

\$5.00

AN INTRODUCTION TO THE RETURN TO CONSTITUTIONAL GOVERNMENT



LEARN, REVIVE, and PRESERVE OUR CONSTITUTION

"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 cost nothing to be a patriot."

- Mark Twain

The Patriot Network

The National Association of Independent Patriot Clubs

The Network is a Patriot Political Association made up of numerous local Patriot Protection Associations located in all sections of the United States of America.

Members in the organization agree to support and uphold the Constitution of the United States of America, and to defend and Protect the Republic for which it stands, against all enemies, foreign and domestic.

Memebership in the Network and any local affiliate is on a strictly voluntary basis and all monies given to the National Association or local club are a voluntary donation, a free-will gift to a good cause.

The sole founder and leader of The Patriot Network is Dr. Robert Barnwell Clarkson II of Anderson, SC. Dr. Clarkson is a graduate of Clemson University (Economics 1969), and The University of South Carolina School of Law (Juris Doctor 1974), and served in Vietnam with the 25th Infantry Division. Dr. Clarkson is a constitutional attorney, an expert on tax procedural law and a great help to middle class Americans harassed by the IRS.

Dr. Clarkson was the co-founder of the South Carolina Libertarian Party, Chairman of the American Party and is actively helping pro-freedom candidates across the country.

Our founder is an authority on the Freedom of Information Act, the Privacy Act, and IRS operating procedures. He has authored four books, produced dozens of informative video tapes and helped thousands of law-abiding citizens beat the tax collectors.

The Patriot Network provides a number of membership services for its supporters, including the newsletter, [The Patriot Cannon](#), seminars and educational classes, bookstore, plus the vital Advisory Service, a call-in service for members to get answers to their legal and tax questions.

The Network is a self-help, support group for the over-taxed American middle class. Since 1977, we have been showing wage earners and small businessmen how they can lessen these horrendous burdens of taxation, how to exercise these rights, and even how to beat an IRS audit.

For more information, contact:

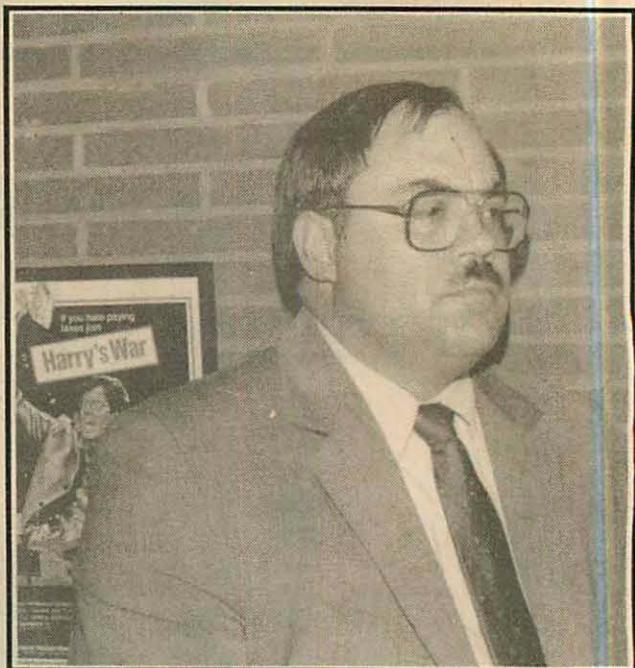
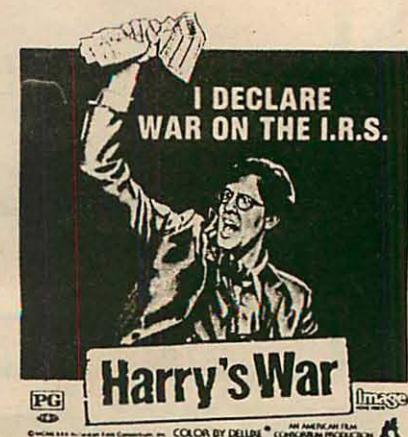
**INTRODUCTION
to the
UNITED STATES
CONSTITUTION
and the
INCOME TAX**

THE PATRIOT NETWORK
PRIMARY MEETING

Dr. Robert B. Clarkson
(803) 225-3061

The Patriot Network
P.O. Box 2368
Anderson, SC 29622

The Patriot Bookstore
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Greenville, SC 29606



Dr. Robert B. Clarkson
Executive Director of The Patriot Network

— RETURN TO CONSTITUTION GOVERNMENT —

Finally, now in your area, a political group to help the over taxed middle-class Americans. An active vehicle for you to join to save our country. Your friends and neighbors are working together - Join Them Now!

LEARN & STUDY THE CONSTITUTION

- Tired of being pushed around by government . . .
Tired of insolent public servants . . .
Tired of standing in line for bureaucratic run around . . .
End all that - be a member of an organization that will fight . . .
- A. For You
 - B. For Our Country
 - C. For Respect For The Organization

The local protection association is:

- A. A club, a political organization, with political goals.
- B. A Constitutional Study Group.

Our Political Goals include:

1. Restoration of the U.S. Constitution
2. Preservation of The American Way of Life
3. Sound national fiscal and monetary system, end of inflation, gold and silver backed currency
4. Abolish Federal Reserve and its massive powers
5. Default on National Debt (to teach those who allowed it a lesson)
6. Abolish unneeded and unnecessary federal agencies
7. End to confiscatory level of federal taxation wasteful and scandalous government spending
8. Abolish the tyranical IRS

Join our association and receive the following membership benefits:

- A. Classes and seminars
- B. Local newsletter
- C. Social events, picnics, family occasions
- D. Books, tapes, educational materials
- E. Guidance, instruction, backup
- F. Local office, local trained counselor
- G. A protection association - with the means to stand behind you

Plus, important support from The Patriot Network, including:

- * The National Magazine of the Constitutional Revival Movement, THE PATRIOT CANNON
- * The Patriot Advisory Service - the experts on hand to help you
- * A Network of Supporters and Experts
- * Conventions and conferences. Meet and hear the Network stars and other national Freedom Fighters
- * Other clubs in our confederation to which you can easily transfer if you move

LEARN, REVIVE, and PRESERVE OUR CONSTITUTION

Taxpayer's Liability Index

STATEMENT OF ACCOUNT

TERMS:

You just keep paying

YOUR ATTENTION IS DIRECTED TO AMOUNTS DUE AS INDICATED BELOW

DEBT OR LIABILITY ITEM	GROSS COST	YOUR SHARE*
Public Debt	\$ 4,290,000,000,000	\$ 66,125
Accounts Payable	\$ 185,000,000,000	\$ 2,312
Undelivered Orders	\$ 516,000,000,000	\$ 6,450
Long Term Contracts	\$ 15,000,000,000	\$ 187
Loan and Credit Guarantees	\$ 346,000,000,000	\$ 4,325
Insurance Commitments	\$ 2,079,000,000,000	\$ 25,988
Annuity Programs	\$ 4,645,000,000,000	\$ 45,563
Unadjudicated Claims		
International Commitments & other Financial Obligations	\$ 81,000,000,000	\$ 1,013
TOTAL	\$12,157,000,000,000	\$151,963

*Based on 80 million real taxpayers.

Dear Friend,

That's quite a bill, isn't it? Better take another look because this bill's no joke. And it has a lot to do with your other bills and why it's so hard to pay them. Based on official Treasury Department figures, U.S. taxpayers are now on the hook for more than \$12 TRILLION.

That's more than \$151,000 (\$151,963 to be exact) for each and every taxpayer...including you. While you've been working to make ends meet, politicians have been wracking up debts...which you'll have to pay.

Taxes and inflation are already your single greatest expense. The politicians cost you more than you spend on food, shelter, or any other necessity.

Unless you take action now, you may be squeezed for the rest of your life to pay the costs of government spending. Politicians have seen to that. They've spent every cent of YOURS they could lay their hands on. (And much more, which they plan to get from you in years to come.)

What's worse, much of your money has been wasted:

- * **BILLIONS** wasted on foreign aid. The U.S. Treasury has actually helped finance both sides in 14 different wars over the last 20 years.
- * **\$223,371 per minute** to pay the interest (not the principal) on the national debt.
- * **\$200 MILLION** wasted every year in grants to do unnecessary research. One "researcher" was even paid to hang around a Peruvian brothel.
- * **BILLIONS** more are wasted on inefficient maintenance and unneeded supplies. Navy cargo ships are repaired at a cost 58 times greater than similar commercial vessels.

You face a dangerous situation...

Irresponsible politicians are spending you into bankruptcy. And the process is well underway. They have already reduced your standard of living. The typical family had \$2,685 less real spendable income in 1993 than it did 10 years ago.

(CONT. ON NEXT PAGE)

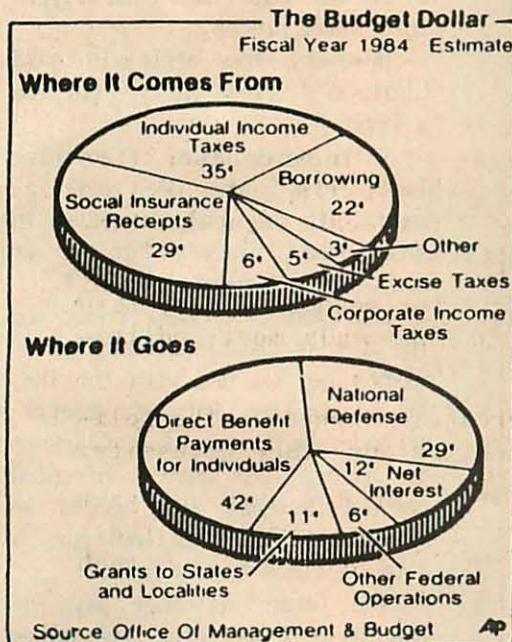
Your salary may have gone up. But taxes and inflation have gone up faster. If you're like the average American, you're getting poorer every day. Your real income is declining. And you've lost an important part of your bank account, your life insurance, your stocks and your other assets.

Those are just the financial costs. There are other costs - human cost and spiritual cost which have only begun to mount up.

Now you can do something about it. Join the FREEDOM MOVEMENT - and regain control over government.



IS THE INCOME TAX NEEDED?



No, all the federal revenue collected by the hated IRS is spent for give-away programs! National defense and other essential, Constitutionally permitted functions of the United States Government are funded from other sources.

The income tax system supports wasteful transfer payments, welfare, government housing, free medicine, medicaid, the WIC program, AFDC, SSI, WIN, ABC, CRAP, etc.

Let's throw out the welfare state, the IRS and return to Constitutional government. Abolishment of the IRS and its unconstitutional systems would not lessen support for National Defense and other necessary functions of the Federal Government. The more money you send Washington, the more harm to bring on our country.

Your hard earned dollars are needed locally to provide for your family and community, to finance jobs and worthwhile endeavors. Do not finance your own destruction.



'Tax Rebel' puts IRS on run

THE GREENVILLE NEWS

By Jim Tharpe
News staff writer

ANDERSON — More than 250 miles from the nearest harbor and without an Indian in sight, Robert B. Clarkson held his own version of the Boston Tea Party at his Concord Avenue residence Monday afternoon.

Sipping sassafras tea and boasting of harassing the Internal Revenue service, the Anderson resident — a "Tax Rebel" button pinned to his lapel — succeeded in cutting a planned IRS audit of his financial records to less than a minute.

"We took control of the situation, which is a move right out of the IRS manual," Clarkson said as a stunned IRS agent drove off from the bizarre scene, all pre-arranged by Clarkson.

"This was all just to make it tough on them...the way they normally make it for the person being audited."

Audit becomes fiasco

A member of the anti-tax oriented Carolina Patriots, the local resident and a man he called an "unidentified witness" turned what began as a routine audit into a fiasco that could have found a home amid the pages of the National Lampoon.

Clarkson, sipping hot tea symbolic of the Boston tax rebellion 200 years ago, first asked the auditor to sit on a "quite uncomfortable" plywood box while Clarkson and his witness sat in "nice comfortable" chairs. The chairs were arranged around a small round table in Clarkson's driveway. The auditor's chair was placed so it faced directly into the sun.

Once the IRS agent arrived, Clarkson and the witness asked

her to join them in a brief prayer followed by a pledge of allegiance to a flag taped to a 2-foot-long board.

"We thought we should open with a prayer and the pledge," Clarkson said. "This is only right because we are true patriots."

Clarkson then informed the agent that he was going to tape-record the audit interview. The agent said she could not allow that without first getting the approval of her superiors and turned to leave.

As she walked quickly to her car, Clarkson followed closely behind, rapidly snapping her picture.

Smiling broadly as the agent drove away, Clarkson stood by his car, its bumper festooned with stickers reading: "Rebellion to Tyranny is Obedience to God" and "Down with Taxes." He seemed pleased with the performance.

"Here we are fighting for the same freedoms our forefathers fought for in 1776," he said.

Clarkson's ongoing battle with the IRS has recently incurred the scrutiny of its agents, apparently leading to Monday's audit attempt.

The former Sumter attorney says that he has not paid federal income taxes since 1976, and says federal officials contend he owes the government \$9,000.

On his 1978 tax return, Clarkson typed "Objection: Fifth Amendment" instead of the information the IRS was looking for.

"I think people ought to pay taxes," he said. "But I also think people have the right to remain silent if they chose to do so."

"And I don't think the government has the right to invade people's privacy like they do on these tax forms."

Clarkson contends that his "Fifth Amendment" return is legal, but the IRS has other ideas.

An IRS spokesman in Columbia said the agency receives about 7,000 "protest returns" similar to Clarkson's every year.

State IRS officials said they are used to all sorts of protest moves from disgruntled taxpayers.

Some people send in their shirts (the ones off their backs) instead of monetary payment and the agency occasionally gets a return that has been ripped into small pieces.

However, the officials said Clarkson's "tea party" may be a first for the state.

"I've never heard of anything like this," one IRS official said. "It may have happened in some other places, but if it did we didn't hear about it."

Clarkson's action Monday is the latest in a series of skirmishes he has had with the IRS. At a Carolina Patriots meeting in Anderson last spring, Clarkson is alleged to have confronted one of several IRS agents in attendance and "called him a scum 25 times to his face."

The former attorney says he has also filed nine law suits against the IRS, all of them centering on the issues of invasion of privacy and freedom of information.

Clarkson was executive director of the state Libertarian Party from 1975 to 1978.

"In the long run if more and more people stand up, we can remove the tyranny and gestapo-like methods from the IRS," Clarkson said.

Asked what he now does for a living, Clarkson reflected a moment and then shot back: "I lecture, I write and I hassle the Internal Revenue Service."

* * * * *

RECIPE FOR A TEA PARTY

Now that audit season is near, Tax Patriot cooks using this recipe can entertain their community delightfully at the expense of collectors.

INGREDIENTS

- 1 Patriot, dedicated, with family
- 1 Bible, well worn
- 1 American flag, respected
- 1 tv camera covering for local station
- 3 reporters and news photographers

- 1 tape recorder and cassette tape
- 2 IRS agents feeling big and mighty
- 1 copy of the U.S. Constitution
- 10 neighbors, friends and relatives

\$30.00

HOW TO HANDLE THE IRS & AUDIT PROCEDURE

How To Beat The Tax Thieves and Win An Audit

Dr. Robert Clarkson Explains ...

- How to respond to IRS letters
- What not to say
- Your Privacy Act Rights
- The Agent questionnaire
- Delays, stalls & tricks
- Taxpayers' rights
- The dumb fox routine
- Your Constitutional rights
- Silence & tape recorders

*Learn effective, proven methods
to fend away the lying, thieving,
Tax Agents.*

Clarkson's greatest video.

Dr. Robert Clarkson

P.O. Box 2368, Anderson, SC 29622
803-225-3061

Hagar the Horrible by Dik Browne



TAX COLLECTORS MANUAL

The actual IRS Book for Tax Collectors

Learn how the tax thieves operate and how you can beat them. *useful information...\$8.00*

Dr. Robert Clarkson (803) 225-3061
P.O. Box 17001, Greenville, SC 29606

INSTRUCTIONS

Spread tape recorder, Bible and American flag on table, set tax rats in front, take pictures, spread questionnaires on agents.

Saute Pledge of Allegiance and appropriate prayer-scripture reading. Season with control of meeting and positive stance.

Mix thoroughly news media, Bill of Rights and Patriot principles. Blend Constitution, agent questionnaire and tax-rats. Bake into news conference the idea of private citizens standing up to supposedly omnipotent government.

Optional: Sprinkle water on uncovered agents via lawn sprinkler or rain clouds. Other flavorings may also be added.

Serve on "guest" numerous questions, request for immunity, and various dilatory procedures. Hold Privacy Act, 5 USC 552a in reserve.

Remember: Never say never. Make no admissions nor affirmative statements. Yield: Two embarrassed, degraded IRS agents.

