

For the year Jan.—Dec. 31, 1990, or other tax year beginning _____, 1990, ending _____

Label

(See Instructions on page 8.)

Use IRS label. Otherwise, please print or type.

L
A
B
E
L

H
E
R
E

Your first name and initial _____ Last name _____
 If a joint return, spouse's first name and initial _____ Last name _____
 Home address (number and street). (If you have a P.O. box, see page 9.) _____
 City, town or post office, state, and ZIP code. (If you have a foreign ad _____

Presidential Election Campaign
(See page 9.)

Do you want \$1 to go to this fund? _____
 If joint return, does your spouse want \$1 to _____

Filing Status

Check only one box.

- 1 Single. (See page 10 to find out if _____)
- 2 Married filing joint return (e.g. _____)
- 3 Married filing separate return _____
- 4 Head of household (with _____
enter this child's name _____)
- 5 Qualifying widow(er) _____

Exemptions

(See Instructions on page 10.)

- 6a Yourself If your parer _____
return, do _____
- b Spouse _____
- c Dependents:
(1) Name (first, initia _____

If more than 6 dependents, see Instructions on page 11.

GOOD-BYE
APRIL 15th!

_____ with _____
 ce or _____
 aration (see _____
 age 11) _____
 No. of other dependents on 6c _____
 Add numbers entered on lines above

Boston T. Party

		7	
		8a	
		9	
		10	
		11	
		12	
		13	
		14	
		15	
		16b	16b Taxable amount (see page 14)
		17b	17b Taxable amount (see page 14)
		18	(attach Schedule E)
		19	
		20	
		21b	21b Taxable amount (see page 16)
		22	ount—see page 16)
		23	(the far right column for lines 7 through 22. This is your total income ▶)
	24a		applicable worksheet on page 17 or 18
	24b		, from applicable worksheet on page 17 or 18
	25		employment tax (see page 18)
	26		employed health insurance deduction, from worksheet on page 18
	27		Keogh retirement plan and self-employed SEP deduction
	28		Penalty on early withdrawal of savings
	29		Alimony paid. Recipient's SSN ▶
	30		Add lines 24a through 29. These are your total adjustments ▶
Adjusted Gross Income	31		31 Subtract line 30 from line 23. This is your adjusted gross income. If this amount is less than \$20,264 and a child lived with you, see page 23 to find out if you can claim the "Earned Income Credit" on line 57

GOODBYE APRIL 15TH!

by

Boston T. Party

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To Bill Cooper,
THIS IS THE 1991 INTERMEDIATE VERSION,
APPROX. 220 PAGES. ONLY 25 WERE MADE,
SO YOU'VE GOT SOMEWHAT OF A COLLECTORS' ITEM.
THANKS AGAIN FOR HAVING ME AS YOUR GUEST.
SEE Y'ALL SOON!
YOUR FRIENDS FOR LIBERTY!
"BOSTON T. PARTY"
XII/94

Nothing you've read in GOODBYE APRIL 15TH! is to be considered legal advice. Only bar association monopolists, so certified by license, enjoy the legal privilege of giving such advice, and I am not one of them.

Further, there is always an element of risk in standing up for one's Constitutional rights in the face of an oppressive taxing agency backed by a biased federal judiciary. Therefore, the author and publisher disclaim any responsibility for any liability or loss incurred as a consequence of the use and application, directly or indirectly, of any advice or information presented herein.

INTRODUCTION

You are about to be shocked. This a horror story, though different than a Stephen King novel. You'll be shocked at what you read for it strongly counters with virtually everything you've been led to believe about money, taxes, law and government.

We have lost our country. We have lost America.

I don't mean we're going to lose her, or that we're currently in the process of losing her -- I mean we've already lost America. She has been abducted like a child. This book is about finding her again and taking her back.

America is an ideal operating in human form. Americans are the cells of America. And today, its cells are haggard and cheerless. Therefore, so is America.

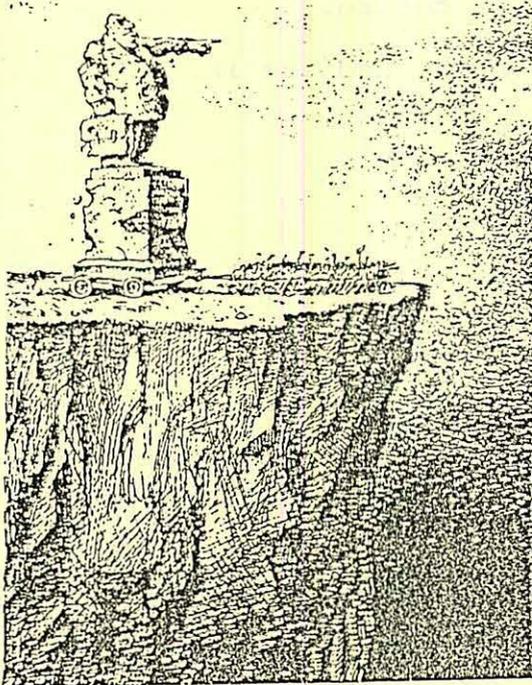
You work until May 14 each year for government. Not until May 15 do you begin to work for yourself and family. You're keeping your head above water, barely. And that's all you and most other Americans are doing, just getting by. Just surviving. Life is not mere survival -- **life is about living**. Living is about travel, quality education for your kids, starting that business you've always dreamed of starting, sending your folks on their dream cruise.

Can you afford your dreams? Can you afford to live? Nobody can live with this current tax albatross around their neck. **Survive, maybe. Live, no.**

Unless the federal gorging of our hard-earned money is sharply curbed, by the year 2005, middle-class Americans will be paying:

40-50% income tax
15% Social Security "Contributions" (tax)
2-5% National Sales tax (VAT)
20%+ inflation

Are you not paying through the nose already? How much more will you take? How much higher do taxes have to get?



* GOOD-BYE APRIL 15TH! is about getting rid of the tax albatross! *

Why are you even wearing it? Because you BELIEVE:

- 1) the law requires you to wear it, and
- 2) it's an American duty to wear it.

If only 10% of your mind is open and flexible, I can persuade you that **neither the law nor any American duty obliges you to pay federal income tax.** Are you at all interested in being persuaded of this amazing proposition? Would you like to, within 30 days, start enjoying **100% take-home pay**, without violating any law or duty, without harming America?

At the moment, **your Tax Freedom Day is May 15.** After reading my book and applying your new knowledge, you can move your Tax Freedom Day to as near January 1 as you desire.

All you have to do is read this book, and use it.

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WHAT IS THIS BOOK ALL ABOUT?

The following warning about how the income tax would injure Americans was given eighty years ago:

A hand from Washington will be stretched out and placed upon every man's business; the eye of the federal inspector will be in every man's counting house. The [income tax] law will of necessity have inquisitorial features, it will provide penalties. It will create a complicated machinery. Under it businessmen will be hauled into courts distant from their homes. Heavy fines imposed by distant and unfamiliar tribunals will constantly menace the taxpayer. An army of federal inspectors, spies and detectives will descend upon the state. They will compel men of business to show their books and disclose the secrets of their affairs. They will dictate forms of book-keeping. They will require statements and affidavits. On the one hand the inspector can blackmail the taxpayer and on the other, he can profit by selling his secret to his competitor.

-- Richard E. Byrd, Speaker of the Virginia House of Delegates, March 3, 1910, arguing against passage of the 16th Amendment

The above prophecy has become frighteningly true. **Everything Mr. Byrd forewarned about is happening today.**

You have been duped. The government lied.
How? (A flea whispers sweet nothings into the dog's ear.)
Why? (To con the dog out of its blood.)

You have been duped. You believed the flea. You and 100 million other Americans. Our problem in a nutshell is this:

Americans do not know the difference between KNOWING and BELIEVING.

Let me explain.

KNOWING is first-hand knowledge which you yourself have verified, with proof, to be true.

BELIEVING is all other "knowledge," usually second-hand.

I'll give you an example. There is one thing which you can never KNOW. This thing can only be BELIEVED. Yet you BELIEVE this so strongly you'll bet money or swear in court that you KNOW it.

Your own date-of-birth.

Sometime, somewhere, somebody told you that -- and you BELIEVED it.

But do you KNOW your own birthday? No. You can't. You were a baby unable to understand, unable to KNOW. In the strictest sense, you weren't a witness to your own birth, and therefore can't attest to the date of its occurrence. You don't KNOW your own birthday!

Sometime, somewhere, somebody told you that -- and you BELIEVED it.

Granted, what you've been led to BELIEVE about your birthday is most likely true -- but you don't KNOW it.

You think my birthday example is a little silly? I'll tell you where I found it. In a law case. It seems this rather slick character (a German national) was indicted for using an American birth-certificate to obtain a U.S. passport. He beat the rap. How? He testified that his parents told him he was adopted and born in New York on such-and-such a date, so he got a copy of "his" birth-certificate based on that. Since his parents were dead, and he himself didn't KNOW (have personal first-hand knowledge) of his not being born in New York, the case was dismissed because the D.A. couldn't prove willful fraud. He couldn't be indicted for taking his parents' word in good faith for something he couldn't verify. Pretty cute. Anyway, back to the subject.

Let me elaborate a bit for you Christian "believers." As one becomes "saved" or "born again" he takes a step in faith that Jesus is the Savior. Immediately following that step of faith, God then redeems his Word promise and that person's spiritual conversion takes place, which is manifested to him as a *personal experience*. The experience follows that first blind step of faith, that first step in belief. Or, *believing is seeing*, which is opposite from the world's "seeing is believing." Anyone can believe what is plainly in front of him -- God requires that we take a first step in faith, just as a baby takes its first step. From that point on, a new Christian is actually no longer a BELIEVER, but a **KNOWER**. Christians don't just BELIEVE in Jesus, they KNOW Him throughout a real, personal relationship. Anyway, back to government.

As long as what you've been led to BELIEVE is actually true, there's no problem. Our lives are too short to actually KNOW all we BELIEVE. There's just not time enough to personally go out and research everything first-hand. For many things, we must take the short-cut of faith and BELIEVE. Be very careful, however, of whom you trust, of whom you have faith in, of whom you BELIEVE.

***** Americans BELIEVED their government when their government did not deserve to be trusted. The federal government lies to us because it has so much to gain by lying. *****

If what you've been led to BELIEVE is a myth, a rumor, a half-truth or a lie -- you are in danger. You are like someone lost in a desert, chasing after an oasis mirage. A mirage always *looks* real, from a distance. However, upon reaching it, it evaporates -- leaving you with only the emptiness of lies.

Example: A little boy, about two years old, was abducted by a couple. This couple couldn't have children of their own, but had grown increasingly envious of other families. From this envy, from this hatred, the couple stole a child, and raised him as their own in a distant city. Soon, the toddler's memories of his real parents became murky and dim, like a dream. After a short period of time, he came to accept the couple as his natural parents. The couple (who loved him) had led him to BELIEVE this. Many years later, the couple died in a car accident, while the "son" was in his forties. Going through their things, he discovers a folder filled with newspaper clippings. About a little boy who disappeared forty years ago. One of the pictures was of the boy with his parents at the beach. That picture tugged a string in his mind and all the old memories tumbled out. He remembered being that boy in that picture. The man realized he was reading about *himself*.

At that moment he felt that he had died. The entire rug of his life was suddenly yanked out from under him. In the twinkling of an eye he became hollow and empty inside. Like a vapor. Because he was led to BELIEVE a lie. His life was a mirage. One day he got too close and it evaporated.

I will show you a real oasis in America's tax desert. An oasis that will not evaporate. But in order to do that, I must first bring you face-to-face with your many mirages. I must first show you that most of what you've been led to BELIEVE about money, taxes, law and government have been LIES.

Imagine a mirage so colorful, so vibrant, so colossal in scope that it completely overwhelms reality and totally disguises the fact that you are even in a desert. Americans aren't chasing a mirage -- Americans are living in a mirage! After reading this copy of GOOD-BYE APRIL 15TH!, you'll find that you've been living in Disneyland. America is the largest fantasy park in the world. American children BELIEVE in Santa Claus. Then they become adults who BELIEVE in Uncle Sam.

The Greeks and Romans had their mythologies, America has hers. But here's the trouble: Greek and Roman mythology is taught and accepted as **mythology**; American mythology is taught and accepted as **truth**. In America, there were people who desired to be Zeus and Hercules *et al*, so they created a mythology so real that the masses came to BELIEVE in this mirage as the truth. And the "gods" held their own coronations.

I've listed some things you think you KNOW. But unless you've personally verified them yourself to be true, then you don't KNOW -- you BELIEVE. I call them MYTHS, because I've done the research and KNOW them to be MYTHS. As you go through them, ask yourself if you have first-hand (KNOWING) or second-hand (BELIEVING) information. Next to each, keep "score" and initial a "B" or a "K."

MYTH: A WORD'S CONVERSATIONAL MEANING IS ALSO ITS LEGAL MEANING.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: "INCOME" MEANS ANY MONEY THAT "COMES IN."
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: YOUR WAGE/SALARY EARNED BY YOUR OWN LABOR IS "INCOME."
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: YOU MAKE TAXABLE INCOME BY MERELY EARNING A PAYCHECK.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: YOU ARE REQUIRED BY LAW TO PAY FEDERAL INCOME TAX ON WAGES.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: YOUR EMPLOYER IS REQUIRED BY LAW TO WITHHOLD FEDERAL TAXES.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: YOU ARE REQUIRED BY LAW TO HAVE A SOCIAL SECURITY NUMBER.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: YOU ARE REQUIRED BY LAW TO JOIN THE SOCIAL SECURITY PROGRAM.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: YOU ARE REQUIRED TO PAY SOCIAL SECURITY "CONTRIBUTIONS."
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: SOCIAL SECURITY TAXES ARE HELD FOR YOU IN A TRUST FUND.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: YOU ARE LEGALLY OWED YOUR FUTURE SOCIAL SECURITY "BENEFITS."
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: SOCIAL SECURITY WILL BE THERE FOR YOU WHEN YOU'RE OLD (!).
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: "VOLUNTARY COMPLIANCE" MEANS YOU ARE REQUIRED BY LAW.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: THE WORDS "SHALL" OR "MUST" ALWAYS MEAN "REQUIRE."
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: YOU CAN BE REQUIRED BY LAW TO VOLUNTEER.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: YOUR RIGHTS ARE "PRIVILEGES."
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: THE GOVERNMENT CAN REQUIRE YOU TO WAIVE YOUR RIGHTS.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: YOU CAN BE REQUIRED BY LAW TO BE A WITNESS AGAINST YOURSELF.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: YOUR COMPELLED TESTIMONY CAN BE USED AGAINST YOU.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: ONLY GUILTY PEOPLE CAN "PLEAD THE FIFTH"
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: THERE ARE EXCEPTIONS TO "DUE PROCESS OF LAW"
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: YOU ARE REQUIRED BY LAW TO FILE FEDERAL INCOME TAX RETURNS.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: YOU ARE REQUIRED TO SHOW YOUR BOOKS/RECORDS IN AN IRS AUDIT.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: THE GOVERNMENT AND AMERICA ARE THE SAME.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: WHAT'S GOOD FOR THE GOVERNMENT IS ALSO GOOD FOR AMERICA.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: THE GOVERNMENT LOOKS OUT FOR AMERICA, NOT THE GOVERNMENT.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: YOU HAVE A DUTY TO THE GOVERNMENT.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: THOSE WHO RESIST THE GOVERNMENT ARE TRAITORS TO AMERICA.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: THE FEDERAL GOVERNMENT NEEDS THE INCOME TAX TO OPERATE.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: TAXES ARE THE LIFEBLOOD OF THIS NATION.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: YOU HAVE MORAL DUTY TO PAY YOUR "FAIR SHARE" OF TAXES.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: INCOME TAXES ARE THE "PRICE WE PAY FOR CIVILIZATION."
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: TAX AVOIDANCE IS A CRIME, LIKE TAX EVASION.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: THOSE WHO LOWER OR AVOID THEIR OWN TAXES MAKE US PAY MORE.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: IF WE ALL STOPPED PAYING INCOME TAXES IT WOULD HURT AMERICA.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: TAX AVOIDANCE/PROTESTING IS ILLEGAL.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: TAX AVOIDERS GET A "FREE RIDE" FROM SOCIETY.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: TAX AVOIDERS ARE CREEPS WHO CHEAT AMERICA.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: IF YOU DON'T "PAY YOUR TAXES" YOU DESERVE TO GO TO JAIL.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: IF YOU DON'T "PAY YOUR TAXES" YOU WILL GO TO JAIL.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: THE IRS ALWAYS CATCHES UP WITH TAX AVOIDERS IN THE END. (!)
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: INFLATION IS CAUSED BY HIGH PRICES.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: YOUR CONSUMER SPENDING ADDS TO INFLATION.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: THE FEDERAL RESERVE IS PART OF THE FEDERAL GOVERNMENT.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: FEDERAL RESERVE NOTES ARE "DOLLARS."
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: THE CONSTITUTION IS "ARCHAIC, OBSOLETE, OUTMODED."
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: THE CONSTITUTION IS SUITABLE ONLY FOR AN AGRARIAN SOCIETY
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: THE SUPREME COURT IS TO "INTERPRET" THE U.S. CONSTITUTION.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: REGULATIONS MUST ALWAYS BE OBEYED AS LAW
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: "IGNORANCE OF THE LAW IS NO EXCUSE."
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: A JUROR CAN ONLY JUDGE THE FACTS, NOT THE LAW.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: YOU CAN'T "TAKE THE LAW INTO YOUR OWN HANDS."
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: AMERICA WAS DESIGNED TO BE A "DEMOCRACY."
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: THE FEDERAL GOVT. HAS MORE AUTHORITY THAN THE STATES.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: THE PURPOSE FOR THE "WAR ON DRUGS" IS TO ELIMINATE DRUGS.
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: "PATRIOTISM IS THE LAST REFUGE OF A SCOUNDREL."
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

