Other laws you didn’t know about DEFINITIVE COURT CASE CITATIONS
FAMOUS QUOTATIONS & SCRIPTURAL FOUNDATIONS.

Stop Tax Fraud... ...Abolish The I.R.S.

UCC-7A Pg. 340 Uniform Division of Income for Tax Purposes §2. {Taxpayers Liable} “Income for Tax Purposes Act”: “Any taxpayer having income from business activity which is taxable both within and without this state, other than activity as a financial organization or public utility or the rendering of purely personal services by an individual, shall allocate and apportion his net income as provided by the Act.”

(Banks, insurance companies and other financial institutions, that loan credit, not money and then on ones solemn promise to pay, practice Fractional Reserve Banking to create nothing but money out of thin air as a ledger entry, foreclose on homes that have large down payments, years of payments of interest and principle, capital improvements, and get bailed out, pay no taxes, with only one exception. REO or Foreclosed properties that have been on their books for more than 6 months, property tax only is required)

UCC-7A Pg. 336 Uniform Division of Income for Tax Purposes: § 1. *Definitions* (c) “Compensation” means wages, salaries, commission and any other form of remuneration paid to employees for personal services.”

Supporting Citations:

MATTHEW 22:36-40: (36): "Master, which is the greatest commandment in the law? (37): Jesus said to him, Thou shalt love the Lord thy God with all thy heart, and with all thy soul and with all thy mind. (38): This is the first and great commandment. (39): And the second is like unto the first, Thou shalt love thy neighbor as thyself. (40): On these two commandments hang all the law..."

JAMES 2:8: "If ye fulfill the royal law according to the scripture, Thou shalt love thy neighbor as thyself, ye do well."

MATTHEW 7:12: "Therefore all things whatsoever ye would that men should do to you, do ye also to them: this is the law..."

THOMAS PAINE: "To follow God is to obey reason (which) is the same .."

JOHN ADAMS: "You have rights antecedent to all earthly governments; rights that cannot be repealed or restrained by human laws; rights derived from the Great Legislator of the Universe."

THE UNANIMOUS DECLARATION OF THE THIRTEEN UNITED STATES OF AMERICA: "We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness. That to secure these Rights governments are instituted among men deriving their just power from the consent of the governed..."

THE UNANIMOUS DECLARATION OF THE THIRTEEN UNITED STATES OF AMERICA: We, therefore, the Representatives of the united States of America, in general Congress, assembled, appealing to the
Supreme Judge of the world for the rectitude of our intentions... solemnly publish and declare, that these united Colonies are, and of Right ought to be Free and Independent States... And for the support of this Declaration, with a firm reliance on the protection of Divine Providence, we mutually pledge to each other our Lives, our Fortunes and our Sacred Honor." "That to secure these rights governments are instituted among men."

SAMUEL ADAMS: "The Declaration of Independence was the Promise. The Constitution was the fulfillment."

JOHN HANCOCK: "...the powers by the people (under the Constitution) render them secure, and, until they themselves become corrupt, they will always have upright and able rulers."

COPPAGE V. KANSAS, 236 U.S. 1, AT 14: Included in the right of personal liberty and the right of private property- partaking in the nature of each- is the right to make contracts for the acquisition of property. Chief among such contracts is that of personal employment, by which labor and other services are exchanged for money and other forms of property."

MEYER V. NEBRASKA 262 U.S. 390, 399, 400: "The term (Liberty) denotes not merely freedom from bodily restraint but also the right of the individual to contract, to engage in any of the common occupations of life, to acquire useful knowledge, to marry, to establish a home and bring up children, to worship God according to the dictates of his own conscience... The established doctrine is that this liberty may not be interfered with, under the guise of protecting public interest, by legislative action..."

CORN V. FORT: The natural right to combine activities are independent and antecedent to government.

SAMUEL ADAMS RIGHTS OF COLONISTS 1772: "Among the natural rights of the Colonists are these: First, a right to life: Secondly, to liberty: Thirdly, to property; together with the right to support and defend them in the best manner they can."

WYNEHAMER V. PEOPLE, 13 N.Y. 378: "The sole purpose of government is the protection of private rights."

LANZETTA V. NEW JERSEY, 306 US 451 455: "The primary function of government is to render security to its subjects."

JAMES WILSON SUPREME COURT JUSTICE: "Liberty and security in government depend not on the limits, which the rulers may please to assign to the exercise of their own powers, but on the boundaries within which their powers are circumscribed by the Constitution."

THE CONSTITUTION OF THE UNITED STATES OF AMERICA

ARTICLE I, SECTION 10: "No state shall... pass any bill of attainder, ex post facto (retroactive) law, or law impairing the obligation of contracts,..." To clarify the meaning of the word "state", the present Secretary of State (Federal Government) is Warren Christopher.

THOMAS HUTCHINSON 1765 CONCERNING THE STAMP ACT: "The prevailing reason ... is that the act of Parliament (Stamp Act) is against Magna Carta and the natural rights of Englishmen and according to Lord Coke, null and void."
U.S. CONSTITUTION AMENDMENT 13, "Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction."

ALLGHEYER V. STATE OF LOUISIANA, 165 US 578 (1887), "The liberty mentioned in that amendment (14th) means, not only the right of the citizen to be free from mere physical restraint of his person, as by incarceration, but the term is deemed to embrace the right of the citizen to be free in the enjoyment of all faculties; to be free to use them in livelihood by any lawful calling: to pursue any livelihood or vocation; and for that purpose to enter into all contracts which may be proper, necessary, and essential to his carrying out to a successful conclusion the purpose above mentioned."

