in CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART C: By what legal authority does the IRS tell *private* employers (those who do not have elected or appointed “employees” of the U.S. government) to withhold at the single zero rate when employees submit a W-4 form and mark it “EXEMPT” or when the W-4 form submitted is incorrect? If you fail to respond or ignore the question, then your answer is **“THE IRS HAS NO AUTHORITY TO DO THIS BUT IS NOT VIGILANT IN REMINDING ITS EMPLOYEES OF THIS FACT, RESULTING IN A COMMON VIOLATION OF DUE PROCESS RIGHTS OF LAW ABIDING CITIZENS.”**

RESPONSE TO QUESTION (5.3C): TITLE IN USC ___ Section ___ IR in CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

6.4 Question (5.4): Do I Make “wages”

The term “Wages” is defined in [26 U.S.C. §3401\(a\)](#) as follows:

(a) *Wages*

- For purposes of this chapter, the term "wages" means all remuneration (other than fees paid to a public official) for services performed by an employee for his employer, including the cash value of all remuneration (including benefits) paid in any medium other than cash; except that such term shall not include remuneration paid -**
- (1) for active service performed in a month for which such employee is entitled to the benefits of section 112 (relating to certain combat zone compensation of members of the Armed Forces of the United States) to the extent remuneration for such service is excludable from gross income under such section; or
 - (2) for agricultural labor (as defined in section 3121(g)) unless the remuneration paid for such labor is wages (as defined in section 3121(a)); or
 - (3) for domestic service in a private home, local college club, or local chapter of a college fraternity or sorority; or
 - (4) for service not in the course of the employer's trade or business performed in any calendar quarter by an employee, unless the cash remuneration paid for such service is \$50 or more and such service is performed by an individual who is regularly employed by such employer to perform such service. For purposes of this paragraph, an individual shall be deemed to be regularly employed by an employer during a calendar quarter only if -
 - (A) on each of some 24 days during such quarter such individual performs for such employer for some portion of the day service not in the course of the employer's trade or business; or
 - (B) such individual was regularly employed (as determined under subparagraph (A)) by such employer in the performance of such service during the preceding calendar quarter; or
 - (5) for services by a citizen or resident of the United States for a foreign government or an international organization; or
 - (6) for such services, performed by a nonresident alien individual, as may be designated by regulations prescribed by the Secretary; or
 - (7) Repealed. Pub. L. 89-809, title I, Sec. 103(k), Nov. 13, 1966, 80 Stat. 1554
 - (8)
 - (A) for services for an employer (other than the United States or any agency thereof) -
 - (i) performed by a citizen of the United States if, at the time of the payment of such remuneration, it is reasonable to believe that such remuneration will be excluded from gross income under section 911; or
 - (ii) performed in a foreign country or in a possession of the United States by such a citizen if, at the time of the payment of such remuneration, the employer is required by the law of any foreign country or possession of the United States to withhold income tax upon such remuneration; or
 - (B) for services for an employer (other than the United States or any agency thereof) performed by a citizen of the United States within a possession of the United States (other than Puerto Rico), if it is reasonable to believe that at least 80 percent of the remuneration to be paid to the employee by such employer during the calendar year will be for such services; or
 - (C) for services for an employer (other than the United States or any agency thereof) performed by a citizen of the United States within Puerto Rico, if it is reasonable to believe that during the entire calendar year the employee will be a bona fide resident of Puerto Rico; or
 - (D) for services for the United States (or any agency thereof) performed by a citizen of the United States within a possession of the United States to the extent the United States (or such agency) withholds taxes on such remuneration pursuant to an agreement with such possession; or
 - (9) for services performed by a duly ordained, commissioned, or licensed minister of a

- church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order; or
- (10) (A) for services performed by an individual under the age of 18 in the delivery or distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution; or
- (B) for services performed by an individual in, and at the time of, the sale of newspapers or magazines to ultimate consumers, under an arrangement under which the newspapers or magazines are to be sold by him at a fixed price, his compensation being based on the retention of the excess of such price over the amount at which the newspapers or magazines are charged to him, whether or not he is guaranteed a minimum amount of compensation for such services, or is entitled to be credited with the unsold newspapers or magazines turned back; or
- (11) for services not in the course of the employer's trade or business, to the extent paid in any medium other than cash; or
- (12) to, or on behalf of, an employee or his beneficiary -
- (A) from or to a trust described in section 401(a) which is exempt from tax under section 501(a) at the time of such payment unless such payment is made to an employee of the trust as remuneration for services rendered as such employee and not as a beneficiary of the trust; or
- (B) under or to an annuity plan which, at the time of such payment, is a plan described in section 403(a); or
- (C) for a payment described in section 402(h)(1) and (2) if, at the time of such payment, it is reasonable to believe that the employee will be entitled to an exclusion under such section for such payment; or
- (D) under an arrangement to which section 408(p) applies; or
- (13) pursuant to any provision of law other than section 5(c) or 6(1) of the Peace Corps Act, for service performed as a volunteer or volunteer leader within the meaning of such Act; or
- (14) in the form of group-term life insurance on the life of an employee; or
- (15) to or on behalf of an employee if (and to the extent that) at the time of the payment of such remuneration it is reasonable to believe that a corresponding deduction is allowable under section 217 (determined without regard to section 274(n)); or
- (16) (A) as tips in any medium other than cash;
- (B) as cash tips to an employee in any calendar month in the course of his employment by an employer unless the amount of such cash tips is \$20 or more; [1]
- (17) for service described in section 3121(b)(20); [1]
- (18) for any payment made, or benefit furnished, to or for the benefit of an employee if at the time of such payment or such furnishing it is reasonable to believe that the employee will be able to exclude such payment or benefit from income under section 127 or 129; [1]
- (19) for any benefit provided to or on behalf of an employee if at the time such benefit is provided it is reasonable to believe that the employee will be able to exclude such benefit from income under section 74(c), 117, or 132; [1]
- (20) for any medical care reimbursement made to or for the benefit of an employee under a self-insured medical reimbursement plan (within the meaning of section 105(h)(6)); or
- (21) for any payment made to or for the benefit of an employee if at the time of such payment it is reasonable to believe that the employee will be able to exclude such payment from income under section 106(b).

The key to deciphering this legal speak above is to realize the definition of “employee”, as follows:

26 CFR §31.3401(c) Employee: "...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency or

instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a corporation."

Therefore, we can't be an "employee" unless we work for the U.S. government as an elected or appointed political official, and therefore, we can't earn "wages" that can be taxed. Furthermore, even if we were a "public official" who was elected or appointed, the definition of "wages" above in 26 U.S.C. §3401(a) excludes public officials, so we can't be taxed on those wages anyway! If we work for a private, nonfederal employer outside of the federal zone, we therefore cannot receive "wages" because we aren't "employees" as that term is defined. Therefore, the W-2 receive at the end of each year should reflect "0" under "wages, tips, and other compensation", and we should not be liable for ANY federal income tax.