MYTH: WE LIVE IN A FREE COUNTRY. (!!!)
Sometime, somewhere, somebody told you that -- and you BELIEVED it.

America -- land of the free, home of the brave? Not at the moment.
Not until Americans stop BELIEVING in the above 57 MYTHS.

These MYTHS are fending off your dreams; these MYTHS are preventing you from *living*. Who *told* you that your wages and salaries were taxable income? Who *told* you that you're required by law to file tax returns which can be used against you in court? Your school teacher? A relative? Your accountant? "H&R Crock?" **Have you ever actually read the law itself?** Do you know anyone who has actually read the law? No? Well, you're about to finally KNOW what's going on. Hey, until a few years ago, this was all new to me, too! But myths aren't forever. Here's one that didn't survive:

MYTH: THE EARTH IS FLAT AND THE SUN REVOLVES AROUND THE EARTH.
Disproven by Copernicus in 1514.

I know this all sounds like science-fiction. I wish it were. What you're about to read will convince you that these myths you've BELIEVED all of your life were just that -- MYTHS. A word of warning, though. GOOD-BYE APRIL 15TH! may hit you as hard as those newspaper clippings did the man who was stolen as a boy. It can be disturbing to watch a mirage, upon which you've relied, evaporate.

The greater the truth, the greater the libel.
-- Lord Ellenborough

*** *Men are most apt to believe what they least understand.*
-- Montaigne

*** *Lies believed are not knowledge.*
-- M.J. "Red" Beckman, WALLS IN OUR MINDS

When a well-packaged web of lies has been sold gradually to the masses over generations, the truth will seem utterly preposterous and its speaker a raving lunatic.

It wasn't the world being round that agitated people, but that the world wasn't flat. A truth's initial commotion is directly proportional to how deeply the lie was believed.

-- Dresden James

It takes two to speak the truth -- one to speak, and another to hear.

-- Thoreau

Get the facts first, then distort 'em as you please.

-- Mark Twain

Every statement made in this report has been proven absolutely true. I welcome all you "doubting Thomases" out there to conduct your own open-minded research. I'm sure you'll agree that you too can say GOOD-BYE APRIL 15TH!. All I ask of you is to read this report. If it appears true, then learn more so you can have 100% take-home pay. If it appears false, then learn more so you can help dispel the myth that anybody can have 100% take-home pay.

GOOD-BYE APRIL 15TH! is merely an overview. It's a summary of a very involved subject, spanning over two hundred years. Its purpose is to awake and stimulate you. I wrote it to wake you up! GOOD-BYE APRIL 15TH! is pan of cold water doused on an oversleeping America. It is a shout in your slumbering ear. Do not take it personally. I love America and my fellow Americans, but *IT IS TIME TO WAKE UP!*

If you not say a thing in an irritating way you may as well not say it at all, because people will not trouble themselves about anything that does not trouble them.

-- George Bernard Shaw

This report can be your first step to saving you literally thousands of dollars in your lifetime. How'd you like to give yourself a 50% raise, and get the fattest refund check ever -- legally! If so, read on.

QUESTION: "I've never heard any of this before, from anybody. How can the entire country possibly have been duped?"

ANSWER: Through its own ignorance.

What you are ignorant about will control your life. Ignorance will steal your time, your money, your happiness. You, my dear reader, are working over half your life for government because you don't KNOW any better. My people perish for lack of knowledge.

-- Hosea 4:6

What if a mechanic wanted to charge \$400 to replace your car's muffler bearings? You'd most likely KNOW that cars don't have muffler bearings and you'd instruct him to take a high-dive onto a damp cloth. But what if you didn't KNOW? What if you BELIEVED him? You'd be out \$400.

What if the feds said "you must file an income tax return" --

would you know that was a load of bat guano, like muffler bearings? 100 million Americans don't KNOW. Yet. The truth is starting to spread like an August grass fire. By 1995, all the startling information contained in GOOD-BYE APRIL 15TH! will be "old hat." By then, most American taxpayers (taxdonaters) will KNOW the truth.

The average American is grossly ignorant of law, philosophy, and politics. And because of it, the lawyers, the philosophers and the politicians have stolen America right out from under us. **All those myths you just read are as false as muffler bearings.** Before this book, you BELIEVED the lies and said, "Good-bye half my life!" After reading this book, you will KNOW the truth about taxes and say, "Good-bye income taxes! Good-bye IRS! **GOOD-BYE APRIL 15TH!**"

QUESTION: "Why haven't I heard about all this earlier?"

You haven't heard about untaxation earlier because; 1) you didn't discover it for yourself through your own research, and 2) nobody else really did either until only recently, in the late 1960's. Untax research is still young, like the home computer industry. (I'll bet that as little the average American knows about computers he knows even less about untaxation . . .)

The real truth about the income tax has been buried under an eighty year avalanche of extremely clever falsehoods and half-truths. When the IRS is pinned down in testimony, they don't lie, but they don't exactly tell the truth, either. It's like the joke about the British ambassador winning a foot race between against the Russian ambassador. The *LONDON TIMES* reports that the Brit won and the Russian lost. The Soviet *PRAVDA*, however, reports that in an ambassadorial foot-race, the Russian finished *second*, and the Brit finished *next to last*. The Soviet press didn't lie, but they didn't exactly tell the truth, either. The average Russian would BELIEVE that his countryman had finished *ahead* of the Brit!

In the untax field, our modern "archaeologists of truth" are quite literally pioneers. Alarmed by increasingly oppressive IRS collection of increasingly oppressive taxes, these Patriots began digging in this junk-heap of fraud and uncovered the largest "skeleton-in-the-closet" in America's history. This scandal reads like the kind of sordid intrigue, treachery and national betrayal of which best-selling novels are made. The complete story would make a fine movie. To my infinite regret, it is not fiction.

Tyranny is always better organized than freedom.

-- Charles Peguy

A lie is half-way around the world before truth even puts on its boots. (The truth, fortunately, is catching up. BTP)

-- Winston Churchill

The income tax fraud has been virtually ignored by national media.

Great is truth, but still greater, from a practical point of view, is silence about truth. By simply not mentioning certain subjects . . . totalitarian propagandists have influenced [public] opinion much more effectively than they could have done by the most eloquent denunciations. (my emphasis)

-- Aldous Huxley

Meaning, none of the myths you've read will ever be exposed by Mike Wallace on *60 Minutes*. The media will ignore this explosive subject (which makes Watergate look like a school play) and report anything *but* the untax movement. For example, I was visiting another city and happened to catch their local TV network bragging about what whippy Woodwards & Bernstein's they had on their team. One of the "hard-hitting" stories they broke was downtown parking-meters which short-changed drivers in time. I mean, this reporter in his "important-newsguy-trench-coat," angrily hovering over a parking-meter, stop-watch in hand, was intoning with scowled indignation, "*And this one cheats you out of nearly a full minute!*" Gee, stop the presses...

Don't expect much more from TV than this kind of nonsense. There are brave Americans being thrown illegally in jail because of fighting for our freedoms, yet *EyeWitness News* appeals to millions each week to help find "Thursday's Dog" a new home. When our 1969 Lunar landing was being televised, people called the TV stations to complain that the coverage had preempted that night's rerun of *I Love Lucy!* Here America was accomplishing the greatest scientific achievement in all of human history, yet thousands whined that they didn't get to watch a rerun of Lucy and Ethel falling into a giant vat of grape jelly. (I could understand all the fuss if a new episode had been preempted -- but a rerun?) God help us.

When Americans really learn of legal/moral untaxation and begin freeing themselves from government serfdom, then reporters by the dozens will crawl out of the woodwork, all of them claiming to have scooped the story.

Oh, and any illegal-tax protestors the media has covered have been portrayed as buffoons and kooks. As James Davidson wrote in his national article "Stop Thief!":

This tendency to caricature opponents of high taxes was taken to extremes by the editors of Newsweek, who ran a staged photograph on the cover of their June 19 [1978] issue with a blazing headline: "Tax Revolt!" Along with some children and some giggling women, Newsweek's three imaginary stars of the anti-tax movement were a gentleman with foldup glasses and several missing teeth, a porky man with a clenched fist, and an Abraham Lincoln look-alike wearing a pink shirt, clashing orange suspenders, and a red and black bumper strip on his chest. The photograph was prepared by a sophisticated Madison Avenue agency that specializes in creating subtle impressions. These are people who know just what color dress the housewife in a television commercial ought to wear in order to sell the greatest tonnage of cake mix. Said tax protest leader Charles Crawford: 'It's incredible. Why stage a photograph to represent the tax rebellion when the real thing is happening all around you?' (my emphasis)

And, one would think, given the bottom of the barrel at which Hollywood is scraping for movie ideas, we'd have a few films on IRS tyranny or Joe Q. Public protesting high taxes. Doesn't the income tax and the IRS affect millions more than E.T.? In fact, I know of only two movies which poke a sharp stick at the IRS: *Many Happy Returns* starring George Segal, and *Harry's War*. Good luck in finding copies to rent or buy. They're curiously hard to find (hmmmm), though you might try the American Film Consortium, Inc.,

804 Cascade Dr., Sunnyvale, CA 94087.

Where have the so-called "watchdogs of liberty," the A.C.L.U. been?

Does a Nazi or a child-pornographer (or even a Nazi child-pornographer) have a legal problem? The A.C.L.U. is there. But when millions of Americans are being victimized by the illegal activities of the IRS, the A.C.L.U. doesn't answer the phone. And the A.C.L.U. KNOWS what's going on about the income tax fraud.

Why have labor unions stood by without a sparrow's peep of protest?

If the labor unions wanted to shore up their dwindling membership rosters and really help the workers, they would embrace this issue like none other. Federal tyranny would crack wide open if the UAW's hundreds of thousands of members filed EXEMPT W-4's *en masse*. That would be a story the networks couldn't ignore!

Finally, the IRS had been moderately successful in squelching the newly emerging truth in its infancy. In the early days, the IRS could usually squash the few, scattered Patriots before they widely publicized the truth. Not so anymore. Today, there are dozens of untax books in publication. **Today, too many Americans know too much.** That's why the IRS retreated in 1988 and assented to Congress passing a skim-milk version of the "Taxpayers Bill of Rights" in a desperate hope of staving off the growing middle-class tax revolt. *The IRS hoped that if you were inoculated with a little dose of truth, you wouldn't catch the real thing!*

Getting back to those "archaeologists of truth" (i.e., Hansen, Johnston, Wilson, Cooley, Schiff, MacDonald, Stang and Beckman), they were ordinary workers or businessmen. People just like you. Most were first-time authors who wrote their exposes without any collaboration. The background material on this subject is so intricate and intertwined that its unraveled, organized presentation would daunt even the best of investigative reporters.

Since conventional publishers (to their eternal shame) had a case of *terminal testicular atrophy* and wouldn't touch the untax subject, these Patriots self-published instead. That's why you've never seen any untax material sold at Waldenbooks or B.Dalton's.

Considering that they toiled under years of unprecedented financial/emotional persecution from the feds, their work is exceptional. Some of these Patriots, through outrageous violations of their Constitutional rights, were even thrown in jail. *Truth, it seems, is curiously unpopular with tyrants.* Someday, these battle-worn untax Patriots will be known as our Refounding Fathers.

Up until now, there have been only a few scattered books on the subject of rightful, legal untaxation. These books have been hard to find and somewhat tedious to read. Americans have long needed a simplified primer on untaxation, which led me to write **GOOD-BYE APRIL 15TH!**

QUESTION: "Isn't tax protesting un-American?"

ANSWER: The protesting of oppressively high taxes can never be considered un-American. America began with a tax-revolt.

Before I go further, let me clarify something. I am not a "tax protestor." I am not against paying any tax lawfully imposed and collected for a Constitutional purpose. Neither are any of these other authors. Any lawful tax necessary to support the Constitution (which secures our liberties) is a bargain. Quite frankly, I'd work from New Year's till Thanksgiving if that's what it honestly cost to safeguard a just, free, Constitutional America.

Having been in over thirty countries, I can state that we are incredibly blessed to be Americans. We did nothing to merit being born here. Being born in America is an accident. Being an American, however, takes effort, vigilance and courage. Although America has no cover charge, she does not come free. She has rent.

The next time you hear the phrase "illegal tax protestor" ask yourself what is meant by that: does it mean an illegal protestor of taxes (illegal tax-protestor), or does it mean a protestor of illegal taxes (illegal-tax protestor)? The IRS spoonfeeds the news media this phrase just before April 15th to reinforce the public's BELIEF that all taxes are legal but protestors aren't. The next time you hear the phrase "illegal tax protestor," put the missing hyphen where it belongs, between "illegal" and "tax."

Despots and other moral vandals may call other lands home, but they do not belong in America. We are not "tax protestors." We are protestors of illegal taxes. We are tyranny protestors. This isn't some cute little bandwagon -- our nation itself is at stake!

QUESTION: "This all sounds pretty radical. Aren't you being a little melodramatic?"

ANSWER: The issue is simple: Is your life yours to live, or for others to plunder? Are we going to live as free men and women, or as slaves? Is our unprecedented heritage of liberty to be squandered? Will Americans WAKE UP in time? Will you?