WHY A "TEA PARTY"

The purpose of the "Tea Party" is to control the audit, to force the tax collectors on the defensive, to turn the tables. The "Tea Party" technique can be used at any meeting between government agents and a citizen. You can use the procedures reported here when confronted with harassment from OSHA, BATF, EPS, etc.

We can halt the growth and power of Big Government by simply standing up by refusing to cooperate, exercising all our legal rights. The welfare state depends on bureaucratic expediency — claims for due process is a monkey wrench thrown into the machinery. Let's deny the *bureaucrats* what they want most: fear and cooperation from a subdued populace.

Robert B Clarkson

MUST YOU PAY INCOME TAX?

FOR INDIVIDUALS, INCOME TAX IS A VOLUNTARY TAX

The above statement makes many people skeptical when they read it. However, the basic reason for the truth of the statement is really very simple.

THE U.S. CONSTITUTION FORBIDS THE FEDERAL GOVERNMENT TO IMPOSE ANY TAX DIRECTLY UPON INDIVIDUALS.

INDIVIDUALS VOLUNTARILY IMPOSE AN INCOME TAX UPON THEMSELVES WHEN THEY FILE AN INCOME TAX RETURN.

Read on and learn why. You will be glad you spent a few minutes to learn about these important facts.

AMERICANS ARE CONFUSED AND DECEIVED

Before World War II, individuals' wages were not considered to be subject to income taxes. During the war a "Victory Tax" was imposed on wages as an emergency measure to help pay for the war. The people did not realize that government could not constitutionally impose any tax directly on them, so they assumed that individuals and their earnings could be taxed directly.

The Internal Revenue Service intentionally promoted this misunderstanding of taxing power through clever wording of its statements, publications and propaganda news releases. Consequently, Americans have been deceived into believing that they are required to pay an income tax which is laid on them directly by government. However, when the IRS's publications, U.S. Supreme Court decisions and the Internal Revenue Code (income tax law) are studied carefully, they show that for individuals, paying income tax is voluntary and that the filing of tax forms is also a voluntary action that is not required by law.

CONSTITUTIONAL LIMITATIONS ON TAXING POWER

In order to understand why paying income tax and filing tax forms are voluntary actions for individuals, **it is** essential to understand the limitations on federal taxation embodied in the United States Constitution. The statesmen who wrote the Constitution were fully aware of the dangers to liberty in allowing a central government to impose taxes directly upon individuals or upon property.

Tyranny resulting from direct taxation of individuals had led to the American Revolution only 12 years earlier when all the taxes collected amounted to less than 5% of the colonists' earnings. This tyranny was referred to in the Declaration of Independence where in describing the reasons for the revolution, the founding fathers stated: "*He (King George III) has erected a multitude of New Offices and sent hither swarms of Officers to harass our people, and eat out their substance.*"

Because of the knowledge of these facts, the framers of the Constitution included not one, but two limitations in the Constitution that **absolutely forbid the federal government to impose any direct taxes upon individuals or upon property**. All direct taxes are required to be "apportioned", which means that they must be laid upon the state governments in proportion to each state's population.

The limitations forbidding direct taxation of individuals are found first in Article I, Section 2, Clause 3, which states: "*Representatives and direct Taxes shall be apportioned among the several States which may be included within this Union according to their respective Numbers...*", and again in Article I, Section 9, Clause 4, which states: "*No Capitation, or other direct Tax shall be laid, unless in Proportion to the Census or Enumeration hereinbefore directed to be taken.*" These basic sections of the Constitution have never been repealed or amended. The Constitution still forbids direct taxation of individuals and property.

16th AMENDMENT MISINTERPRETED (DELIBERATELY)

Deceptive statements by IRS spokesmen and other propagandists have intentionally created great confusion as to whether these limitations on direct taxes are still in effect. They incorrectly claim that the 16th Amendment (the income tax amendment) changed the constitutional limitations on direct taxes and authorized an income tax as a direct tax without apportionment. The U.S. Supreme Court rejected these claims in the case of *Brushaber v. Union Pacific R. R. Co.*, 240 US 1, (1916), when they ruled that the 16th Amendment created no new power of taxation and that it did not change the constitutional limitations which forbid any direct taxation of individuals.

The Court stated that the nature of income tax is identified by the wording of the Amendment itself, which says: "*The Congress shall have power to lay and collect taxes on incomes from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.*" The Court explained that since it is a tax "without apportionment", the income tax cannot be a direct tax (a tax on individuals or on property), because the Constitution still requires that all direct taxes must be "apportioned".

INCOME TAX IS AN EXCISE TAX

If the income tax is not a direct tax, what kind



of tax is it? The *Brushaber* decision, which has never been overruled, cleared up the misunderstanding by stating "...*taxation on income was in its nature an excise...*" and it further stated "...*that taxes on such income had been sustained as excises in the past*" The ruling established that income tax is constitutional as an excise tax, but not as a direct tax. According to the Court, the income tax is still an excise tax (primarily a tax on corporations). The IRS relies on the *Brushaber* decision to prove the constitutionality of the income tax, but ignores the Court's ruling that income tax is an excise tax.

Now the question arises: Can an excise tax be laid on individuals by government? The answer is definitely **NO!** Remember, as discussed earlier, the **Constitution absolutely forbids any federal taxes to be laid directly on individuals**. Then who or what is subject to an excise tax? The U.S. Supreme Court in *Flint v. Stone Tracy Co.*, 220 US 107, defined excises as "...*taxes laid upon the manufacture, sale, or consumption of commodities within the country, upon licenses to pursue certain occupations, and upon corporate privileges*"

Individuals are not commodities or corporations, so the only way an individual could be even indirectly subject to an excise tax is if he were granted a license to engage in an occupation of special privilege, such as a lawyer. The Court has ruled that a lawyer is granted a license of special privilege by government to act as an officer of the court and that money earned in the exercise of that privilege is subject to an income (excise) tax. All occupations that one could lawfully pursue without the existence of government, are occupations of common right and are not subject to an income (excise) tax. For example: laborer, factory worker, salesman, plumber, electrician, doctor, merchant, nurse, secretary, truck driver, waitress, etc.

INDIVIDUALS ARE NOT "REQUIRED"

Section 6012 of the Internal Revenue Code tells who "shall" file income tax returns. Without

careful analysis, the wording of the section appears to require all individuals earning \$1,000 or more to file returns. The section states: "Returns with respect to income taxes under subtitle A shall be made by the following: (1) (A) Every individual having for the taxable year a gross income of \$1,000 or more; except . . ." Everything that comes in to an individual is not legally defined as "income". To be "income", money must be a gain or profit made in the exercise of a government granted privilege, such as lawyers' fees. The IRS Code, if carefully analyzed, clearly shows that wages, salaries and tips are not "income".

The section states that returns "shall" be made by every individual having a certain amount of "income". It does not say that returns are "required" to be made by them. Courts have repeatedly ruled that "shall" means "may" when used in statutes (laws).

In the decision on **Cairo & Fulton R. R. Co. v. Hecht**, 95 US 170, the U.S. Supreme Court stated: "As against the government, the word 'shall' when used in statutes is to be construed as 'may', unless contrary intention is manifest."

In the decision of **Gow v. Consolidated Coppermines Corp.**, 165 Atlantic 136, the court stated: "If necessary, to avoid unconstitutionality of a statute, 'shall' will be deemed equivalent to 'may'."

If you, as an individual, were required to file a return and supply information under oath, all of which could be used as evidence against you in any criminal case, the requirement would be unconstitutional because it would violate your 5th Amendment right not to be compelled to be a witness against yourself. It is clear that individuals are not required to file returns, even if they have "income" of \$1,000 or more.

IT'S VOLUNTARY, SAYS IRS

Here are a few examples of the tricky and deceptive wording used by the IRS in their own publications that confirm the voluntary nature of income (excise) tax. IRS publication #21 that is widely distributed to high schools acknowledges that compliance with the law requiring the filing of a return is voluntary and at the same time suggests that the filing of a return is mandatory when it states: "Two aspects of the Federal income tax system - voluntary compliance with the law and self-assessment of tax - make it important for you to understand your rights and responsibilities as a taxpayer. 'Voluntary compliance' places on the taxpayer the responsibility for filing an income tax return. You must decide whether the law requires you to file a return. If it does, you must file your return by the date it is due."

A former IRS commissioner stated in a 1040 instruction booklet: "Each year American taxpayers voluntarily file their tax returns . . ." The U.S. Supreme Court also confirmed the voluntary nature of income tax in the case of **U.S. v. Flora**, 362 US 145, when it stated: "Our system of taxation is based upon voluntary assessment and payment, not upon restraint" (force).

The term "voluntary compliance" appears to be contradictory, but careful analysis shows the words to be accurate and appropriate. An act is voluntary when one does it of his own free will, not because he is forced by law to do it. If a law applies to an individual, his compliance with the law is mandatory, not voluntary. However, individuals engaged in occupations of common right are not subject to the income (excise) tax.

For them, compliance with the law is voluntary, not mandatory, because the law does not apply to them.

NO CRIMES FOR INDIVIDUALS

Since individuals are not subject to an income (excise) tax, they cannot be subject to tax related criminal penalties. All the criminal penalties in the Internal Revenue Code are contained in Chapter 75. Section # 7343 of that chapter, defines a "person" who is subject to criminal penalties. An individual is not listed as being a "person" subject to criminal penalties for failure to file a return, failure to pay income tax, or any other tax law violation.

Section #7343 states: "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." Only those people who are required to act on behalf of a corporation or partnership, are listed as being a "person" subject to criminal penalties. If an individual is not in that capacity, he is not required to act and is not subject to any criminal penalties under the Code.

HOW CITIZENS ARE TRAPPED

Now you might ask, if these statements are true, how are individuals sent to jail for Internal Revenue Code violations? Judges, all of whom are government employees, are dependent upon preservation of the "system" for their power and benefits. In order to uphold the "system", they frequently twist the law against citizens in tax cases. Since jurors do not generally understand the law and are misguided by those corrupt judges' instructions on the law, they frequently vote "guilty" in tax cases when no crime has actually been committed. If one is not subject to the income (excise) tax, he or she is not committing a crime by not filing a return or by not paying the tax.

People should remember the following important facts. When an individual files an income tax return, he is considered to have subjected himself to the tax by his own action of filing a return (the legal principle of implied assumpsit). The voluntary action of filing is considered to be acknowledgement that he is required to file as a "taxpayer" and is therefore subject to the tax. Anyone who admits to being a "taxpayer" is caught in the trap-like definition of the word in Code Section #7701 (a)(14) that states: "The term 'taxpayer' means any person subject to any internal revenue tax."

DAMAGING EFFECTS OF INCOME TAX

In the past, America prospered and became the greatest and richest country in the world when individuals paid no income tax and government's revenues were raised by constitutionally authorized taxes on certain goods and services and on corporations. But now, money is taken from productive sector of society by the income tax scam to support the non-productive sector, foreign aid, give-aways and a bloated, needless bureaucracy. The income tax paid by citizens sharply reduces their earnings; they then buy less, causing business to decline, leading to unemployment and depression, thus lowering the standard of living for all Americans. The income tax has created havoc in America's

economy, in addition to the loss of liberty and the harassment of our people by the IRS's oppressive collection tactics.

The collection of the income tax by extortion-like methods based on deception and enforced by fear and intimidation is as un-American as the origin of the income tax itself, which is the second plank of Karl Marx's Communist Manifesto.

Abuses of the rights of American citizens by judges and bureaucrats administering the income tax law is a disgrace to our country. History has proven that governmental abuses of citizens' rights, if unchecked, always lead to tyranny. Deceiving citizens into voluntarily subjecting themselves to a tax they do not owe is a fraud. When individuals who do not voluntarily subject themselves to the income (excise) tax by filing returns, have assessments of tax laid on them directly, it is a blatant violation of the constitutional limitations forbidding the direct taxation of individuals. If the IRS then confiscates the individuals' wages or property by levy and seizure to settle the unconstitutionally laid tax claims, the action is pure theft under color of law.

WHAT YOU CAN DO

The U.S. Constitution is the supreme law of the land. It was written to create a government of limited powers for the primary purpose of securing citizens' rights to life, liberty and property. The Declaration of Independence states that it is the duty of citizens to oppose and resist abuses of their rights. These violations of citizens' rights can be stopped if enough people become informed of these facts. SHOW THIS INFORMATION TO YOUR FRIENDS! Copy this article. Show it to citizens' groups and organizations. Inform the news media. Call radio talk shows. The American people must be informed of these facts so they can take action to preserve their rights.

The Constitution is a precious document of our heritage of freedom. Its guarantees of liberty are only as effective as the will of the people to enforce them.

SAVE \$\$ ON TAXES

"The Introduction to the US Constitution and the Income Tax"

A program for suffering taxpayers that explains our Constitution and how you can quit paying the income tax - legally! Learn how you can protect your paycheck.

Tax Loopholes For Working People

Video \$30 Audio \$10 Book \$5

Dr. Robert B. Clarkson
P.O. Box 2368, Anderson, SC 29622
803-225-3061

WITHHOLDING IS NOT REQUIRED

EMPLOYERS AND EMPLOYEES ARE VOLUNTEERS IN TAX SCHEME

EMPLOYEES ARE NOT REQUIRED TO HAVE MONEY WITHHELD FROM THEIR EARNINGS

EMPLOYERS ARE NOT REQUIRED TO WITHHOLD MONEY FROM EMPLOYEES' PAYCHECKS.

SIGNING AND SUBMITTING A WITHHOLDING STATEMENT IS NOT REQUIRED BY LAW.

Read on and learn why. You will be glad you spent a few minutes to learn about these important facts.

In order to understand why these statements are true, it is necessary to learn the legal definition of the key word "shall" which is used in the statutes relating to the so called "requirements of withholding" in the IRS Code (the income tax law).

DECEPTIVE IRS CODE WORDS

The false idea that withholding of money from individuals' earnings is a "requirement" for employers and workers is a result of IRS propaganda type publications and news releases that have mistakenly convinced the American people that government has first claim upon their earnings. A careful analysis of the law proves otherwise.

Chapter 24 of the IRS Code contains the sections of the law that apply to "withholding of tax". Section 3402 (a) of that chapter is deceptively titled "Requirements of Withholding". The title of the section is not law, the law is the body of the section that sets forth the provisions of the law. Nowhere in the body of the law is there any requirement for withholding. The section states: "Except as otherwise provided in this section every employer making payments of wages shall deduct and withhold upon such wages a tax determined in accordance with tables prescribed by the Secretary." Note the words "shall deduct and withhold". It does not state that employers are "required" to deduct and withhold.

Section 3402 (f)(2)(A) which relates to employees signing and submitting withholding statements authorizing employers to withhold money from their earnings, states: **"ON COMMENCEMENT OF EMPLOYMENT — On or before the date of the commencement of employment with an employer, the employee shall 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."** Again, note the words "shall furnish." It does not state that an employee is "required" to furnish a statement.



AT LAW, "SHALL" MEANS "MAY"

Most people are confused by the meaning of the word "shall" in these sections of the Code. Since we are dealing with law, we must examine the court decisions on the legal meaning of the word to understand its proper meaning in the IRS Code. Courts have repeatedly ruled that in statutes (laws), the word "shall" must be defined as "may" if necessary to avoid constitutional conflicts.

In the decision on Cairo & Fulton R.R. Co. vs. Hecht, 95 US 170, the U.S. Supreme Court stated: "As against the government the word 'shall' when used in statutes is to be construed as 'may', unless a contrary intention is manifest."

In the decision of George Williams College vs. Village of Williams Bay, 7 N.W. 2d 891, the Supreme Court of Wisconsin stated: "Shall in a statute may be construed to mean 'may' in order to avoid constitutional doubt."

In the decision on Gow vs. Consolidated Coppermines Corp., 165 A 136, the court stated: "If necessary to avoid unconstitutionality of a statute, 'shall' will be deemed equivalent to 'may'..."

CONSTITUTIONAL CONFLICTS

To require an individual employer to serve as an unpaid tax collector against his will would be unconstitutional because it would be a clear violation of the protection against involuntary servitude embodied in the 13th Amendment of the U.S. Constitution. The 13th Amendment states: "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."

An individual owes no tax until he imposes the tax upon himself by voluntarily filing an income tax return. Since withholding occurs prior to the filing of a return, it is actually withholding of an individual's money (property), not a withholding of tax.

The due process clause of the 5th Amendment of the Bill of Rights of the U.S. Constitution states: "...nor shall any person...be deprived of life, liberty or property, without due process of law." The Supreme Court has ruled many times that the money a man earns in exchange for his labor is indeed his most precious property. To withhold money (property) from a citizen's earnings without his consent or to require (force) him to sign and submit any statement authoriz-

ing such withholding is an unconstitutional violation of his right not to be deprived of his property without due process of law (a court trial). It makes no difference whether the money is stolen secretly or taken by threat or intimidation, for the employer's use or by the employer for a third party (government) it is still a criminal act of theft.