So how do our corrupt feds turn compensation for labor into something that fits the legal definition "wages" above so it can be taxed? Once again, you have to dig deep into the regulations to find the secret:

26 CFR Sec. 31.3401(a)-3 Amounts deemed wages under voluntary withholding agreements.

(a) IN GENERAL. Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations thereunder, the term "wages" includes the amounts described in paragraph (b)(1) of this section with respect to which there is a voluntary withholding agreement in effect under section 3402(p). References in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section (Section 31.3401(a)-3).

(b) REMUNERATION FOR SERVICES.

(1) Except as provided in subparagraph (2) of this paragraph, the amounts referred to in paragraph (a) of this section include any remuneration for services performed by an employee for an employer which, without regard to this section, does not constitute wages under section 3401(a). For example, remuneration for services performed by an agricultural worker or a domestic worker in a private home (amounts which are specifically excluded from the definition of wages by section 3401(a)(2) and (3), respectively) are amounts with respect to which a voluntary withholding agreement may be entered into under section 3402(p). See Sections 31.3401(c)-1 and 31.3401(d)-1 for the definitions of "employee" and "employer".

So the bottom line is, if you fill out a W-4 and request voluntary withholding, even though you aren't an elected or appointed political official of the United States, you earn "wages" as legally defined in 26 U.S.C. §3401(a)! That's why we don't recommend filling out W-4 Exempts and instead prefer to use the W-8 form.

At law, labor is property. In fact, the Supreme Court in *Butcher's Union Co. v. Crescent City Co.* (111 U.S. 746) has identified labor as man's most precious property. Therefore, the exchange of one's labor as a private employee (one who does not work for the federal government as an elected or appointed political official, also called an "employee") for "wages" or salary (which are also property) is considered by law to be an exchange of properties of equal value in which there is NO gain or profit for the person who performed the labor. Their employer can derive profit, but a natural person cannot profit from wages. Such a property exchange of equal value cannot therefore be taxed because there is no profit or gain. The below statute makes the above assertions very clear:

*United States Code
TITLE 15 - COMMERCE AND TRADE
CHAPTER 1 - MONOPOLIES AND COMBINATIONS IN RESTRAINT OF TRADE
Sec. 17. Antitrust laws not applicable to labor organizations*

The labor of a human being is not a commodity or article of commerce....

Also, one who works in an ordinary occupation is not a recipient of any privilege granted by government, because he is merely exercising his constitutionally guaranteed right to work and earn a living. Courts have repeatedly ruled that no tax

may be placed upon the exercise of rights. Their reasoning was sensible. If the exercise of rights could be taxed, government could destroy them by excessive rates of taxation.

When we are thinking about income taxes, we need to think very clearly. The income tax is an indirect excise tax that applies uniformly:

- Throughout the 50 states under Article 1, Section 8, Clause 1 of the Constitution for Subtitle D taxes (see the Definition of “United States” found in 26 U.S.C. Section 4612)
- Within the federal zone for Subtitles A through C income taxes (see the Definition of “United States” found in 26 U.S.C. Section 7701(a)(9)).

Consequently, we have to be very clear in our minds about the following three issues

Table 3: Critical questions with answers

<i>Question</i>	<i>Answer</i>
WHAT kind of tax is the income tax?	It is an <i>indirect excise tax</i> .
WHO is the subject of the tax (what is the definition of “person” in the meaning of the tax code)?	“Person is defined ONLY as a <i>federal corporation</i> . See: <ul style="list-style-type: none"> • <i>Eisner v. Macomber</i>, 252 U.S. 189 (1920) • 26 CFR §6671-1(b) in section Error! Reference source not found.
WHAT is the definition of “income”?	The Supreme Court ruled in <i>Eisner v. Macomber</i> , 252 U.S. 189 (1920) that Congress nor the Internal Revenue Code itself CANNOT define “income”, and it neither even tries to. Only the Constitution can define “income”. Income is defined as “ <i>corporate profit</i> ” from federal corporations and not state corporations. Before you can have “gross income” you must have “income” and it must derive from taxable sources identified in 26 CFR §1.861-8(f). See section Error! Reference source not found. for further details on this.

It took us almost a year to fully discover the implications of the above very simple table. Unless we are very clear in our thinking in answering the above questions, we will cloud the application of the tax code, confuse the IRS, and they will disallow our claim! Please therefore keep this table utmost in your mind in all your dealings with the IRS.

Many people also try to argue with the IRS that their wages are not taxable, without clarifying what they mean or whether they fit the description of “person” found in 26 U.S.C. §7701(a)(1) or “individual”, which isn’t defined in the code but is defined in 26 CFR §1.1441-1(c). *It is very common for the IRS to disallow claims for refund from people who try to argue that their wages aren’t taxable*, however, and it’s the *wrong point to argue with the IRS* that will get you in trouble every time. You will get in trouble because your W-2 contains a lie in block 2 saying that you earned “wages” and you never refuted that evidence and clarified that you are not an “employee”. Have you ever wondered why 26 U.S.C. Section 61 does not list “wages” as a type of taxable income? Instead, they try to confuse the issue with the following statement in that section identified as taxable: “Compensation for services, including fees, commissions, fringe benefits, and similar items;”. There is a very good reason why they didn’t just come out and say “wages are taxable”. This is a result of the following analysis and conclusions:

1. The Public Salary Tax Act of 1939 and the devious redefinition of “gross income”.¹⁶

When Congress revised the 1939 Internal Revenue Code came out with the 1954 code, they removed the specific mention of wages as being taxable. **Why would Congress REMOVE wages from the list of items of gross income if they wanted it to be taxable?** Here is the redefinition:

¹⁶ Excerpts from *Vultures in Eagle’s Clothing*, Lynn Meredith, ISBN 0-9645192-6-7 39.95, January 11, 1999; Prosperity Publishers, 562-592-9077, page 58.

1. 26 U.S.C. Section 22(a) entitled “Gross income(a) General definition” states:

Gross income” includes gains, profits, and income derived from salaries, wages, or compensation for personal services...

2. 26 U.S.C. Section 61(a)(1), entitled “Gross income defined”, says the following:

Except as otherwise provided in this subtitle, gross income means all income from whatever source derived, including (but not limited to) the following items:

- (1) Compensation for services, including fees, commissions, fringe benefits, and similar items.

The above changes were based on the Public Salary Tax Act of 1939, which was passed *after* the 1939 code revision. The Act, *which has never been repealed*, was extremely significant because it amends and redefines the words “gross income” [not “income”] which is the basis for calculating “taxable income,” to include ONLY “compensation for services (as public servants) earned by officers and employees of a State. As will be later documented, in statutory construction of the word “including” means “only” and cannot be expanded to add other elements not within the exact “meaning of the definition.” The meaning here is “government employees” and can’t be expanded to also include “private sector employees.”

Public Salary Act of 1939, TITLE I-SECTION 1. “§22(a) of the Internal Revenue Code relating to the definition of ‘gross income,’ is amended after the words ‘compensation for personal service’ the following: ‘including personal service as an officer or employee of a State, or any political subdivision thereof, or any agency or instrumentality of any one or more of the foregoing.’”

”Wages” and “Compensation for personal services” are ONLY earned by **elected or appointed federal employees**. This is why the Government rightfully argues “Wages are Gross Income.”. According to their definition of “wages”, they’re right, but also according to their definition of “employee”, you don’t earn “wages”! However, by such definition, **compensation for labor in the private sector is not “wages” and is not “compensation for personal services”**.