I've always felt that our biggest strength was indirectly our biggest weakness. Our biggest strength as Americans is that we are loyal, trusting, innocent, unquestioning, hard-working and honest. And this has been used against us. We have been marching off the cliff every April 15th because we BELIEVED it was our American duty. We've felt something was wrong with America, but they soothed us with the flag, the national anthem, the 4th of July and pictures of George Washington. We have BELIEVED but not KNOWN.

In PHILOSOPHY, WHO NEEDS IT?, philosopher/novelist Ayn Rand wrote an essay entitled "Don't Let It Go" in which she compares Americans to trusting, innocent children. I quote in part:

America's best minds went into science, technology, industry -- and reached incomparable heights of achievement. Why did they neglect the field of ideas? Because it represented Augean stables of a kind no joyously active man would care to enter. America's childhood coincided with the rise of Kant's influence in European philosophy and the consequent disintegration of European culture. America was in the position of an eager, precocious child left in the care of a scruffy, senile, decadent guardian. The child had good reason to play hooky.

An adolescent can ride on his sense of life for a while. But by the time he grows up, he must translate it into conceptual knowledge and conscious convictions (he must go from BELIEVING to KNOWING), or he will be in deep trouble. A sense of life is not a substitute for explicit knowledge. Values which one cannot identify, but merely senses implicitly, are not in one's control. One cannot tell what they depend on or require, what course of action is needed to gain and/or keep them. One can lose or betray them without even knowing it. For close to a century, this has been America's tragic predicament. Today, the American people is like a sleepwalking giant torn by profound conflicts.

Americans are the most reality-oriented people on earth. Their outstanding characteristic is the childhood form of reasoning: common sense. It is their only protection. But common sense is not enough where theoretical knowledge is required: it can make simple, concrete-bound connections -- it cannot integrate complex issues, or deal with wide abstractions, of forecast the future. (my emphasis)

*** We can no longer afford to be so wide-eyed and child-like! ***
*** Americans must grow up, stop BELIEVING and start KNOWING! ***

The United States of America was founded on a moral tax revolt in the late 1700's. GOODBYE APRIL 15TH! addresses the moral tax revolt of the late 1900's. Both tax revolts share a common catalyst: tyranny by government. Of the 37 particular grievances listed in the Declaration of Independence, 32 of them (86%) are again serious issues for complaint today. The American revolution two hundred years ago was a bloody one. Today's revolt needn't be, for we've inherited the Constitution. We don't have to reinvent the Constitutional "wheel" -- we only need to get it rolling again.

If you will learn to vigorously invoke your God-given Constitutional liberties (described by Allan Bloom in *THE CLOSING OF THE AMERICAN MIND* as "hard won over centuries by the alliance of philosophic genius and political heroism, consecrated by the blood of martyrs"), the second battle for American freedom will be won!

It's too late for appeasement; it's too late for half-truths.

The "Limousine Liberals" have lied to us long enough.

The "Potomac Parasites" have cheated us long enough.

The "Caviar Congress" has lived high on the hog long enough.

The "Washington Wastrels" have blown our billions long enough.

We deserve to know the unvarnished truth about our money and taxes. As Americans, we should not fear our servant the government. **The federal government should fear and respect its master, the American people!** After all, that is what the Constitution says. After all, that is what America stands for.

The IRS and taxes are like bad weather -- everybody loves to complain, but nobody does anything about them. We already know how to complain. Now it's time for some action.

REPUBLIC VS. DEMOCRACY

A) ...AND TO THE REPUBLIC, FOR WHICH IT STANDS...

There is no such thing as a power of inherent sovereignty in the government of the United States . . . In this country sovereignty resides in the people, and Congress can exercise no power which they have not, by their Constitution entrusted to it: all else is withheld. (my emphasis)

-- Supreme Court Justice Field

Julliard v. Greenman, 110 U.S. 421 (1884)

When the Founding Fathers were designing America, there had historically been only two basic types of government. **Monarchies** (royalty tyrannizing the people) and **democracies** (large groups of people tyrannizing smaller groups of people, or *mob rule*).

Early Americans had just gone the suffering under the British monarchy, so they didn't want that again on their own shores. So, the new America could either be a democracy, or something else new and untried. After much consideration and debate, a pure democracy was totally rejected, and a **republic** was designed.

A republican form of government is one in which the sovereign power resides in and is exercised by the people through their own elected representatives. The only provision made for democracy in the Constitution was the democratic election of political representatives, whose power is sharply defined and contained.

A **Republic** is a union/confederation/consortium/compact of sovereign states, which are just like *independent nations*. These sovereign states form an agency (the federal government) on their behalf. The purpose of the agency is to establish justice, provide for the common defense and promote the general welfare of the several States, and to represent the States in international matters.

America was so constructed to protect against both the tyranny by government, and the tyranny by the masses.

A1) The Constitutional separation of powers doctrine

The Constitution divides the powers of the federal government into three separate, distinct branches: executive (to enforce law), judicial (to administer justice) and the legislative (to write law). **This Separation of Powers doctrine is the historical difference in our Republican form of government.** Like chemicals kept from coming together in a dangerous mix, the three branches are restrained from joining to form an oppressive monster.

Imagine being stopped by a policeman (an officer of the executive branch), who declares that it's an offense to drive while smiling (he's always hated smiling drivers, so he just now made it illegal), pronounces you guilty on the spot (without a trial), fines you \$500, and threatens you with jail if you don't pay!

By performing, as an executive officer, forbidden *legislative* (making law) and *judicial* (deciding guilt and punishment) acts, he violates the Separation of Power doctrine of the Constitution and your right to due process. James Madison, author of our Constitu-

tion, called the accumulation of these three powers in one hand "the very definition of tyranny."

*** By dividing government, the Founders conquered government. ***

A2) The federal agency

This federal agency is very restricted in its jurisdiction and powers by a contract/charter which is signed by all participating sovereign states. This contract is called the Constitution. The agency may act *only* as specified in the contract/Constitution.

This federal agency/government is staffed by officials who are chosen by the citizens of the several, sovereign States to serve as the representatives of the States, on behalf of the States. These officials/representatives must swear an oath to uphold the federal contract/Constitution. Since the Constitution limits the federal agency to specified concerns (justice, common defense, general welfare), these are the *only* areas in which federal officials may act.



The federal agency cannot disobey its charter. It cannot increase its own power. It cannot operate outside of its specified powers or jurisdiction. It cannot interpret its charter in terms favorable to itself and unfavorable to the Several States, for the charter (10th Amendment) says that in any dispute over legal authority between the States and their agent is to be resolved in favor of the States and their citizens.

The Several States are sovereign. Their federal agent is prohibited to diminish or violate their sovereignty. In short, the federal agency is the obedient robot of the Several States -- a robot whose "hardware" is the federal government and program "software" the Constitution.

B) A LITTLE STORY

Let's make this even more simple. Imagine that the Several States are sovereign, Independent Households -- each with their own families. These Independent Households live in close proximity to each other within a geographical area -- a block on State Street.

A rash of vandalism and crime descends upon the neighborhood. Also, the city wants to put a toxic-waste dump nearby. The Independent Households now have a definite *common* interest -- to stop local crime and prevent the proposed toxic-waste dump. They realize that will work more effectively, rather than separately. So, the Independent Households form a neighborhood security force and representative body to the city. This neighborhood entity is called United Households of State Street or UHSS.

The only purpose for UHSS is to reduce crime and prevent the toxic-waste dump. The Independent Households finance UHSS only for those purposes, and none other. The Independent Households chose amongst themselves Frank Lin as their UHSS representative.

Remember, the Independent Households remain sovereign, meaning that each Household runs itself without any outside interference. The intra-family matters within each Household are for *that* Household's government (parents) to decide.

B1) The beginning of the end for the Republic

Everything works pretty well for about 70 days. UHSS reduces burglaries, thwarts the dump, and stays out of the Independent Households' affairs. About this time, the city has grown frustrated with the Independent Households' successful intransigence, so the city tries the old "divide and conquer" ploy.

There happens to be some bitter Northern Household animosity over an activity practiced in the Southern Households. The Northern Households want the Southern Households to stop and the Southern Households want the Northern Households to butt out. The city secretly antagonizes this friction on State Street. Also, the city funds the successful election of B.R. O'Crat.

Things become so tense that the Southern Households threaten to secede from UHSS if the Northern Households don't back off. The Northern Households claim that UHSS can not be split apart. The Southern Households secede and form their own security force and city lobby; Confederate Households of State Street (CHSS).

Fighting begins between the Northern and Southern Households and lasts four days. This is the "**War Between the Households.**" The Northern Households and the UHSS win. The CHSS is dissolved and the Southern households are forced back into the UHSS. The war decided that the Union of the households took precedence over the sovereignty of the Independent Households.

Both the Northern and Southern households were so busy getting their lives back in order, they forgot all about B.R. O'Crat. First, he demands more money from the households for a neighborhood beautification program. Even though this isn't in the UHSS charter, the households agree.

Then B.R. O'Crat issues a page of rules on how the households are to maintain their lawns. The households fuss about it, but go along with the new lawn-care regulations. Then, the UHSS demands that a *percentage* of each household's income be "contributed" into a neighborhood insurance program to protect the households in case of property damage. Though also not within the UHSS charter, the households support the "Neighborhood Insurance" program.

Because of roving vandals (secretly funded by the UHSS), the UHSS strengthens the neighborhood security force and establishes a curfew while demanding more household "contributions" to meet the "vandal threat." The fearful households agree. Then, the UHSS decrees a free allowance given to any child who cannot find "suitable" odd jobs for pocket money. Household "contributions" rise again to pay for these allowances.

A few days later, the UHSS decrees that the children will also have the right to vote in the upcoming UHSS election. B.R. O'Crat is retiring; running in his place is Moe Uvda Saym, who promises more gardeners and security guards, higher child allowances, and subsidized candy.

The working parents within the households are alarmed at the high cost of maintaining the UHSS and nominate Les Taxes as their candidate in the upcoming UHSS election. Les Taxes promises lower "contributions" and reduced UHSS authority.

B2) Behold a Democracy

The democracy will cease to exist when you take away from those who are willing to work and give to those who would not.
-- Thomas Jefferson

It may be true...that 'you can't fool all the people all the time,' but you can fool enough of them to rule a large country
-- Will and Ariel Durant

Special interest politics is a simple game. A hundred people sit in a circle, each with his pocket full of pennies. A politician walks around the outside of the circle, taking a penny from each person. No one minds; who cares about a penny? When he has gotten all the way around the circle, the politician throws fifty cents down in front of one person, who is overjoyed at the unexpected windfall. The process is repeated ending with a different person. After a hundred rounds everyone is a hundred cents poorer, fifty cents richer, and happy.
-- David Friedman, *THE MACHINERY OF FREEDOM*

You and the others are happy and fifty cents poorer, while the politician is **fifty dollars richer!** Think about that...

By a multiplication of despots, the parents are outvoted by their children and those on the UHSS payroll. The children get their higher allowances and candy. The UHSS security force keeps the parents in line, who toil the rest of their lives as indentured servants for the UHSS and its patrons. **This is always the end result of unlimited majority rule;** tyranny of the productive citizens by those who live on government favors and welfare. The fleas, the heartworms and the ticks finally overwhelm the dog.

Since 1969, wages and salaries in the United States have grown at an average annual rate of 9.1% -- while transfer payments were growing at an annual rate of 14.3%. In other words, we have been increasing rewards for not working at a much more rapid pace than the increase in compensation for productive labor.
-- William E. Simon, *A TIME FOR ACTION*

What this means is that welfare is outbidding wages.

Half the people in America work for a living; the other half vote for it.
-- William E. Simon, *A TIME FOR TRUTH*

The current democratic tyranny of the old (SS recipients) over the young (SS taxpayers), the "have nots" (welfare recipients) over the "haves" (working taxpayers) and the special interest groups over the general population, was not all expected or desired by the

Founding Fathers. The democratic process was not intended to be a national free-for-all for today's 40,000,000 welfare recipients. We must put an end to it, or it will put an end to America, as it did to ancient Greece.

The day will come when [in the United States] a multitude of people will choose [universal suffrage] the legislature. Is it possible to doubt what sort of a legislature will be chosen? On the one side is a statesman preaching patience, respect for rights, strict observance of public faith. On the other is a demagogue ranting about the tyranny of capitalism and usurers and asking why anybody should be permitted to drink champagne and to ride in a carriage while thousands of honest people are want of necessaries. Which of the candidates is likely to be preferred by a workman? . . . When society has entered on this downward progress, either civilization or liberty must perish.

-- Thomas Macaulay, his 1857 prediction

A government that robs Peter to pay Paul can always depend on the support of Paul.

-- George Bernard Shaw

Though the people support the government, the government should not support the people.

-- Grover Cleveland

If people have to choose between freedom and sandwiches, they will choose sandwiches.

-- Lord Boyd-Orr

Don't be selfish, give it to me!

-- Ancient motto of little kids and leftists

. . . thou shalt not steal, even by majority vote . . .

-- Dr. Gary North, CONSPIRACY

Government is a broker in pillage, and every election is a sort of advance auction of the sale of stolen goods.

-- H.L. Mencken

Let us always have in mind that every attempt in the history of the world to establish a loafer's paradise has wound up a dictator's hell-hole.

-- Harold E. Stassen

As long as envy and resentment can find a lodging in the human heart, or simplistic scenarios of taking from the rich and giving to the poor can appeal to the well-meaning but unsophisticated human mind, leftism in one form or another will be a permanent fixture on the world scene.

-- Bill Rusher

We must put an end to it, not by eliminating the democratic election of public officials (as specified in the Constitution), but by amputating the ravenous grasp of **envy and laziness** within the democratic process. Whenever envy and laziness can be politically cultivated and rewarded through the democratic process, that nation is on its deathbed. **The vote can no longer be allowed as a financial substitute for working.**

C) SOCIALISM HAS TWO GUISES

There are but two types of Socialism: **Bloody and Mushy.**

Bloody Socialism is just that; head-bashing, expansionist and coercive. It also known as **Communism**. Example: **Soviet Russia**.

Mushy Socialism is still domestically coercive, but without being internationally expansionist like the USSR. It is also known as **Socialism**. Example: **Sweden and England**.

Bloody Socialism (Communism) has failed for one simple reason. It was too **bloody**. Some people might indeed desire their own slavery through Socialism, but they like to be *cajoled* into it. Or, the difference between rape and sex is sales promotion. You can *trick* people into voluntarily giving up their freedom, but they don't like to have it aggressively taken from them.

Look at it this way. The Socialists (Bloody and Mushy) both wanted sex (Socialism). The Bloody Socialist sought sex (Socialism) through rape (Communism). The Mushy Socialist sought sex through getting her drunk (Socialist "free lunch" propaganda).

The **Bloody Socialists** gave **Socialism** a bad name, and the **Mushy Socialists** didn't like it! In effect, the Socialist told the Communist, "*Look, you're raping your bed partner and her screams are making my bed partner nervous. Stop being so aggressive or you'll ruin it for the both of us! Just calm down and I'll show you how to woo your partner into bed as I woo mine. See, no screams.*" Please understand that I mean no disrespect to women and am in no way making light of rape. My analogy might indeed sound crass, but make no bones about it -- Bloody Socialism went on a post-WWII rape spree that ravaged the souls of *billions*.