Any law requiring an employer to deduct and withhold (steal) money from an employee's earnings without the employee's consent would clearly violate the employee's constitutionally guaranteed right to his property and would require the employer to commit the crime of theft, thus making the law unconstitutional.

These examples show some of the constitutional conflicts that would exist if the word "shall" were defined as meaning "is required to" or "is compelled to". They clearly prove that "shall" must be defined as meaning "may" in the law on withholding. Thus, withholding is voluntary for both employers and employees.

PEOPLE TRICKED INTO FILING

By getting people to submit W-4 withholding statements which authorize employers to withhold money from their earnings, the IRS cleverly tricks millions of people into filing tax returns in order to get a refund of some of the money that was taken from them during the previous year. The scheme is set up so that for most people the amounts of money withheld are greater than the amounts of tax which they impose upon themselves when they file returns. Thus they file returns to get the refunds without realizing that they thereby impose the income (excise) tax upon themselves by the voluntary act of filing the return.

The scheme is so diabolically clever that most people are reluctant to believe the truth. However, if one understands that for individuals, the income (excise) tax is a voluntary tax because the U.S. Constitution forbids direct taxation of individuals by the federal government, all these facts fit into place as part of the deceptive scheme to get the American people to voluntarily pay an income (excise) tax that the government cannot constitutionally impose upon them.

EMPLOYEES STOP WITHHOLDING

Upon hiring new employees, most employers require them to submit W-4 withholding authorizations as a condition of employment because the employers falsely believe that the law requires it. Very few working people realize that they can stop the illegal, wrongful and oppressive withholding by changing one number on the form they already gave their employer. Section 3402 (n) of the IRS Code explains requirements for employers receiving exempt W-4 statements. This statute states: "Notwithstanding [regardless of] any other provision of this section, an employer shall 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

Large numbers of people have learned not only that individuals are not subject to an income (excise) tax, but also that their wages and salaries are not "income". Many have stopped all withholding by claiming allowances on the W-4 forms they were forced to sign by their employers. As a protection against possible harassment by the IRS, many also write above their signatures the words "Signed under duress" because they were forced by their employers to sign to hold their jobs.

Payroll Piracy

You can stop the illegal withholding tax on your hard earned pay check. On your W-4 form you can claim "allowances" and stop the payroll piracy. The law allows you to claim allowances for yourself, your spouse, your dependent children and also for estimated deductions, credits and expenses. Simply estimate your deductions, etc. and enter that amount on the W-4 form your employer will give you.

The purpose of the W-4 form is to adjust your withholding today to meet your taxes on April 15. Now we do not owe any taxes and have none to pay on that day of shame, therefore, we want to adjust our withholding to have none taken out.

IRS BLUFFS EMPLOYERS

Due to difficulties in intimidating people into voluntarily authorizing money to be taken from their earnings, the IRS has resorted to new tactics. They send out directives to employers telling (not "requiring") them to submit to IRS copies of W-4 forms of those employees claiming 9 or more allowances or claiming "exempt". Most employers do not realize that submission of such forms is not required by law, but is a voluntary act that leads to IRS harassment of their employees (see "D" in lawyer's letter below).

When IRS gets reports of those who have filed "exempt" on the withholding statements, form letters are generally sent out telling the employers that they "should" ignore the exempt statements and withhold from the individuals as though they had claimed one exemption, thus placing the individuals in the category of the highest rate of withholding. The letters do not state that the employers are "required" to withhold, only that they "should". For constitutional reasons, as previously stated, no employer can be required to withhold without an employee's consent. Such withholding could subject an employer to both civil and criminal penalties. (see "C" in lawyer's letter below)

The IRS attempts to intimidate reluctant employers into unauthorized withholding (stealing) by citing Section 3403 of the Code, which often scares employers into submission. The section titled: **"LIABILITY FOR TAX"** states: "The employer shall be liable for the payment of tax required to be deducted and withheld under this chapter Without an employee's consent to

withhold, there is no "tax required to be deducted and withheld", so there can be no liability on the employer.

ATTORNEY EXPLAINS THE LAW

To help clarify questions of people who have been deceived about this subject, we are reprinting below a letter that was written to our executive director, Dr. Robert B. Clarkson. It was written by a prominent attorney at law explaining important provisions of the withholding law. He shows that an employer is required to honor whatever information an employee puts on his withholding statement (see "A") including "EXEMPT" (see "B") and that an employer can be sued if he withholds money without an employee's authorization (see "C"). The lawyer points out that a federal court ruled that an employer does not even have to send a W-4 form or other employment forms to the Internal Revenue unless served with a legal summons to do so (a court order, not an IRS "summons" or form letter) (see "D").

LAW OFFICES

John E. Welsh

Glen Burnie, Md. 21061

Robert B. Clarkson
Executive Director, The Patriot Network
615 Concord Ave.
Anderson, SC 29621

Dear Mr. Clarkson:

You requested my opinion as to the responsibility of the Employer in honoring a W-4 form, Employee Withholding Certificate, submitted by an employee.

A My research of the applicable statutory law and case decisions reveals the following: The Congress of the United States has passed a law requiring the employer to honor the W-4 form as submitted and tendered by the Employee:

(N) Employees incurring no income tax liability.

B Notwithstanding any other provision of this section, an employer shall 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 payment a withholding exemption certificate (in such form and containing such other information as the secretary may prescribe) furnished to the employer by the employee certifying that the employee —

(1) Incurred no liability for income tax imposed under subtitle A for the preceding taxable year, and

(2) Anticipates that he will incur no liability for income tax imposed under subtitle A for the current taxable year. (Emphasis added) Title 28 USC § 3402 (H).

This and the other provisions of the Internal Revenue Code clearly states the company must accept and honor the withholding form submitted by the taxpayer. The law requires the working man to figure out his exempt status or the number of allowances and submit it to his company. Nowhere does the law place any responsibility on the payroll department - only acceptance.

Yet, the Internal Revenue Service on the other hand has sent an advice letter that directly contradicts the above statute, thus placing some employers in a quandry - but one of their own making. The company should just follow the letter of the law (listed above) until the Service can find a different law.

You further requested me to tell you how I advise my corporate clients with regard to the problem of an Administrative agency requesting disobedience to the law.

1. Advise them to obey the statute law rather than the IRS promulgated regulations.

C 2. My reasoning behind this is practical. If the employer follows the dictates of the lower-level administrative agent, the employer stands an excellent chance of a damage suit, and its attorney expenses, filed against him by the employee.

If, on the other hand, penalties can be imposed upon him as none exist. Neither the IRC Code or the regulations provide any punishment or sanctions whatsoever against a reluctant paymaster - nor will any ever exist.

3. Furthermore, it is ridiculous for the private employer to become involved in a battle between a reluctant taxpayer and the U.S. Government. It is just good common sense to stay out of other people's fights.

The Federal Courts have ruled the W-4 form and its contents as supplied by the employee are of no concern to the employer. In the case of *Holmstrom v. PPG Industries* 612 F. Supp. 522 (1981) the federal courts ruled:

Unless the withholding 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. Defendants manifest courtesy as to whether the plaintiff would pay tax . . . but this is none of their concern.

The courts have spoken: The employer is simply not responsible for anything an employee puts on that tax form. Whether the worker should or should not pay taxes is simply no concern of the workplace.

4. If the IRS continues to harass the employer, he should take a neutral stance, and notify the IRS that he will honor an appropriate court order. As you well know, Government Agencies have ready access to the U.S. District Courts and if they wanted a court order, the IRS would obtain it if they could.

The Service has not sought Federal Court decisions in similar type cases, even though frequently requested. The reasoning is most obvious: The government attorneys believe the court would quickly rule that the employer has no responsibility here.

5. Incidentally, in the *Mobile Oil Company* case, the U.S. District Court ruled that an employer does not even have to send a W-4 form or other employment forms to the Internal Revenue Service unless served with a legal summons to do so. (82-1, USTC 8242)

The employer will be in good company by honoring his employees federal form and as the State and Federal agencies along with most employers, ignore the IRS letter. Many companies are not even sending to the IRS the exempt or other W-4 forms and the government does nothing. The problems do not ever arise.

In conclusion, the issue boils down to a law of Congress versus an unsigned form letter for a tax collector. The payroll department must honor the withholding forms and stay out of the contest between any American and his government.

Yours,
John E. Welsh

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HOW NOT TO VOLUNTEER

PAGE 13

You can halt the payroll assessment against your hard earned pay for good: by claiming all the allowances to which you are entitled. Read the IRS W-4 Form which states that you can claim on the "Employee's Withholding Allowance Certificate" certain "allowances" for (1) yourself, (2) your spouse, (3) your children - one for each, (4) one if your spouse does not work, (5) as many as possible for "tax credits" on the 1040 Form as child care, energy savers, excess social security, etc., (6) as many as possible for estimated deductions as medical expenses, doctor bills, dentist, even transportation to and from the doctors office or pharmacists. Plus, allowances for state and local taxes, property tax, car tax, license tax, sales tax, income tax, real estate tax, personal property tax, bread tax, and the barrage of other tributes to the federal, state and local wasterals.

Further, you can claim "ALLOWANCES" on the W-4 Form for every category of possible deduction that could be listed on the 1040 Form if you "itemize." The Schedule A & B, the itemizing form, lists other possible allowances as interest on your home mortgage, loans, credit cards,

gas and bank cards, loans, etc., plus contributions to churches, Boy Scouts, and other charitable organizations.

Your end of the year entitlements for the current year are of course, ESTIMATES! For example, if during the first quarter of the year you decide to go into business for yourself later in that same year, you can claim 25 additional allowances because you expect to lose money on your new business. However, if you later change your mind, you still are correct because your original claim was on an estimate.

In any event, the principle purpose is to quickly halt the withholding, send less taxes to the socialist morons in Washington for them to waste and use to destroy our country. You work for your money, your salary is your property - it BELONGS to YOU. Now, you keep it and spend it on your own family as you are suppose to.

Remember: WAGE WITHHOLDING IS NOT A TAX, but a method to apply money/installment payments against any tax liability to be determined at the end of the tax year. Thusly, if you have no "income" tax liability to be due, you then can legally halt the advance levy now!

Cut here and give the certificate to your employer. Keep the top portion for your records.

Form **W-4**
Department of the Treasury
Internal Revenue Service

Employee's Withholding Allowance Certificate

OMB No. 1545-0010

1992

► For Privacy Act and Paperwork Reduction Act Notice, see reverse.

1 Type or print your first name and middle initial Robert B	Last name Clarkson	2 Your social security number 249-78-9355
Home address (number and street or rural route) 515 Concord Ave	3 <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married, but legally separated, or spouse is a nonresident alien, check the Single box.	
City or town, state, and ZIP code Anderson, SC 29621	4 If your last name differs from that on your social security card, check here and call 1-800-772-1213 for more information ► <input type="checkbox"/>	
5 Total number of allowances you are claiming (from line G above or from the Worksheets on back if they apply)	5	9
6 Additional amount, if any, you want deducted from each paycheck	6	\$
7 I claim exemption from withholding and I certify that I meet ALL of the following conditions for exemption: <ul style="list-style-type: none">• Last year I had a right to a refund of ALL Federal income tax withheld because I had NO tax liability; AND• This year I expect a refund of ALL Federal income tax withheld because I expect to have NO tax liability; AND• This year if my income exceeds \$600 and includes nonwage income, another person cannot claim me as a dependent.	<input type="checkbox"/>	
If you meet all of the above conditions, enter the year effective and "EXEMPT" here . . . ► 7 19	8	Yes <input type="checkbox"/> No <input type="checkbox"/>
Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.		
Employee's signature ► <i>Robert Clarkson</i>	Date ► January 1 1992	
9 Employer's name and address (Employer: Complete 9 and 11 only if sending to the IRS)	10 Office code <i>(optional)</i>	11 Employer identification number

Who is Required?

--- to file an income tax return.

AUTHORITY

"The Congress shall have the power to lay and collect taxes on income, from whatever source derived, without apportionment among the several states and without regard to any census or enumeration."

16th Amend., U.S. Const.

Please note that this Amendment taxes income FROM, not 'on', the source.

An examination of the terms 'income', 'source', and 'apportionment' are necessary to understanding the 'income' tax, but most important of all, is the legislative intent of the 16th Amendment. Exactly what did the Congress intend it to do?

"The reader will soon realize the gross injustice emanating from the Internal Revenue Service, for they have relied on the ignorance and fear of the American people to plunder vast amounts of revenue through the use of a prostituted definition of this word 'income'."

"Are You Required?"

INTENT

It is well settled in legal interpretation, that the INTENT of the legislators is the law.

"Even the most basic general principles of statutory construction must yield to clean, contrary evidence of legislative intent." Nat'l. R.R. Corp. v. Nat'l. Assoc. of R.R. Passengers, (1974) 414 U.S. 453, 458.

The U.S. Supreme Court has made the intent of the 16th Amendment quite clear.

"...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." Brushaber v. Union Pacific

R.R. Co., 240 U.S. 1 (1915).

The 'result intended' from the 16th Amendment, was to keep the income tax subject to Article 1, sec. 8 of the Constitution, by keeping it an INDIRECT (excise) tax FROM the source, thereby preventing a direct tax ON the source, by separating the source from the income.

In Pollock v. Farmers' Loan & Trust Co., 158 U.S. 601 (1895), the Income Tax Act of 1894 was declared unconstitutional BECAUSE it FAILED to separate the source of the income, from the income itself, which resulted in the unconstitutional taxing of BOTH (source and income).

The 1915 Brushaber Court, in discussing the Pollock case said that the Income Tax Act of 1894 was declared unconstitutional because, to permit it 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.

The Brushaber case has never been overruled. In fact, it is the primary case upon which the federal government always relies, to prove that the Amendment is constitutional (which it is) whenever it's challenged in the courts.

Furthermore, 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 federal 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.

INCOME

As the U.S. Supreme Court has so correctly held,

"...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." *Eisner v. Macomber*, 252 U.S. 189 (1920).

'Income', contrary to popular belief, is NOT a wage, salary, fee, first-time commission, or compensation for any kind of labor according to research. Income is a gain or a profit - nothing more.

"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." *Stapler v. U.S.*, 21 F. Supp. 737, 739 (19).

To tax the compensation of the working people in the United States, merely because they exercise their GOD-given, inalienable right to work, protected under the due process clause of the Fifth Amendment, was not intended OR ESTABLISHED under the Sixteenth Amendment. (On right to work see: *allgeyer v. Louisiana*, 1897 - 165 U.S. 578; *Butchers' Union Co. v. Crescent City Co.*, 1884-111 U.S. 746; *Murdock v. Penna.*, 319 U.S. 105).

Furthermore,

"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 defi-

nitely settled by decisions of this Court. *MERCHANTS' LOAN & TRUST CO. v. SMIEKANA*, 255 U.S. 509.

Wage, salaries, first-time commissions and loans, are SOURCES of investment income (capital) and the Sixteenth Amendment PROHIBITED taxing the source, without apportionment, since the income tax is on income FROM the source, and not ON the source itself.

It was BECAUSE the Sixteenth Amendment SEPARATED the source from the income, that the Brushaber Court declared it to be constitutional, which it is.

The trouble arises, because the IRS is presently collecting the income tax as a direct tax on the source without apportionment, which is strictly prohibited by the Sixteenth Amendment. Furthermore, they're trying to 'con' us into believing that this is what the Brushaber Court declared to be constitutional - it is NOT.

What the Brushaber Court declared constitutional was, AN INDIRECT (EXCISE) TAX ON INCOME, WITHOUT APPORTIONMENT, leaving the source (wages, salaries, fees, commissions, etc.) free of any such tax.

Present IRS collection policy is actually directed toward collecting a DIRECT tax on BOTH the source and the income, when the law (16th Amendment) allows ONLY for an indirect tax on income. That's about as simple as one can put it.

The IRS should be forced, in court cases, to prove that wages, salaries, etc., are actually 'income' (profit or gain) not source and not be allowed to simply make the assumption, and to sue or arrest upon an assumption, as they presently do. The obvious defense is that, being a "source" and not income, wages, salaries, etc., are not taxable.

This issue MUST be brought before the public.

The issue has been further clouded by the courts later introducing the term 'earnings' as a substitute for 'gains' and 'profits', but they are all synonymous.

Also,

"... 'income', as used in the statute should be given a meaning so as NOT to include everything that comes in. The TRUE MEANING of the words 'gains'

fits' is TO LIMIT the MEANING OF the word 'INCOME' ... So. Pacific v. Lowe, 238 F. 847.

And further,

"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 v. 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." Connor v. U.S., 303 F. Supp. 1187 (1969).