U.S. CONSTITUTION AMENDMENT 5, Bill of Rights,"...nor shall any person ... be deprived of life, liberty, or property, without due process of law."

MIRANDA V. ARIZONA, 384 US 436,491, 86 S. CT. 1602: "Where rights secured by the Constitution are involved, there can be no rule making or legislation which would abrogate them."

AMERICAN JURISPRUDENCE, VOL 16, SECOND EDITION, SECTION 177: "No one is bound to obey an unconstitutional law and no courts are bound to enforce it."

MARbury V. MADISON, 5 US (2 CRANCH) 137, 180 (1803): "All laws (Rules of Practice) which are repugnant to the Constitution are null and void."

ALEXANDER HAMILTON: "The sacred Rights of mankind held within the Constitution are not to be rummaged for, among old parchments or musty records. They are written, as with a sun beam in the whole volume of human nature, by the hand of divinity itself; and can never be erased or obscured by mortal power."

16 AM. JUR.2D SAEC. 177: Insofar as a statute runs counter to the fundamental law of the land, it is superseded thereby.

SHERAR V. CULLEN, 481 F 2D 946 (1973): "There can be no sanction or penalty imposed upon one because of his exercise of Constitutional rights. 26 U.S.C.A. 7402 (b)."

MILLER V. U.S., 230 F 2D 486, 490 (ALSO SIMMONS V. U.S. 39005377): "The claim and exercise of a Constitutional right cannot be converted into a crime."

PRINCIPLE OF LAW: The spirit or intent of the law overrides the letter of the law.


GOULD V. GOULD 245 U.S. 151: "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 operation so as to embrace matters not specifically pointed out. In the case of doubt they are construed most strongly against the government, and in favor of the citizen."
BOYD V. U.S. 116 U.S. 635: "Constitutional provisions for the security of person and property should be liberally construed. It is the duty of the courts to be watchful of constitutional rights against any stealthy encroachment thereon."

CHIEF JUSTICE JOHN JAY: "The jury has a right to judge both the law as well as the fact in controversy."

LEAN BAPTISTE COLBER, MINISTER OF FRANCE UNDER LOUIS XIV: "Taxation is the art of plucking the goose so as to obtain the largest amount of feathers with the smallest amount of hissing."

MAGNA CARTA - 1215, ARTICLE 12: "No scutage (a tax) nor aid shall be imposed in our kingdom, unless by common counsel of our kingdom, except for ransoming our person, for making our eldest son a knight, and for once marrying our eldest daughter; and for these there shall not be levied more than a reasonable aid. In like manner, it shall be done concerning aids from the city of London." "No taxation without representation"

FUNDAMENTAL ORDERS OF CONNECTICUT, AMERICAS FIRST CONSTITUTION 1639, ORDER 11: "It is ordered, sentenced and decreed, that when any general court upon the occasion of the commonwealth have agreed upon any sum or sums of money to be levied upon the several towns within this jurisdiction, that a committee be chosen to set out and appoint what shall be the proportion of every town to pay of the said levy, provided the committees be made up of an equal member out of each town." - First example of Apportioned Tax in America-

PEN MUTUAL INDEMNITY CO. V. COMMISSIONER, 32 T.C. CCH at 659: "The source of the taxing power is not the 16th Amendment, it is Article 1, Section 8 in subordinate to Section 2 Clause 3, of the Constitution."

THE CONSTITUTION OF THE UNITED STATES OF AMERICA
ARTICLE 1, SECTION 2, CLAUSE 3: Representatives and direct taxes shall be apportioned among the several States which may be included within this Union, According to the respective Numbers..."

THE CONSTITUTION OF THE UNITED STATES OF AMERICA
ARTICLE 1, 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; (Rules for indirect taxation, duties, imposts (tax on imports) and excise taxes E.G. a value added tax on alcoholic spirits, gasoline, etc., as a sales or excise tax).

THE CONSTITUTION OF THE UNITED STATES OF AMERICA
ARTICLE 1, SECTION 9, CLAUSE 4: "No Capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or Enumeration herein before directed to be taken." Rules for direct taxation.

HYLTON V. UNITED STATES: "The Constitution evidently contemplated no taxes as direct taxes, but only as Congress could lay in proportion to census."

HELVERING V. EDISON BROS. STORES, 133 F. 2D 575: "The Treasury Department cannot, by interpretive regulations, make income of that which is not income within the meaning of the revenue acts of Congress, nor can Congress, without apportionment, tax as income that which is not income within the meaning of the Sixteenth Amendment."
EISNER B. MACOMBER 252 U.S. 189, 207 (1920), "The Sixteenth Amendment must be construed in connection with the taxing clauses of the original Constitution and the effect attributed to them before the Amendment was adopted." - "... it becomes essential to distinguish between what is, and what is not 'income' ...Congress may not, 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 whose limitations alone, that power can be lawfully exercised." - "... the definition of 'income' approved by this court is: The gain derived from capital, from a labor, of from both combined, provided it be understood to include profits gained through sale or conversion of capital assets.

STANTON V. BALTIC MINING CO., 240 U.S. 103 - 36 S. Ct. at 281: "The 16th Amendment conferred no new power of taxation, but simply prohibited the previous complete and plenary power of income taxation possessed by Congress from the beginning from being taken out of the category of indirect taxation to which it inherently belonged."

