

Income Tax Page

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The most basic myth of tax protestors is that there is simply no law mandating the payment of income taxes. Tax protestors frequently say “if only someone would show me the law that says that I have to file a tax return and pay taxes, I’d be happy to do it.”

OK, here are the laws that (a) impose an income tax on you, (b) require you to file an income tax return, and (c) require you to pay taxes:

§ 1 The federal tax laws are contained in the Internal Revenue Code, which was passed by the United States Congress. The Internal Revenue Code is also known as Title 26 of the United States Code, which is the compilation of all the laws passed by Congress.

The Internal Revenue Code is the law that requires people to pay taxes.

The most important statutory provision with regard to income taxes is the very first: section one of the tax code, 26 U.S.C. § 1. Section one imposes the income tax. If you are unmarried, the relevant provision is § 1(c), which states:

26 U.S.C. § 1

There is hereby imposed on the taxable income of every individual . . . who is not a married individual a tax determined in accordance with the following table:

followed by a table specifying the tax rates on various income amounts. If you are married, you are covered by the similar provision at § 1(a).

§ 61 and § 63

Section 1 imposes the tax on your “taxable income.” How do you know what that is? Section 63 of the Code defines “taxable income” to mean “gross income minus the deductions allowed” by chapter 1 of the Code. So now we need to know what “gross income” is. Section 61 of the Code provides the critical definition:

26 U.S.C. § 61

[G]ross 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;
- (2) Gross income derived from business;
- (3) Gains derived from dealings in property;
- (4) Interest;
- (5) Rents;
- (6) Royalties;
- (7) Dividends;

...

There are 15 items in the full list (only the first seven are quoted here), but the key part of the definition is that gross income means “all income from whatever source derived.”

So, between sections 1, 61, and 63, the tax code passed by Congress imposes a tax on your taxable income, which includes all your income, from whatever source derived, less the deductions allowed by the tax laws.

Now, how do you know that you have to file a tax return and actually *pay* the tax?

Section 6151 of the code, 26 U.S.C. § 6151, says:

§ 6012 and § 6151

26 U.S.C. § 6151

[W]hen a return of tax is required under this title or regulations, the person required to make such return shall, without assessment or notice and demand from the Secretary, pay such tax to the internal revenue officer with whom the return is filed, and shall pay such tax at the time and place fixed for filing the return (determined without regard to any extension of time for filing the return).

So according to this section, *if* you are required to file a tax return, you are required to pay the tax owed, to pay it at the time you file your return, and to pay it to the internal revenue officer with whom you file the return.

But who says you're required to file the return? Turn back to section 6012(a) of the code, 26 U.S.C. § 6012(a), which provides:

26 U.S.C. § 6012(a)

Returns with respect to income taxes * * * shall be made by the following:

- (1)(A) Every individual having for the taxable year gross income which equals or exceeds * * * the exemption amount plus the basic standard deduction * * *.

The "exemption amount" is defined in 26 U.S.C. § 151(d) as \$2000, adjusted for inflation since 1989. The "basic standard deduction" is defined in 26 U.S.C. § 63(c) as \$3000, also adjusted for inflation. You can see the adjusted amounts for the current tax year in the IRS instructions to form 1040. If you have more income than the sum of the two amounts, section 6012 requires you to file a tax return.

So there it is:

Sections 1, 61, and 63 *impose the tax*,

Section 6012 requires you to *file a tax return* if you have income of more than the exemption amount plus the basic standard deduction, and

Section 6151 requires you to *pay the tax* at the time and place fixed for the filing of your return.

§ 6072

And when is your return due? Section 6072 provides the answer: "[R]eturns made on the basis of the calendar year shall be filed on or before the 15th day of April following the close of the calendar year." This is the statutory basis for the familiar April 15 tax deadline.

Of course, there's a lot more to know if you want to achieve a full understanding of the tax system. For example, other statutory provisions besides the ones quoted above create the system of tax withholding, whereby you actually pay your taxes on your wages in advance, each time you receive a paycheck, so that on the day your return is due the government usually ends up owing you a refund. If you have substantial amounts of income other than wages, there are other sections that require you to pay estimated taxes each quarter. And, needless to say, there are innumerable statutory provisions that more specifically define how much income tax you owe. But you only need to look at a few simple statutory sections, shown above, to see that the duty to pay income tax is mandatory.

You can look up the above statutes yourself in any law library or online. These statutes demonstrate that the claim that there is no law requiring average Americans to file income tax returns or pay income tax is *complete nonsense*.