There is NO GAIN in compensation for labor (wages, salaries, fees for services, first-time commissions, etc.), because it is the result of an EVEN exchange. The employer, exchanges with the employee, a certain amount of compensation (usually a form of money), for a certain amount of time and services, equal in value. If at the end of the year, the employer gives the employee a bonus, THAT would be a gain and would therefore be income, which could be taxable, if it met the statutory requirement for filing.

A case that simply illustrates the true legal meaning of 'income' according to tax statutes is Edwards V. Keith, 231 F. 111, which involved the taxing of sales commissions on insurance. It was held that the FIRST commission was not taxable because that was mere compensation for services and therefore no gain was involved. However, it was held that the additional commissions on renewal premiums WERE taxable because they were ruled to be gain, that is, something over and above, or in addition to compensation for the original services.

A huge deep-seated misconception of long-standing, as to what income really is, seems to be the problem. Printing, "Wages, salaries, tips, and other employee compensation" under "income" on the 1040

Form has also been 'helpful' in misleading honest Americans, into erroneously declaring their untaxable wages, salaries, fees and commissions to be income, unnecessarily assessing themselves and volunteering to pay a tax they really don't owe. (Tips may or may not be gain.)

Even the state courts agree that tips are not profit (gain). The Virginia Court has held that:

"There is a clear distinction between 'profit' 'wages' or compensation for labor. Compensation for labor CANNOT be regarded as profit within the meaning of the law." Oliver v. Halstead, 1992; 86 S.E. 2d 858.

The State Supreme Court of Pennsylvania has held that:

"Reasonable compensation for labor or services rendered is not profit." Laureldale Cemetery A. v. Matthews, 345 PA 239; 47 A. 2d 277, 280.

SOURCES

Two main, non-taxable sources are:

- (1) COMPENSATION for labor or services, and
- (2) LOANS

INCOME

Again, let us turn to the U.S. Supreme Court for the legal definition of taxable income, to which the IRS should be held. In the Goodrich case, the Court cited and upheld their Eisner decision as follows:

"...the definition of 'income' approved by the 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. Eisner v. Macomber, 252 U.S. 189, 207. Goodrich v. Edwards, 255 U.S. 527.

Let us consider some examples of each form of income as set forth by the Eisner Court and reaffirmed in the Goodrich case.

GAIN DERIVED FROM CAPITAL: The most common types would be stock dividends, interest (from banks, bonds, loans, etc.).

GAIN DERIVED FROM LABOR: This refers to labor contracting, such as in the construction industry, home service businesses, etc.;

GAIN DERIVED FROM BOTH CAPITAL AND LABOR COMBINED: This would refer to manufacturing where a capital outlay for machinery, etc., is necessary and labor must be hired to run it, in order to produce a product; also included would be a business which required a capital outlay for rent, equipment, etc., plus the hiring of staff.

PROFITS GAINED THROUGH SALE OF CAPITAL ASSETS: This refers to the sale

a profit, of real estate, businesses, stocks, bonds, etc. It is the sale for profit, of ANY asset you may have to sell.

PROFITS GAINED THROUGH CONVERSION OF CAPITAL ASSETS: This could be a real estate trade of several small pieces of real estate for one large piece, provided there was not an even exchange and that a profit did occur. Cancellation of indebtedness is also included here and the property settlements in divorces, under certain circumstances.

APPORTIONMENT

Because of the 16th Amendment, ONLY income (gain) is taxable without apportionment, nothing else.

With apportionment, the federal government would have to assess the states a set amount, according to population (like a head tax), and then the states would have to turn around and assess the people for a set amount, in order to collect the amount the states had to pay the federal government. That is apportionment.

THE W-4 DILEMMA

The federal bureaucrats well know they could be violating 26 USC 7214 (attempting to collect taxes not due), which is why they protected themselves by putting 'Exempt' on the W-4 Forms, after the tax law researchers came dangerously close to the truth, finally stated in this article.

The problem, is with those who insist on filing 5th Amendment returns, if they are persons truly not required to file, i.e., without income.

The IRS has a right to assume that if you take the 5th on your tax situation, you obviously are a person required to file, by your own admission. If then, after filing a 5th Amendment return, you turn around and claim you are exempt on your W-4, the IRS is very likely to charge you criminally, because of the legal inconsistency which they interpret as criminal intent to cheat the government of its rightful taxes.

It seems only common sense that if one claims exemption on their W-4, then one should file for refund of any taxes

paid the previous three years with a letter explaining that the requirement law was misunderstood and that the filings were inadvertent due to the fact that you were not a person required to file, based on the U.S. Supreme Court decisions unearthed herein.

CONCLUSION

Add to all this, the fact that it is also well documented that the income tax is an excise tax and that excise taxes are levied ONLY upon corporations and licensed individuals and we also begin to realize that not all profit or gain (income) is even taxable.

It becomes increasingly clear, that aside from the Federal Reserve caper, THE INCOME TAX MIGHT JUST BE THE GREATEST RIP-OFF EVER PERPETRATED ON GULLIBLE AMERICANS.

Few people realize that revenue from the income tax constitutes only 38% of the total tax revenue received by the U.S. government.

Cutting the federal budget by 38% would not only abolish the income tax, but would also abolish inflation, and it's time we did just that.

Income tax (16th Amendment) will fade away just like prohibition (18th Amendment), when the people understand THEY can abolish it by simply voting "NOT GUILTY" in all criminal tax cases, just as they did in prohibition cases. When the government could no longer get convictions, the 18th Amendment was repealed. So shall it be with the 16th Amendment. A little "self-help" will do it.

**WAGES ARE
NOT
INCOME!**

WHAT DO THE COURTS SAY?

U.S. V. FLORA, 362 U.S. 145, 176: "Our system of taxation is based on voluntary assessment and payment, NOT upon distraint." See Helvering v. Mitchell, 303 U.S. 391, 399; Treas. Regs. on Procedural Rules (1954 Code) Sec. 601.103(a)"

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."

STRATTONS INDEPENDENCE V. HOWBERT, 231 U.S. 399, 400, 34 S. Ct 136, 140, 58 L Ed. 285: The Sixteenth Amendment authorized taxation without apportionment of incomes, from whatever source derived. "Income has been defined as the gain derived from capital, from labor, or from both combined."

EVANS V. GORE, 253 U.S. 245: "The Sixteenth Amendment does not justify the taxation of persons or things previously immune. It was intended only to remove all occasions for any apportionment of income taxes among the states."

"Constitutional Amendment 16, authorizing Congress to collect taxes on incomes, from whatever source derived, without apportionment, among the states, does not extend the taxing power to new or excepted subjects, but merely removes all occasion otherwise existing for an apportionment, and hence does not authorize a tax on the salary of a federal judge, contrary to article 3, section 1"
(Author's Note: Actually, all salaries are non-taxable. Only income derived FROM salaries are taxable.)

EDWARDS V. KEITH, 231 F 110, 113: "One does not derive taxable income by rendering services and charging for them. IRS can not enlarge scope of the Statute." This case pertained to salaries or wages never received by petitioner, so it was held not taxable until received.

"Income," within the meaning of the Sixteenth Amendment and the Revenue Act, means "gain"

"derived" from, and not accruing to, capitol or labor or from both combined, including profit gained through sale or conversion of capitol, the gain not being taxable until realized, and in such connection, "gain" means profit or something of exchangeable value, however invested or employed, and coming in, received, or drawn by taxpayer for his separate use, benefit, and disposal. "from the Revenue Act 1934 S 22 (a) U.S.C.A. (IRC 1954) S61; U.S.C.A. Constitution Amendment 16 (1913); Staples v United States, D.C. Pa., 21 F. Supp. 737, 739."

OLIVER V. HALSTEAD, 86 S.E. 2d. 858, 196 Va.

992 (1955); "Compensation for labor can not 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 mere compensation for labor."

LAUREDALE CEMETARY ASSOCIATION V. MATTHEWS, 354 Pa. 239, 47 A 2d.. 277, 280: "Reasonable compensation for labor or services performed is not profit."

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

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...

Spreckles Sugar Ref. Co. v. McClain,
192 U.S. 397, 24 S. Ct. at 382

Income, as used in the statute should be given the 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".

So. Pacific v. Lowe, 238 F. 847

LUCAS V. EARL, 281 U.S. 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. 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."

POLLOCK V. FARMERS LOAN & TRUST CO., 158 U.S. 601: Ruled Taxes on real estate being indisputably direct taxes, taxes on the rents or income of real estate are equally direct taxes.

Taxes on personal property, or on the income of personal property, are likewise direct taxes."

SIMS V. AHRENS, 271 SW 720 (1925): That 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 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 not power to declare as a 'privilege' and tax for revenue purposes, occupations that are of common right."

FLINT V. STONE TRACY COMPANY 220 U.S. 107 (1911): "Excises are taxes laid...upon licenses to pursue certain occupations, and upon corporate privileges."

ADKINS V. CHILDRENS HOSPITAL, 261 U.S. 525 (1923): "Moral requirement implicit in every contract of employment, vis, that the amount to be paid and service to be rendered shall bear to each some measure of just equivalence...In principal, there can be no difference between the case of selling labor and the case of selling goods (property)."

ALLGEYER V. STATE OF LOUISIANA, 165 U.S. 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 his 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."

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

MIRANDA V. ARIZONA, 384 U.S. 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."

HARBUSY V. MADISON, 5 U.S. (2 Cranch) 137, 180, (1803): "All laws (Rules and Practices) which are repugnant to the Constitution are null and void."

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

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. BISHOP, 412 U.S. 346, 361 (1973): "The requirement of an offence committed WILLFULLY is not met, therefore, IF A TAXPAYER HAS RELIED IN GOOD FAITH UPON A PRIOR DECISION OF THIS COURT." (EMPHASIS ADDED.) James V U.S. 366 U.S. 221-222.

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)."

HILLER V. U.S., 230 F 2d 486, 490 (Also Simmons v U.S. 390 US 377): "The claim and exercise of a Constitutional right cannot be converted into a crime."

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

There is a clear distinction between "profit" and "wages" or compensation for labor. Compensation for labor cannot be regarded as profit.

United States v. Ballard, (1976),
175 F. 2d 400.

PORTRAIT of an



AMERICAN TRAITOR

by M. J. "Red" Beckman

American History has recorded very few cases of treason. A traitor is an enemy within and we are reminded of Abraham Lincoln who

said that the only way this great nation could be destroyed was from within.

As you read this small pamphlet, this once great nation seems to be deteriorating at a very rapid pace. Government is plundering and looting over half of the wealth being produced by its creative and productive citizens. High in-

terest rates and inflation are the concern of everyone. We are not involved in any declared wars so must we not ask ourselves are we being destroyed from within by traitors?

The answer must surely be an emphatic YES!! Who are these traitors? Can we catch them? Can we stop them before it's too late? This great nation was to be a nation of law not men so we must assume that the law must not be effective and we must have men who have put themselves above the law. The law which we are talking is the Constitution of the United States and the intent of that law was to protect 'we the people' from government.

Are 'we the people' of these United States being protected from government? No—a thousand times NO!! The people are afraid of their government in America today. The people are terrorized by the Internal Revenue Service because they are threatened with jail and total ruin if they don't comply with I.R.S. rules and codes.

Are I.R.S. agents traitors, you ask? The answer is yes, but they are not alone. We don't want to single out these people. All government employees are required to take an oath to uphold the Constitution of the United States of America. Now remember the Constitution is the law which the people wrote to govern the government and thereby protect 'we the people' from government. We have had Presidents, Congressmen, Senators and Judges who have been violating their oath because the people are not being protected from government anymore. The oath that these men in government take says that they will uphold and defend the Constitution. That means they must do everything in their power to help protect 'we the people' from government.

Now let's explore a very simple solution to our problem. 'We the people' still have some clout and we can turn this nation around very quickly. The key is to inform a lot of people in a very short time with a very simple message. The Constitution allows the government to write criminal statutes but does not give the government any enforcement power of those statutes. Article 3, Section 2, clause 3 of the Constitution and Amendment 6 of the Bill of Rights says "that in all criminal cases there shall be the right to a Jury trial." The Constitution gives the Government power to write civil statutes but the 7th amendment of the Bill of Rights says that the citizen has the right to a jury trial if the matter in controversy exceeds \$20.00. So there you have the key.

It is 'we the people' who serve on those juries. Did the I.R.S. get its power from the Congress, or the Courts? NO!! It was 'we the people' on the juries who said "guilty" and it was 'we the people' who didn't protect our fellow citizen from the government. It is 'we the people' who are the traitors and 'we the people' will suffer

the same fate as those throughout history who have given their power over to the government and become the pawns of dictators, despots and tyrants. The worst enemy of mankind on planet Earth has usually been his own government. Our Constitutional Republic is a system where the people by law can protect each other from bad government.

Don't curse the I.R.S. agents, the Judges, bureaucrats or the Democrats and Republicans. Just look in the mirror. Has the fellow you see been upholding and defending the Constitution of the United States of America? Have you been making the government obey the law? Do you know what the law says that governs the government?

You went to a government-run school, so you were taught that only the Supreme Court could say what the Constitution means. Did it ever occur to you that there are nine lawyers on the Supreme Court who all work for the government? They are paid with government checks. How do we force these nine lawyers to obey the law?

If you are concerned about America, you will always be registered to vote. As a voter you have three votes. At the polling place you elect those you hope will serve your best interest. Your vote at the polling place can be very frustrating and many do not vote. The politician has a tendency to promise one thing and do the opposite once in office. But we must remember that this first vote is not the most important.

Your second vote is when you get called for Grand Jury duty. On the Grand Jury you get to vote on whether you approve or disapprove of the laws your elected public servants are writing. You have a check against the government and you must protect 'we the people' from government. The government will be asking for indictments against your fellow Americans and you will be in a position to protect your fellow American if you are on the Grand Jury. We have many Americans who are angry at the traitors in government and we need these angry Americans on the Grand Jury to protect 'we the people' from Government.

Your third vote is when you are called for regular Jury duty. You are the final check in our system of Checks and Balances. You must decide, is the citizen who is on trial a threat to 'we the people' or is the defendant a threat to the government? As an individual on that jury you have more power than the President of the United States, more power than all 435 Congressmen and 100 Senators and more power than the Supreme Court and all of the Federal Court System. As an American Citizen you have a lot of clout if you know how to use it. You must not let the Judge or prosecutor know that you are an informed American who now has clout. You will need a blank face and go along with

the whole process because these Judges and prosecutors are government employees and they don't want anyone on the Jury who can't be manipulated. Play the game until you get into the Jury room and then vote to save this the greatest nation in history. Vote yourself free of I.R.S. tyranny by voting to free your fellow American.

Remember this simple rule—is the defendant a threat to you, your family or your community? Is the defendant a threat to the government's plan to loot, plunder and destroy 'we the people'? Vote yourself free—the polling place, the Grand Jury and the Jury, three votes in the system so that we might be able to enforce the law which we wrote to bind and control government.

'We the people' gave the I.R.S. all of its power when we said guilty on the jury and now we are going to take the power away from the I.R.S. by saying "not guilty". You may be the only one on that jury that will say "not guilty", but you have lots of clout now and you can hang that jury all by yourself. You may even be able to educate the other eleven people on the jury. Try it, you'll like it.

The traitors are at work within America as you read this but we aren't going to hang a lot of people because 'we the people' did it to ourselves. This little pamphlet is the answer and you must now do everything in your power to transmit this message to every American.

Remember this fact. The people of Hitler's Germany destroyed themselves because they did exactly what government told them to do. People through blind obedience to Hitler's commands, destroyed themselves and their nation. The Judges in our Courts are telling us in their instruction that we must do as the government says. 'We the people' can save our nation and ourselves only by a critical judgement of the government and the laws which that government wishes to put on the people's backs. Is your tax burden about to destroy you? Then vote yourself free by voting to protect 'we the people' from government, from bad government.



THE PATRIOT NETWORK

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THE UNITED STATES CONSTITUTION PROHIBITS DIRECT TAXATION OF ANY INDIVIDUAL OR HIS PROPERTY

Tyranny resulting from direct taxation of individuals and/or their property led to the American Revolution in 1776. Having fought a long, bitter struggle to insure the inalienable rights of life, liberty and property (pursuit of happiness) our forefathers, in framing the Constitution, wisely prohibited the federal government from laying any direct tax upon individuals or upon their property. Because of their experiences with tyrannical property confiscation by direct taxation enforced by the King's officers, the framers included not one, but two limitations within the Constitution that **ABSOLUTELY FORBID** the federal government to lay any direct taxes on individuals or upon property. Under Article 1, Section 2, Clause 3: "Representatives and direct taxes shall be APPORTIONED AMONG THE SEVERAL STATES which may be included with this union, ACCORDING TO THEIR RESPECTIVE NUMBERS..." (population.) And again in Article 1, Section 9, Clause 4: "No capitation or other direct tax shall be laid, unless IN PROPORTION TO THE CENSUS OR ENUMERATION hereinbefore directed to be taken." In other words, should the federal government impose a direct tax, it must be imposed by sending the apportioned bill **TO THE STATE CAPITALS OF EACH OF THE FIFTY STATES** in amounts that are proportional to each state's population. All direct taxes must be **IMPOSED UPON THE STATE GOVERNMENTS AND NOT UPON INDIVIDUAL CITIZENS.**

An example of the imposition of such a Constitutionally apportioned direct tax would be as follows: If the State of New York has 9% of the total population of the U.S., the government of the State of New York would be taxed an amount equal to 9% of the total direct tax imposed based on their proportionate population, as is their representation in the House of Representatives. All other state governments would be billed in like manner. It would then be up to each state to raise their share of the tax in whatever manner they chose.