THE INDIRECT TAX: provided by the 16th Amendment in 1913, as proclaimed would never exceed 2% and was only applicable to those with "income" in excess of $20,000 per year or $400,000 in terms of 1990 dollars.

VICTORY TAX: The "withholding" of 1943, was a "temporary emergency war measure" that has yet to be rescinded.

GARNER V. U.S. 424 US 648. 1976: "The information revealed in the preparation and filling of an income tax return is, for the 5th Amendment analysis, the testimony of a witness as that term is used herein."

U.S. CT. OF APPEALS U.S. V. DICKERSON (1969): "Only the rare taxpayer would be likely to know that he could refuse to produce his records to IRS agents."

PRIVACY ACT OF 1974 (PUBLIC LAW 93-579): "Any federal agency that asks you for information must (compelled, not imperative of request.) inform you whether giving the information is mandatory or voluntary."

U.S. V. MINKER. 350 U.S. 179, 187: "Because of what appears to be lawful command on the surface, many citizens, because of their respect for what only appears to be a law, are cunningly coerced into waiving their rights, due to ignorance."

LONG V. RASMUSSEN, 281 F. 236, AT 238, (1922); ALSO ECONOMY HEATING AND PLUMBING CO. V. U.S., 470 F. 2D 585 (U.S. CT. OF CLAIMS 1972), 124, 194; "The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is proscribed for nontaxpayers and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws."

IRC 7701 (A) (14) TAXPAYER "DEFINED": "The term "taxpayer" means any person subject to any internal revenue tax."

HIGLEY V COMMISSIONER OF INTERNAL REVENUE, 69 F.2D.; "Liability for taxation must clearly appear from a statute imposing a tax."
IRC TITLE 26 CODE: Nowhere in IRC Title 26 is the requirement or liability for the "Personal Income Tax" found, only implied.

IRC SEC 6020 (A): "If any person shall (may) fail to make a return 'required' by this title... but shall consent to disclose all information necessary for the preparation therof, then the Secretary may prepare such a return..."

EDWARDS V. KEITH, 231 F. 111 The meaning of income according to tax statutes. "One does not derive taxable income by rendering services and charging for them. The IRS cannot enlarge the scope of the Statute."

HIRSH V. COMMISSIONER OF INTERNAL REVENUE C.C.A. 115 F. 2D. 657 658: "A transaction whereby nothing of exchangeable value comes to, or is received by, the taxpayer does not give rise to, create taxable income."

SPRECKLES SUGAR REF. CO. B. MCCLAIN 192 US 397, 24 S. CT. AT 382, "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..."

OLIVER V. HALSTEAD, 196 VA 992; 86 S.E. Rep. 2D 858, also U.S. V. BALLARD, 575 F. 2D 400 (1976): "There is a clear distinction between 'profit' and 'wages' or compensation for labor. Compensation for labor cannot be regarded as profit within the meaning of the law...The word "profit"...is a different thing altogether from mere compensation for labor."

LAURELDALE CEMETARY ASSOC. V. MATTHEWS, 345 PA 239; 47 A. 2d 277, 280. "Reasonable compensation for labor or services rendered is not profit."

SO. PACIFIC V. LOWE, 238 F. 847, ".‘income’, as used in the statute should be given a meaning so as not to include everything that comes in. The true function of the words 'gains' and 'profits' is to limit the meaning of the word 'income'."

CENTRAL ILLINOIS PUBLISHING v. U.S., 435 U.S. 31. "Decided cases have made the distinction between wages and income and have refused to equate the two."

EVANS V. GORE, 253 US 245: "The Sixteenth does not justify the taxation of persons or things (their property) previously immune...it does not extend taxing power to new or excepted citizens... it was intended only to remove all occasions for any apportionment of income taxes among the states. It does not authorize a tax on a salary..."

LUCAS V. EARL, 281 US 111, "It is to be noted that by the language of the Act it is not 'salaries, wages or compensation for personal service' that are to be included in gross income. That which is to be included is 'gains, profits and income derived' from salaries, wages or compensation for personal service are not to be taxed as an entirety unless in their entirety they are gains, profits and income."

JACK COLE V. COMMISSIONER "Entitlement to income or earnings is a right not taxable."
STAPLES V. U.S., 21 F. SUPP. 737, 739 (19), "Income within the meaning of the Sixteenth Amendment and the Revenue Act, Means 'gains'... 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. Income is not a wage or compensation for any type of labor."

CONOR V. US, 303 F. SUPP. 1187 (1969) "Whatever may constitute income, therefore must have the essential feature of gain to the recipient. This was true when the Sixteenth Amendment became effective, it was true at the time of Eisner B. Macomber, supra, it was true under sec. 22 (a) of the Internal Revenue Code of 1939, and it is likewise true under sec. 61 (a) of the Internal Revenue Code of 1954. If there is no gain there is no income."

HIRSH V. COMMISSIONER OF INTERNAL REVENUE C.C.A. 115 F. 2D. 657 58: "A transaction whereby nothing of exchangeable value comes to, or is received by, the taxpayer does not give rise to, create taxable income."