Elected and appointed government employees are considered to be public servants, exercising “official privileges”, while employed. According to a Freedom of Information Act response in our possession, the income tax is applicable to those who chose to make themselves liable by entering into contracts with the U.S. Government. Also, such paychecks come from the District of Columbia, giving them compensation “effectively connected to” a federal area (from “within the United States” under 26 U.S.C. §861) under exclusive federal United States** jurisdiction.

2. Labor is property relative to natural persons, as ruled by the U.S. supreme Court in 1883 in the case of ***Butcher’s Union Co. v. Crescent City Co*** (111 U.S. 746). We repeat that ruling here for your benefit:

*“Among these unalienable rights, as proclaimed in the Declaration of Independence is the right of men to pursue their happiness, by which is meant, the right any lawful business or vocation, in any manner not inconsistent with the equal rights of others, which may increase their prosperity or develop their faculties, so as to give them their highest enjoyment...It has been well said that, **THE PROPERTY WHICH EVERY MAN HAS IS HIS OWN LABOR, AS IT IS THE ORIGINAL FOUNDATION OF ALL OTHER PROPERTY SO IT IS THE MOST SACRED AND INVOLABLE...**”*

This is easy to see, because if labor had no value or wasn’t property or something they could acquire, then people wouldn’t be willing to pay for it!

3. Receipt of wages by a natural person constitutes an equal exchange of one type of property for another: Labor exchanged for money.
4. Since the income tax is a tax on profit, and since receipt of wages by natural persons who don’t work for the federal government is an equal exchange of property, there can be no “profit” involved, and therefore no tax on wages as income. However, money received by federal corporations in exchange for labor of *their* employees is taxable after the cost of producing the labor is deducted to arrive at corporate profit. This conclusion is supported by the following cites:

Stapler v U.S., 21 F Supp 737 AT 739 "Income within the meaning of the Sixteenth Amendment and the Revenue Act, means 'gain'... and in such connection 'Gain' means profit...proceeding from property, severed from capital, however invested or employed, and coming in, received, or drawn by the taxpayer, for his separate use, benefit and disposal... "

Oliver v. Halstead 86 S.E. Rep 2nd 85e9 "There is a clear distinction between `profit' and `wages', or a compensation for labor. Compensation for labor (wages) cannot be regarded as profit within the meaning of the law. The word `profit', as ordinarily used, means the gain made upon any business or investment -- a different thing altogether from the mere compensation for labor."

Evens v Gore, 253 U.S. 245. US Supreme court, never overruled "After further consideration, we adhere to that view and accordingly hold that the Sixteenth Amendment does not authorize or support the tax in question. " (A tax on salary)

Edwards v. Keith, 231 F 110,113 "The phraseology of form 1040 is somewhat obscure But it matters little what it does mean; the statute and the statute alone determines what is income to be taxed. It taxes only income "derived" from many different sources; one does not "derive income" by rendering services and charging for them... IRS cannot enlarge the scope of the statute."

McCutchin v Commissioner of IRS, 159 F2d, "The 16th Amendment does not authorize laying of an income tax upon one person for the income derived solely from another." [wages]

Blatt Co. v U.S., 59 S.Ct. 186 "Treasury regulations can add nothing to income as defined by Congress."

Olk v. United States, February 18, 1975, Las Vegas, Nevada. "Tips are gifts and therefore are not taxable."

Commissioner of IRS v Duberstein, 80 S. Ct. 1190. "Property acquired by gift is excluded from gross income."

Central Illinois Publishing Service v. U.S., 435 U.S. 21 "Decided cases have made the distinction between wages and income and have refused to equate the two."

Anderson Oldsmobile, Inc. vs Hofferbert, 102 F Supp 902 "Constitutionally the only thing that can be taxed by Congress is "income." And the tax actually imposed by Congress has been on net income as

distinct from gross income. THE TAX IS NOT, NEVER HAS BEEN, AND COULD NOT CONSTITUTIONALLY BE UPON "GROSS RECEIPTS" ..."

Conner v US, 303 F Supp 1187 Federal District Court, Houston, never overruled. *"..whatever may constitute income, therefore, must have the essential feature of gain to the recipient. This was true at the time of Eisner V Macomber, it was true under section 22(a) of the Internal Revenue Code of 1938, and it is likewise true under Section 61(a) of the IRS code of 1954. If there is not gain, there is not income, CONGRESS HAS TAXED INCOME, NOT COMPENSATION"!!!*

Bowers vs Kerbaugh-Empire Co., 271 US 174D *"Income" has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909, in the Sixteenth Amendment and in the various revenue acts subsequently passed"*

Brushaber v. Union Pacific R.R. Co., 240 U.S. 1 *"The conclusion reached in the Pollock Case did not in any degree involve holding that income taxes generically and necessarily came within the class of direct taxes on property, but on the contrary recognized the fact that taxation on income was in its nature an excise entitled to be enforced as such..."*

Simms v. Ahrens, 271 SW 720 *"An income tax is neither a property tax nor a tax on occupations of common right, but is an EXCISE tax...The legislature may declare as 'privileged' and tax as such for state revenue, those pursuits not matters of common right, but it has no power to declare as a 'privilege' and tax for revenue purposes, occupations that are of common right."*

Eisner v. Macomber, 252 US 189 US Supreme court, never overruled *"...the definition of 'income' approved by this court is: The gain derived from capital, from labor, or from both combined, provided it be understood to include profits gained through sale or conversion of capital assets."*

Laureldale Cemetery Assoc. vs Matthews, 345 Pa. 239; *"Reasonable compensation for labor or services rendered is not profit"*

Schuster v. Helvering, 121 F 2nd 643 *"Income is realized gain."*

5. A tax on wages of natural persons as a percentage of income (not "gross income", but income) from wages amounts to slavery and violates the 13th Amendment, which outlawed slavery. For instance, if your marginal tax rate is 28% and you erroneously treat your wages as income, then you are a slave for the first 28% of the year. There is no other way to look at it. The only thing necessary to make you a complete slave would be for the combined sum of the State and Federal taxes on income to consume 100% of your wages! That will happen some day, we predict, if somewhere along the line people don't wake up and protest the unjust income tax we have now! Even the press agrees with this view of
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income taxes, because the newspapers frequently talk about “tax freedom day”, which is the first day of the year in which the nation as a whole quits working for the government and starts making money only for themselves. The implication is that everything before that is “slavery.” Every year, tax freedom day gets later, and right now, we spend the first four months of the year a slaves to the government. This happens because the government raises tax rates and will continue to do so because people don’t protest. However, a tax on corporate profits derived from wages is perfectly legal ethical and moral.

6. It is not within the power of the government to impose a mandatory tax on the exercise of an occupation of common right, or natural right, or on the receipt and/or realization of the earnings received from the exercise of such a right. The Income Tax is an **excise** tax. To be legally required to pay an excise tax, a “person” must be involved in the exercise of a taxable **privilege***. Most citizens in the course of their employment are exercising **no** privileges upon which an excise tax could be imposed by law.