It is essential that every American citizen understand that the United States Constitution permits direct taxes to be laid only **UPON THE STATES** subject to the rule of apportionment based upon the census taken every ten years as required in the Constitution. The census determines the number of congressional representatives that each state shall be allowed as well as the apportioned shares of any direct taxes which might be imposed on each of the States. When one is armed with this knowledge that **AS INDIVIDUALS WE CAN NOT BE TAXED DIRECTLY** by the federal government, we can understand why the Internal Revenue Service insists that the success of the income tax in the United States is based upon "voluntary compliance, and self-assessment".

The Sixteenth Amendment to the United States Constitution was ratified in 1913. It reads as follows:

"The congress shall have the power to lay and collect taxes on income, from whatever source derived, without apportionment among the several states and without regard to any census or enumeration."

At first reading, the wording of the amendment could be construed to authorize a new type of direct tax without apportionment, to be imposed upon individuals since most people are under the mistaken impression that the income tax is a direct tax laid upon individuals by the federal government. The United States Supreme Court, however, ruled otherwise. Just two years after the amendment was ratified, the tax was tested in the case of *Brushaber v Union Pacific Railroad*, 240 US 1 (1915). In both this landmark decision, as well as other subsequent rulings, the Supreme Court identified the income tax under the 16th amendment as an **Indirect** tax in the nature of an excise tax. The Supreme

Court said the amendment did not repeal Article 1, Section 2, Clause 3 or Article 1, Section 9, Clause 4 in the basic body of the Constitution which require that all direct taxes must be **APPORTIONED AMONG THE STATES**. Therefore, these constitutional limitations on direct taxation still apply, restricting the income tax to the category of an **excise** tax, which cannot be laid on individuals or on ordinary occupations.

Historical documents of American government show repeated rejection of the concept of direct taxation of individuals by any central government. Starting with the New England Confederation of 1643 and extending through the Articles of Confederation of 1777, the Northwest Ordinance of 1787, James Madison's notes on the debates of the Constitution, The Federalist Papers, and various state documents, this nation's legislative history totally supports the principle of constitutional prohibition against direct Federal taxation of individuals or property as contained in the Constitution. However, the Constitution does authorize the federal government to lay **indirect** taxes which are duties, imposts and excise taxes. Indirect taxes are laid primarily upon imports, commerce and corporations. Throughout our nation's history nearly all of the Federal taxes ever collected have been raised by indirect taxation.

Excise taxes cannot constitutionally be imposed directly on individuals by the federal government. Since the federal government is forbidden to impose any tax directly on individuals, the only way they can become subject to the income/excise tax is if they **voluntarily** file tax returns and thereby **voluntarily** assess the tax upon themselves. By filing returns, they unknowingly make themselves subject to the tax and also subject themselves to the provisions of the Internal Revenue Code, which is the law regulating those who are subject to the income/excise tax. The Code applies only to those "persons" such as corporations that are subject to an excise tax. It does not apply to individuals just because they exercise their constitutionally guaranteed right to earn a living.

These facts are proven by the wording of Section 1 of the Code entitled "TAX IMPOSED." The wording of this statute identifies the **making of a return** as the event which imposes the tax. To become subject to any indirect tax one must "volunteer" through some positive act in order to create the circumstances under which an indirect tax can be collected. For instance, the excise tax levied on distilled spirits is voluntary in the sense that one can avoid the tax by not buying liquor; that is, if you don't wish to volunteer to pay the tax, don't drink. The same is true of the income tax — if you do not wish to volunteer, do not file a return! If the Internal Revenue Service attempts to levy a voluntary income/excise tax upon knowledgeable citizens who have chosen not to "volunteer" by the filing of **any** type of document, such as a 1040 form, the constitutional prohibition against such direct taxation of individuals must be forcefully asserted in order for the knowledgeable citizen to protect his property from unlawful confiscation.

**INFORM PEOPLE OF THEIR RIGHTS,
SHOW THIS TO YOUR FRIENDS!**



THE PATRIOT NETWORK

CITIZENS RULE BOOK



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In CONGRESS, July 4, 1776. The Unanimous Declaration of the thirteen united States of America.

When in the Course of human events, it becomes necessary for one people to dissolve the political bands which have connected them with another, and to assume among the powers of the earth, the separate and equal station to which the Laws of Nature and of Nature's God entitles them, a decent respect to the opinions of mankind requires that they should declare the causes which impel them to the separation.

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 powers from the consent of the governed. That whenever any Form of Government becomes destructive of these ends, it is the Right of the People to alter or to abolish

it, and to institute new Government, laying its foundation on such principles and organizing its powers in such form, as to them shall seem most likely to effect their Safety and Happiness. Prudence, indeed, will dictate that Governments long established should not be changed for light and transient causes; and accordingly all experience hath shown, that mankind are more disposed to suffer, while evils are sufferable, than to right themselves by abolishing the forms to which they are accustomed. But when a long train of abuses and usurpations, pursuing invariably the same Object evinces a design to reduce them under absolute Despotism, it is their right, it is their duty, to throw off such Government, and to provide new Guards for their future security. Such has been the patient sufferance of these Colonies; and such is now the necessity which constrains them to alter their former Systems of Government. The history of the present King of Great Britain is a history of repeated injuries and usurpations, all having in direct object the establishment of an absolute Tyranny over these States. To prove this, let Facts be submitted to a candid world.

He has refused his Assent to Laws, the most wholesome and necessary for the public good.

He has forbidden his Governors to pass Laws of immediate and pressing importance, unless suspended in their operation till his Assent should be obtained; and when so suspended, he has utterly neglected to attend to them.

He has refused to pass other Laws for the accommodation of large districts of people, unless those people would relinquish the right of Representation in the Legislature, a right inestimable to them and formidable to tyrants only.

He has called together legislative bodies at places unusual, uncomfortable, and distant from the depository of their public Records, for the sole purpose of fatiguing them into compliance with his measures.

He has dissolved Representative Houses repeatedly, for opposing with manly firmness his invasion on the rights of the people.

He has refused for a long time, after such dissolutions, to cause others to be elected; whereby the Legislative powers, incapable of Annihilation, have returned to the People at large for their exercise; the state remaining in the meantime exposed to all the dangers of invasion from without, and convulsions within.

He has endeavored to prevent the population of these States; for that purpose obstructing the Laws for Naturalization of Foreigners; refusing to pass others to encourage their migrations hither, and raising the conditions of new Appropriations of Lands.

He has obstructed the Administration of Justice, by refusing his Assent to Laws for establishing Judiciary Powers.

He has made Judges dependent on his Will alone, for the tenure of their offices, and the amount and payment of their salaries.

He has erected a multitude of New Offices, and sent hither swarms of Officers to harass our people, and eat out their substance.

He has kept among us, in times of peace, Standing Armies without the Consent of our legislature.

He has affected to render the Military independent of and superior to the Civil power.

He has combined with others to subject us to a jurisdiction foreign to our constitution, and unacknowledged by our laws; giving his Assent to their Acts of pretended Legislation:

For Quartering large bodies of armed troops among us:

For protecting them, by a mock trial, from punishment for any Murders which they should commit on the Inhabitants of these States:

For cutting off our Trade with all parts of the world:

For imposing Taxes on us without our Consent:

For depriving us in many cases of the benefits of Trial by Jury:

For transporting us beyond Seas to be tried for pretended offenses:

For abolishing the free System of English Laws in a neighboring Province, establishing therein an Arbitrary government, and enlarging its Boundaries so as to render it at once an example and fit instrument for introducing the same absolute rule into these Colonies:

For taking away our Charters, abolishing our most valuable Laws, and altering fundamentally the Forms of our Government:

For suspending our own Legislatures, and declaring themselves invested with power to legislate for us in all cases whatsoever.

He has abdicated Government here, by declaring us out of his Protection and waging War against us.

He has plundered our seas, ravaged our Coasts, burnt our towns, and destroyed the lives of our people.

He is at this time transporting large Armies of foreign Mercenaries to complete the works of death, desolation and tyranny, already begun with circumstances of Cruelty and perfidy scarcely paralleled in the most barbarous ages, and totally unworthy the Head of a civilized nation.

He has constrained our fellow Citizens taken Captive on the high Seas to bear Arms against their Country, to become the executioners of their friends and Brethren, or to fall themselves by their Hands.

He has excited domestic insurrections amongst us, and has endeavored to bring on the inhabitants of our frontiers, the merciless Indian Savages, whose known rule of warfare, is an undistinguished destruction of all ages, sexes and conditions.

In every stage of these Suppressions We have Petitioned for Redress in the most humble terms. Our repeated Petitions have been answered only by repeated injury. A Prince, whose character is thus marked by every act which may define a Tyrant, is unfit to be the ruler of a free people.

Nor have We been wanting in attention to our British brethren. We have warned them from time to time of attempts by their legislature to extend an unwarrantable jurisdiction over us. We have reminded them of the circumstances of our emigration and settlement here. We have appealed to their native justice and magnanimity, and we have conjured them by the ties of our common kindred to disavow these usurpations, which would inevitably interrupt our connections and correspondence. They

too have been deaf to the voice of justice and of consanguinity. We must, therefore, acquiesce in the necessity, which denounces our Separation, and hold them, as we hold the rest of mankind, Enemies in War, in Peace Friends.

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, do, in the Name, and by Authority of the good People of these Colonies, solemnly publish and declare, That these United Colonies are, and of Right ought to be FREE AND INDEPENDENT STATES; that they are Absolved from all Allegiance to the British Crown, and that all political connection between them and the State of Great Britain, is and ought to be totally dissolved; and that as Free and Independent States, they have full Power to levy War, conclude Peace, contract Alliance, establish Commerce, and to do all other Acts and Things which Independent States may of right do. 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.

SIGNERS OF THE DECLARATION OF INDEPENDENCE

According to the Authenticated List Printed by Order of Congress of January 18, 1777

John Hancock.

New Hampshire.	Josiah Bartlett, Wm. Whipple, Matthew Thornton	Jas. Smith, Geo. Taylor, James Wilson, Gen. Ross.
Massachusetts-Bay.	Sam'l Adams, John Adams, Robt. Treat Paine, Elbridge Gerry	Ceser Rodney, Geo. Read, Tho M. Kean
Rhode Isl & Providence, &c.	Step. Hopkins, William Ellery	Samuel Chase, Wm. Pace, Tho. Stone, Charles Carroll, of Carrollton.
Connecticut.	Roger Sherman, Sam'l Huntington, Wm. Williams, Oliver Wolcott	George Wythe, Richard Henry Lee, Tho. Jefferson, Benja. Harrison, Tho. Nelson, Jr., Francis Lightfoot Lee, Carter Braxton.
New-York.	Wm. Floyd, Phil. Livingston, Fra's Lewis, Lewis Morris	Wm. Hooper, Joseph Hewes, John Penn
New-Jersey.	Richd. Stockton, Jno. Witherspoon, Fra's Hopkinson, John Hart, Abra. Clark	Edward Rutledge, Tho. Heyward, junr., Thomas Lynch, junr., Arthur Middleton
Pennsylvania.	Robt. Morris, Benja. Rush, Benja. Franklin, John Morton, Gen. Climer	Button Gwinnett, Lyman Hall, Geo. Walton
Georgia.		

The CONSTITUTION OF THE UNITED STATES

We, the People of the United States, in Order to form a more perfect Union, establish Justice, insure domestic Tranquillity, provide for the common defence, 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.

ARTICLE I

Section 1. All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

Section 2. The House of Representatives shall be composed of Members chosen every second Year by the People of the several States, and the Electors in each State shall have the Qualifications requisite for Electors of the most numerous Branch of the State Legislature.

No Person shall be a Representative who shall not have attained to the Age of twenty-five Years, and been seven Years a Citizen of the United States, and who shall not, when elected, be an Inhabitant of that State in which he shall be chosen.

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. The actual Enumeration shall be made within three Years after the first Meeting of the Congress of the United States, and within every subsequent Term of ten Years, in such Manner as they shall by Law direct. The Number of Representatives shall not exceed one for every thirty Thousand, but each State shall have at Least one Representative; and until such enumeration shall be made, the State of New Hampshire shall be entitled to chuse three, Massachusetts eight, Rhode-Island and Providence Plantations one, Connecticut five, New York six, New Jersey four, Pennsylvania eight, Delaware one, Maryland six, Virginia ten, North Carolina five, South Carolina five, and Georgia three.

When vacancies happen in the Representation from any State, the Executive Authority thereof shall issue Writs of Election to fill such Vacancies.

The House of Representatives shall chuse their Speaker and other Officers; and shall have the sole Power of Impeachment.

Section 3. The Senate of the United States shall be composed of two Senators from each State, chosen by the Legislature thereof, for six Years; and each Senator shall have one Vote.

Immediately after they shall be assembled in Consequence of the first Election, they shall be divided as equally as may be into three Classes. The Seats of the Senators of the first Class shall be vacated at the Expiration of the second Year, of the second Class at the Expiration of the fourth Year, and of the third Class at the Expiration of the sixth Year, so that one third may be chosen every second Year; and if Vacancies happen by Resignation, or otherwise, during the Recess of the Legislature of any State, the Executive thereof may make temporary Appointments until the next

Meeting of the Legislature, which shall then fill such Vacancies.

No Person shall be a Senator who shall not have attained to the Age of thirty Years, and been nine Years a Citizen of the United States, and who shall not, when elected, be an Inhabitant of that State for which he shall be chosen.

The Vice President of the United States shall be President of the Senate, but shall have no Vote, unless they be equally divided.

The Senate shall chuse their other Officers, and also a President pro tempore, in the Absence of the Vice President, or when he shall exercise the Office of President of the United States.

The Senate shall have the sole Power to try all Impeachments. When sitting for that Purpose, they shall be on Oath or Affirmation. When the President of the United States is tried, the Chief Justice shall preside: And no Person shall be convicted without the Concurrence of two thirds of the Members present.

Judgment in Cases of Impeachment shall not extend further than to removal from Office, and disqualification to hold and enjoy any Office of honor, Trust or Profit under the United States: but the Party convicted shall nevertheless be liable and subject to Indictment, Trial, Judgment and Punishment, according to Law.

Section 4. The Times, Places and Manner of holding Elections for Senators and Representatives, shall be prescribed in each State by the Legislature thereof; but the Congress may at any time by Law make or alter such Regulations, except as to the Places of chusing Senators.

The Congress shall assemble at least once in every Year, and such Meeting shall be on the first Monday in December, unless they shall by Law appoint a different Day.

Section 5. Each House shall be the Judge of Elections, Returns and Qualifications of its own Members, and a Majority of each shall constitute a Quorum to do Business; but a smaller Number may adjourn from day to day, and may be authorized to compel the Attendance of absent Members, in such Manner, and under such Penalties as each House may provide.

Each House may determine the Rules of its Proceedings, punish its Members for disorderly Behaviour, and, with the Concurrence of two thirds, expel a Member.

Each House shall keep a Journal of its Proceedings, and from time to time publish the same, excepting such Parts as may in their Judgment require Secrecy; and the Yeas and Nays of the Members of either House on any question shall, at the Desire of one fifth of those Present, be entered on the Journal.

Neither House, during the Session of Congress, shall, without the Consent of the other, adjourn for more than three days, nor to any other Place than that in which the two Houses shall be sitting.

Section 6. The Senators and Representatives shall receive a Compensation for their Services, to be ascertained by Law, and paid out of the Treasury of the United States. They shall in all Cases, except Treason, Felony and Breach of the Peace, be privileged from Arrest during their Attendance at the Session of their respective Houses, and in going to and returning from the same; and for any Speech or Debate in either House, they shall not be questioned in any other Place.



No Senator or Representative shall, during the Time for which he was elected, be appointed to any civil Office under the Authority of the United States which shall have been created, or the Emoluments whereof shall have been increased during such time; and no Person holding any Office under the United States, shall be a Member of either House during his Continuance of Office.

Section 7. All Bills for raising Revenue shall originate in the House of Representatives; but the Senate may propose or concur with Amendments as on other Bills.