Socialism, either by aggression or trickery, is slavery. One cannot perpetually force or fool people into working as hard for the "public interest" than they will for their *own* self-interest. **Socialism under any guise must fail because it attempts to defy the supreme law of human nature; humans do not LIVE in captivity.**

The current "reform" attempts within the USSR will not work as long as the Russian people demand and expect Socialism. **Freedom and Socialism cannot coexist.** Each drives out the other. There will never be an example of "Socialism with a human face." Why not? Because Socialism is an *inhumane farce*. It is based on envy, pure and simple. Institutionalize petty human envy, and the real ugliness begins (Ayn Rand's *ATLAS SHRUGGED* is a masterpiece in illustrating envy in action). If an individual goes out and honestly earns a million dollars, **what right does anybody else have in stealing a portion through the political process?** At least an armed robber has the guts and "consideration" to steal his loot personally, face to face! Anyone jealous of successful business owners feels that way because of envy and resentment. Free enterprise is despised amongst the chic intellectual circles and the welfare masses. It's only the hard-working middle class which appreciates the value of honest labor. Middle American takes it to heart that what a man earns by providing economic benefits, **he deserves to keep.**

It [the socialist attitude] is basically suspicious of, and hostile to, the [free] market, precisely because the market is so vulgarly democratic -- one dollar, one vote.

-- Irving Kristol

D) DEMOCRACY -- THE NEW PAGAN GOD

Socialism ("salvation by the State") is taking on a new face; Democracy ("salvation by majority rule"). Democracy is now worshipped around the world, especially in Eastern Europe. They BELIEVE that if they just have the "Big D," then they are free and prosperous. It is just not true.

Democracy cannot provide goods and services; only a laissez-faire economy can. Democracy cannot protect liberty; only a Constitutional Republic can. Democracy cannot provide anything, democracy cannot safeguard anything -- democracy is only a manner in which governments (and their policies) are installed.

Never, ever forget that democracy is only a tool. Democracy can be used for good or for bad. How did George Washington gain power? Through a lawful democratic election. How did Adolf Hitler gain power? Through a lawful democratic election. Democracy can go both ways, and usually does.

A government is only as honorable as its officials. Government officials are only as honorable as the people who vote for them. **And the voters are only as honorable as their principles.** If the majority of voters have no principles and demand a federal Robin Hood, then they deserve to lose their freedoms. Sadly, they lose other people's freedom, as well.

In a democracy the people get what the majority deserves.

-- Jim Davidson.

We go by the major vote, and if the majority is insane, the sane must go to the hospital.

-- Horace Mann

A lynch mob is [unlimited] Majority Rule stripped of its fancy trappings and its facade of respectability.

-- Robert J. Ringer

The voice of the majority is no proof of justice.

-- Johann von Schiller

If there were a people consisting of gods, they would be governed democratically. So perfect a government is not suitable for men.

-- Jean Jacques Rousseau

There are no limits to man's capacity to govern others.

-- Walter Lippman

I do not believe in the collective wisdom of average ignorance

-- unknown

In matters of power, let no more be heard of confidence in men, but bind him down from mischief by the "Chains" of the CONSTITUTION.

-- Thomas Jefferson

I do believe in the democratic election of public officials, only if one first recognizes the potential dangers of democracy. In the hands of a lazy, envious, self-righteous majority, democracy is the most vicious tyrant of all. The bankruptcy of New York City by the tax-consuming, public employees/welfare recipients is a perfect example of unlimited majority-rule's destructive nature. New York City was voted into bankruptcy (for the full story, read William Simon's *A TIME FOR TRUTH*).

E) WHO SHOULD BE ALLOWED TO VOTE?

I do not follow the "One man, one vote" belief. Why not? Because not every man is entitled to have a voice in other people's lives -- suffrage. He is, of course, entitled to run his own life to his liking -- but he should not automatically be guaranteed the right to run yours or mine for *his* benefit.

Voting is not a fundamental right. If it was, children, convicted felons and the insane would also be allowed to vote.

Voting is a derivative right. Before one can vote, one must first be *qualified* to vote. The public consents to give up certain powers and freedoms to the government **with the stipulation** that the government is a wise steward of those powers and freedoms. Government rulers are chosen by the voters. Thus, a person must *first* prove that he is a wise steward of his own life and property *before* he is granted the power to be a co-steward of the *public's*. Why? Because "*it ain't his life and property!*"

E1) Their vote should be the price of being a tax-consumer

First of all, there should be no way that the *tax-consumers* can **vote themselves a living** at the expense of the *taxpayers*. I believe that a tax-consumer's suffrage should be *suspended* while is supported by the taxpayers. Nobody can claim the right of being his own dictator by enjoying both government welfare and the vote. Every government employee, welfare and Social Security recipient should be ineligible to vote while living at the public's expense. If contest employees and their relatives are invalidated from winning the sweepstakes, then why should the "welfare contest" voter be allowed to win a share of the dole? **If the vote means so much to a tax-consumer, then he can get off welfare and go work in the private sector.**

In short, you cannot vote for a program from which you would benefit. Why not? **Because it's not your money to spend!** A does not have the right to spend B's money on himself.

When Congress can no longer be held electoral hostage by the tax-consumers with non-reelection, then Congressmen will be free to act as American statesmen instead of Washington politicians. This provision would wipe out voting tyranny by the government patrons. If we allow this welfare tyranny to continue, then:

...the next revolution in this country will be when those who work refuse to support those who don't.

-- Walter Hickel

E2) Voters should be home-owners

Second, it is my strong belief that, at least in local elections, only *home owners* be allowed to vote. It is important that whoever has a stake in a certain region, control the political climate of that region. Home owners are more dedicated to their community than people who are just passing through. If outsiders cannot vote in corporate stockholder meetings, then why should non-property owners be allowed to vote in bond issues? No stock in the company, no vote. No stake in the community, no local vote. For renters, perhaps a certain length of residency could suffice.

Property, not education, is the right qualification for the franchise in a free humane society; which is why it was chosen for that purpose by the men who guided the West before it began to decay. It is property which inspires stability. It is the man of property who can best be relied upon to use the franchise as a trustee because, contrary to one of the most typical superstitions of our time, the institution of property is the shield and protector alike of the man of property and of the man without property.

Men of property generally give themselves an excellent education and propertied elites (as for example the founders of the American Republic) tend toward education of an extremely high order. But their propertied roots hold them fast against the arrogance and utopianism which education often brings, and which can be seen in all the enemies of our society, from the Jacobins of the French Revolution to our modern Maoists.

-- Dr. Arthur Shenfield

E3) Voting isn't for children

Third, I believe that the current voting age of eighteen is *much* too young. Though any age requirement is an arbitrary demarcation, I personally feel that thirty is about right. Most eighteen year olds, though physically mature, are intellectual children, and still living off their parents. We all were. Think of it, an eighteen year old is only six years older than a sixth grader! Sadly, it's not yet widely understood that maturity and responsibility do not magically appear upon one's 18th birthday. Let's put the vote back in the hands of experienced adults.

E4) Voting isn't for illiterates

And **fourth**, I cannot conceive how any functionally illiterate person could possibly be well-enough informed to make educated voting decisions. The illiterate receives his information solely from the spoken word (i.e., TV), at an average speed of 90 words per minute. A literate person can learn written information at speeds of up to 1,000 words a minute -- up to eleven times faster!

One might reply, "It's not important how *much* you know, but what you know." That's very true. But tell me this, how can an illiterate voter possibly research a given subject effectively without the skill of reading? Let's say the political issue is the Strategic Defense Initiative, or SDI. The literate voter can research SDI and arrive at a relatively educated (compared to the illiterate) decision on whether or not SDI is practical.

On the other hand, what can the illiterate voter do -- call up NASA rocket scientists?

Americans who wish to vote should be given the same test required of those seeking naturalization -- a simple exam covering both literacy and knowledge of our Constitutional government. As it stands now, *naturalized literate* Americans know more about America than many *native-born functionally illiterate* Americans.

E5) Summary

You may view my criteria are harsh and discriminatory. But think about it. Anybody in America has a chance to qualify:

Anybody can stop being a tax-consumer,
anybody can own real estate,
anybody can reach thirty and
anybody can learn to read.

If voting is *that* important then a non-voter *will* achieve these qualifications. And if voting *isn't* that important to *him*, then his voting opinion probably *isn't* all that important to us.

People who've proven, by their lives, incapable of making educated decisions for *themselves*, can hardly be expected to make educated decisions for *others* at the *polls*. We do not allow children, the mentally-retarded or the insane to vote for the same reason; they're presumed not responsible or mature enough. Is that being cruel or unfair to them? Not at all. Then how could my proposals be cruel and unfair to the young, illiterate welfare class?

I support literacy classes for those who yearn to read. I want educated, dedicated voters in America -- not high school drop-outs on government welfare who clamor for more of the same.

Given the awesome power and responsibility of suffrage, I'd rather err on the side of strictness than permissiveness. The kind of voter *less* likely to jeopardize your Constitutional freedoms is an over-thirty, literate, property-owning, non-government patron. Let's take a hard, *unemotional* look at unlimited majority rule and put an end to its tyranny within our own country.

DIRECT AND INDIRECT TAXES

Now let's talk about taxes. There are only two kinds of taxes: direct and indirect. All federal taxes must fall in one category or the other.

Direct taxes are directly imposed on *individuals* and paid directly to the government.

Indirect taxes are imposed on *things*, and paid indirectly to the government through some third party.

A) INDIRECT TAXES

The Constitution says that taxes on foreign goods are **duties and imposts**. Taxes on domestic goods are **excises**. Indirect taxes are paid as a *condition of purchase* of a given product.

The Constitution also states that indirect taxes, upon the class of things taxed, must be geographically uniform in rate or percentage of value. This effectively bars the government from using bias or discrimination in its taxing power against certain products, manufacturers, or regions.

Since the indirect tax is levied on things, it can be avoided if you are willing to suffer some inconvenience by forsaking these things. A hermit, for example, could avoid all indirect taxes by living off the land and providing for his own food and shelter.

B) DIRECT TAXES

All other taxes, on the other hand, are laid directly on *individuals*, who therefore have no opportunity to avoid them.

If a tax were to be laid, measured by some possession or circumstance of an individual, such as owning land, carriages, a home computer, or by some habit as voting or drinking distilled spirits, it would be a direct tax because the tax would be the direct, inescapable, personal liability of the individual consumer or participant. A direct tax is paid after acquisition of a thing by the purchaser who is made aware of an additional amount due and his responsibility to tender payment.

-- Miss Lynn Johnston, **WHO'S AFRAID OF THE IRS?**

In short, a tax on the purchase (during purchase) of a thing is indirect and avoidable; a tax on the ownership (after purchase) of a thing is direct and inescapable.

For example, an excise on general book purchases (in which **GOODBYE APRIL 15TH!** falls) is an indirect, uniform, avoidable tax. A tax on *owning* a copy, however, of **GOODBYE APRIL 15TH!** is a direct, retaliatory, unavoidable, oppressive tax on *particular individuals* interested in untaxation. Do you see the difference? Direct taxes have historically been oppressive taxes, and were despised by our Founding Fathers. That is why they said all direct taxes must also be made uniform through **apportionment**.

B1) Direct taxes must be apportioned

A tax on capital (property and labor) itself is a *direct tax*, and is forbidden by the Constitution unless apportioned. What's an apportioned direct tax? It's an emergency war tax equally divided up and imposed on the citizenry according to the census count.

B2) How apportionment works

It works like this: say America is attacked and the armed forces require \$500 million to gear up and fight the enemy. The federal government would say to California, "Since California comprises 10% of the nation's population, here is your bill for \$50 million (10% of \$500 million). Go collect it for us." California's state government would divide the \$50 million by its population and directly bill its citizens equally. If California had 25 million people, for example, then they would pay \$2 apiece in direct tax.

If the California state government *didn't* collect its share of the national tax, then the federal government would directly collect that \$2 per person.

B3) Apportionment designed to thwart tyranny

You might be thinking that this arrangement seems cumbersome. You're right, it is cumbersome. Why? **Because the Founding Fathers designed direct taxation to be cumbersome!** Why? Because in the past, convenient direct taxation had always been used to oppress people. By levying a tax equal to 100% of one's net worth, governments could tax political opponents into utter poverty.

B4) Only apportionment is mentioned twice in the Constitution

The only thing that the Constitution says twice, is that **direct taxes must be apportioned**. That special emphasis by the Founders confirms how important apportionment is to liberty.

direct Taxes shall be apportioned among the several States...

-- Article 1, Section 2, Clause 3

No Capitation, or other direct Tax shall be laid, unless in proportion to the Census...

-- Article 1, Section 9, Clause 4

B5) The last time a direct tax was apportioned was August 5, 1861!

By not paying attention to history, we have invited its repetition. By not KNOWING our Constitution, it is being shredded before us. Today, the IRS imposes a direct tax on wages and salaries (labor capital), without apportionment, in clear violation of the Constitution. Out of ignorance, 100 million Americans allow it.

Our Founding Fathers assumed that the government could run on indirect taxes alone, and would levy direct taxes only in time of war and other emergencies. They believed this because they gave the new government very few peacetime powers and duties. The bulk of what the federal government now spends money on is for expenditures nowhere authorized in the Constitution.

-- Irwin Schiff, *THE FEDERAL MAFIA*

YOUR WAGES, SALARIES AND COMPENSATION ARE NOT INCOME!

This is the most important chapter in my book. Once you KNOW the following material for yourself, you're almost home. If some of the court cases bog you down, keep at them. Don't skip around! Read this chapter over and over again until you KNOW so clearly that your wages aren't income that you could easily explain it to one of your friends. If you learn nothing else from my book, at least learn this chapter's information.

Your wages, salaries and compensation are not income. They never were. Income means, and has always meant business and investment profit or gain. Your wages, salaries and compensation are not profit, they're even exchanges for labor and services. As a wage-employee, you do not make income by earning a paycheck and the entire income tax code has nothing whatever to do with you!

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. (my emphasis)

-- the 16th Amendment (1913)

Congress has taxed income, not compensation (wages/salaries).

-- Connor v. US, 303 F. Supp., 1187 (1969)

. . . by the language of the [income tax] Act it is not "salaries, wages or compensation for personal service" that are to be included in gross income. (my emphasis)

-- Lucas v. Earl, 281 U.S. 111 (1930)

The federal income tax applies only to profits -- corporate profits. Why? Because a corporation is a creature of government and government, so to speak, is merely taxing its own. More simply, the income tax is a "privilege tax" on the corporate form of business, measured by corporate profits. The government is simply receiving its "cut." Since the income tax is paying the government for its favors -- if you don't want to pay income tax, then don't run to the government for favors and privileges.

This "privilege" stuff is the government's argument, and I don't happen to agree with it. If corporations owe anything to government for the "privilege" of operating as an artificial entity, then, to me, it's paid in full by the corporation's charter and yearly maintenance fees. A corporate income tax is like a second cover charge after you're inside the dance club. "It ain't right!"

You don't even have to operate your business as a corporation. You could achieve the same limited liability using another entity called a "pure business trust." These business trusts are formed by private contract (an unlimited Constitutional right), are fully recognized by law, and keep the government from being your partner. The government doesn't like you to KNOW about such things; it wants you to BELIEVE that incorporation is the only way to do business as an artificial entity with limited liability.

Once you've finished reading GOODBYE APRIL 15TH!, you'll KNOW that you can boot government almost totally out of your life. How? Because we live in America! Americans are not creatures of the

federal government -- the federal government is a creature of Americans! It's time we stop serving our servant and demand that our servant serve, once again, its master -- US, the people!

The very first thing you need to learn about untaxation is the meaning of labor and wages. Once you KNOW what labor and wages really are, the rest will fall into place.

A) WHAT IS LABOR?