POLLOCK B. FARMERS' LOAN AND TRUST CO., 158 US 601 (1895), "The government of the United States at present time (1906) employs only indirect taxation. Congress is given the power to lay and collect taxes, imposts, and excises, but this power is limited by two other constitutional provisions - Article 1 Section 9, Clause 5 and Clause 4. This later provision practically prevents the United States from laying any direct taxes, as such taxes would be unfair since the population of the states is not at all in proportion to their wealth. The United States has resorted to non apportioned direct taxes three times (since 1906), but with unsatisfactory results. The first two were short lived and the most recent was the income tax of 1894 that Congress attempted to institute. Before the tax went into operation it was declared unconstitutional by the Supreme Court of the United States on the grounds that in some of its provisions it was a direct tax, and that it had not been apportioned among the States in proportion to their population." The Income Tax Act of 1894 declared unconstitutional because it failed to separate the source of the income from the income itself resulting in the unconstitutional taxing of both the source and the income. It also ruled taxes on real estate being indisputably direct taxes, taxes on the rent or income of real estate are equally direct taxes. Taxes on personal property, or on the income of personal property, are likewise direct taxes."

"... the result intended (was) the prevention of the resort to the sources from which a taxed income was derived, in order to cause a direct tax on the income, to be a direct tax on the source itself, and thereby take an income tax out of the class of excises, duties and imposts and place it in the class of direct taxes." No new power to tax and excise tax.

"The proposition and the contentions under it (the Sixteenth Amendment) would cause one provision of the Constitution to destroy another; that is, they would result in bringing the provisions of the Amendment exempting a direct tax from apportionment into irreconcilable conflict with the general requirement that all direct taxes be apportioned... This result instead of simplifying the situation and making clear the limitations on the taxing power, which obviously the Amendment must have intended to accomplish, would create radical and destructive changes in our constitutional system and multiply confusion."

IRC CH75 SEC #7343 All criminal penalties defined, an "individual" is not listed as being a "person" subject to criminal penalties for failure to file a return, pay income tax or any other tax law violation. "The term 'person' as used in this chapter 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"

CH 24 IRC SEC 3401(C) & PART II: - Collection of Tax at Source on Wages, at 465(d): "The term 'employee' includes an officer, employee, of elected official of the United States, a State, Territory, or any political subdivision thereof, of 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."

FLINT V. STONE TRACY CO. 220 US 107 (1911) Excise tax defined. "Excises are taxes laid upon the manufacture, sale, or consumption of commodities within the country, upon licenses to pursue certain occupations, and upon corporate privileges.

BRUSHABER V. UNION PACIFIC RAILROAD 240 US 1 (1915-6): The court, when discussing the Pollock case said that if the Income Tax Act of 1894 was permitted to operate,".. would leave the burden of the (income) tax to be born by professions, trades, employments or vocations: and in that way, what was intended as a tax on capital would remain, in substance, a tax on occupations and labor (id. p. 367). -a result which, it was held, could NOT have been contemplated by the Congress." Brushaber, Supra.

SIMMS V. AREHNS, 271 SW 720 (1925) Ordinary (unlicensed) occupations are not subject to the tax was established in this case. The Court said, "An income tax is neither a property tax or 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 not power to declare as a 'privilege' and tax for revenue purposes, occupations that are of common right."

REDFIELD V. FISHER 292 P. 813, 819 (1930): "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 charted powers 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."

MORTIMER CAPLIN IRS COMMISSIONER: Our tax system is based on individual self assessment and voluntary compliance"

FINANCIAL SURVIVAL, ISSUE I, 1990: Former IRS Commissioner Roscoe Egger resigned in April of 1986 after publicly admitting that 35 million Americans no longer file personal income taxes!

IRS AGENT, "If the taxpayers of this country ever discover that the Internal Revenue Service operates on 90% bluff, the entire bogus income tax system would collapse!"


U.S. V. FLORA, 362 US 145: "Our system of taxation is based upon voluntary assessment and payment, not upon distraint." (Force)
HOUSE WAYS AND MEANS, FIRST SESSION ON THE ADMINISTRATION OF INTERNAL REVENUE LAWS
1953 Pg13 : Head of the Bureau of Alcohol and Tobacco states, "...your income tax 100% voluntary tax, and your alcohol tax %100 enforced tax."

I.R.S. PRIVACY NOTICE 3 SECTIONS: no income tax liability shown, noting contrast in clarity of alcohol tax.

LONG V U.S., WILLFUL FAILURE TO FILE, OCT. 14, 93: This case demonstrates that the Income Tax is 100% voluntary.

INTERNAL REVENUE MANUAL, 1975: "Our tax system is based on self assessment and voluntary compliance."

1980 INTERNAL REVENUE REPORT, JEROME KURTZ, COMMISSIONER: "The IRS's primary task is to collect taxes under a Voluntary compliance system."

THE FEDERAL REGISTER SEC.1111.1 (March 25, 1974): "The mission of the Service (IRS) is to encourage and achieve the highest possible degree of Voluntary compliance."

BOWERS V KERBAUGH - EMPIRE CO., 271 U.S. 170, 174 (1926): "Income" has been taken to mean the same thing as used in the Corporate Excise Tax of 1909 (36 Stat. 112), in the 16th Amendment, and in various revenue acts subsequently passed.

MERCHANTS' LOAN & TRUST CO. V. SMIEKTANA, 255 US 509, (1921): "There can be no doubt that the word (income) must be given the same meaning and content in the Income Tax Act of 1916 and 1917 that it had in the Act of 1913. When to this we add that in Eisner v. Macomber, supra, a case arising under the same Income Tax Act of 1916 which is here involved, the definition of "Income" which was applied was adopted from Stratton's Independence v. Howbert, supra, arising under the Corporation Excise Tax Act of 1909, with the addition that it should include "profit gained through the sale or conversion of capital assets", There would seem to be no room to doubt that the word must be given the same meaning in all of the Income Tax Acts of Congress, that was given to it in the Corporation Excise Tax Act, and what that meaning is, has now become definitely settled by decisions of the Court."