Every Bill which shall have passed the House of Representatives and the Senate, shall, before it becomes a Law, be presented to the President of the United States; if he approve he shall sign it, but if not he shall return it, with his Objections to that House in which it shall have originated, who shall enter the Objections at large on their Journal, and proceed to reconsider it. If after such Reconsideration two thirds of that House shall agree to pass the Bill, it shall be sent, together with the Objections, to the other House, by which it shall likewise be reconsidered, and if approved by two thirds of that House, it shall become a Law. But in all such Cases the Votes of both Houses shall be determined by Yeas and Nays, and the Names of Persons voting for and against the Bill shall be entered on the Journal of each House respectively. If any Bill shall not be returned by the President within ten Days (Sundays excepted) after it shall have been presented to him, the Same shall be a Law, in like Manner as if he signed it, unless the Congress by their Adjournment prevent its Return, in which Case it shall not be a Law.

Every Order, Resolution, or Vote to which the Concurrence of the Senate and House of Representatives may be necessary (except on a question of Adjournment) shall be presented to the President of the United States; and before the Same shall take Effect, shall be approved by him, or being disapproved by him, shall be repassed by two thirds of the Senate and House of Representatives, according to the Rules and Limitations prescribed in the Case of a Bill.

Section 8. 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;

To borrow Money on the credit of the United States;

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

To establish an uniform Rule of Naturalization, and uniform Laws on the subject of Bankruptcies throughout the United States;

To coin Money, regulate the Value thereof, and of foreign Coin, and fix the Standard of Weights and Measures;

To provide for the Punishment of counterfeiting the Securities and current Coin of the United States;

To establish Post Offices and post Roads;

To promote the Progress of Science and useful Arts, by securing for limited Times to Authors and Inventors the exclusive Right to their respective Writings and Discoveries;

To constitute Tribunals inferior to the supreme Court;

To define and punish Piracies and Felonies committed on the high Seas, and Offences against the Laws of Nations;

To declare War, grant Letters of Marque and Reprisal, and make Rules concerning Captures on Land and Water;

To raise and support Armies, but no Appropriation of Money to that Use shall be for a longer Term than two Years;

To provide and maintain a Navy;

To make Rules for the Government and Regulation of the land and naval Forces;

To provide for calling forth the Militia to execute the Laws of the Union, suppress Insurrections and repel Invasions;

To provide for organizing, arming, and disciplining, the Militia, and for governing such Part of them as may be employed in the Service of the United States, reserving to the States respectively, the Appointment of the Officers, and the Authority of training the Militia according to the discipline prescribed by Congress;

To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority 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;—And

To make all Laws which shall be necessary and proper for carrying into Execution the foregoing Powers, and all other Powers vested by this Constitution in the Government of the United States, or in any Department or Office thereof.

Section 9. The Migration or Importation of such Persons as any of the States now existing shall think proper to admit, shall not be prohibited by the Congress prior to the Year one thousand eight hundred and eight, but a Tax or duty may be imposed on such Importation, not exceeding ten dollars for each Person.

The Privilege of the Writ of Habeas Corpus shall not be suspended, unless when in Cases of Rebellion or Invasion the public Safety may require it.

No Bill of Attainder or ex post facto Law shall be passed.

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

No Tax or Duty shall be laid on Articles exported from any State. No Preference shall be given by any Regulation of Commerce or Revenue to the Ports of one State over those of another; nor shall Vessels bound to, or from, one State, be obliged to enter, clear, or pay Duties in another.

No Money shall be drawn from the Treasury, but in Consequence of Appropriations made by Law; and a regular Statement and Account of the Receipts and Expenditures of all public Money shall be published from time to time.

No Title of Nobility shall be granted by the United States; and no Person holding any Office of Profit or Trust under them, shall, without the Consent of the Congress, accept of any present, Emolument, Office, or Title, of any kind whatever, from any King, Prince, or foreign State.

Section 10. No State shall enter into any Treaty, Alliance, or Confederation;

grant Letters of Marque or Reprisal; coin Money; emit Bills of Credit; make any Thing but gold and silver Coin a Tender in Payment of Debts; pass any Bill of Attainder, ex post facto Law, or Law impairing the Obligation of Contracts, or grant any Title of Nobility.

No State shall, without the Consent of the Congress, lay any Imposts or Duties on Imports or Exports, except what may be absolutely necessary for executing its inspection Laws: and the net Produce of all Duties and Imposts, laid by any State on Imports or Exports, shall be for the Use of the Treasury of the United States; and all such Laws shall be subject to the Revision and Control of the Congress.

No State shall, without the Consent of Congress, lay any Duty on Tonnage, keep Troops, or Ships of War in time of Peace, enter into any Agreement or Compact with another State, or with a foreign Power, or engage in War, unless actually invaded, or in such imminent Danger as will not admit of delay.

ARTICLE II

Section 1. The executive Power shall be vested in a President of the United States of America. He shall hold his Office during the Term of four Years, and, together with the Vice President, chosen for the same Term, be elected as follows:

Each State shall appoint, in such Manner as the Legislature thereof may direct, a Number of Electors, equal to the whole Number of Senators and Representatives to which the State may be entitled in the Congress: but no Senator or Representative, or Person holding an Office of Trust or Profit under the United States, shall be appointed an Elector.

The Electors shall meet in their respective States, and vote by Ballot for two Persons, of whom one at least shall not be an Inhabitant of the same State with themselves. And they shall make a List of all the Persons voted for, and of the Number of Votes for each; which List they shall sign and certify, and transmit sealed to the Seat of the Government of the United States, directed to the President of the Senate. The President of the Senate shall, in the Presence of the Senate and House of Representatives, open all the Certificates, and the Votes shall then be counted. The Person having the greatest Number of Votes shall be the President, if such Number be a Majority of the whole Number of Electors appointed; and if there be more than one who have such Majority, and have an equal Number of Votes, then the House of Representatives shall immediately chuse by Ballot one of them for President; and if no Person have a Majority, then from the five highest on the List the said House shall in like Manner chuse the President. But in chusing the President, the Votes shall be taken by States, the Representatives from each State having one Vote; A quorum for this Purpose shall consist of a Member or Members from two thirds of the States, and a Majority of all the States shall be necessary to a Choice. In every Case, after the Choice of the President, the Person having the greatest Number of Votes of the Electors shall be

the Vice President. But if there shall remain two or more who have equal Votes, the Senate shall chuse from them by Ballot the Vice President.

The Congress may determine the Time of chusing the Electors, and the Day on which they shall give their Votes: which Day shall be the same throughout the United States.

No Person except a natural born Citizen, or a Citizen of the United States, at the time of the Adoption of this Constitution, shall be eligible to the Office of President; neither shall any Person be eligible to that Office who shall not have attained to the Age of thirty five Years, and been fourteen Years a Resident within the United States.

In Case of the Removal of the President from Office, or of his Death, Resignation, or Inability to discharge the Powers and Duties of the said Office, the Same shall devolve on the Vice President, and the Congress may by Law provide for the Case of Removal, Death, Resignation or Inability, both of the President and Vice President, declaring what Officer shall then act as President, and such Officer shall act accordingly, until the Disability be removed, or a President shall be elected.

The President shall, at stated Times, receive for his Services, a Compensation, which shall neither be increased nor diminished during the Period for which he shall have been elected, and he shall not receive within that Period any other Emolument from the United States, or any of them.

Before he enter on the Execution of his Office, he shall take the following Oath or Affirmation:—“I do solemnly swear (or affirm) that I will faithfully execute the Office of President of the United States, and will to the best of my Ability, preserve, protect and defend the Constitution of the United States.”

Section 2. The President shall be Commander in Chief of the Army and Navy of the United States, and of the Militia of the several States, when called into the actual Service of the United States; he may require the Opinion, in writing, of the principal Officer in each of the executive Departments, upon any Subject relating to the Duties of their respective Offices, and he shall have Power to grant Reprieves and Pardons for Offenses against the United States, except in Cases of Impeachment.

He shall have Power, by and with the Advice and Consent of the Senate, to make Treaties, provided two thirds of the Senators present concur; and he shall nominate, and by and with the Advice and Consent of the Senate, shall appoint Ambassadors, other public Ministers and Consuls, Judges of the supreme Court, and all other Officers of the United States, whose Appointments are not herein otherwise provided for, and which shall be established by Law; but the Congress may by Law vest the Appointment of such inferior Officers, as they think proper, in the President alone, in the Courts of Law, or in the Heads of Departments.

The President shall have Power to fill up all Vacancies that may happen during the recess of the Senate, by granting Commissions which shall expire at the End of their next Session.

Section 3. He shall from time to time give to the Congress Information of the State of the Union, and recommend to their Consideration such Measures as he shall

judge necessary and expedient; he may, on extraordinary Occasions, convene both Houses, or either of them, and in Case of Disagreement between them, with Respect to the Time of Adjournment, he may adjourn them to such Time as he shall think proper; he shall receive Ambassadors and other public Ministers; he shall take Care that the Laws be faithfully executed, and shall Commission all the Officers of the United States.

Section 4. The President, Vice President and all civil Officers of the United States, shall be removed from Office on impeachment for, and Conviction of, Treason, Bribery, or other high Crimes and Misdemeanors.

ARTICLE III

Section 1. The judicial Power of the United States, shall be vested in one supreme Court, and in such inferior Courts as the Congress may from time to time ordain and establish. The Judges, both of the supreme and inferior Courts, shall hold their Offices during good Behaviour, and shall, at stated Times, receive for their Services, a Compensation, which shall not be diminished during their Continuance in Office.

Section 2. The judicial Power shall extend to all Cases, in Law and Equity, arising under this Constitution, the Laws of the United States, and Treaties made, or which shall be made, under their Authority;—to all Cases affecting Ambassadors, other public Ministers and Consuls;—to all Cases of admiralty and maritime Jurisdiction— to Controversies to which the United States shall be a Party;—to Controversies between two or more States;—between a State and Citizens of another State;—between Citizens of different States;—between Citizens of the same State claiming Lands under Grants of different States, and between a State, or the Citizens thereof, and foreign States, Citizens or Subjects.

In all Cases affecting Ambassadors, other public Ministers and Consuls, and those in which a State shall be Party, the supreme Court shall have original Jurisdiction. In all the other Cases before mentioned, the supreme Court shall have appellate Jurisdiction, both as to Law and Fact, with such Exceptions, and under such Regulations as the Congress shall make.

The Trial of all Crimes, except in Cases of Impeachment, shall be by Jury; and such Trial shall be held in the State where the said Crime shall have been committed; but when not committed within any State, the Trial shall be at such Place or Places as the Congress may by Law have directed.

Section 3. Treason against the United States, shall consist only in levying War against them, or in adhering to their Enemies, giving them Aid and Comfort. No Person shall be convicted of Treason unless on the Testimony of two Witnesses to the same overt Act, or on Confession in open Court.

The Congress shall have Power to declare the Punishment of Treason, but no Attainer of Treason shall work Corruption of Blood, or Forfeiture except during the Life of the Person attainted.

ARTICLE IV

Section 1. Full Faith and Credit shall be given in each State to the public Acts, Records, and judicial Proceedings of every other State. And the Congress may by

general Laws prescribe the Manner in which such Acts, Records and Proceedings shall be proved, and the Effect thereof.

Section 2. The Citizens of each State shall be entitled to all Privileges and Immunities of Citizens in the several States.

A Person charged in any State with Treason, Felony, or other Crime, who shall flee from Justice, and be found in another State, shall on Demand of the executive Authority of the State from which he fled, be delivered up, to be removed to the State having Jurisdiction of the Crime.

No Person held to Service or Labour in one State, under the Laws thereof, escaping into another, shall, in Consequence of any Law or Regulation therein, be discharged from such Service or Labour, but shall be delivered up on Claim of the Party to whom such Service or Labour may be due.

Section 3. 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.

The Congress shall have Power to dispose of and make all needed Rules and Regulations respecting the Territory or other Property belonging to the United States; and nothing in this Constitution shall be construed as to Prejudice any Claims of the United States, or of any particular State.

Section 4. The United States shall guarantee to every State in this Union a Republican Form of Government, and shall protect each of them against Invasion; and on Application of the Legislature, or of the Executive (when the Legislature cannot be convened) against domestic Violence.

ARTICLE V

The Congress, whenever two thirds of both Houses shall deem it necessary, shall propose Amendments to this Constitution, or, on the Application of the Legislatures of two thirds of the several States, shall call a Convention for proposing Amendments, which, in either Case, shall be valid to all Intents and Purposes, as Part of this Constitution, when ratified by the Legislatures of three fourths of the several States, or by Conventions in three fourths thereof, as the one or the other Mode of Ratification may be proposed by the Congress; Provided that no Amendment which may be made prior to the Year One thousand eight hundred and eight shall in any Manner affect the first and fourth Clauses in the Ninth Section of the first Article; and that no State, without its Consent, shall be deprived of its equal Suffrage in the Senate.

ARTICLE VI

All Debts contracted and Engagements entered into, before the Adoption of this Constitution, shall be as valid against the United States under this Constitution, as under the Confederation.

This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; and all Treaties made, or which shall be made, under the Authority of the United States, shall be the supreme Law of the Land; and the Judges in every State shall be bound thereby, any Thing in the Constitution or Laws of any State to the Contrary notwithstanding.

The Senators and Representatives before mentioned, and the Members of the several State Legislatures, and all executive and judicial Officers, both of the United States and of the several States, shall be bound by Oath or Affirmation, to support this Constitution; but no religious Test shall ever be required as a Qualification to any Office or public Trust under the United States.

ARTICLE VII

The Ratification of the Conventions of nine States, shall be sufficient for the Establishment of this Constitution between the States so ratifying the Same.

Done in Convention by the Unanimous Consent of the States present the Seventeenth Day of September in the Year of our Lord one thousand seven hundred and Eighty seven and of the Independence of the United States of America the Twelfth. IN WITNESS whereof We have hereunto subscribed our Names,

GEORGE WASHINGTON, President,
And Deputy from Virginia,

In CONVENTION,
Monday, September 17th, 1787.

PRESENT

The States of New-Hampshire, Massachusetts, Connecticut, Mr. Hamilton from New-York, New-Jersey, Pennsylvania, Delaware, Maryland, Virginia, North-Carolina, South-Carolina and Georgia:

RESOLVED,

That the preceding Constitution be laid before the United States in Congress assembled, and that it is the opinion of this Convention, that it should afterwards be submitted to a Convention of Delegates, chosen in each State by the People thereof, under the Recommendation of its Legislature, for their Assent and Ratification; and that each Convention assenting to, and ratifying the Same, should give Notice thereof to the United States in Congress assembled.

Resolved, That it is the Opinion of this Convention, that as soon as the Conventions of nine States shall have ratified this Constitution, the United States in Congress assembled should fix a Day on which Electors should be appointed by the States which shall have ratified the same, and a Day on which the Electors should assemble to vote for the President, and the Time and Place for commencing Proceedings under this Constitution. That after such Publication the Electors should be appointed, and the Senators and Representatives elected: That the Electors should meet on the Day fixed for the Election of the President, and should transmit their Votes certified, signed, sealed and directed, as the Constitution requires, to the Secretary of the United States in Congress assembled, that the **Senators and Representatives** should convene at the Time and Place assigned; that the Senators should appoint a President of the Senate, for the sole Purpose of receiving, opening and counting the Votes for President; and, that after he shall be chosen, the Congress, together with the President, should, without Delay, proceed to execute this Constitution.

By the Unanimous Order of the Convention,

GEORGE WASHINGTON, President.
William Jackson, Secretary.

The BILL OF RIGHTS

As provided in the FIRST TEN AMENDMENTS TO THE CONSTITUTION OF THE UNITED STATES Effective December 15, 1791

Articles in addition to, and Amendment of the Constitution of the United States of America, proposed by Congress, and ratified by the Legislatures of the several States, pursuant to the fifth Article of the original Constitution.

PREAMBLE

The conventions of a number of the States having at the time of their adopting the Constitution, expressed a desire, in order to prevent misconstruction or abuse of its powers, that further declaratory and restrictive clauses should be added: And as extending the ground of public confidence in the Government, will best insure the beneficent ends of its institution.

ARTICLE I

Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances.

ARTICLE II

A well regulated Militia, being necessary to the security of a free State, the right of the people to keep and bear Arms, shall not be infringed.

ARTICLE III

No Soldier shall, in time of peace be quartered in any house, without the consent of the Owner, nor in time of war, but in a manner to be prescribed by law.

ARTICLE IV

The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized.

ARTICLE V

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.

ARTICLE VI

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 defence.

ARTICLE VII

In suits at common law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be preserved, and no fact tried by a jury shall be otherwise re-examined in any Court of the United States, than according to the rules of the common law.

ARTICLE VIII

Excessive bail shall not be required, nor excessive fines imposed, nor cruel and unusual punishments inflicted.

ARTICLE IX

The enumeration in the Constitution, of certain rights, shall not be construed to deny or disparage others retained by the people.

ARTICLE X

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.