***Privilege:** “A particular benefit or advantage enjoyed by a person, company, or class beyond the common advantages of their citizens...” (**Black’s Law Dictionary–6th Edition**) “...An advantage possessed by an individual or a class of persons, which is not possessed by others which exists by operation of law or by virtue of a license, franchise, grant or other permission...” (**Ballentine’s Law Dictionary**).

“That the right to...**accept employment as a laborer for hire is a fundamental right, is inherent in every free citizen**, and is indisputable...” **United States v. Morris**, 125 F.Rept. 325, 331.

“The conclusion reached in the Pollock case...recognized the fact that taxation on income was, in its nature, **an excise**...” **Brushaber v. Union Pacific Railroad Co.**, 240 U.S. 1, 15-17

EXCISES: “Excises are taxes laid upon...licenses to pursue certain [regulated] occupations and upon **corporate privileges; the requirement to pay such taxes involves the exercise of privilege**...Conceding the power of Congress to tax the **business activities of private corporations**.. the tax must be measured by some standard...It is, therefore, well settled by the decisions of this court that when the sovereign authority has exercised the right to tax **a legitimate subject of taxation as an exercise of a franchise or privilege**, it is no objection that the measure of taxation is income...” **Flint v. Stone Tracy Co.**, 220 U.S. 107, at pg 154, 165

“The obligation to pay an excise is based upon the **voluntary action** of the person taxed in performing the act, enjoying the privilege, or engaging in the occupation which is the subject of the excise, and **the element of absolute and unavoidable demand is lacking**.” **People ex rel. Atty Gen. V. Naglee**, 1 Cal. 232, **Bank of Commerce & T. Co. v. Senter**, 149 Tenn. 441, 381 SW 144

“The individual, unlike the corporation, **cannot be taxed for the mere privilege of existing**. The corporation is an artificial entity which owes its existence and charter power to the State, but the individual’s right to live and own property are natural rights for the enjoyment of which **an excise cannot be imposed**.” **Redfield v. Fisher**, 292 Oregon 814, 817

“Legislature...**cannot name something to be a taxable privilege unless it is first a privilege**.” [Taxation West Key 43]...“**The Right to receive income or earnings is a right belonging to every person and realization and receipt of income is therefore not a ‘privilege’, that can be taxed**.” [Taxation West Key 933]-**Jack Cole Co. v. MacFarland**, 337 S.E. 2d 453, Tenn.

“The term **‘excise tax’** is synonymous with **‘privilege tax’**, and the two have been used interchangeably.” **Foster & C. Co. v. Graham**, 154 Tenn. 412, 285 S.W. 570, 47 ALR 971. “Whether a tax is characterized in the statute imposing it, as a privilege tax or an excise tax is merely a choice of **synonymous** words. **An excise tax is a privilege tax**.”

Bank of Commerce & T. Co. v. Senter, 149 Tenn. 569, 260 SW 144, American Airways v. Wallace, 57 F.2d, 877, 8880.

“An excise is...a duty levied upon licenses to pursue certain trades or deal in certain commodities, upon **official privileges**, [i.e. a government job as an elected or appointed political official but NOT an occupation of common right] etc.” Black v. State, 113 Wis. 205, 89 NW 522

New Neighborhoods v. W. VA. Workers Comp. Fund, 886 F.2d 714 (4th Cir. 1989):
 “Excise tax is one not directly imposed upon persons or property.”

Also: Sims v. Ahrens, 167 Ark. 557, 271 SW 720; Diefendorf v. Gallet, 51 Idaho 619, 10 P2d 307; Miles v. Department of Treasury, 209 Ind 172, 199 NE 372, 97 ALR 1474, 101 ALR 1359, app. Dismd 298 U.S. 640, 80 Led 1372,56 S.Ct. 750

We said earlier that the income tax is a tax on corporate profit. How come employees of the federal government can have their wages taxed? The reason is because the U.S. government is a federal corporation! That’s right. In 1871, the District of Columbia became a Municipal Corporation, which also made them a federal corporation. “Employees” of that corporation then were in receipt of “profit” from the federal corporation! We have an article on our website that explains this conclusion completely below:

<http://famguardian.org/Subjects/Taxes/16Amend/SpecialLaw/16thAmendIRCIrrelevant.htm>

PART A: Can a person who works for a private (nonfederal) employer (not “employer” as defined in the code, but the more general definition of employer) and who does not have a voluntary withholding agreement in place be classified as an “employee” under 26 CFR §31.3401(c) (YES or NO)? If you fail to respond or ignore the question, then your answer is “**NO.**”

RESPONSE TO QUESTION (5.4A): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

PART B: Since the only type of person who can earn “wages” is an “employee”, who is defined as an elected or appointed political official under 26 CFR §31.3401(c), and since 26 U.S.C. §3401(a) specifically excludes public officials, then who exactly is it that can earn “wages”? If you fail to respond or ignore the question, then your answer is “**NO ONE CAN EARN WAGES WHICH CAN BE TAXED, BECAUSE THE ONLY CLASS OF INDIVIDUALS WHO CAN EARN ‘WAGES’ PER THE CODE ARE SPECIFICALLY EXEMPTED. THE WHOLE OF SUBTITLE C, EMPLOYMENT TAXES, WOULD THEREFORE APPEAR TO BE COMPLETELY IRRELEVANT!**”

RESPONSE TO QUESTION (5.4B): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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PART C: I declare under penalty of perjury that I am not an elected or appointed public official of the United States government, an “employee” as defined in 26 CFR §31.3401(c), and that I do not have a voluntary withholding agreement in place with my employer. Do you have any evidence to suggest that I earn “wages” as defined in 26 U.S.C. §3401(a) (YES or NO)? If you fail to respond or ignore the question, then your answer is “**NO. YOU CANNOT EARN ‘WAGES’ UNDER SUCH CIRCUMSTANCES**”

RESPONSE TO QUESTION (5.4C): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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7. Social Security

The sections below deal with our liability to pay Social Security Taxes and our citizenship status. They are derived from the following sections of the book *The Great IRS Hoax: Why We Don't Owe Income Tax*, available for free from <http://familyguardian.tzo.com/>

Section(s)	Subject
4.9	Citizenship
2.8	The Social Security Fraud

7.1 Question (6.1): Definition of “United States”

The term ‘United States’ means the Federal Government or the United States Government and is geographically illustrated as Washington, DC and the U.S. Territories.

Does the term ‘United States’ have any legal meaning other than the identification of the ‘Federal Government’ or ‘United States Government?’ If you fail to respond or ignore the question, then your answer is **“NO.”**

RESPONSE TO QUESTION (6.1): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

7.2 Question (6.2): Jurisdiction

Does the term ‘subject to the jurisdiction of the United States’ and/or ‘subject to the jurisdiction of the United States at birth’ mean the same as exclusive or sovereign jurisdiction of the United States? If you fail to respond or ignore the question, then your answer is **“YES.”**

RESPONSE TO QUESTION (6.2): TITLE IN USC ___ Section _____ IR in CFR _____

Federal Register Volume _____ Date _____ Page # _____

7.3 Question (6.3): Exclusive jurisdiction in the 50 states of the union

Does the ‘United States’ have exclusive jurisdiction or sovereignty over the fifty States of the union? If you fail to respond or ignore the question, then your answer is **“NO.”**

RESPONSE TO QUESTION (6.3): TITLE IN USC ___ Section _____ IR in CFR _____

Federal Register Volume _____ Date _____ Page # _____

7.4 Question (6.4): Jurisdiction over Washington, D.C. and U.S. Territories

Does the ‘United States’ have exclusive jurisdiction and/or sovereignty only over Washington, DC and the U.S. Territories? If you fail to respond or ignore the question, then your answer is **“YES.”**

RESPONSE TO QUESTION (6.4): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

7.5 Question (6.5): Rights of “U.S. citizens”

Do the ‘U.S. citizens’ who are “subject to the exclusive or sovereign jurisdiction of the United States at birth” have full constitutional rights or protections including those enumerated in the Bill of Rights? If you fail to respond or ignore the question, then your answer is “NO.”