INCOME TAX."A tax on the yearly profits arising from property, professions, trades, and offices.2 Steph.Comm. 573. Levi v. Louisville, 97 Ky. 394, 30 S. W. 973, 28 L. R. A. 480; Parker v. Insurance Co., 42 La. Ann. 428, 7 South. 599. - The income tax does not apply to wages received for labor or services rendered, only profits as are produced by businesses and corporations." - Blacks Law Dictionary, 2nd Ed. (1910) p. 612.

LEWIS V US USDC CENTRAL DIST. CALIFORNIA (1982): "we conclude that the Reserve Banks are not federal instrumentalities for purposes of the FTCA, but are independent, privately owned and locally controlled corporations.", further, "The fact that the Federal Reserve Board regulates the Reserve Banks does not make them federal agencies" of The United States of America. Just as the National Transportation Safety Board regulating airlines does not result in commercial airlines being considered agencies of the federal government.Has any of these privately owned corporations ever filed a return or paid an income tax?
IRS PRIVACY ACT: "We must (compelled, not imperative of request) tell you: Whether your response is voluntary, required to obtain a benefit, or mandatory under law."

If the IRS operates under a secret code whether or not it is on permanent record, because of its' secrecy one is not required to file.

LIABILITY FOR TAX: "The employer shall (may) be liable for the payment of tax required to be deducted and withheld under this chapter..." Without employees consent to withhold, there is no "tax required to be deducted and withheld". so there can be no liability on the employer.

CHAPTER 24 IRS CODE SEC. 3402 (A) "Requirements of Withholding" (f)(2)(A) ON COMMENCEMENT OF EMPLOYMENT - On of before the date of the commencement of employment with an employer, the employee shall (may) furnish the employer with a signed withholding exemption certificate relating to the number of withholding exemptions which he claims, which shall in no event exceed the number to which he is entitled." Nowhere is it required.

USC 3402 (N), "Notwithstanding [regardless of] any other provision of this section, an employer shall (may) not be required to deduct and withhold any tax under this chapter upon a payment of wages to an employee if there is in effect with respect to such a payment a withholding exemption certificate..."

HOLMSTROM V. PPG INDUSTRIES 512 F. SUPP 522 (1981) Unless the withholder has reason to know that the party filing form (W-4) is no longer eligible for exemption, the withholding party is not responsible for misstatements made on form (W-4) by an owner of income and hence would not be liable for tax which should have been withheld.

MOBILE OIL COMPANY (82-1, USIC 9242) An employer does not have to send a W-4 form or other employment forms to the IRS unless served with a legal summons to do so.

UNDER RULE 201 OF THE FEDERAL RULES OF EVIDENCE, any relevant matter which is of common knowledge, may be introduced into the record by simply putting the court 'on judicial notice' of it. In any tax case, the court should always be put on judicial notice that the 16th Amendment was intended to act as a tax on the rich and was widely publicized and ratified as such and that it was never meant to be nor was approved of as, a direct tax on compensation for labor.

I.R.S. TITLE 26 CODE BOOK SECTION 6012 tells who shall (may) file income tax returns. (Returns with respect to income taxes under subtitle A shall (may) be made by the following: (1) (A) Every individual having for the taxable year a gross income of $1,000 or more, except..."

IRC SEC 6011: "General rule. When required by regulations prescribed by the Secretary any person made liable for any tax imposed by this title, or for the collection thereof, shall (may) make a return or statement according to the forms and regulations prescribed by the Secretary. Every person Required to make a return or statement..."

CAIRO & FULTON R. R. CO. V. HECHT, 95 US 170, "As against government, the word 'shall' when used in statutes, is to be construed as 'may', unless contrary intention is manifest."

GOW V. CONSOLIDATED COPPER MINES CORP., 165 ATLANTIC 136: If necessary, to avoid unconstitutionality of a statute, 'shall' will be deemed equivalent to 'may'..."
George Williams College vs. Village of Williams Bay, 7 N.W. 2D 891, "Shall in a statute may be construed to mean 'may' in order to avoid constitutional doubt."

Title 18 Sec. 241: Conspiracy Against the Rights of Citizens

Title 18 Sec. 242: Deprivation of rights under color of law, Intimidation by acts of I.R.S.

State v. Sutton, 63 Minn. 147, 65 N.W. 262, 264: "...one or more violations of a constitutional provision...is no justification for any further violation of that instrument."


U.S. v. Anderson, 584 F 2D 369: "In action brought by Government for collection of recovery of taxes, trial by jury may be had as a matter or right 26 U.S.C. 7401. U.S.C.A. Const. Amend. 7."

Matthew 17:25, Jesus asks, "From whom do the kings of the earth take custom or tribute, from their own children or strangers?" 26: Peter saith unto Him, "From strangers." Jesus saith unto him, "Then are the children free."

Romans 13: According to Romans 13, the Christian is to, "Render therefore to all their dues: tribute to whom tribute is due, customs to whom customs are due, fear to whom fear is due, honor to whom honor is due."