ARTICLE XI

The Judicial power of the United States shall not be construed to extend to any suit in law or equity, commenced or prosecuted against one of the United States by Citizens of another State, or by Citizens or Subjects of any Foreign State.

ARTICLE XII

The Electors shall meet in their respective states, and vote by ballot for President and Vice-President, one of whom, at least, shall not be an inhabitant of the same state with themselves; they shall name in their ballots the person voted for as President, and in distinct ballots the person voted for as Vice-President, and they shall make distinct lists of all persons voted for as President, and of all persons voted for as Vice-President, and of the number of votes for each, which lists they shall sign and certify, and transmit sealed to the seat of the government of the United States, directed to the President of the Senate; — The President of the Senate shall, in the presence of the Senate and House of Representatives, open all the certificates and the votes shall then be counted; — The person having the greatest number of votes for President, shall be the President, if such number be a majority of the whole number of Electors appointed; and if no person have such majority, then from the persons having the highest numbers not exceeding three on the list of those voted for as President, the House of Representatives shall choose immediately, by ballot, the President. But in choosing the President, the votes shall be taken by states, the representation from each state having one vote; a quorum for this purpose shall consist of a member or members from two-thirds of the states, and a majority of all the states shall be necessary to a choice. And if the House of Representatives shall not choose a President whenever the right of choice shall devolve upon them, before the fourth day of March next following, then the Vice-President shall act as President, as in the case of the

death or other constitutional disability of the President.—The person having the greatest number of votes as Vice-President, shall be the Vice-President, if such number be a majority of the whole number of Electors appointed, and if no person have a majority, then from the two highest numbers on the list, the Senate shall choose the Vice-President; a quorum for the purpose shall consist of two-thirds of the whole number of Senators, and a majority of the whole number shall be necessary to a choice. But no person constitutionally ineligible to the office of President shall be eligible to that of Vice-President of the United States.

ARTICLE XIII

Section 1. 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.

Section 2. Congress shall have power to enforce this article by appropriate legislation.

ARTICLE XIV

Section 1. All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside. No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any State deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws.

Section 2. Representatives shall be apportioned among the several States according to their respective numbers, counting the whole number of persons in each State, excluding Indians not taxed. But when the right to vote at any election for the choice of electors for President and Vice-President of the United States, Representatives in Congress, the Executive and Judicial officers of a State, or the members of the Legislature thereof, is denied to any of the male inhabitants of such State, being twenty-one years of age, and citizens of the United States, or in any way abridged, except for participation in rebellion, or other crime, the basis of representation therein shall be reduced in the proportion which the number of such male citizens shall bear to the whole number of male citizens twenty-one years of age in such State.

Section 3. No person shall be a Senator or Representative in Congress, or elector of President and Vice-President, or hold any office, civil or military, under the United States, or under any State, who, having previously taken an oath, as a member of Congress, or as an officer of the United States, or as a member of any State legislature, or as an executive or judicial officer of any State, to support the Constitution of the United States, shall have engaged in insurrection or rebellion against the same, or given aid or comfort to the enemies thereof. But Congress may by a vote of two-thirds of each House, remove such disability.

Section 4. The validity of the public debt of the United States, authorized by law, including debts incurred for payment of pensions and bounties for services in

suppressing insurrection or rebellion, shall not be questioned. But neither the United States nor any State shall assume or pay any debt or obligation incurred in aid of insurrection or rebellion against the United States, or any claim for the loss or emancipation of any slave; but all such debts, obligations and claims shall be held illegal and void.

Section 5. The Congress shall have power to enforce, by appropriate legislation, the provisions of this article.

ARTICLE XV

Section 1. The right of citizens of the United States to vote shall not be denied or abridged by the United States or by any State on account of race, color, or previous condition of servitude.

Section 2. The Congress shall have power to enforce this article by appropriate legislation.

ARTICLE XVI

The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.

ARTICLE XVII

The Senate of the United States shall be composed of two Senators from each State, elected by the people thereof, for six years; and each Senator shall have one vote. The electors in each State shall have the qualifications requisite for electors of the most numerous branch of the State Legislatures.

When vacancies happen in the representation of any State in the Senate, the executive authority of such State shall issue writs of election to fill such vacancies: *Provided*, That the Legislature of any State may empower the executive thereof to make temporary appointments until the people fill the vacancies by election as the Legislature may direct.

This amendment shall not be so construed as to affect the election or term of any Senator chosen before it becomes valid as part of the Constitution.

ARTICLE XVIII

Section 1. After one year from the ratification of this article the manufacture, sale, or transportation of intoxicating liquors within, the importation thereof into, or the exportation thereof from the United States and all territory subject to the jurisdiction thereof for beverage purposes is hereby prohibited.

Section 2. The Congress and the several States shall have concurrent power to enforce this article by appropriate legislation.

Section 3. This article shall be inoperative unless it shall have been ratified as an amendment to the Constitution by the legislatures of the several States, as provided in the Constitution, within seven years from the date of the submission hereof to the States by the Congress.

ARTICLE XIX

The right of citizens of the United States to vote shall not be denied or abridged by the United States or by any State on account of sex.

Congress shall have power to enforce this article by appropriate legislation.

ARTICLE XX

Section 1. The terms of the President and Vice President shall end at noon on the 20th day of January, and the terms of Senators and Representatives at noon on the 3rd day of January, of the year in which such terms would have ended if this article had not been ratified; and the terms of their successors shall then begin.

Section 2. The Congress shall assemble at least once in every year, and such meeting shall begin at noon on the 3rd day of January, unless they shall by law appoint a different day.

Section 3. If, at the time fixed for the beginning of the term of the President, the President elect shall have died, the Vice President elect shall become President. If a President shall not have been chosen before the time fixed for the beginning of his term, or if the President elect shall have failed to qualify, then the Vice President elect shall act as President until a President shall have qualified; and the Congress may by law provide for the case wherein neither a President elect nor a Vice President elect shall have qualified, declaring who shall then act as President, or the manner in which one who is to act shall be selected, and such person shall act accordingly until a President or Vice President shall have qualified.

Section 4. The Congress may by law provide for the case of the death of any of the persons from whom the House of Representatives may choose a President whenever the right of choice shall have devolved upon them, and for the case of the death of any of the persons from whom the Senate may choose a Vice President whenever the right of choice shall have devolved upon them.

Section 5. Sections 1 and 2 shall take effect on the 15th day of October following the ratification of this article.

Section 6. This article shall be inoperative unless it shall have been ratified as an amendment to the Constitution by the legislatures of three-fourths of the several States within seven years from the date of its submission.

ARTICLE XXI

Section 1. The eighteenth article of amendment to the Constitution of the United States is hereby repealed.

Section 2. The transportation or importation into any State, Territory, or possession of the United States for delivery or use therein of intoxicating liquors, in violation of the laws thereof, is hereby prohibited.

Section 3. This article shall be inoperative unless it shall have been ratified as an amendment to the Constitution by conventions in the several States, as provided in the Constitution, within seven years from the date of the submission hereof to the States by the Congress.

ARTICLE XXII

Section 1. No person shall be elected to the office of the President more than twice, and no person who has held the office of President, or acted as President, for more than two years of a term to which some other person was elected President shall be elected to the office of the President more than once. But this article shall not apply to any person holding the office of President when this article was proposed by the Congress, and shall not prevent any person who may be holding the office of

President, or acting as President, during the term within which this article becomes operative from holding the office of President or acting as President during the remainder of such term.

Section 2. This article shall be inoperative unless it shall have been ratified as an amendment to the Constitution by the legislatures of three-fourths of the several states within seven years from the date of its submission to the states by the Congress.

ARTICLE XXIII

Section 1. The District constituting the seat of Government of the United States shall appoint in such manner as the Congress may direct:

A number of electors of President and Vice President equal to the whole number of Senators and Representatives in Congress to which the District would be entitled if it were a State, but in no event more than the least populous State; they shall be in addition to those appointed by the States, but they shall be considered, for the purposes of the election of President and Vice President, to be electors appointed by a State; and they shall meet in the District and perform such duties as provided by the twelfth Article of Amendment.

Section 2. The Congress shall have power to enforce this article by appropriate legislation.

ARTICLE XXIV

Section 1. The right of citizens of the United States to vote in any primary or other election for President or Vice President, for electors for President or Vice President, or for Senator or Representative in Congress, shall not be denied or abridged by the United States or any State by reason of failure to pay any poll tax or other tax.

Section 2. The Congress shall have power to enforce this article by appropriate legislation.

ARTICLE XXV

Section 1. In case of the removal of the President from office or of his death or resignation, the Vice President shall become President.

Section 2. Whenever there is a vacancy in the office of the Vice President, the President shall nominate a Vice President who shall take the office upon confirmation by a majority vote of both houses of Congress.

Section 3. Whenever the President transmits to the President Pro Tempore of the Senate and the Speaker of the House of Representatives his written declaration that he is unable to discharge the powers and duties of his office, and until he transmits to them a written declaration to the contrary, such powers and duties shall be discharged by the Vice President as Acting President.

Section 4. Whenever the Vice President and a majority of either the principal officers of the executive departments or of such other body as Congress may by law provide, transmit to the President Pro Tempore of the Senate and the Speaker of the House of Representatives their written declaration that the President is unable to discharge the powers and duties of his office, the Vice President shall immediately assume the powers and duties of the office as Acting President.

Thereafter, when the President transmits to the President Pro Tempore of the Senate and the Speaker of the House of

Representatives his written declaration that no inability exists, he shall resume the powers and duties of his office unless the Vice President and a majority of either the principal officers of the executive department or of such other body as Congress may by law provide, transmit within four days to the President Pro Tempore of the Senate and the Speaker of the House of Representatives their written declaration that the President is unable to discharge the powers and duties of his office. Thereupon Congress shall decide the issue, assembling within 48 hours for that purpose if not in session. If the Congress, within 21 days after receipt of the latter written declaration, or, if Congress is not in session, within 21 days after Congress is required to assemble, determines by two-thirds vote of both houses that the President is unable to discharge the powers and duties of his office, the Vice President shall continue to discharge the same as Acting President; otherwise, the President shall resume the powers and duties of his office.

ARTICLE XXVI

Section 1. The right of citizens of the United States, who are eighteen years of age or older, to vote shall not be denied or abridged by the United States or by any State on account of age.

Section 2. The Congress shall have power to enforce this article by appropriate legislation.



LAW OF THE LAND

The general misconception is that any statute passed by legislators bearing the appearance of law constitutes the law of the land. The U. S. Constitution is the supreme law of the land, and any statute, to be valid, must be in agreement. It is impossible for both the Constitution and a law violating it to be valid; one must prevail. This is succinctly stated as follows:

The general rule is that an unconstitutional statute, though having the form and name of law, is in reality no law, but is wholly void, and ineffective for any purpose; since unconstitutionality dates from the time of its enactment, and not merely from the date of the decision so branding it. An unconstitutional law, in legal contemplation, is as inoperative as if it had never been passed. Such a statute leaves the question that it purports to settle just as it would be had the statute not been enacted.

Since an unconstitutional law is void, the general principles follow that it imposes no duties, confers no rights, creates no office, bestows no power or authority on anyone, affords no protection, and justifies no acts performed under it . . .

A void act cannot be legally consistent with a valid one. An unconstitutional law cannot operate to supersede any existing valid law. Indeed, insofar as a statute runs counter to the fundamental law of the land, it is superseded thereby.

No one is bound to obey an unconstitutional law and no courts are bound to enforce it.

*Sixteenth American Jurisprudence
Second Edition, Section 177*

A HANDBOOK FOR JURORS

HAIL TO THE JURY — OUR DEFENSE — BOTH YOURS AND MINE — AGAINST THE USURPATIONS OF AN OPPRESSIVE AND TYRANNICAL GOVERNMENT. . .

MAGNA CARTA, the great Charter of our liberties was wrung from a frightened would-be dictator-king at the point of a sword over 700 years ago, and is by far the most important legal document supporting our federal and state constitutions.

You—as a juror—armed merely with the knowledge of what a COMMON LAW JURY really is and what your common law rights, powers, and duties really are, can do more to re-establish "liberty and justice for all" in this State and ultimately throughout all of the United States than all our Senators and Representatives put together. Why? Because even without the concurrence of any of your fellow jurors in a criminal trial, you, with your single vote of NOT GUILTY can nullify or invalidate any man-made law involved in a case that, for one reason or another, ought not to be enforced.

If you feel the statute involved in any criminal case being tried by you is unfair, or that it infringes upon the defendant's natural God-given inalienable, or Constitutional rights, you must affirm that the offending statute is really no law at all and that the violation of it is no crime at all—for no man is bound to obey an unjust command. Which means if the defendant has disobeyed some man-made criminal statute and the statute itself is unjust, that defendant has committed no crime. Jurors—having ruled then on the justice of the law involved and finding it opposed in whole or in part to their own natural concept of what is basically right—are bound to hold for the acquittal of said defendant.

Your vote of NOT GUILTY must be respected by all other members of the jury—for you are not there as a fool, merely to agree with the majority, but as an officer of the court and a qualified judge in your own right. Regardless of the pressures or abuse that may be heaped on you by any or all members of the jury with whom you may in good conscience disagree, you can await the reading of the verdict secure in the knowledge you have voted your own conscience and convictions—and not those of someone else.

Therein lies the opportunity for the accomplishment of "liberty and justice for all." If you, and numerous other jurors throughout the state and nation begin and continue to bring in verdicts of NOT GUILTY in such cases where a man-made statute is defective or oppressive, these statutes will become as ineffective as if they had never been written. It only takes one juror to effect a verdict of NOT GUILTY in any criminal trial—a fact that could prove to be of more than passing interest to you should you yourself be the defendant and your accuser happen to be the government.

A Jury's Rights, Powers and Duties:

The Charge to the Jury in the First Jury Trial before the Supreme Court of the U. S. illustrates the TRUE

POWER OF THE JURY. In the February term of 1794, the supreme Court conducted a jury trial in the case of the *State of Georgia vs. Brailsford, et al*, 3 Dall. 1 "... it is presumed, that juries are the best judges of facts; it is, on the other hand, presumed that the courts are the best judges of law. But still both objects are within your power of decision." (Emphasis added.) "... you have a right to take upon yourselves to judge of both, and to determine the law as well as the fact in controversy." (*State of Georgia vs. Brailsford, et al*, 3 Dall. 1)

As the United States Court of Appeals for the District of Columbia has clearly acknowledged, there can be no doubt that the jury has an "unreviewable and irreversible power . . . to acquit in disregard of the instructions on the law given by the trial judge . . ." U.S. vs. Dougherty, 473 F 2d 1113, 1139 (1972).

Or as this same truth was stated in an earlier decision by the United States Court of Appeals for the District of Maryland: We recognize, as appellants urge, the undisputed power of the jury to acquit, even if its verdict is contrary to the law as given by the judge, and contrary to the evidence. This is a power that must exist as long as we adhere to the general verdict in criminal cases, for the courts cannot search the minds of the jurors to find the basis upon which they judge. If the jury feels that the law under which the defendant is accused is unjust, or that exigent circumstances justified the actions of the accused, or for any reason which appeals to their logic or passion, the jury has the power to acquit, and the courts must abide by that decision." U.S. vs. Moylan, 417 F 2d 1002, 1006 (1969).

The law as written and invoked by prosecutors, "demands conviction of persons whom local or even general opinion does not desire to punish." (See *Law in Books and Law in Action*, Dean Roscoe Pound, 44 American Law Review, 12, 18 (1910).) Hence, *jury disregard* of the limited and generally conviction-oriented evidence presented for its consideration, and *jury disregard* for what the trial judge wants them to believe is the controlling law in any particular case (sometimes facetiously referred to as "jury lawlessness") is not something to be scrupulously avoided, but rather encouraged; as witness the following quotation from the eminent legal authority above-mentioned: "Jury lawlessness is the greatest corrective of law in its actual administration. The will of the state at large imposed on a reluctant community, the will of a majority imposed on a vigorous and determined minority, find the same obstacle in the local jury that formerly confronted kings and ministers." (Dougherty, cited above, note 32, at 1130.)

"The pages of history shine on instances of the jury's exercise of its prerogative to disregard uncontradicted evidence and instructions to the judge. Most often commended are the 18th century acquittal of Peter Zenger of seditious libel, on the plea of Andrew Hamilton, and the 19th century acquittals in prosecutions under the fugitive slave law. The values involved drop a notch but are worthy of note

nonetheless] when the liberty vindicated by the verdict relates to the defendant's shooting of his wife's paramour, or purchase during Prohibition of alcoholic beverages." (Dougherty, cited above, at 1130.) Rather than referring to the above as instances of "jury lawlessness," we would say what appears to be far more likely that they are examples of *courageous adherence*, by one or more jurors in each case, to the natural law of justice—tempered perhaps by the radiant glow of a little kindness, understanding, or mercy.