RESPONSE TO QUESTION (6.5): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

7.6 Question (6.6): SS-5 American Citizenship

Does the ‘SS-5’ form provide a wide range of citizenship choices including that of an American Citizen? If you fail to respond or ignore the question, then your answer is “NO.”

RESPONSE TO QUESTION (6.6): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

7.7 Question (6.7): Definition of the term “U.S. citizen” on the SS-5 form

Does the ‘SS-5’ form provide a definition for the term ‘U.S. citizen?’ If you fail to respond or ignore the question, then your answer is “NO.”

RESPONSE TO QUESTION (6.7): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

Federal Register Volume _____ Date _____ Page # _____

7.8 Question (6.8): Implications of “U.S. citizenship”

Does indicating “U.S. citizen” on the ‘SS-5’ subject a person to the exclusive sovereign jurisdiction of the United States Government under Article 1, Section 8, Clause 17 of the United States of America Constitution even if they were not born on federal property and do not reside on it at any time? If you fail to respond or ignore the question, then your answer is “YES.”

RESPONSE TO QUESTION (6.8): TITLE IN USC ___ Section _____ IR in CFR _____

NARRATIVE RESPONSE: _____

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7.9 Question (6.9): Explanation on SS-5 of implications of “U.S. citizenship”

Does the ‘SS-5’ form indicate or provide an explanation that the term ‘U.S. citizen’ if selected by the individual means that they are now choosing a citizenship devoid of all constitutional rights and protections including those rights stated in the Bill of Rights? If you fail to respond or ignore the question, then your answer is “NO.”

RESPONSE TO QUESTION (6.9): TITLE IN USC ___ Section ___ IR in CFR _____

NARRATIVE RESPONSE: _____

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7.10 Question (6.10): SS-5 form establishment of jurisdiction

Does the ‘SS-5’ form indicate or provide an explanation that the term ‘U.S. citizen’ if selected means that the individual is electing to be treated as a citizen under the exclusive and/or sovereign jurisdiction of the federal government or United States Government? If you fail to respond or ignore the question, then your answer is “NO.”

RESPONSE TO QUESTION (6.10): TITLE IN USC ___ Section ___ IR in CFR _____

NARRATIVE RESPONSE: _____

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8. Burden of Proof

5 U.S.C. §556, the Administrative Procedures Act, requires that the moving party in any administrative proceeding such as this has the burden of proof to demonstrate the facts and assertions being made. Below is that section:

[TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES](#)[PART I - THE AGENCIES GENERALLY](#)[CHAPTER 5 - ADMINISTRATIVE PROCEDURE](#)[SUBCHAPTER II - ADMINISTRATIVE PROCEDURE](#)[Sec. 556. Hearings; presiding employees; powers and duties; burden of proof; evidence; record as basis of decision](#)

(d) Except as otherwise provided by statute, the proponent of a rule or order has the burden of proof. Any oral or documentary evidence may be received, but the agency as a matter of policy shall provide for the exclusion of irrelevant, immaterial, or unduly repetitious evidence. A sanction may not be imposed or rule or order issued except on consideration of the whole record or those parts thereof cited by a party and supported by and in accordance with the reliable, probative, and substantial evidence. The agency may, to the extent consistent with the interests of justice and the policy of the underlying statutes administered by the agency, consider a violation of section 557(d) of this title sufficient grounds for a decision adverse to a party who has knowingly committed such violation or knowingly caused such violation to occur. A party is entitled to present his case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-examination as may be required for a full and true disclosure of the facts. In rule making or determining claims for money or benefits or applications for initial licenses an agency may, when a party will not be prejudiced thereby, adopt procedures for the submission of all or part of the evidence in written form.

And absent proof of liability, the U.S. supreme court has said that people are “presumed” to not be liable for tax:

*“Keeping in mind the well-settled rule that **the citizen is exempt from taxation unless the same is imposed by clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid.**” Spreckels Sugar Refining Co. v. McClain, 192 U.S. 397 (1904)*

26 U.S.C. §7491 places the burden of proof on the “taxpayer”, but in order to have the burden of proof, I must first be declared a “taxpayer” for the specific source of income in question, which I have not done.

26 U.S.C. Sec. 7491. Burden of proof

(a) Burden shifts where taxpayer produces credible evidence

(1) General rule

If, in any court proceeding, a taxpayer introduces credible evidence with respect to any factual issue relevant to ascertaining the liability of the taxpayer for any tax imposed by subtitle A or B, the Secretary shall have the burden of proof with respect to such issue.

(2) Limitations

Paragraph (1) shall apply with respect to an issue only if -

(A) the taxpayer has complied with the requirements under this title to substantiate any item;

(B) the taxpayer has maintained all records required under this title and has cooperated with reasonable requests by the Secretary for witnesses, information, documents, meetings, and interviews; and

(C) in the case of a partnership, corporation, or trust, the taxpayer is described in section 7430(c)(4)(A)(ii).

Subparagraph (C) shall not apply to any qualified revocable trust (as defined in section 645(b)(1)) with respect to liability for tax for any taxable year ending after the date of the decedent's death and before the applicable date (as defined in section 645(b)(2)).

(3) Coordination

Paragraph (1) shall not apply to any issue if any other provision of this title provides for a specific burden of proof with respect to such issue.

Note the use of the word “taxpayer”, which has a very specific meaning defined in 26 U.S.C. §7701(a)(14):

26 U.S.C. Sec. 7701(a)14:

Taxpayer

The term "taxpayer" means any person subject to any internal revenue tax.

The federal courts and the IRS may not declare me a “taxpayer”. Only I can do it because only I am the sovereign over my servants in government:

"A reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of assessment against individuals not specified in the statutes as a

person liable for the tax without an opportunity for judicial review of this status before the appellation of 'taxpayer' is bestowed upon them and their property is seized..." [Botta v. Scanlon, 288 F.2d 504 (1961)]

"And by statutory definition the term "taxpayer" includes any person, trust or estate subject to a tax imposed by the revenue act. ...Since the statutory definition of taxpayer is exclusive, the federal [and state] courts do not have the power to create nonstatutory taxpayers for the purpose of applying the provisions of the Revenue Acts..." C.I.R. v. Trustees of L. Inv. Ass'n., 100 F.2d.18 (1939)

I emphasize that a person can simultaneously be both a “taxpayer” for certain earnings and a “nontaxpayer” for others within the context of the tax laws, and that the deciding factor is the specific source of income. The source of income must derive from within the federal “United States” for persons who are not “U.S. citizens” (see 26 CFR 1.861-8(f)), must be “income” as defined by the Constitution, which means profit received by a federal corporation, and must be connected with a “trade or business in the United States” in order to be taxable according to 26 U.S.C. §7701(a)(26), which means that it must be connected with the holding of a public office in the United States:

[26 U.S.C. Sec. 7701\(a\)\(26\)](#)

"The term 'trade or business' includes the performance of the functions of a public office."