Irrefutable Evidence of America's Christian Heritage: as found throughout the founding fathers writings, ie. First Charter of Virginia (1606), The Mayflower Compact (1620), The Charter of Maryland (1632), Pennsylvania Charter of Privileges (1701),

The American Naturalist: The patriot must always be prepared to defend his country against its government.

Thomas Jefferson: "The price of freedom is eternal vigilance... Never trust your government. You need a revolution every twenty years, just to keep the government honest"

Eddington: "Whatever else there may be in our nature, a responsibility for the truth is one of its attributes."

American Communications v. Douds. 339 U.S. 442: "It is not the function of Government to keep the citizen from falling into error; it is the function of the Citizen to keep the government from falling into error."

Constitution of Alabama: "The Sole object and only legitimate end of government is to protect the Citizen in the enjoyment of life, liberty and property, and when government assumes other functions it is usurpation and oppression."
NUREMBERG TRIALS TO THE DEFENDANTS: "there is a higher law than any government can impose upon us." "The fact that the defendant acted pursuant to an order of his government or of a superior shall not free him from responsibility." (The defendants were executed by hanging or firing squad.)

GELETT BURGESS: "If in the last few years you haven't discarded a major opinion or acquired a new one, check your pulse, you may already be dead."

WEBSTER’S DICTIONARY - FREEDOM: "Liberation from the control of some other person or arbitrary power; liberty; independence."

VULTURES IN EAGLES CLOTHING: "It is the lack of knowledge that forfeits freedom. Our ultimate weapon is knowledge!"

THE ANTELOPE, 23 U.S. 666,120: "Every man has a natural right to the fruits of his own labor, as generally admitted; and no other person can rightfully deprive him of those fruits, and appropriate them against his will"

48 AM JUR 2D § 2, PG. 80: "The right to labor and to protection from unlawful interference is a constitutional as well as a common-law right. Every man has a natural right to the fruits of his own industry."

18 IRC, TITLE 26 USCA: "Income (excluding interest) attributable to a tax imposed by the United States which has been held unconstitutional... may be excluded from gross income."

26 CFR §9.22 (B)(1) (1939): "Exemptions; exclusions from gross income. Certain items of income specified in section 22 (b) [ie. compensation] are exempt from tax and may be excluded from gross income...(1) Those items of income which are, under the Constitution, not taxable by the Federal Government."

TREASURY DECISION, INTERNAL REVENUE VOL. 26 NO. 3640, P 769 (1924): "Gross income excludes the items of income specifically exempted by statute or fundamental law, free from tax."

TITLE 26 (1939) PART II SUBTITLE B §3.21-1: Meaning of net income. The tax imposed by Title 26 of the Act is upon income. Neither income exempted by statute or fundamental loss, nor expenses incurred in connection therewith, other than interest, enter into the computation of net income..."

BUTCHERS' UNION CO. V CRESCENT CITY CO., 111 U.S. 746 AT 756-757: "Among these inalienable rights, as proclaimed in the Declaration of Independence 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 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 inviolable... to hinder his employing...in what manner he thinks proper, without injury to his neighbor is a plain violation of the most sacred property. It is a manifest encroachment upon the just liberty 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.
MURDOCK B. PENNSYLVANIA, 319 U.S. 105, AT 113: "A state (or the United States) may not impose a charge for the enjoyment of a right granted by the Federal Constitution."

PREAMBLE TO THE UNITED STATES CONSTITUTION: "We the people of the United States, in order to form a more perfect union, establish justice, insure domestic tranquillity, provide for the common defense, promote the general welfare and secure the blessings of liberty to ourselves and our posterity, do ordain and establish this Constitution for the United States of America."

UNITED STATES V FOX 94 U.S. 315: "Since in common usage, the term person does not include the sovereign, statutes not employing the phrase are ordinarily construed to exclude it."

YICK WO V. HOPKINS AND WOO LEE V. HOPKINS 18 U.S. 356: "Sovereignty itself is, of course, not subject to law for it is the author and source of law;"

JULIARD V. GREENMAN 110 U.S. 421: "There is no such thing as power of inherent Sovereignty in the government of the United States. In this country, sovereignty resides in the People, and Congress can exercise no power which they have not, by their Constitution entrusted to it: All else is withheld."

BRADY V. U.S. 397 U.S. 742 AT 748: "Waivers of Constitutional Rights not only must be voluntary, they must be knowingly intelligent acts done with sufficient awareness of the relevant circumstances and consequences."

WONG KIM ARK.P. 914 QUOTING DRED SCOTT V. STANFORD, 60 U.S. 393, 19 HOW. 577: "The words 'people of the United States' and 'Citizens' are synonymous terms, and mean the same thing. They both describe the political body who, according to our republican institutions, form the sovereignty... They are what we familiarly call the 'sovereign people,' and every citizen is one of this people, and a constituent member of the sovereignty..."

CHISHOLM, EX'R. V. GEORGIA 1 L. ED (2 DALL) 415, 472: Here sovereignty rests with the People."

BOUVIER'S LAW DICTIONARY: SUPREMACY: "Sovereign dominion, authority, and pre-eminence; the highest state. In the United States the supremacy resides in the People..."

MEN OF MARLBORO MASSACHUSETTS 1773: "Death is more eligible than slavery. A freeborn people are NOT required by the religion of Jesus Christ to submit to tyranny but make use of such power as God has given them to recover and support their laws and liberties. We implore the Ruler above the skies that He would bare His arm in defense of His church and people and let Israel go."