In addition, the trial judge is generally spoken of as "the judge" but this he logically cannot be in a trial by jury—for in every such trial, the judges, preferably twelve in number, are all seated in the jury box. THEY are there to try the case themselves, as they see it, and not as somebody else sees it. This means that the trial "judge" is neither the judge, nor even one of thirteen judges, nor even any kind of "judge" at all. He is a judge, or rather *the judge* only in a non-jury trial. In a trial by a jury of twelve juror-judges, he is merely the headmaster in charge of procedure.

The Right of the Jury to be Told of Its Power

Every jury in the country has the right to bring in a verdict based on, not whether the defendant's act or omission was merely contrary to a dictionary interpretation of the words or phrases used in some man-made statute recited to it by the trial "judge," but whether or not the defendant's act or omission was truly blameworthy according to the jury's (and representatively, the community's) natural sense of morality and justice. It is a well-established principle in criminal jurisprudence that an act or omission does not make a man guilty unless he be so by intention.

The right of the jury to disregard either the law (as laid down by the trial "judge") or the facts (as permitted by the same trial "judge" to be placed in evidence) is referred to in legal terminology as the jury's prerogative of nullification (jury lawlessness) which means in ordinary language that where the jurors cannot in conscience impose blame, they cannot in conscience allow punishment.

The prerogative of nullification (jury lawlessness) is not only legitimate, but a praiseworthy right of the jury as well. Prerogative nullification is a mechanism that permits the jury as spokesman for the community's conscience to disregard the strict requirements of man-made law, as well as the "judge's" instructions to the jury where it finds that those requirements cannot justly be applied in a particular case. The doctrine or prerogative of nullification "permits the jury to bring to bear on the criminal process a sense of fairness and particularized justice." (Dougherty, cited above, at 1142.) These obviously are worthy objectives. Today in the courts this unassailable doctrine is concealed from the jury and is effectively condemned by the "judge" in the presence of the jury.

"The way the jury operates may be radically altered if there is alteration in the way it is told to operate." (Dougherty, cited above, at 1135.) The jury's options are by no means limited to the choices presented to it in the courtroom. "The jury gets its understanding as to the arrangements in the legal system from more than one voice. There is the formal communication from the 'judge.' There is the informal communication from the total culture—literature; current comment, conversation; and,

of course, history and tradition." (Dougherty, cited above, at 1135.) The totality of input from the above-mentioned *informal sources* should be such as to convey adequately enough to jurors the idea of prerogative of nullification of their freedom to decide the guilt or innocence of a defendant according to their own consciences—regardless of the "facts" permitted by the "judge" to be placed in evidence, and regardless of his "Charge to the jury." This final set of unasked-for and generally *bias-ed instructions* will contain among other things what he (the judge) considers to be the controlling law, or what the judge *wants the jurors to think* is the controlling law in the particular case being tried by them.

The jurors are not told either formally or informally that they have the *right to judge* for themselves what the controlling law is or ought to be in any particular case and that each individual juror has the *right to decide* for himself what things (even though not admitted into evidence by the judge) are to be accounted as fact and what things (even though accepted as fact by the judge) are not worthy to be so accounted.

Hence, it devolves upon the Posse Comitatus—sworn to uphold the natural, God-given rights of any person who has been or is about to be victimized by any branch of federal, state, or local government—to inform every juror in the country of the duty of a juror. That duty is to decide every legal and evidentiary aspect of the case according to his own conscience, regardless of any "juror's oath" binding said juror to decide the case being tried according to the "law" (as given to him by the trial "judge") and the facts (as permitted by said "judge" to be placed in evidence), and to accept no dictation whatsoever (either as to law or fact) from the trial judge, who, in a trial by jury, is merely the chief assistant of the 12 juror-judges sworn to hear and try the case.

If there be anyone who might properly be referred to as the presiding officer in any such trial, it is the foreman of the jury—and not the trial "judge" who in every legal contest between a private party and the government, is the representative and advocate of the government, hence not even qualified to sit in judgement between the two parties; for no man ought to be a judge in his own case. If such a "judge" had high regard for the elementary rules of justice, he would disqualify himself, and inform the twelve judges in the jury box that they are the only qualified and lawful judges that may be had in any legal dispute between a private citizen or a private corporation and any branch of federal, state, or local government.

Such a "judge" should admit further, as we allege, that *any member of the above-indicated jury of twelve bona fide judges has—in a criminal trial—not only the power, but also the right to effect a verdict of NOT GUILTY—if such be the verdict most agreeable to his conscience—whether affirmed by all or none of the other eleven jurors, whether in line with the program of an over-zealous or vindictive prosecuting attorney or not, and whether or not in conformity with the final "charge to the jury" by the trial "judge."*

From Past To Present

For more than 700 years now—that is since the 15th day of June in the year of 1215 when the embattled barons of England met King John on the meadow at Runnymede and there forced him to sign the Great Charter of our liberties—there has been no

clearer principle of constitutional law than that it is *not only the right and duty* of jurors to judge what are the facts; what is the controlling law; and what was the moral intent of the accused; but that it is also *their right, and their primary and paramount duty*, to judge of the *justice of the law*; and to hold all laws invalid that are unjust or oppressive; and all persons guiltless in violating, or resisting the execution of such laws.

Unless such be the right and duty of jurors, it is plain that instead of juries being a "palladium of liberty"—a barrier against the tyranny and oppression of government—they are really *mere tools* in its hands, for carrying into execution any injustice and oppression that government may desire to have executed.

But for each juror's right to rule on the interpretation of the law and the justice of the law, juries would be no protection to an accused person, even as to matters of fact; for if the government can dictate to the jurors any law whatever, it can certainly dictate to them the *laws of evidence*. That is, government can decide all on its own what evidence is admissible or inadmissible, and also what importance, if any, is to be given to the evidence admitted. If the government can thus manipulate and control the evidence that the jurors are allowed to consider, and then require them to decide according to that evidence and none other, it can also manipulate and control their deliberations in the jury room. In which case the trial is, in reality, a trial by the government and not a trial by the jury at all.

Every jury in the land is tampered with and falsely instructed by the judge when it is told it must accept as the law that which is given to them by the court, and that the jury can only decide the facts of the case. This is to destroy the purpose of a common law jury, and to permit the imposition of tyranny upon a people, who otherwise would resist by their juries' refusal to uphold unconstitutional law.

Jurors—who are the only lawful judges in any case being tried by them—are under no obligation to accept or even to be guided by the law as given to them by the government through its agent the "judge"; and there is no rule of common justice or common right by which the twelve juror-judges can be held to consider only the evidence that has met with the government's approval, or by which they can be prevented from taking other facts or circumstances into consideration. They should do, or refuse to do, whatever in their opinion is the best, from the standpoint of preventing or averting injustice. The jurors representing the people are in a legal position to effectively shelter the people from official abuse.

That is why it is necessary that jurors throughout this State and throughout the United States as well, disregard the law as laid down to them by the trial "judge," whenever the law is violative of *any* of the defendant's inalienable, God-given, common law or Constitutional rights.

For example, is it not true that whenever any rule or regulation is placed in the statute books, the "judge" imposes this newly adopted "law" upon the jury as being authoritative and binding (when, in fact, its binding force has never been ascertained, certainly not finally or conclusively); and the jurors, through fear of offending the "judge," bring in a verdict in accordance therewith? The authority and presumed

binding force of the untested statute is thereby established (by case law or precedent—as the attorneys and the trial "judges" are quick to point out). The whole people are thus brought under the yoke of the new "law," and having been upheld in one or more previous cases, it will be enforced against them in the future, should they refuse to comply with its unjust proscriptions or exactions.

You—as a juror—have it within your power—as occupiers of the most important decision-making office in the land—to nullify every rule or "law" that is not in accordance with the principles of natural, God-given, common, or Constitutional law. It is precisely this power of nullification that makes the *trial by jury* our most important right. It is the one and only right that can protect and preserve all of the citizen's other rights.

It should be abundantly clear from the foregoing that the best, most readily available and ultimately the only real legal protection against criminal activities of elected and/or appointed officials and against the ever-increasing usurpations of federal, state, and local government, lies in the *Common Law or Magna Carta Jury* as set forth in part herein.

The Constitution of the United States and the Bill of Rights is designed to hold the national government in check; to protect the individual citizen from an unchecked all-powerful government. However, those documents are not a safeguard to liberty should they stand in the way of a government that has either the cunning to evade their requirements, or the power of force to overcome those who would attempt to defend their Constitutional rights. Consequently, if there exists no tribunal apart from, uncontrolled by, and above the government with power to nullify government's unjust "laws" as fast as they can be written and entered in our statute books, we are no longer free.

Such a tribunal does exist; the 12-man, 12-judge, Common Law Jury which was first accurately described in *Magna Carta* in the year 1215, and which was put into effect with all its powers by the people of the United States on March 4, 1789.

The honorable Theo. Parsons in the Massachusetts convention of 1788, answering the objection that the Constitution of the United States as submitted to the people for adoption, contained no Bill of Rights, said: "The people themselves have it in their power effectually to resist usurpation, without being driven to an appeal to arms. An act of usurpation is not obligatory; it is not law; and any man may be justified in his resistance. Let him be considered as a criminal by the general government, yet only his fellow citizens can convict him; they're his jury, and if they pronounce him innocent, not all the powers of Congress can hurt him; and innocent they certainly will pronounce him if the supposed law he resisted was an act of usurpation." (2 Elliot's Debates, 94; Bancroft, *History of the Constitution*, 267.)



I do solemnly swear that I will support the Constitution of the United States . . . and the Constitution of this State . . . and defend them against all enemies, foreign and domestic, so help me God.

THE PATRIOT NETWORK presents a program on



TAX LOOPHOLES
FOR
WORKING PEOPLE



THE TRUTH ABOUT
THE INCOME
TAX LAW



YOU CAN STOP
TAX
WITHHOLDING

WAGES ARE NOT INCOME!!

DO NOT PAY TAXES
THAT YOU DO NOT OWE

DID YOU KNOW THAT:

- MOST PEOPLE DO NOT OWE ANY INCOME TAX?
- YOU CAN STOP WITHHOLDING FROM YOUR PAYCHECK?
- MOST PEOPLE ARE NOT REQUIRED TO FILE A TAX RETURN?
- THE FEDERAL RESERVE BANK IS NOT PART OF THE GOVERNMENT?
- YOU CAN REFUSE TO SUBMIT TO AN AUDIT?

FREE PEOPLE DO NOT OWE INCOME TAX ON WAGES

QUOTES FROM COURT CASES: "It becomes essential to distinguish between what is and what is not income". "Income is not derived by providing a service and charging for it". "Income means gain (profit)". "Compensation for labor is not profit". "Congress has taxed income, not compensation".

These are just a few of the many Court cases that prove wages are not taxable. The law does not, and cannot say wages are taxable, because that would be a direct tax and unconstitutional unless apportioned.

ARE YOUR FREE???

YOU MUST JOIN TOGETHER and STOP PAYING TAXES YOU DO NOT OWE. Force Congress to give us HONEST MONEY that will end INFLATION, INCOME and CORPORATION TAXES, THEN OUR COUNTRY WILL BOOM

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HOW CONGRESS SPENDS TAXES

It is a constant fight to stop the waste of federal funds. The ingenuity which the Federal government shows in finding new ways to spend hard-earned American tax dollars is absolutely amazing. Here are some new examples of questionable expenditures of our tax money.

- \$ 43,000 for a study of the taste preferences of sheep.
- \$ 31,000 for a study of the hearing ability of parakeets.
- \$ 88,000 for a study of homosexual couples.
- \$ 90,000 for a study of facial expressions.
- \$ 68,000 for a study of differences between men and women.
- \$ 84,000 for a study of lawyers and their social activities.
- \$200,000 in CETA funds to pay inmates of a northern Virginia penitentiary in an "employment training program." Some of the inmates were serving life terms, including one who was paid \$10,540 to work as a supply unit warehouseman and another who received \$9,838 to work as a cook.

- \$ 29 million a year renting homes for low-level diplomats. Some of the homes are only a little smaller than the White House and millions could be saved by purchasing properties.
- \$ 25,000 to see how people react to a picture of an octopus in a barnyard.
- \$225,000 to forecast transportation needs in the year 2025. The report found that if there was another Ice Age, more people would move to the South.
- \$384,948 so 101 persons in Ventura County, California, could be paid to count every dog, cat and horse in the 160,000 homes and apartments in the county.
- \$250,000 for the scandal-ridden General Services Administration (GSA) to put an elevator to the second floor of a Federal building with only four offices—a building worth only \$150,000 on the commercial market. (Yes, this one is in Idaho Falls, Idaho.)

Is it any wonder that taxpayers are fed up with waste in government?

ARE YOUR RIGHTS BEING VIOLATED?

Imposition of the Internal Revenue Code violates our Right to Due Process of Law as defined by the Framers of the Constitution, and by the Common Law, and by the Law of the Land.

IRS summons are illegal in that they do not issue from any court, and under the Constitution only the Judicial Branch of Government has the authority to issue summons.

The IRS uses Threats, Lies, and Bluffs to intimidate the Taxpayer into compliance with the Internal Revenue Code.

Withholding of your pay without your consent violates your right to due process under the U. S. Constitution.

Tax monies are being used for illegal purposes. Tax monies used for welfare, grants, subsidies, and other special

favors are completely contrary to the intent and structure of the Constitution.

Arbitrary seizures of property. (Meaning without court order, and before trial in a regular court, with the burden of proof on the Government.)

Unreasonable searches which force the individual to open his private books and records to government inspectors who have no right whatsoever to the information, etc.

We, The People, established and ordained the Constitution; it is our law—We interpret it—not the Supreme Court. We do not need a judge to tell us when our rights are being violated.

DO YOU KNOW?

1. That thousands of taxpayers are needlessly subjecting themselves to IRS oppression and mental torture every year due to ignorance of their legal and Constitutional rights as decreed by the Supreme Court. There is absolutely no need for anyone to endure it any longer. All you need to know is how to properly assert your rights when the tax man calls, or when you fill out a 1040 Tax Return, and you can completely lose your fear of the IRS . . .

2. That as stated by the Supreme Court in *U.S. vs Dickerson*, 413F. 2nd 1111:

ONLY THE RARE TAXPAYER WOULD BE LIKELY TO KNOW THAT HE COULD REFUSE TO PRODUCE HIS RECORDS TO IRS AGENTS . . . WHO WOULD BELIEVE THE IRONIC TRUTH THAT THE COOPERATIVE TAXPAYER FARES MUCH WORSE THAN THE INDIVIDUAL WHO RELIES UPON HIS CONSTITUTIONAL RIGHTS?

3. That Senator Henry Bellman of Oklahoma, testifying before the Finance Committee Oct. 2, 1969 said:

IN A RECENT CONVERSATION WITH AN OFFICIAL AT THE INTERNAL REVENUE SERVICE, I WAS AMAZED WHEN HE TOLD ME THAT, 'IF THE TAXPAYERS OF THIS COUNTRY EVER DISCOVER THAT THE INTERNAL REVENUE SERVICE OPERATES ON 90% BLUFF, THE ENTIRE SYSTEM (IRS) WILL COLLAPSE.'

4. That the Supreme Court case of *Garner vs. U. S.*, 424 US 648, proves without a doubt that taxpayers can lawfully refuse to answer questions not only during an IRS audit, but specific questions on a 1040 Tax Return as well?

5. That a progressive, graduated income tax is the second plank of the Communist Manifesto, and that it violates our 1st, 4th, 5th, 6th, 7th, 9th, and 10th Amendment rights under the U. S. Constitution in its implementation?

6. That the money extorted from you via the income tax is used to finance "Collectivism" and to perpetuate over 700 Government Agencies that are in direct competition with private enterprise and are designed to continually lose money?

7. That on Sept. 17, 1973, Johnie Walters, a former IRS Commissioner, reported that there were between 5 and 6 million Americans not filing income tax returns?

8. That according to CBS radio, on Dec. 5, 1975, there were 20 million Americans not filing income tax returns?

9. That 99% of what the IRS knows about you, you have told them yourself when you filed your 1040 Tax Return?

10. That there is a legal defense for not filing any return at all?

11. That if you know your rights, it is very simple to deal with the IRS and to petition the tax court without the necessity of employing expensive legal counsel?

12. That through the news media, you only hear about the people the IRS has successfully prosecuted, but you never hear about the cases they have lost?

13. That the Federal Reserve System is a central banking system controlled by international bankers and is not an agency of our Federal Government? And that Arthur Burns, former chairman of the Federal Reserve Board, made the statement over National Television News, ABC at 6:00 p.m. PST, Feb. 25, 1975, that "WE (meaning the Federal Reserve) COULD WRECK THIS COUNTRY OVERNIGHT IF WE WANTED TO . . . BUT OF COURSE, WE DON'T WANT TO." The fact is that the Federal Reserve, combined with their collection agency for this country, the IRS, are doing just that—knowingly?