You will note that I am not an elected or appointed officer of the United States government and do not hold public office. Consequently, it is now time for you, as the moving party, to satisfy your burden of proof. I have listed many but not all of the required things you have an obligation to prove in order to make me a “taxpayer” for the specific sources of income in question. Even Black’s Law Dictionary explicitly says under the definition of “due process” that the opposite of due process is “presumption” and implies that “presumption” violates due process:

***Due process of law.** Law in its regular course of administration through courts of justice. Due process of law in each particular case means such an exercise of the powers of the government as the settled maxims of law permit and sanction, and under such safeguards for the protection of individual rights as those maxims prescribe for the class of cases to which the one in question belongs. A course of legal proceedings according to those rules and principles which have been established in our systems of jurisprudence for the enforcement and protection of private rights. To give such proceedings any validity, there must be a tribunal competent by its constitution—that is, by the law of the creation—to pass upon the subject-matter of the suit; and, if that involves merely a determination of the personal liability of the defendant, he must be brought within its jurisdiction by service of process within the state, or his voluntary appearance. Pennoyer v. Neff, 96 U.S. 733, 24 L.Ed. 565. Due process of law implies the right of the person affected thereby to be present before the tribunal which pronounces judgment upon the question of life, liberty, or property, in its most comprehensive sense; to be heard, by testimony or otherwise, and to have the right of controverting, by proof, every material fact which bears on the question of right in the matter involved. If any question of fact or liability be conclusively be presumed [rather than proven] against him, this is not due process of law.*

An orderly proceeding wherein a person with notice, actual or constructive, and has an opportunity to be heard and to enforce and protect his rights [Black’s Law Dictionary, Sixth Edition, page 500]

As a person living in a state of the Union, not inside the federal zone, and not inside the “United States” defined in the Internal Revenue Code, you have an obligation to respect my due process rights. The Fifth and Sixth Amendments to the U.S. Constitution guarantee me a right of due process of law. The Fifth Amendment, in particular, guarantees that you cannot take my property or money or the labor that produced either without a court hearing or just compensation. Even the federal circuit courts agree that there is no “tax exception” to either the Fifth or the Sixth Amendments. Out of respect for

my due process rights, you may therefore not “presume” anything and have an obligation to prove all of the below facts necessary to establish any facts contrary to those established below:

1. Affiant is not in receipt of any document that verifies Affiant is a “citizen” of the United States. [See definitions of "United States", "State", and "citizen" at 26 CFR § 31.3121(e)-1; see also definitions of “United States” & “State” at 26 U.S.C. subsections 7701(a)(9) & (10)] [Citizen spelled with a capital “C” in the Constitution for the United States of America and first 10 Amendments refers to a natural born State Citizen with unalienable “Rights”. Whereas, citizen spelled with a lower case “c” in the 11th amendment and later refers to a citizen of the United States with government granted immunities and privileges, a citizen void of any unalienable “Rights” and Constitutional “Rights” as found in the Constitution for the United States of America.]
 2. Affiant is not in receipt of any document that verifies Affiant is a “citizen” of the United States of America a corporate entity owned by the United States.
 3. Affiant is not in receipt of any document that verifies Affiant is a “citizen” of the District of Columbia, Puerto Rico, the Virgin Islands, Guam, American Samoa, the Northern Mariana Islands, or any other “federal territory”, “federal area” or “federal district”.
 4. Affiant is not in receipt of any document that verifies Affiant is a “citizen” of the “STATE OF CALIFORNIA”. [The “State of California is a incorporated shadow federal “State”, a “political subdivision of the U.S.” created by the 1940 Buck Act. The 10th Amendment and the Separation of Powers Doctrine prohibits the state “Republics” from acquiescing to federal authority, thereby functioning as federal States, without constitutional amendment which specifically delegates authority to the United States which is not already articulated in the “Constitution for the United States of America” see New York v. United States, et all, 1992].
 5. Affiant is not in receipt of any document that verifies Affiant is a “citizen” of the political coalition, compact or alliance of territories and insular possessions of the United States known as the “UNITED STATES”, “UNITED STATES OF AMERICA” or the “STATE OF CALIFORNIA”. [Not to be confused with the Union of States the parties to the Constitution originally known as the United States of America, established in the Articles of Confederation] [See notes following 18 U.S.C. § 1001; 40 Stat. 1015, c. 194].
 6. Affiant is not in receipt of any document that verifies Affiant is a "United States citizen living abroad" as defined in 26 U.S.C.
 7. Affiant is not in receipt of any document that verifies Affiant is subject to the “UNITED STATES” or “UNITED STATES OF AMERICA”.
 8. Affiant is not in receipt of any document that verifies Affiant is a member of the corporate body politic of the any state or federal government.
 9. Affiant is not in receipt of any document that verifies Affiant is a “resident” of the “UNITED STATES”. [See definitions of "United States" and "State" at 26 U.S.C. § 3121(e) and 26 C.F.R. § 31.3121(e)-1; see also definitions of “United States” & “State” at 26 U.S.C. § 7701(a)(9)&(10); see also U.S. v. Bevans, 16 U.S. 336]
 10. Affiant is not in receipt of any document that verifies Affiant is a “resident” of the “UNITED STATES OF AMERICA”.
 11. Affiant is not in receipt of any document that verifies Affiant is a “resident” of the District of Columbia, Puerto Rico, the Virgin Islands, Guam, American Samoa, nor the Northern Mariana Islands, nor any other “federal territory”, “federal area” or “federal district”.
 12. Affiant is not in receipt of any document that verifies Affiant is a “resident” of the “STATE OF CALIFORNIA”.
 13. Affiant is not in receipt of any document that verifies Affiant is a “resident” of the political coalition, compact or alliance of territories and insular possessions of the United States known as the “UNITED STATES”, “UNITED STATES OF AMERICA” or the “STATE OF CALIFORNIA”.
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14. Affiant is not in receipt of any document that verifies Affiant's dwelling place is in the "UNITED STATES".
 15. Affiant is not in receipt of any document that verifies Affiant's dwelling place is in the "UNITED STATES OF AMERICA".
 16. Affiant is not in receipt of any document that verifies Affiant's dwelling place is in the "STATE OF CALIFORNIA".
 17. Affiant is not in receipt of any document that verifies Affiant is a "resident alien" lawfully admitted to a state of the Union.
 18. Affiant is not in receipt of any document that verifies Affiant is a "resident alien" lawfully admitted to the "UNITED STATES".
 19. Affiant is not in receipt of any document that verifies Affiant is a "resident alien" lawfully admitted to the "UNITED STATES OF AMERICA".
 20. Affiant is not in receipt of any document that verifies Affiant is a "resident alien" lawfully admitted to the District of Columbia, Puerto Rico, the Virgin Islands, Guam, American Samoa, nor the Northern Mariana Islands, nor any other "federal territory", "federal area" or "federal district".
 21. Affiant is not in receipt of any document that verifies Affiant is a "resident alien" lawfully admitted to the "STATE OF CALIFORNIA".
 22. Affiant is not electing to be treated as a resident of the "UNITED STATES", "UNITED STATES OF AMERICA", District of Columbia, Puerto Rico, the Virgin Islands, Guam, American Samoa, nor the Northern Mariana Islands, nor any other "federal territory", "federal area" or "federal district". [26 U.S.C. 7701(b)(4) and 26 CFR 1.871].
 23. Affiant is not electing to be treated as a resident of the "STATE OF CALIFORNIA".
 24. Affiant is not in receipt of any document that verifies Affiant is a partnership, corporation, estate, fiduciary or trust as defined by 26 U.S.C..
 25. Affiant is not in receipt of any document that verifies Affiant is an "officer", "employee" or "elected official" of the following: (1)"UNITED STATES", (2) "UNITED STATES OF AMERICA", (3) of a "State", (4) of any political subdivision thereof, (5) of the District of Columbia, (6) of any agency or instrumentality of the foregoing, or (7) an "officer" of a "United States corporation"; as those terms are defined and used within the 26 U.S.C.
 26. Affiant is not in receipt of any document that verifies Affiant is a "policy-making office-holder in the government".
 27. Affiant does not hold any government office.
 28. Affiant is not "employed" by an "employer" as the Internal Revenue Code defines it.
 29. Affiant is not unemployed.
 30. Affiant is not self-employed.
 31. Affiant is not even employable.
 32. Affiant does work and claims the unalienable right to work. [Working is a "right" not a privileged activity that can be assessed an indirect "income" tax.]
 33. Affiant is not in receipt of any document that verifies Affiant is in "Privity" with the Internal Revenue Service.
 34. Affiant is not in receipt of any document that verifies Affiant is a "withholding agent".
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35. Affiant is not in receipt of any document that verifies Affiant is working abroad earning foreign income.
 36. Affiant is not in receipt of any document that verifies Affiant is a 14th Amendment citizen.
 37. Affiant is not in receipt of any document which verifies Affiant is “subject to” nor dependent on the “quasi contractual” or “adhesion contract” social insurance trust / charitable trust / constructive trust created by the 14th Amendment.
 38. Affiant is not in receipt of any document that verifies Affiant is a constructive beneficiary of the 14th amendment public/private trust.
 39. Affiant is not in receipt of any document that verifies Affiant is “subject to” the “public debt” the 14th Amendment established. Affiant “Rights” do not come from the 14th Amendment.
 40. Affiant does not elect to convey property to the 14th amendment public/private trust.
 41. Affiant is not in receipt of any document that verifies Affiant is a “privileged entity” such as a resident alien, corporation, partnership, trust, or estate.
 42. Affiant is not in receipt of any document which verifies Affiant is living within a “federal territory”, “federal enclave”, “federal area”, “federal district”, “within this State”, “In this state”, “in the State” or within a federal “State” over which the [Federal] “United States” has been (1) ceded jurisdiction by the “Constitution for the united States of America” article 1, section 8, clause 17, or (2) federal reservation of jurisdiction when the Republic of California become a state of the Union, or (3) the Republic of California ceded the land and jurisdiction to the Federal government under Article IV, section 3, clause 2. [“federal area” 4 U.S.C. § 110(e), definition of “States” 4 U.S.C. § 103 & 110(d)] [The Federal Reserve districts and the Internal Revenue Districts are “new states,” which have been established within the jurisdiction of legal states of the Union. See Constitution for the united States of America Article 4, Section 3, Clause 1 “New States may be admitted by the Congress into this Union; but no new State shall be formed or erected within the Jurisdiction of any other State; nor any State be formed by the Junction of two or more States, or Parts of States, without the Consent of the Legislatures of the States concerned as well as of the Congress.”] [see Fort Leavenworth R. R. v. Lowe, 114 U. S. 525; “...Legislature of a State has no power to cede away her jurisdiction and legislative power over any portion of her territory, except as such cession follows under the Constitution from her consent to a purchase by the United States...”]
 43. Affiant is not in receipt of any document that verifies Affiant is a “**taxpayer**” as defined by 26 U.S.C. or owes any income tax to the Treasury. [Spreckles Sugar v McClain, 192 US 397; Miller v Standard Nut Margarine, 284 US 498; Gould v Gould, 245 US 151]
 44. Affiant is not in receipt of any document that verifies Affiant is a “**person**” as used within 26 U.S.C. [maxim - Homo vocabulum est naturae; persona juris civilis ‘man’ is a term of nature; ‘person’ is a term of civil law .] [Black’s Law Dictionary, Revised Fourth Edition, “PERSON” Term may include artificial beings, as corporations relating to taxation and the revenue laws, People v. McLean, 80 N.Y. 254. A person is such, not because he is human, but because rights and duties are ascribed to him. The person is a legal subject or substance of which the rights and duties are attributes.].
 45. Affiant is not in receipt of any document that verifies Affiant is an “**individual**” as used within 26 U.S.C. [Black’s Law Dictionary, Revised Fourth Edition, “INDIVIDUAL” As a noun, this term denotes a single person as distinguished from a group or class, and also, very commonly, a private or natural person as distinguished from a partnership, corporation, or association: but it is said that this restrictive signification is not necessarily inherent in the word, and that it may, in proper cases, include artificial persons. State v. Bell Telephone Co., 36 Ohio St. 310, 38 Am. Rep. 583. As an adjective, “individual” means pertaining or belonging to, or characteristic of, one single person, either in opposition to a firm, association, or corporation, or considered in his relation thereto]
 46. Affiant is not in receipt of any document that verifies Affiant holds the legislatively created office of “**person**” or “**individual**” within the government.
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47. Affiant is not in receipt of any document that verifies Affiant is subject to Internal Revenue Service tax audit(s)/check(s) authorized by Treasury Order 150-29.
 48. Affiant is not in receipt of any document that verifies Affiant is a “juristic entity”, “resident agent”, “corporate entity”, “individual entity”, “property”, “franchisee of the federal government”, “bankrupt person”, “human resource”, “institutional unit”, “private enterprise”, “private law merchant”, “employee”, “employer”, “withholding agent”, “government employee”, “constructive trustee”, “implied trust”, “private charitable trust”, “disenfranchised entity”, “enfranchised entity”, “incompetent”, “civilly dead”, “surety for any fiction”, “guarantor for any fiction”, or any other **commercial** label.
 49. Affiant is not in receipt of any document that verifies Affiant was created by the “United States”, “Great Britain”, “United Nations”, any government created trust, or any government/corporate entity.
 50. Affiant is not in receipt of any document that verifies Affiant is “subject to” the “United States”, “Great Britain”, “United Nations”, any government created trust, or any government/corporate entity.
 51. Affiant is not in receipt of any document that verifies Affiant is “subject to” the federal governments powers arising from the “Constitution for the united States of America(1787)” Article 4, Section 3, Clause 2 “The Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the Territory or other Property belonging to the United States, and nothing in this Constitution shall be so construed as to prejudice any claims of the United States, or of any particular State.”
 52. Please identify the specific authority within the Constitution that authorizes the collection of direct taxes upon persons who are neither "U.S. citizens" nor "aliens" and who reside on nonfederal land within states of the union? The Supreme Court said it wasn't the Sixteenth Amendment in the case of Stanton v. Baltic Mining, 204 U.S. 103 (1916). So what amendment was it, exactly, because before the Sixteenth Amendment, the Supreme Court in Pollock said direct taxes weren't authorized? See Pollock v. Farmers Loan and Trust, 157 U.S. 429 (1895).
 53. Please identify how a judge who is paid by an income tax can hear a case on income taxes and not possess a conflict of interest in violation of 28 U.S.C. §455 and 28 U.S.C. §144.?
 54. Please explain how a person may obtain a redress of grievances against his constitutional rights in a court that cannot rule on constitutional rights in the context of federal income taxes as required by 28 U.S.C. §2201?
 55. Please explain how congress by legislation can suspend the enforcement of constitutional rights within states of the union under 28 U.S.C. §2201 within the context of federal income taxes if these taxes do indeed apply to states of the union?
 56. Please explain how a person can pay a voluntary income tax without in effect bribing a public official in violation of 18 U.S.C. §201?
 57. Please explain how a person can sit as an impartial juror and rule on an income tax issue before the court if he is (or will be) receiving the proceeds of income taxes extorted from the defendant in violation of 18 U.S.C. §597?
 58. Please explain how the court can recruit jurors who are peers of a defendant who is not a "U.S. citizen" when 28 U.S.C. §1865(b) requires that all jurors in federal court must be "U.S. citizens"?
 59. Please explain how a person born in a state of the union and not on federal territory or property can be a "citizen of the United States" under 8 U.S.C. §1401 if he was not born on federal territory or property?
 60. Please explain how a person living in a state of the union, not residing in the federal United States [federal zone], who is neither an elected or appointed officer of the United States government can submit a tax return involuntarily without violating his constitutional rights and subjecting himself to later criminal prosecution based on the information he submits?
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61. Please indicate how a person can indicate on their tax return that they are under duress without being subject to a frivolous return penalty?
62. Please indicate how a federal court can admit into evidence a tax return that was filed under duress and in which the government was unable to define any statute within Subtitle A of the Internal Revenue Code that made a person liable for the income tax?
63. Please indicate how the IRS can penalize and charge interest for unpaid taxes against natural persons (people) when the Constitution Article 1, Section 9, Clause 3 and Article 1, Section 10 of the Constitution specifically forbid Bills of Attainder, which are penalties not imposed by a court?
64. Please specify how the IRS can change a return if the only evidence that is admissible in the verification of returns is a signature under penalty of perjury as required under 26 U.S.C. §6065 while at the same time, none of the documents provided by the IRS to the alleged "taxpayer" are under penalty of perjury, and in most cases don't even identify the person you are even dealing with?
65. How can I sign a tax return document under penalty of perjury stating it is true without accurately knowing the answers to these clearly conflicting constitutional and legal questions in the face of a hypocritical servant government who absolutely refuses to answer them and who would rather see people die of hunger than answer them?
66. How can a court or a judge claim or infer that a person gave their voluntary consent to pay a tax if that person is completely unaware of doing so and claims instead to be under illegal duress?
67. How can a person pay a tax that is mandatory instead of voluntary and still live in a free country in which the government derives all its just powers from the voluntary consent of the people as the Declaration of Independence requires?
68. How can an attorney who is defending a tax freedom advocate and who is also licensed by the same court he is litigating in front of or by the judicial branch of any government claim to be free of conflict of interest? How can this same attorney claim to objectively administer and zealously defend the rights of his client if he could have his license to practice law pulled or be sanctioned under Federal Rule of Civil Procedure 11 for doing so?
69. How can any judge of good conscience, after having been made fully aware of all the foregoing conflicts of interest created exclusively by the illegal enforcement of our income tax laws claim to be administering justice and to be doing so completely free of conflict of interest in the process?
70. How can a judge declare the truth about these matters without putting his law school buddies, his golf buddies, and most of his attorney friends who "practice law" (synonymous with deny justice in most cases) into jail in the process and making himself into a criminal for having denied justice to so many people in previous trials he has heard in which he ruled unjustly because of ignorance about the matters mentioned here? Are criminals capable of policing themselves? Do they just walk into the nearest courthouse and declare themselves guilty and sentence themselves properly? Who polices the police? Earth calling the federal judiciary? (Beam me up Scotty, there's no intelligent life here!).
71. How can a government that the founding fathers designed as the servant of the sovereign people claim any right greater than the people it serves? People can't legally steal property from each other or enslave each other so what gives the federal government the right to STEAL income taxes from the sovereign people it is supposed to serve or enslave them? See our Natural Law information for further details. See also the following for further details:

*"Remember the word that I said to you: **'A servant is not greater than his master.'**"*
[Bible, [John15:20](#)]

"No legislative act contrary to the Constitution can be valid. To deny this would be to affirm that the deputy (agent) is greater than his principal; that the servant is above the master; that the representatives of the people are superior to the people; that men, acting by virtue of powers may do not only what their powers do not authorize, but

what they forbid...[text omitted] It is not otherwise to be supposed that the Constitution could intend to enable the representatives of the people to substitute their will to that of their constituents. It is far more rational to suppose, that the courts were designed to be an intermediate body between the people and the legislature, in order, among other things, to keep the latter within the limits assigned to their authority. The interpretation of the laws is the proper and peculiar province of the courts. A Constitution is, in fact, and must be regarded by judges, as fundamental law. If there should happen to be an irreconcilable variance between the two, the Constitution is to be preferred to the statute." - Alexander Hamilton ([Federalist Paper # 78](#))

Under penalties of perjury within the laws of the United States, I declare *voluntarily* that the facts and statements and answers to questions appearing in this document are true, correct, and complete to the best of my knowledge and ability.

Signature of Revenue Agent: _____
Printed full legal name of Revenue Agent (First, Middle, Last, NOT pseudonym): _____

Pocket Commission serial number: _____
Delegation Order Number (attached): _____
Date signed: _____
Work address of agent (where agent may be personally served with legal papers): _____

City, State, Zip: _____
Phone number of agent: _____
Email address: _____

Printed full legal name of Supervisor name (First, Middle, Last; NOT pseudonym): _____

Supervisor signature: _____
Supervisor phone: _____
Supervisor work address (not mailing address, but work address): _____
Supervisor email address: _____

NOTARY

COUNTY OF _____
STATE OF _____
SUBSCRIBED AND AFFIRMED:

On this _____ day of _____, _____, personally appeared, personally known to me, OR proved to me on the basis of satisfactory evidence to be the one whose name is subscribed to the within instrument. I also certify that I:

- Am over 18 years of age
- Personally placed this correspondence in the U.S. mail on the date indicated.
- That I am not related to _____ by blood, marriage, adoption, or employment, but serve as a “disinterested third party” (herein “Server”); and further,
- That I am in no way connected to, or involved in or with, the person and/or matter at issue in this instant action.

Witness my hand and official seal.

Signature of Notary

My Commission Expires: _____