WEBSTER'S DICTIONARY - REDRESS: 1) the settling right of what is morally wrong. 2) compensation for such wrong or injury. 4) to remedy wrongs 5) to correct abuses, evils, etc. 6) to relieve sufferings, want, etc. 7) to adjust evenly again as a balance"

CORINTHIANS 3:17: "the Lord is the Spirit; and where the Spirit of the Lord is, there is liberty.

LEVITICUS 25:10: "Proclaim liberty throughout the land unto all the inhabitants thereof."

PETER L. GRACE COMMISSION STUDY ON GOVERNMENT WASTE AND SPENDING, FOR REAGAN ADMINISTRATION (1984): "In other words all individual income tax revenues are gone before one nickel
is spent on the services taxpayers expect from their government. ... 100% of what is collected is absorbed solely by interest on the federal debt and by federal government contributions to transfer payments"

CALIFORNIA, TITLE I, ARTICLE §100: "The sovereignty of the State resides in the people thereof."

YICK WO V HOPKINS AND WOO LEE V HOPKINS 118 U.S. 356: "While sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom, all government exists and act."

4 WHEAT, 402: "State Governments are but trustees acting under a derived authority [from the people]..."

THE ARTICLES OF CONFEDERATION (NOT REPEALED BY THE CONSTITUTION) ARTICLE II: "Each State retains its sovereignty, freedom, and independence, and every Power, Jurisdiction and right, which is not by this confederation expressly delegated to the United States, in Congress assembled."

10TH AMENDMENT TO THE CONSTITUTION FOR THE UNITED STATES OF AMERICA: "The powers not delegated to the United States by the Constitution, nor prohibited by it, to the states, are reserved to the states respectively, or to the People."

JOHN LOCKE - OF CIVIL GOVERNMENT, 1689 BOOK II - CHAPTER XI - OF THE EXTENT OF THE LEGISLATIVE POWER: 140. "'Tis true, Governments cannot be supported without great Charge, and "'Tis fit every one who enjoys his share of the Protection, should pay out of his Estate his proportion for the maintenance of it. But still it must be with his own Consent... .For if any one shall claim a Power to lay and levy Taxes on the People, he thereby invades the Fundamental Law of Property, and subverts the end of Government. For what Property have I in that, which another may by right take, when he pleases himself."

HOSEA 4:6, "My people are destroyed for lack of knowledge: because thou has rejected knowledge, I will also reject thee, that thou shalt be no priest to me: seeing thou hast forgotten the law of thy God, I will also forget thy children."

THOMAS JEFFERSON; "If a nation expects to be ignorant and free, in a state of civilization, it expects what never was and never will be."

JOHN ADAMS: "There are two ways to conquer and enslave a nation. One is by the sword. The other is by debt."

THOMAS JEFFERSON: "The natural progress of things is for liberty to yield and government to gain ground."

BENJAMIN FRANKLIN: "A republic if you can keep it."

THOMAS JEFFERSON: - "I know of no safe depository of the ultimate powers of society but the people themselves; and if we think them not enlightened enough to exercise their control with a wholesome discretion, the remedy is not to take it from them, but to inform them."
DANIEL WEBSTER: "God Grants liberty only to those who love it, and are always ready to guard and defend it."

JOHN DICKINSON, IN PS. PROVINCIAL CONVENTION, 1774: "Let us take care of our rights, and we therein take care of our prosperity. For slavery is ever preceded by sleep."

BENJAMIN FRANKLIN: "They that give up essential liberty to obtain a little temporary safety deserve neither liberty nor safety."

SAMUEL ADAMS: "If you love wealth better than liberty, the tranquillity of servitude better than the animating contest of freedom, go home in peace. We ask not your counsels or your arms. Crouch down and lick the hands of those who feed you. May your chains set lightly upon you. May posterity forget that ye were our countrymen."

BARON M.A. ROTHSCCHILD: "Give me control over a nation's currency and I care not who makes the laws"

LETTER OF THANKS TO COLONEL EDWARD MANDEL HOUSE, FROM BANKER JACOB SCHIFF: “Because you have been so loyal to thy mother’s people and you have turned over the control of the monetary system of the United States, we want to show our appreciation by giving you a carte blanche check that will be honored throughout all of your life anywhere in the world by any bank.

Anything that you want, anything that you desire, we will see that you have it, we will supply it. You will never have to worry. We will back you up forever.

Thanks for giving us the monetary system of the United States."

THOMAS JEFFERSON; "If the American people ever allow private banks to control the issue of currency, first by inflation then by deflation, the banks and corporations that will grow up around them will deprive the people of all property until their children will wake up homeless on the continent their fathers conquered"

JAMES OTTIS, "THE RIGHTS OF THE BRITISH COLONIES," 1764: He that would palm the doctrine of unlimited passive obedience and non-resistance upon mankind, is not only a fool and a knave, but a rebel against common sense, as well as the laws of God, of Nature, and his Country.

EDMUND BURKE: the only thing necessary for the triumph of evil is for good men to do nothing."

PSALMS 94:16, "Who will rise up for me against the evildoers? or who will stand up for me against the workers of iniquity?"

PROVERBS 28:4, "They that forsake the law (of God) praise the wicked; but such as keep the law contend with them."

JOHANN W. VON GOETHE: None are more hopelessly enslaved than those who falsely believe they are free!

LYNNE MEREDITH: The Government has robbed our People of our substance, without our consent, thorough fear, fraud and deceit for 80 years and it is time for an intellectual revolution!
ABRAHAM LINCOLN: "To sin by silence when they should protest makes cowards of men."