Labor is property, just as capital is property. When you go to work, you are selling your property to your employer. This is a long-held principle in American jurisprudence. For example, in a 1884 case, the Supreme Court quoted from Adam Smith's classic *WEALTH OF NATIONS*:

The property which every man has in his own labor, as it is the original foundation of all other property, so it is the most sacred and inviolable. The patrimony of the poor man lies in the strength and dexterity of his own hands, and to hinder his employing this strength and dexterity in what manner he thinks proper, without injury to his neighbor, is a plain violation of this most sacred property. (my emphasis)

-- *Butcher's Union Co. v. Crescent City*, 111 US 746

So, now you KNOW:

*** Labor is the supreme property. ***

In two cases, *Grosjean v. American Press Co.*, 297 US 233 (1936) and *Murdock v. Penn.*, 319 US 105 (1943), the Supreme Court ruled that a State is prohibited to impose an excise (indirect) tax upon a right secured by the Constitution. Since the federal government gets all its powers from the people and States, then this ruling applies to it also. So, the federal government can't impose an excise tax (which is what the 16th Amendment reclassified the income/profit/gain tax as) on a right secured by the Constitution, either. **And it doesn't.** The law doesn't allow the federal government taxing powers over your Constitutional right to sell your own labor, it only allows a tax on corporate income/profit/gain. Other court cases confirm your right to sell your labor property:

...liberty and right embraces the right to make contracts for the purchase of the labor of others and equally the right to make contracts for the sale of one's own labor.... (my emphasis)

-- *Adair v. United States*, 208 US 172 (1907)

...The right of a person to sell his labor upon such terms as he deems proper is, in its essence, the same as the right of the purchaser of labor to prescribe the conditions upon which he will accept such labor from the person offering to sell it.

-- *Coppage v. State of Kansas*, 236 US 1 (1915)

So, now you KNOW:

*** Labor is the supreme property and selling it is your right. ***

QUESTION: Well, if the law doesn't allow the federal government to tax Constitutionally-protected wages, then how is it currently taxing mine?

ANSWER: Because, silly, you didn't KNOW any better and BELIEVED your wages were taxable income, so you voluntarily allowed withholding and voluntarily filed tax returns when no law required you to. Do you think the IRS will ever tell you any differently, that wages aren't income? Why should the feds tell you the truth; they're making a fortune by deceiving you! They just keep quiet and smile all the way to the (Federal Reserve) bank!

B) THERE IS NO INCOME WITHIN AN EVEN EXCHANGE/ZERO-SUM TRANSACTION

Here's an example: Jones buys a tarnished silver platter for \$80. He pays Smith \$20 to polish it up for him. Jones hangs the platter on the wall and Smith goes to dinner on his \$20. Here's the question: **did either Jones or Smith make income? NO.** They only traded services and money on an even basis. This is called a *zero-sum transaction*. Jones merely compensated Smith for his labor. A zero-sum transaction means just that -- an even exchange occurred with neither party achieving profit or gain (income) *within that transaction*. **No profit, no gain, no income, no income tax.**

Or, Jones could have taken Smith out to dinner in exchange for the polishing. Either way, the medium of exchange (cash or barter) does not change the nature of exchange (even/zero-sum). Remember the Connor case?:

Congress has taxed income, not compensation (wages/salaries).
-- Connor v. US, 303 F. Supp., 1187 (1969)

So, now you KNOW:

*** Compensation for services is not "income" under the law! ***

C) TAXABLE INCOME MUST BE DERIVED AND SEPARATED FROM ITS SOURCE

That which is to be included [as "income"] is "gains, profits and income derived" from salaries, wages or compensation for personal service. (my emphasis)

-- Lucas v. Earl, 281 U.S. 111 (1930)

. . . one does not 'derive income' by rendering services and charging for them.

-- Edwards v. Keith, 231 Fed. Rep. 110 at 113

Income cannot be taxed before or during derivation, only after derivation and separation from its source. To "derive" income means not only to make income, but to *separate* the income in **money form** from its source. While income is still attached to its source, it's immune from tax. This explains the tax strategy of postponing realization of income, and thus postponing income tax.

For example, let's say that Brown trades a painting worth \$150 for the platter. Would Jones have made income? No. **Not until he sells the painting for an amount over \$100** (his capital investment in the platter, and therefore the painting), and collects the money. Until he sells the painting at a profit and collects the money, income is not yet derived, is still attached to its source (a capital asset) and not yet realized. **And until income is separated in money form, it can't be calculated for tax purposes.**

As a further example, you are *derived from* your mother and are separate from her. Incidentally, a very interesting comparison between abortion and the income tax can be made: An *abortion* is the killing (100% tax) of a baby (income) prior birth (derivation). Conversely, *income tax* (child abuse) affects only income (babies) derived (born) and separated (umbilical cord cut) from its source (mother).

On a related note, taxable net income is only calculated on a yearly basis (fiscal or calendar), and the tax doesn't become due until months into the following year. Corporations don't send off monthly withholdings to the IRS like you do; they pay in yearly lump sums. So why do you allow withholding during the taxable year, before it's even over? Do you pay several increments of sales tax *during* a cashier's handling of your groceries -- before she's even totaled them up? That would be silly, wouldn't it? Well then, why do you send monthly increments of "income tax" before the taxable year is even over? Because you BELIEVE some law requires you to! But do you KNOW?

Now let's say that Jones sells the polished platter to Brown for \$150. Has Jones made income? Yes. Jones has derived income/profit/gain of \$50 from \$100 of capital (\$80 materials and \$20 labor). Why isn't the entire \$150 from the sale treated as income? Because Jones did not gain \$150, his capital gain was only \$50; the other \$100 was a zero-sum capital expenditure.

Now suppose Smith purchased a lottery ticket with his \$20 wage and won \$500. Did Smith make income? Yes. He made a *profit* of \$480 over and above his \$20 capital expense for the lottery ticket. Just as Jones was not taxed on the full \$150 (only on his \$50 gain) Smith would not be taxed on the entire \$500 since he did not gain \$500 (he gained \$480).

The \$20 between Jones and Smith was a zero-sum transaction. Whether or not Jones *subsequently* derives income from Smith's labor in a *future, separate* transaction with Brown has utterly no bearing on his initial transaction with Smith. Whether or not Smith *subsequently* derives income from his wage in a *future, separate* transaction with the lottery has no effect on his initial transaction with Jones. **Within that initial \$20 transaction between Jones and Smith, there was no profit, no gain, no income and no income tax.**

So, now you KNOW:

***** The income tax is really a profit/gain tax! *****

Always remember that **there's never income within any even exchange/zero-sum transactions.** Now, it's clearly possible to *subsequently* derive income from using the results of a zero-sum transaction. Only until income is *derived* from the use of capital, and *separate* from the capital itself, is income taxable.

D) WHO "DERIVES INCOME" FROM YOUR WAGES?

It's your employer, who derives income from wages, your wages. He derives income/profit/gain from the mark-up on the cost of his materials and on the cost of his employees' labor (wages, salaries, compensation). 'Income' is gross sales minus all business expenses and deductions. Your wages are a business expense, which your em-

ployer deducts from gross sales. He does not pay tax on any business expense; he doesn't pay tax on the amount of your wages. He only pays tax on the income/profit/gain which your labor/his wage expense helped to achieve. 'Income' is an accounting profit or gain. Your employer is not taxed on his gross receipts, but on his net profit.

. . . Constitutionally the only thing that can be taxed by Congress is 'income.' And the tax actually imposed by Congress has been on net income as distinct from gross income. The tax is not, never has been and could not constitutionally be upon 'gross receipts.'

. . . it is only profits and income from businesses which constitutes gross income . . . [gain or profit] cannot be calculated without deducting the cost of the goods sold from the gross selling price. (my emphasis)

-- Anderson Oldsmobile, Inc., v. Hoffbert, Collector of Internal Revenue, 102 Fed. Supp. 902, at page 905 (1952)

Your employer not only doesn't pay income tax on the amount of your wages, he actually pays less tax because of your wages!

QUESTION: If your employer is not taxed on the amount of your wages, then how can you be taxed on the same?
#1

QUESTION: If a company is not taxed on its gross retail receipts, then how can you be taxed on your gross wholesale wages?
#2

ANSWERS: You can't, but you didn't KNOW that until now!

You yourself cannot generate an accounting income/profit/gain by selling your labor wholesale, because you are selling your labor at cost without any mark-up. Even if you could generate an accounting profit on your own wages, to calculate it you'd have to be permitted to deduct all personal expenditures: food, clothing, shelter, medical costs, depreciation of yourself over your entire working life, and the amortized cost of your own education and training. Income is a result from a mathematic/accounting process. Just as you derive an answer from a math equation, a CPA derives income from an accounting equation (Revenue - Expenses = Income).

Companies that break-even do not pay income tax because they didn't make a profit or gain. Employees sell their labor at cost (wholesale) in an zero-sum transaction and never make a profit or gain from their paycheck -- they can only "break-even" since they sell at cost. Therefore, employees never make INCOME through employment and the INCOME TAX doesn't apply to them. I can't put this any more plainly. You cannot make income by merely earning a paycheck. By sake of definition, it's impossible!

Millions of Americans have already learned this and are filing EXEMPT W-4's because they KNOW that their wages can't be taxed as income. The IRS has become so frantic over this, it's going to ridiculous extremes to prop up the myth that wages are income. The feds published a report by the Congressional Research Service of the Library of Congress to this end:

For example, if John Doe works 5 hours for \$5.00 an hour, is the \$25.00 he receives taxable income to him?...the question as to whether there has been a gain (profit or income) is not answered by looking only at the fair market value of Doe's labor, but rather by determining the difference between the fair market value and his basis (cost) in that labor. Generally one has a zero basis in his labor. Therefore Doe's gain is \$25.00 minus 0 or \$25.00. (my emphasis)

-- SOME CONSTITUTIONAL QUESTIONS REGARDING THE FEDERAL INCOME TAX LAWS

Can you believe it? The feds telling you that your labor costs you *nothing*? That it's worthless? Perhaps the feds' labor is worthless, but ours isn't! This is how they try to shelve any attempt by taxpayers to calculate any theoretical profit from their wages. If your labor was worthless, your employer wouldn't pay you for it! And if he did, it wouldn't be a wage, it would be a gift, and as you might already know, it's the giver who pays gift tax, not the recipient! So, if the feds push this "zero basis" bat guano with any vigor, we'll see people using it in their favor by changing their status from employee to gift recipient, thus avoiding any wage or gift tax!

The feds are juggling dozens of cow patties in the air; their hands are dirty, they stink, and they're about to drop them all when enough Americans find out what's been going on.

QUESTION: Since my wages aren't income, is it possible, then, to derive income from my wages?

ANSWER: Yes, in two ways: you could 1) invest some of your wages (CD's, stocks, rare coins, etc.) to derive income, or 2) become self-employed and derive income from selling your labor retail to the public.

Although, wages aren't income, you could derive income from your wages if you profitably invested your paycheck somehow. But, only that profit/gain could be taxed, not the principal, not the investment. Or, if you went into business for yourself, you would derive income from your own labor if you made an accounting profit or gain. But only that profit/gain could be taxed, not the salary which you paid yourself.

(NOTE: Any corporate-owner can pay himself a salary equal to 100% of the corporation's profit, thus breaking-even by not generating an accounting gain on which to pay income tax. No profit, no tax. And since the owner's salary is not income, it's not taxable. Heh, heh, heh.) Here's a simple little illustration of what's taxable:

MOTHER	employee	UNTAXABLE
DAUGHTER	wage	UNTAXABLE
GRANDDAUGHTER	derived income	TAXABLE

The first generation (employee) is protected from a direct, unapportioned tax. So is her child (wage). But if the child has a child (3rd generation income derived from 2nd generation wage), an indirect can be imposed, but only on the 3rd generation grandchild income. You see, the daughter and her child are different, just as the wage and its income "child" are different.

If you sell your labor retail in business form then you derive an accounting profit/gain from your labors -- you "birth" your own taxable grandchild. On the other hand, if you sell your labor wholesale to your employer, then he is the one who derives an accounting profit from your labors -- he "surrogately births" his own taxable grandchild through your wage "insemination." (My sincere apologies to the squeamish for this analogy, but it was just too fitting to pass up! BTP)

A Recap of what you've just learned:

*** You don't have to earn income (a taxable "privilege"), but you can't live without wages (an untaxable Constitutional right).

*** If you don't want to pay income tax, then don't make taxable income -- earn wages instead. If, however, you're currently allowing (because you don't KNOW any better) the IRS to apply an income tax on your wages, and wish to end it, then keep reading -- GOODBYE APRIL 15TH! will show you exactly how.

E) NEITHER CONGRESS NOR THE IRS IS PERMITTED TO DEFINE "INCOME"

The general term 'income' is not defined in the Internal Revenue Codes. --US v. Ballard, 535 F. 2nd 400 (1976)

Between 1913 and 1921, there were many court challenges to the new income tax because the government had tried to tax *non-income* items as "income." Meaning that before the ink was even dry on the Income Tax Act of 1913, Internal Revenue tried to enlarge the meaning of "income" and include non-income items for greater tax revenues. From 1913 to 1921, the Supreme Court hammered home, over and over, the meaning of "income" as "profit or gain." Time and time again, the Supreme Court said that Congress can tax only "income" and if isn't "income" then Congress can't tax it.

. . . 'income' may be defined as the gain derived from capital, from labor, or from both combined . . . (my emphasis)
-- Stratton's Ind. v. Howbert, 231 US 399 (1913)

... 'income' ... as used here ... [conveys] the idea of gain or increase arising from corporate activities. (my emphasis)
-- Doyle v. Mitchell Bros. Co., 247 US 179 (1918)

We must reject in this case, as we have rejected in [other] cases . . . the broad [governmental] contention that all receipts -- everything that comes in -- are income within the proper definition of the term 'gross income.' (my emphasis)
-- S. Pacific v. Lowe, 247 US 330 (1918)

In 1920, the Supreme Court decided the famous **Eisner** case and hoped to *finally* put two old, weary matters to rest:

1) the legal definition of "income," and

2) whether or not the government can enlarge that definition.

Income is the gain, come to fruition, from capital, from labor or from both combined. This is sound doctrine both in law and in economics . . .

. . . it becomes essential to distinguish between what is, and what is not 'income' . . . Congress [or the IRS] 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.

. . . this [16th] Amendment shall not be extended by loose construction, so as to repeal or modify, except as applied in-come, those provisions of the Constitution that require an apportionment according to population for direct taxes upon property, real and personal. This limitation still has an appropriate and important function, and is not to be overridden by Congress or disregarded by the courts. (my emphasis)
-- Eisner v. Macomber, 252 U.S. 189 (1920)

What Eisner said was three things:

- 1) taxable "income" means corporate profit or gain,
- 2) Congress cannot change or enlarge that definition, and
- 3) Congress cannot loosely construe the 16th to get around the binding apportionment rule for direct taxes on property.

Why can't Congress change the meaning of "income?" Discussing the landmark Eisner case, Irwin Schiff explains why not:

The reason that the Court said that is because the meaning of what is taxable as 'income' as used in the Constitution (the 16th Amendment) can only be defined by the Supreme Court, and once that Court defines it, that concludes the matter, and the only thing that constitute 'income' as that term is used in the Constitution. 'Income' is a constitutional term -- so its meaning can not legally be changed or tampered with (to any degree!) by Congress, which is why, Congress can not, as it now does, keep changing its meaning by saying that one year one thing is taxable as 'income,' while the following year something else is taxable as 'income.'

Suppose the Constitution gave Congress the right to tax 'horses' -- could Congress keep changing its meaning so that different animals or things fall within the definition of a 'horse?' Could Congress one year define a horse as an animal that walks on two legs, but in another year define it as an animal that walks on four legs but has a large hump on its back, etc., etc.? The point is that once the Supreme Court defined what a 'horse' was, that would, for tax purposes conclude the matter -- and all that Congress could do from that point on is simply change the rate of tax on horses, but not the definition of a horse. The same holds true concerning what it constitutionally taxable as 'income.'

-- Irwin Schiff, THE FEDERAL MAFIA

While I usually don't quote another author on the same subject at such length, but I couldn't think of a better way to write it!

So exasperated was Justice Pitney in Eisner with the federal government's relentless barrage on the definition of "income" that, in the following excerpt, he amplified and emphasized to a degree

unheard of in Supreme Court cases. Reading it, you can sense his total disgust with the feds and their tactics.

. . . The Government . . . placed chief emphasis upon the word 'gain,' which was extended to include a variety of meanings; while the significance of the next three words was either overlooked or misconceived. 'Derived -- from -- capital;' -- 'the -- gain -- derived -- from capital,' etc. Here we have the essential matter: not a gain accruing to capital, not a growth or increment of value in the investment; but a gain, a profit, something of exchangeable value proceeding from the property, severed from the capital however invested or employed, and coming in, being 'derived,' that is, received or drawn by the recipient (the taxpayer) for his separate use, benefit and disposal; -- that is income derived from the property. Nothing else answers the description. (original emphasis!)

Alan Stang in TAXSCAM comments on what Pitney wrote:

All the italics are Justice Pitney's. Again, income is not just an increase in value of the investment, of the capital. Income does not just arise from the fact that seller's market has made your land more valuable, or that additional training has made you more valuable. Income means gain, means profit, separated from, severed from, the source; from the investment, from the capital. The High Court say here that the government is ignoring the requirement of that separation, expressed in two words, 'derived from.' Today, our friends at IRS are still trying to ignore them, in defiance of the Court. The difference is: Today's lower courts have been letting them get away with it -- so far.

By 1921, the Supreme Court having gotten tired of beating this dead horse, said, "Enough already!" and concluded the matter...

There would seem to be no room to doubt that the word [income] must be given the same meaning in all of the Income Tax Acts of Congress that was given it in the Corporation Excise Tax Act [of 1909] and that that meaning is has now become definitely settled by decisions of the court. (my emphasis)

-- Merchant's Loan & Trust Co. v. Smietanka,
255 US 509, at pages 518-9

...which was the Supreme Court's polite way of saying, "Look, don't bug us with this anymore. We've said over and over again that 'income' means 'profit or gain!' Any further cases on this issue is sawing sawdust -- it's over!"

The ramification of Merchant's Loan was this: "income" as used in today's Income Tax Act must mean the same as "income" in the Corporation Excise Tax Act; and if you're not making "income" as defined in the Corporation Excise Tax Act of 1909, then you're not making "income"! And what was "income" under that 1909 Act?

A special excise tax with respect to the carrying on or doing business by such corporation...equivalent to one per centum (!) upon the entire net income...received by it from all sources during such [taxable] year... (my emphasis)

*** If you're not making corporate net profits, then you're not making "income"! How simple can it be?

In plain English, if it isn't income, then it isn't income, even if Congress says it is. And if it isn't income, then it can't be taxed as income, even if Congress says it can. Seem clear enough? Here's an example: The Smiths had a girl and named her Susan, so her legal name is Susan Smith. Could the Congress step in and rename her -- "redefine" her as "Orca Oof"? Does Congress have the power to redefine a legal term? Of course not! Susan Smith will always be Susan Smith (unless she changes her name). The same applies to "income"; it will always be "income" because the Supreme Court "definitely settled" the matter in 1921 Merchant's.

EXHIBIT

Sec. 61. Gross income defined.

(a) General definition.

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

- (1) Compensation for services, including fees, commissions, fringe benefits, and similar items
- (2) Gross income derived from business;
- (3) Gains derived from dealings in property;
- (4) Interest;
- (5) Rents;
- (6) Royalties;
- (7) Dividends;
- (8) Alimony and separate maintenance payments;
- (9) Annuities;
- (10) Income from life insurance and endowment contracts;
- (11) Pensions;
- (12) Income from discharge of indebtedness;
- (13) Distributive share of partnership gross income;
- (14) Income in respect of a decedent; and
- (15) Income from an interest in an estate or trust.

At left is section 61 which the IRS purports is the law that taxes wages. Read the top part where it says all income from whatever source derived. The list below that is not a item list of income but sources. Remember, Congress can only tax income from sources, and not the sources themselves. Those items 1-15 are just that: possible sources from which income might be derived. These things might happen to generate a profit, and they might not. **They are not automatically profit**

producing. Look at 3, 10, 12 and 15; regarding income from dealings in property, from life insurance, from discharge of debt, from an estate. So, compensation for services isn't income, it's only a source of income, just as a mother is a source of babies. The items in section 61 are not items of income, but items of sources. **These and any other sources are immune from tax. It's only their income children which can be taxed.**

Notice how wages aren't even included in the list of sources. The IRS tries to fool you that wages and salaries are the same as compensation for services, when they are not. Corporations can earn compensations, but not wages or salaries. Remember, the income tax only taxes business and investment profit, not the wages of the common man. Deriving income from wages is certainly possible, but wages can never be income.

Observe that these early 1900's tax cases generally involved *companies*. Had you noticed that? You see, until the WWII "Victory Tax" of 1942, the income tax was never falsely imposed on wage-earning individuals. Until 1942, the income tax was imposed only on *business*. Why? Because only business makes profits! Since the income tax only applies to accounting profits/gains, a business is the only entity which can generate accounting profits/gains. That's why these early tax cases were filed primarily by companies which objected to the federal government trying to lump all receipts that "come in" as "income."

These early 1900's tax cases weren't filed by individual wage-earning tax protestors because the feds weren't yet illegally imposing the income/profit/gain tax on wages. Had they done so back in the 1920's, the courts of that time would have been *horrified!* The new income tax law and the 16th Amendment had only just been passed, and everyone back then KNEW that it didn't apply to wages! The 16th Amendment and the Income Tax Act of 1913 was a "soak the rich" scheme and was never intended by the voters to affect the common working man. Surprised, are you?

The modern income/profit/gain tax was born in 1913. It wasn't perverted into an unConstitutional direct tax on wages until 1942, after a time span of 29 years had passed. Until a roughly a generation had passed. Do you get the picture? In those 29 years, a generation had either died off or forgotten what "income" really was. The feds merely bided their time until a generation later, until we were involved in a nice, big war -- and then they sprung on us *direct wage taxation, without apportionment*. And what American would have began probing at tax legalities during WWII, when the "nation's survival was at stake?" None of them; it would have appeared "unpatriotic" or "defeatist." As you might have already figured out, wars are the "Christmas" of governments.

Next, I'm going to talk about how the 16th Amendment and the income tax law came to be in 1913. It's a fascinating story which reads like a spy thriller!

The Original 1913 Federal Income Tax Form

(Check those tax rates)

TO BE FILLED IN BY COLLECTOR.

Form 1040.

TO BE FILLED IN BY INTERNAL REVENUE BUREAU.

List No.

INCOME TAX.

File No.

..... District of

THE PENALTY
FOR FAILURE TO HAVE THIS RETURN IN
THE HANDS OF THE COLLECTOR OF
INTERNAL REVENUE ON OR BEFORE
MARCH 1, IS \$20 TO \$1,000.
(SEE INSTRUCTIONS ON PAGE 4.)

Assessment List

Date received

Page Line

UNITED STATES INTERNAL REVENUE.

RETURN OF ANNUAL NET INCOME OF INDIVIDUALS.

(As provided by Act of Congress, approved October 3, 1913.)

RETURN OF NET INCOME RECEIVED OR ACCRUED DURING THE YEAR ENDED DECEMBER 31, 191.....
(FOR THE YEAR 1913, FROM MARCH 1, TO DECEMBER 31.)

Filed by (or for) of
(Full name of individual.) (Street and No.)

in the City, Town, or Post Office of State of
(Fill in pages 2 and 3 before making entries below.)

1. GROSS INCOME (see page 2, line 12)	\$			
2. GENERAL DEDUCTIONS (see page 3, line 7)	\$			
3. NET INCOME	\$			

Deductions and exemptions allowed in computing income subject to the normal tax of 1 per cent.

4. Dividends and net earnings received or accrued, of corporations, etc., subject to like tax. (See page 2, line 11)	\$			
5. Amount of income on which the normal tax has been deducted and withheld at the source. (See page 2, line 9, column A)	\$			
6. Specific exemption of \$3,000 or \$4,000, as the case may be. (See instructions 3 and 19)	\$			
Total deductions and exemptions. (Items 4, 5, and 6)	\$			

7. TAXABLE INCOME on which the normal tax of 1 per cent is to be calculated. (See instruction 3). \$

8. When the net income shown above on line 3 exceeds \$20,000, the additional tax thereon must be calculated as per schedule below:

	INCOME.	TAX.
1 per cent on amount over \$20,000 and not exceeding \$50,000	\$	\$
2 " " 50,000 " " 75,000		
3 " " 75,000 " " 100,000		
4 " " 100,000 " " 250,000		
5 " " 250,000 " " 500,000		
6 " " 500,000		

Total additional or super tax

Total normal tax (1 per cent of amount entered on line 7)

Total tax liability

The Original 1913 Federal Income Tax Form

(Check those tax rates)

TO BE FILLED IN BY COLLECTOR.

Form 1040.

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8. When the net income shown above on line 3 exceeds \$20,000, the additional tax thereon must be calculated as per schedule below:

		INCOME.		TAX.	
1	per cent on amount over \$20,000 and not exceeding \$50,000.....	\$		\$	
2	" " 50,000 " " 75,000.....				
3	" " 75,000 " " 100,000.....				
4	" " 100,000 " " 250,000.....				
5	" " 250,000 " " 500,000.....				
6	" " 500,000.....				
Total additional or super tax		\$		\$	
Total normal tax (1 per cent of amount entered on line 7).....		\$		\$	
Total tax liability.....		\$		\$	

THE 16TH AMENDMENT AND ITS NEW INCOME TAX

Did you KNOW:

In 1914, 1 in 257 Americans (0.4%) paid income tax.
By 1939, 1 in 33 Americans (3%) paid income tax.
By 1942, 1 in 5 Americans (20%) paid income tax.

Today, nearly half of Americans pay income tax.

The period 1870-1915 was an fascinating and pivotal time for America. This chapter reads like an historical thriller. The Socialist Billionaires and Congress captured the middle class in its own trap; in a snare that the middle class had set for the rich! Here's how it all happened:

***** 1870-1894 *****

Big business was just starting to really become BIG in the late 1800's. From that time period comes all those stories about the "steel barons" and the "railroad tycoons" and the "oil kings." For the first time in America, men became *billionaires*. Men like J.P. Morgan and Rockefeller. They formed the first big banks.

These men were not true capitalists -- they did not believe in competition or free enterprise. To them, competition was chaos. Competition also intruded upon their profits, and they didn't like that, either. No wonder John D. Rockefeller, Sr. called competition "a sin." So, they were forever figuring out ways to crowd out their competitors from the marketplace. The Big Boys wanted the market all to themselves; they wanted to rule over monopolies.

But, contrary to popular myth, the free market doesn't permit monopolies. The Big Boys learned this the hard way after losing millions trying to "corner the market." The free market refuses to be cornered. No monopoly has ever existed in a free economy without one thing: government help. The Big Boys and the politicians got together. They made each other rich. The Big Boys made sure their Washington pals got reelected. The politicians granted their Big Boy buddies special permits, licenses and franchises. Soon, the Big Boys, with Congressional help, had succeeded in cornering many markets: banking, oil, steel, railroads, textiles, telegraphs.

The Big Boys also insulated themselves from foreign competition by having Congress impose high protective tariffs and duties on foreign goods. This kept the store price of foreign goods much higher than their domestic counterparts. Meaning, Americans were discouraged from buying artificially overpriced foreign products. The Big Boys loved it. Except, there was one problem.

Even with the high tariffs, Americans still bought foreign goods. They bought so much foreign goods that the federal Treasury was swollen with tariff revenue. Incredible as it may seem today, the biggest fiscal worry of the 1870-1890 federal government wasn't too little money -- but too much money! I'm not kidding you! The 1871 Treasury surplus was about \$100,000,000! This huge surplus caused great public concern because Americans were afraid that the (get this) "Surplus Monster" would corrupt politicians. Can you imagine a time when the feds couldn't spend a surplus fast enough? Can you imagine the feds even having a surplus? The mind boggles!

Anyway, the surplus emergency was real; it was a huge issue. And the public began to wake up to what the Big Boys had been up to for so long. Working Americans began to resent Big Business and the federal Treasury fattening itself from the common man's wallet. The average worker perceived that he alone was shouldering the tax burden of America, and that the rich weren't paying their share. Soon, Americans clamored for a tax cut -- a reduction in tariffs, to lower the cost of foreign goods and eliminate the treasury surplus. A tax cut on the *only kind of tax Americans paid at that time*; tariffs. **But the Big Boys and the feds didn't like that idea.** A tariff reduction would make foreign goods more competitive, while decreasing the swollen Treasury, and they certainly didn't want that. So, they came with something else.

You see, the Big Boys were greedy. They wanted protection from both foreign and domestic competition. But how to do that? As you'll soon understand, **the brilliance of their solution was exceeded only by its wickedness.**

The Big Boys needed high tariffs to wipe out foreign competition. But the weakness of tariffs was that they didn't benefit just the Big Boys; they benefitted all the other domestic producers, too, by raising the price on imported foreign goods. So how do the Big Boys destroy domestic competition?

***** 1894-1895 *****

Through an income tax! So they had Congress pass one in 1894. But something unexpected happened: the Supreme Court struck it down the very next year, in the 1895 Pollock case. Problems, problems.

[the Income Tax Act of 1894 would] leave the burden of the tax to be born by professions, trades, employments or vocations; and in that way, . . . [is] a [direct, unapportioned] tax on occupations and labor . . .

-- Pollock v. Farmers' Loan & Trust Co.,
158 U.S. 601 (1895)

In Pollock, the 1894 income tax was declared unconstitutional because it *directly* taxed income not separated from its source, and thereby violated the apportionment rule. Sort of like taxing a baby while it's still in its mother, before being born (derived).

The Big Boys in 1895 had great power and influence, but it did not yet extend over the Supreme Court. So, they went back to the drawing board. The plan the Big Boys came up with was nothing less than brilliant, sneaky -- and successful. Here's how they did it:

***** 1895-1909 *****

They came to realize that they couldn't just have Congress pass another income tax law like the 1894 version, because the Supreme Court would simply strike it down as in Pollock. The Big Boys wanted an income tax to impose on their competitors (and eventually on the common workers through the "wages are income" lie), but they had to achieve it in some form that the Supreme Court would accept.

Since the Supreme Court would never accept another direct, unapportioned tax on property, the Big Boys figured out that **only two**

theoretical conditions could dissolve the Supreme Court obstacle:

- 1) Bypass the Constitutional apportionment rule by making the income tax into a indirect tax (a voluntary excise tax legally avoidable by simply not making "income/profit").
- 2) Repeal apportionment by a new Constitutional amendment (using the Constitution against itself through the voters).

You see, the fallen tree in the income road was, and still is, apportionment. The Big Boys had only two ways to get past that tree: bypass it by making income tax into an excise; or repeal it. Writing a new tax law to indirectly taxing incomes and totally bypassing apportionment was a simple enough affair, but they didn't want to just bypass apportionment -- they wanted to get rid of it entirely.