THOMAS JEFFERSON: "Rebellion to Tyrants is Obedience to God."

CHIEF JUSTICE JOHN MARSHALL (1819): "The power to tax involves the power to destroy."

JAMES OTTIS: "Taxation without representation is tyranny."

SAMUEL ADAMS: "Tis more than time to be rid of tyrants and tyranny."

JOHN ADAMS ON THE BOSTON TEA PARTY 1773: "This is the most magnificent movement of all"

JOHN ADAMS ON THE CONSTITUTION OF THE UNITED STATES OF AMERICA: "Our Constitution was made only for a moral and religious people. It is wholly inadequate to the government of any other people."

MARK TWAIN: - "In the beginning of a change the patriot is a scarce man and brave and hated and scorned. When his cause succeeds the timid join him for then it costs him nothing to be a patriot."

THEODORE ROOSEVELT: "Patriotism means to stand by the country. It does not mean to stand by the President or any other public official save exactly to the degree in which he himself stands by the country.

BENJAMIN FRANKLIN CONCERNING THE TEA TAX: "They have no idea that any people can act from any other principle but that of interest; and they believe that three pence on a pound of tea, of which one does not perhaps drink ten pounds in a year, is sufficient to over-come all the patriotism of an American."

PATRICK HENRY: "What has there been in the conduct of the British ministry for the last ten years to justify hope? There is no longer room for hope. If we wish to be free, we must fight! An appeal to arms and to the God of Hosts is all that is left us... We Shall not fight alone. A just God presides over the destinies of nations... There is no retreat, but in submission and slavery... Is life so dear, or peace so sweet, as to be purchased at the price of chains and slavery? Forbid it, Almighty God! - I know not what course others may take; but as for me, give me liberty or give me death!"

AUTHOR UNKNOWN: "A man oppressed, without hope is an angry and dangerous man."

PROCLAMATION OF THE VIET NAM VETERAN: "The freedom we won is not the FREEDOM we fought for."

MATTHEW 22: If the image on all federal currency and coin is that of "Caesar" it must therefore follow that all currency and coin must belong to Caesar. If this is true, then all money belongs to Caesar and no one any right to keep or put any of it to personal use.

U.S ATTORNEY. NORA MANELLA, “Written notice of any sale of seized property must, unless perishable goods are involved, be given to the taxpayer and published prior to the sale.”

WEBSTER’S DICTIONARY - INDEPENDENCE: control or governing oneself; self governing..."
UNITED STATES V. LEE, 106 U.S 196 AT 208: "Under our system in America the people, who are there in England called subjects, are here the sovereign. Their rights, whether collective or individual, are not bound to give way to a sentiment of loyalty to the person of a monarch. The Citizen here in America knows no person, however near to those in power, or however powerful himself to whom he need yield the rights which the law secures to him when it is well administered..."

LANSING V. SMITH, 21 1.89: "People of a state are entitled to all rights which formerly belonged to the King by his prerogative."

HANCOCK V. TERRY ELKHORN MINING CO., INC., KY., 503 S.W. 2D 710 KY CONST. §4, COMMONWEALTH EX REL. HANCOCK V. PAXTON. KY, 516 S. W. 2D. PG 867 [2] CL 3.: "It is true that at common law the duty of the Attorney General is to represent the King, he being the embodiment of the state. But under the democratic form of government now prevailing the People are King so the Attorney General’s duties are to that Sovereign rather than to the machinery of government."

THE SIREN V. U.S. 74 U.S. 152: "It is the doctrine of the common law, that the Sovereign cannot be sued in his own court without his consent."

BILLINGS V. HALL 7 CA. 1: Under our form of government, the legislature is not supreme. It is only one of the organs of that absolute sovereignty which resides in the whole body of the people; like other bodies of the government, it can only exercise such powers as have been delegated to it, and when it steps beyond that boundary, its acts... are utterly void"

GLASS V THE SLOOP BETSY, 3 DAL 6: "In Europe, the executive is synonymous with the sovereign power of a state... where it is too commonly acquired by force or fraud, or both...In America, however the case is widely different. Our government is founded upon compact. Sovereignty was, and is, in the people."

HARCOURT V GAILLARD, 25 U.S. (12 WHEAT, 523, 526, 527): "Each (state) declared itself sovereign and independent, according to the limits of its territory... The soil and sovereignty within their acknowledged limits were as much theirs at the Declaration of Independence as at this very hour."

BLAIR V RIDGELY, 97 D. 218, 249. S.P. PEOPLE V COLEMAN, 60 D. 581: "Prior to the adoption of the federal Constitution, states possessed unlimited and unrestricted sovereignty and retained the same ever afterward. Upon entering the Union they retained all their original power and sovereignty, except such as was surrendered to the federal government or the were expressly prohibited from exercising by the United States Constitution."


CALIF. GOVERNMENT CODE §22.2: "The Common Law of England, so far as it is not repugnant to or inconsistent with the Constitution of the United States, or the Constitution or the laws of this State, is the rule of decision in all the courts of this State."
11 AM. JUR. CONSTITUTIONAL LAW § 328, P 1131-1133: Fundamental Principles of political and social structures in America.

YAKUS V. U.S. 414 PG 468 (1944): "But whenever the judicial power is called into play, it is responsible directly to the fundamental law and no other authority can intervene to force or authorize the judicial body to disregard it."