They wanted to destroy the apportionment rule altogether, and give Congress power to directly tax wages of the middle class. Why? **THAT'S WHERE THE BIG MONEY WAS!** And is. But to repeal apportionment would have required three-fourths of the State legislatures to ratify a Constitutional amendment reading something like this:

The Congress shall power to lay and collect direct taxes on labor and property, without apportionment among the several States and without regard to any Census or enumeration.

Had something like that been a proposed Constitutional amendment back then, giving Congress power to directly tax the common man's wages, **Americans would have screamed bloody murder!** I know this might be a bit mind-boggling to you because you've always thought the feds could directly your wages. Because you've always paid federal taxes on your wages, perhaps you can't perfectly empathize with Americans eighty years ago. But think of this way: what if a current Constitutional amendment was circulating that would give the United Nations direct taxing powers over your wages? Meaning, the UN could directly assess, bill, collect a direct wage tax and imprison you for not paying? You'd scream bloody murder, too, wouldn't you! Well, that is exactly how you would have felt in 1909 if the federal government was proposing to tax your wages.

The Big Boys and Congress never would have submitted such a proposed Amendment to the States. **It would have caused massive protest and rebellion.** State legislators would have been strung up around the country had they voted for such an Amendment and the Big Boys knew it. So, they mused, "How do we get rid of apportionment de facto without having to actually repeal it de jure?" Meaning, how can they get apportionment out of their hair without actually sending it to the States for ratification, **without the American people catching on?** How can they eat our cake and have it, too?

Stay with me; soon comes the brilliant, sneaky part!

The date now is June 17, 1909. Senator Norris Brown from Nebraska introduces Senate Joint Resolution No. 39:

The Congress shall have power to lay and collect direct taxes on incomes without apportionment among the several states according to population. (my emphasis)

This resolution is referred to the Finance Committee, which rewrites and presents it to the Senate only eleven days later. Have you ever heard of a Congressional committee moving at such lightning speed? And the Senate passes it, unchanged, only seven days after that, on July 5, 1909! **Have you ever heard of Congress moving at such lightning speed?** For a resolution to be offered, rewritten in committee, proposed to and passed by the Senate in only eighteen days is like a ninety year-old man running a four minute mile! It's perhaps within the broadest theoretical realm of possibility, but you never hear of it actually happening!

This lightning-speed piece of legislation, which was passed 77-0 in the Senate and 318-14 in the House, is what we know today as the 16th Amendment:

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. (my emphasis)

What's the difference between those two Resolutions? The word "direct" in No. 39 was deleted, and the words "from whatever source derived" were added to No. 40. The purpose of those words was to separate the source (the original capital investment, i.e., principal) from the income (the profit or gain, i.e., interest), so that income -- not the source -- could be legally taxed without apportionment.

You see, interest income, company profits, realized capital gains are profits and gains from *business and investment*. The feds have never been of the opinion that business and investment is an American right -- they have always seen business/investment as a *privilege*, and the courts have supported them. Since, in their view, business and investment are privileges, they can be taxed as such. **The income/profit/gain tax is, in reality, a "privilege" tax.** If you don't want to pay such a tax, then don't make "income"; earn a paycheck instead. **You can't be taxed on your right to work for a living; only on the "privilege" of making "income/profit/gain."**

The government may have a point regarding corporate profits, since corporations are chartered by, and creatures of a State. So, taxing corporations (which aren't real people, and do not enjoy any Constitutional protection under apportionment) is the government's way of receiving its "cut." If you don't want to pay corporate income/profit/gain tax, then don't operate your business as a corporation, as a creature of government. You can operate instead as a DBA, a partnership or, if corporation-like limited liability is desired, what's called a "pure business trust."

Anyway, back to our story. As I mentioned before, writing a new tax law to bypass apportionment by reclassifying the income tax as an indirect tax on income was a simple enough affair, easily done with those four magic words "*from whatever source derived*." But remember, the Big Boys and Congress didn't want to just bypass apportionment, they wanted to trash it altogether. Let's look at the Resolution again:

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. (my emphasis)

Please pay close attention here: if Congress had merely wanted to enact an indirect excise tax on corporate profits, it wouldn't have even needed a Constitutional amendment! Remember, Congress already had power to impose excise taxes on "privileges." It could have just simply passed a new Income Tax Act of 1909 which taxed only income derived/separated from its capital source. Congress, of course, knew how to do that, assuming that an excise tax on corporate profits was all it wanted.

And here's proof: Congress did enact a new excise tax on corporate profits in 1909, the Corporation Excise Tax Act of 1909. If an excise tax on corporate profits was all that Congress wanted, then why did Congress simultaneously push for an unnecessary Constitutional amendment? Because an tax on corporate profits was not all Congress wanted; it wanted a wage tax, too.

Congress and the Big Boys knew that there is *much* more money in millions of little pockets, than in a handful of deep corporate pockets. They went after where the money was. And still is . . .

As you've just learned, Congress didn't need a Constitutional amendment to indirectly tax derived income -- Congress already had that power. Apportionment has nothing to do with indirect taxes, only direct taxes. A repeal of apportionment was unnecessary for the imposition of any indirect tax. But let's say that, just for the sake of argument, for some reason not related to apportionment, Congress *did* need a Constitutional amendment. If that were true, then the amendment could have said simply *this*:

The Congress shall have power to lay and collect taxes on incomes, from whatever source derived.

while leaving out this:

. . . without apportionment among the several States, and without regard to any census or enumeration.

QUESTION: So, why did Congress 1) even send out the totally unnecessary 16th Amendment, and 2) include all that stuff about apportionment?

ANSWER: To fool later generations into thinking that the Amendment repealed the Constitutional apportionment rule, when it did no such thing! Their clever little ploy has duped even most of the lawyers.

Two years after the 16th was "ratified" (more on that later) by the States, a Supreme Court case affirmed that:

the [16th] Amendment contains nothing repudiating or challenging the ruling in the Pollock case . . .

-- Brushaber v. Union Pacific R.R. Co.,
240 U.S. 1 (1915)

Pollock was written clear and simple language -- Brushaber, on the other hand, was tortuous to the extreme. For example, the above passage I just quoted from Brushaber was buried in an unbroken sentence no less than 215 words long! Pollock reads as easy as Dr.

Suess. **Brushaber** reads like Tolstoy. If one doesn't read **Brushaber** very carefully, one could actually be led to BELIEVE that **Pollock** was overturned and apportionment was repealed. Gee, how convenient for modern federal court judges. Perhaps **Brushaber** was written with this goal in mind. Seems too coincidental for my tastes.

Anyway, back to our story. **Brushaber** confirmed that direct taxes, to be legal, *still* must be apportioned. The 16th didn't affect apportionment one bit, and **Pollock** was not overturned. As you learned in an earlier chapter, the only thing the Constitution said twice was that **direct taxes must be apportioned:**

direct Taxes shall be apportioned among the several States...
-- Article 1, Section 2, Clause 3

No Capitation, or other direct Tax shall be laid, unless in proportion to the Census or Enumeration...
-- Article 1, Section 9, Clause 4

You didn't KNOW about that -- but the 1909 Congress *did*. In order to make the illusory repeal of apportionment seem bedrock-solid, the 16th Amendment was carefully written to appear that both Constitutional references to apportionment were rescinded:

. . . without apportionment among the several States (Article 1, Section 2, Clause 3), and without regard to any census or enumeration (Article 1, Section 9, Clause 4).

That was the first half of the brilliant, sneaky part!
Stay tuned for the second half...

Has this all hit home for you yet? Can you now see through their smokescreen? The 16th Amendment did not repeal the apportionment rule of the Constitution. It did not change or amend the Constitution in any way. It did not make legal an unapportioned direct tax on wages or other property. It only states that Congress may collect an indirect tax on income, *from whatever source derived* (separated from its source). Congress *already had* that authority, which explains the lack of an enabling clause.

Please stay with me here; this is very important.

What's an enabling clause? It's a clause that Congress always includes in any Constitutional amendment. Remember, Congress has no power but what the Constitution gives it. When a Constitutional amendment is ratified by the States, that Amendment becomes as much a part of the Constitution as the original document; as if the Founding Fathers had written it.

If Congress seeks to pass a law which is over and beyond its legislative authority, then Congress must go to the States for the law's approval in the form of a Constitutional amendment. Once this new amendment is ratified by the States, it is the law of the land. Now, if Congress didn't, prior ratification, have the legislative authority to write this particular law, then it doesn't have the legislative authority to *enforce* it either -- unless the amendment included the States permission for such Congressional enforcement. This permission is called the "enabling clause" because it enables Congress to enforce new law by new legislation.

Remember, Congress writing a new law is one thing; enforcing is another. Both the law and its enforcement must be authorized in either 1) the original Constitution, or 2) in a Constitutional amendment. The original Constitution gave Congress its powers of A) legislation, and B) enforcement. If Congress seeks to enlarge that power, then three-fourths of the States must ratify such a proposal in a Constitutional amendment. Within that amendment are always two components: A) the new law, and B) the enabling clause to enforce that new law. The States must ratify both.

It is important to notice that the 16th Amendment does not have any words or language to allow Congress to "enforce this article by appropriate legislation." This is a powerful phrase incorporated in the 13th, 14th, 15th, 18th, and 19th Amendments to enable Congress to legislate for enforcement purposes. Enforcement provisions were not included in the 16th Amendment because no new powers were granted by this Amendment! Article 1, Section 8, Clause 1 of the U.S. Constitution had already granted the necessary [indirect] taxing powers to Congress. (my emphasis)

-- J. Eugene Wilson, HOW TO FIGHT THE IRS AND WIN II

When any new Congressional authority is to be granted by an amendment, that amendment must include an enabling clause, or Congress is powerless to enforce their new law. Not including such an enabling clause for supplemental enforcement authority would be like a sweepstakes awarding a holiday in Paris, without airfare -- to an indigent person. The poor guy would never collect; for all practical purposes it would be as if he never won the holiday at all. Like depositing \$1,000,000 in a Swiss numbered account for somebody -- and not telling him the number! Like finding a winning Turkish lottery ticket at 11AM which must be presented by noon in Istanbul. Are you catching my drift? The point is this: without an enabling clause, the Congress can't enforce its new law, and what good is a law without powers of enforcement? Good-for-nothing! Surely Congress wouldn't go to the trouble of creating a direct tax on income and the alleged repeal of apportionment without including a simple little enabling clause?

As you can see, Congress knew how to write an enabling clause before the 16th, because it did so in the 13th, 14th, and 15th. Since Congress didn't include an enabling clause in the 16th, it was because Congress didn't need one! And if Congress didn't need one, it's because Congress already had that taxing power. And the only taxing power they had was of laying 1) geographically uniform indirect taxes, and 2) apportioned direct taxes. So the income tax under the 16th Amendment cannot possibly be an unapportioned direct tax, because Congress never, ever had that power and would needed an enabling clause to enforce unapportioned direct taxation if the 16th Amendment meant unapportioned direct taxation! But the 16th Amendment didn't allow unapportioned direct taxation, it only confirmed indirect taxation as a form of excise. And Congress could already do that! So the 16th has no new practical effect.

When I was first learning about the income taxes, it was the lack of an enabling clause that awakened me to this whole fraud.

In simple terms, the 16th Amendment was not written to expand the taxing power of Congress, nor to repeal the apportionment rule. The 16th Amendment was craftily written to create that illusion!

It a was a brilliant ploy of using lofty redundancy to fool the public, who didn't KNOW any better. It's like a dummy saying, "It's gonna rain." and a sly bully replying in a haughty know-it-all tone, "Humph! -- you may think so, but I forecast precipitation." Everybody laughs at the dummy's limited vocabulary and unlimited gullibility.

Well, the Big Boys, Congress and the feds are laughing our limited vocabulary and unlimited gullibility -- we thought wages were income! Duh! 100 million American taxdonaters don't even realize that they're wearing dunce caps.

Until now.

From 1895 until 1909, public opposition to any sort of income or profit/gain tax had emerged and grown quite strong. You see, the income tax was a *Communist* idea and Americans were becoming alarmed over its ramifications. Just fifty years before in 1848, Karl Marx published his *COMMUNIST MANIFESTO* in which he outlined ten planks of a general plan to subvert the capitalist nations. The second plank called for "a heavy progressive or graduated income tax." -- second only to the abolishment of private property.

As public opposition to the income tax began to harden, a powerful Congressman stepped aboard to lead the protest. Rhode Island Senator Nelson Aldrich, perhaps the most powerful Senator of his day. Until 1909, Senator Aldrich viciously denounced the income tax (correctly) as "*Communitistic and Socialistic.*" The anti-income tax movement formed around this commanding figure.

Then, in 1909, Senator Aldrich suddenly did a complete 180:

...Just when the opposition [to the income tax] became formidable, he took the wind out of its sails by bringing forward, with the support of the President [Taft], a proposed [16th] amendment to the Constitution... (my emphasis)

-- *DICTIONARY OF AMERICAN BIOGRAPHY*

Meaning, he let the opposition gel around him, and then pulled the rug out -- leaving them confused and terminally weakened. So, **who was Senator Nelson Aldrich?** You'd better sit down for this...

Nelson Aldrich was also (get this!) the maternal grandfather of - Nelson Aldrich Rockefeller, of Standard Oil and Chase Manhattan Bank. The Senator's daughter, Abby Greene Aldrich, married John D. Rockefeller, Jr. in 1901. To top it all off, it was apparently widely understood at the time that Nelson Aldrich was the mouthpiece of John D. Rockefeller, Sr. in the Senate. Hmummmmm. Gee, there might just be a conspiracy there, somewhere... Wait, this get's even "better."

Remember that Senate Finance Committee which wrote Resolution No. 40 that was later ratified as the 16th Amendment? Do you know who was *Chairman* of that committee? **Senator Nelson Aldrich.** Without his vital influence, Resolution No. 40 wouldn't have passed unanimously in the Senate. **The 16th Amendment was his baby -- Aldrich and his committee wrote the damn thing!**

What a beautiful snow job! The Big Boys sell to the anti-income tax forces a leader whom everybody knew was Rockefeller's

main Senator, Nelson Aldrich. The Big Boys easily convinced the public that they were against the income tax, because it made obvious sense that the rich wouldn't want their own incomes to be taxed. That part is true: the rich don't want their incomes to be taxed -- the Socialist Billionaires want everybody else's to be taxed while they hide behind their tax-exempt foundations.

The Big Boys sent a Trojan horse in the opposition's camp. A Trojan horse containing, not soldiers, but a general -- Nelson Aldrich. The opposition's general "defects" in 1909 and the troops scatter in demoralized confusion. Who could have imagined it? A leader, speaking out against the income tax on behalf of a group (the rich) which presumably had the most to lose through income taxation -- not only suddenly doing a complete 180 and advocating the income tax, but writing the new law as well? Who could of imagined? We're talking about a reversal of loyalties so astounding in 1909, it would be like Ollie North going to work for Fidel Castro.

And that's the second half of the brilliant, sneaky part!

This brings us up to 1909, where Congress has just passed the 16th Amendment and sent it out to the States to ratify. Now, to sell it to the public. How they did that, was the *coup de grace*.

***** 1909-1913 *****

Why didn't Congress write the proposed 16th Amendment to repeal the apportionment rule, thus allowing direct federal taxation of wages and salaries? You already KNOW the answer to this: because the States never would have ratified such an amendment! The Big Boys had Congress sell it to the public as a "Soak the Rich!" scheme, and that fit the public's mood just fine! The public never dreamed it would affect the working man.

The Federal Government sold an income tax to the public based on the myth that such a tax would be a tax on wealth...as opposed to tariffs (taxes on consumption)...If the public had not believed (there's that word again!) this, Congress could never have enacted such a tax! In 1909 the people would never have amended the Constitution in order to give the Federal Government power to levy a new tax on them. People voted for the Amendment because they believed an income tax would not effect them and that an income tax levied on the rich would enable Congress to lower tariffs (and the surplus).

-- Irwin Schiff, *THE GREAT INCOME TAX HOAX*

Americans BELIEVED they were getting a tax cut for themselves, and a tax increase for the rich! Why did they BELIEVE that? Because that's what Congress told them and that's what the proposed tax rates and exemptions implied.

The 1913 income tax didn't apply to incomes under \$4,000. That's \$4,000 in 1913 dollars! Since 1991's dollar is worth but two and a half cents of a 1913 dollar, that \$4,000 exemption in 1913 is the equivalent of \$160,000 in today's money. If a "Soak the Rich!" income tax proposal was being touted for the first time today, and only taxed incomes over \$160,000, would you think it could ever apply to the common working man? Of course not! And neither did they in 1913. How could they have? Listen to the typical Congressional rhetoric from Senator Cummins during the 1909

debate on the 16th:

If it were within the power of Congress to enlarge the meaning of the word 'income,' it could...obliterate all difference between income and principal, and obviously the people of this country did not intend to give to Congress [through the 16th] the power to levy a direct tax upon all the property of this country without apportionment. (my emphasis)

When the Big Boys suddenly did an about-face in 1909 and embraced the new income tax, Americans should have smelled a rat and become mighty suspicious. **But Americans let greed get to them.** They chose not to see the truth, but to BELIEVE that, finally, the Big Boys could be brought under control through income taxation. **Their deceived battle cry of greed was, "Soak the rich!"** Dr. Gary North in CONSPIRACY (see SOURCES) sums it up nicely:

How was that [16th] amendment sold to American voters? By an exceedingly evil appeal: "Soak the rich!" It was an appeal based on covetousness, pure and simple. And like all forms of evil, it backfired. It led to the capture of the middle-class voters by the rich who were supposedly the targets of the law.

Rockefeller, Harriman, Morgan, Carnegie, and all the other "masters of 1913" knew how to recruit and control professional politicians, who in turn knew how to appeal to the voters. The 16th amendment was a classic Brer Rabbit ploy: "Don't toss us into that briar patch! Anything but that." And poor, dumb middle-class voters acted just like Brer Fox. They tossed them into the briar patch -- the briar patch of tax-exempt foundations, tax loopholes, family trusts, and all the rest. The elite had the lawyers and accountants. The middle class didn't.

When the conservatives finally caught on and began to establish foundations in the 1960's, Congress changed the rules (in 1969). Today it is impossible for super-rich conservatives . . . to establish private foundations along the lines of the Establishment's multi-billion dollar giants.

So whose fault was it that the voters were willing to grant to the Federal government the primary instrument of oppression in the United States, the Internal Revenue Service? Who was seducing whom? As I see it, there was larceny in everyone's heart in 1913. The difference between the conspirators and the victims was the difference between the professional con artist and the petty thief. I keep thinking of the movie, "The Sting." If the intended victim of a sting operation had not been a thief in his heart, and willing to cheat the professional con, the operation could not have worked. Or . . . "You can't cheat an honest man." (my emphasis)

While the 16th Amendment was circulating the country for State ratification in 1909-13, the Big Boys were busy setting up their bullet-proof tax-exempt foundations and trusts. In 1913, when the new income tax came into effect, **the Big Boys were all prepared -- but the American people weren't.** As Alan Stang explains in TAXSCAM:

When the Sixteenth Amendment took effect, the Rockefeller Foundation was already in operation. The lesson we need to learn from this is that the name of the game these days isn't

ownership; it's control. Not enough Americans realize it yet, but the fact is that ownership, the American Dream -- 'Someday, my son, all this will be yours.' -- is as old-fashioned and dangerous as 'sexual liberation.' What counts these days isn't who 'owns' something, but who gets to enjoy it. The Socialists Monopolists can dump substantial wealth in such foundations, pay no tax on it; but control it as surely as they would if their names were on it. Indeed, in the case of the Rockefeller Foundation, their name is on it. (my emphasis)

And this last part is the real kicker. To ratify the 16th Amendment required approval by three-fourths (36) of the 48 States. In *THE LAW THAT NEVER WAS*, authors Beckman and Benson traveled to the capitals of all 48 States and obtained certified copies of the official votings. To ratify a proposed Constitutional amendment, a State's legislature must pass the amendment exactly as written, without any changes whatsoever. Not even a misplaced comma is to be tolerated, for it might change the law's intended meaning.

Of the 36 States which allegedly passed the 16th, all 36 had committed grievous departures from the mandated strict procedure. **Meaning, all 36 States fudged to get the 16th Amendment ratified.** Kentucky, for example, voted 22 to 9 against the 16th, but was recorded as one of the ratifying States. And more amazing still, Ohio wasn't even a properly admitted State at the time. Congress, in 1953, passed a Constitutionally-forbidden retroactive law:

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That: The State of Ohio, shall be one, and is hereby declared to be one, of the United States of America, and is admitted into the Union on an equal footing with the original States, in all respects whatever.

*Sec. 2. This joint resolution shall take effect as of March 1, 1803. Approved August 7, 1953. (my emphasis)
-- Public Law 204, August 7, 1953*

Article I, Section 9 of the Constitution prohibits retroactive law-making: "No...*ex post facto* (after the fact) law shall be passed." Congress cannot "go back in time" and pass laws today which take effect yesterday, last week, last year -- much less in 1803! The Constitution does not give Congress some legislative "Back To The Future" DeLorean by which to change past history.

So, the not only does the 16th Amendment mean nothing, it actually is nothing! It's not law, and even if it was law, it gave Congress nothing new. What a story!

And this whole incredible scam...worked. Because of BELIEF.

The Big Boys laughed all the way to their newly-formed private Federal Reserve banks, also created in 1913. 1913 was their year!

***** 1913-Today *****

How do the Big Boys make their huge fortunes? In wars and in depressions. They are the ones who get us into both.

In 1914, WWI breaks out in Europe. The European Big Boys

(Warburg, Rothschild, etc.) and the American Big Boys (Carnegie, Morgan, Rockefeller, etc.) wanted America in the fighting because of the guaranteed war contract profits. But 1914 America did not want to be involved in overseas wars ("Keep the boys home!"). So the Big Boys gave America a little push.

In 1915, they squelched all but one newspaper ad paid for by Imperial Germany, which warned passengers that British ships carrying war materiel to England would be subject to attack. They stuffed the Lusitania (an unarmed liner) with tons of munitions in total violation of law and without warning her passengers of the voyage's increased risk, **tipped off the Germans** and let her sail right into a U-Boat's torpedo off the Irish coast. 1,200 people died, **including 128 Americans**. As planned, America jumps into WWI, and the Big Boys make a bundle.

In 1929 they engineered the Great Depression via their Federal Reserve system, and bought up distressed properties and businesses during the national garage-sale of the 1930's.

Then, with the State Department's help, they intentionally backed the Japanese into a diplomatic corner and calculatingly goaded them into what the Japanese concluded was their only option: a preemptive strike against our Pacific fleet at Pearl Harbor. **Though Roosevelt had ample intelligence of the strike, he did not warn our troops stationed there of the impending attack.** (This has now been admitted by even Roosevelt's admirers.) America jumps into WWII and Rockefeller's Standard Oil makes a fortune selling fuel to the German Navy in South America.

Then, they drain Fort Knox from 1945-71 with their printing-press, worthless, counterfeit FRN's -- culminating in the horrible recession and gas "shortages" of the early 1970's.

Since 1970 USSR was apparently not enough of a military threat to justify new American weapons systems (big profits), they sold the Soviets in 1972 our Centaline B precision ball-bearing grinders that gave the USSR their new capability to produce MIRVed atomic warhead missiles. **That's when the nuclear arms race really began!**

Then, Rockefeller's Chase Manhattan Bank finances the Soviet Kama River (the largest of its kind in the world), building 100,000 new heavy trucks a year, **by which they roll into Afghanistan in 1979.** (When the Soviets invaded Czechoslovakia in 1968, their troops had to use municipal buses since they had no heavy trucks.)

From 1971-79, they again inflate their FRN's to such levels that we fire their grinning Trilateral Commission puppet Carter, only to be soothed for eight years by a well-managed, largely ineffectual Ronald Reagan -- whose last-minute running mate is none other than George Bush, also a Trilateral Commission stooge. Bush easily defeats 1988 straw-man candidate Dukakis, and assumes office with the best possible life insurance: a specially chosen Vice-President, so widely and strongly perceived as a dunce, that even Democrat atheists pray for Bush's health. (I give Quayle more credit than that; I'm just commenting on the public's view of him.)

As I write, it's January 10, 1991. The Big Boys are itching to get us into a nice desert conflict (It's Saudi duty time, it's Saudi duty time . . .) to deflect attention away from 1991's

looming tax whammy for the S&L fiasco which lined all the Big Boys' pockets in the first place. The feds sent up the S&L trial balloon to see if Americans would cause a huge fuss over a taxpayer bailout (we didn't). Now that the 1990 elections are over and we returned 98% of Congress back to Washington, the feds will allow the troubled big banks to fail in 1991 since they figure we won't mind bailing them out too! They have seriously miscalculated.

The coming S&L and big bank bailout will trigger an outright tax revolt by Americans. 1991 will show them that **WE'VE HAD IT! CONGRESS BEWARE IN 1992!** (I forecast that Bush, who's already done a "Nelson Aldrich" on new tax increases, will turn out to be the Republican Carter.)

The home game *MONOPOLY* takes hours to play. The Socialist Billionaires and the **CLAM's** (Congressional Left + Academia + Media) have their own version of *MONOPOLY*. They even have their own play money (FRN's)! Their playing board is America and it takes generations.

From the observation point of our busy lives, their moves seem slow and unrelated. Keeping track of their gradual tyranny is like watching a clock's hour-hand. If you stare at it, you'll never see it move. But by using *time-lapsed photography*, you can witness its movement in condensed form. This is why it's so vital for you to read the books I recommend in *SOURCES* -- they speed up historical events so that you can see the trends. **The very first two you should read are Dr. Gary North's CONSPIRACY and Gary Allen's SAY NO TO THE NEW WORLD ORDER. Don't be intellectually unarmed in this crucial period of American History.**

I realize that I've made some pretty strong assertions; I mean it all sounds like science fiction, right? Well, you've been staring at a tree and can't tell that it's even growing. Remember the quote I included in the first chapter?:

When a well-packaged web of lies has been sold gradually to the masses over generations, the truth will seem utterly preposterous and its speaker a raving lunatic. (my emphasis)

-- Dresden James

Is that what you're feeling right now? Like, "It can't possibly be true!" I can understand, really. Americans typically don't like History, so they don't study History. This is why Americans don't KNOW any of this stuff! **KNOWING History is vital for this reason: we are yesterday's tomorrow.** This 1894-1991 History I just outlined for you has brought us to our disastrous situation today. **It didn't have to happen!** Americans will eagerly trace their *genealogical* roots, but seem to ignore both their *historical* and *philosophical* roots. And America has suffered because of it.

The Big Boys have been able accomplish this tyranny right under our noses only through their income tax and Federal Reserve scams, which we've allowed out of ignorance. **Americans are about to put an end to both. Would you like to help? Read on and KNOW!**

"SOCIAL SECURITY" = "SOCIALIST INSECURITY"

Testifying on May 27, 1976 before the Joint Economics Committee, W. Allen Wallis, Chairman of the 1975 Advisory Council on Social Security, stated:

Many people think that the Social Security taxes taken out of their wages and sent to Washington each month provide for their old-age pensions and other Social Security benefits. This simply is not the case. Those taxes are levied on workers in order to pay benefits to people who have already retired and are drawing their Social Security pensions . . .

When you pay Social Security taxes you are in no way making provision for your own retirement. You are paying the pensions of those who already are retired.

Once you understand this, you see that whether you will get the benefits you are counting on when you retire, depends on whether the Congress will levy enough taxes, borrow enough, or print enough money, and whether it will authorize the level of benefits you are counting on.

The situation is in no way analogous to putting money each month into a private insurance company which invests it and undertakes to pay you an annuity.

Misunderstanding of the pay-as-you-go nature of Social Security is widespread among journalists and the public. Indeed, this misunderstanding seems to have been deliberately cultivated sometimes, in the belief that it makes the Social Security System more palatable to the public. (my emphasis)

Gee, I wonder who "deliberately cultivated" this misunderstanding?? Gosh, not the federal government?

To adequately cover the fifty years of fraud regarding this monstrous program would require an entire book. The well-known untax author Irwin Schiff has already written an excellent work on SS, *THE SOCIAL SECURITY SWINDLE* (see SOURCES), so I'll be brief.

A) HISTORY OF "SOCIAL SECURITY"

We must not allow this type of insurance to become a dole through the mingling of insurance and [welfare] relief. It is not charity. It must be financed by contributions, not taxes. Let us keep out every element which is actuarially unsound. (my emphasis) -- Franklin D. Roosevelt

We can't ask for support for a [Social Security insurance] plan not at least as good as any American could buy from a private insurance company.

-- The Congressional Record, June 12, 1935

The "Social Security" program was sold to a naive public in 1935 as a government old-age insurance plan as sound as any private insurance plan. The feds called it "insurance" since the 1935 public was firmly against any government welfare program.

And, since the Supreme Court would have ruled against any Federal government insurance plan as unconstitutional, the Court was told that "Social Security" was a welfare plan, justifiable under the "general welfare clause" in the Constitution's preamble.

So the "Social Security" program was sold to the public and the Supreme Court as being exactly the opposite of what they each would have forbidden. The public was told that "Social Security" was "insurance" and not "welfare"; the Supreme Court was told that "Social Security" was "welfare" and not "insurance." **And the feds got away with it!** And why not? After their 1913 coup, they must have felt invincible.

B) SS IS NOT "INSURANCE"

Is the "Social Security" program "insurance?" Not by a long shot. If the executives of any private insurance company operated their program like the government's, they'd be thrown in jail! The "Social Security" program in no way resembles a real insurance plan with investments, growing reserves, stability and benefits.

First, your SS taxes are not held in some special account for you, growing until your retirement or disability. Your "Social Security Account Number" does not in any way designate an account in which money has been placed and invested on your behalf. Your SS taxes go directly in the U.S. Treasury to support the government.

They [SS taxes] enter the Treasury as free funds set apart to no special use and subject to be applied to any congressional appropriation. (my emphasis) -- 301 U.S. 548

The proceeds of both [employer and employee SS taxes] taxes are to be paid into the Treasury at Washington, and thereafter are subject to appropriation like public moneys generally. -- Helvering v. Davis 301 U.S. 619

[SS taxes] are not ear-marked in any way . . . -- Steward Machine v. Davis (1937)

This [SS] tax collects money from individuals and puts it into the Federal Treasury, to be used for any purpose whatsoever. . (my emphasis) -- Charles E. Wyzanski (Special Assistant to the Attorney General) addressing Supreme Court in 1937

You have no "account" in the true financial sense. By law, the Federal government is forbidden to hold corporate bonds or securities; the principal investment of private insurance firms. **Your SS taxes are not invested, they are spent.**

Second, the SS program is not based on actuarial science, as private insurance. The SS tax/"benefit" table in no way recognizes demographic change (more and older elderly). The first recipient of a SS check, Mrs. Fuller from Vermont, received over \$20,000 during her lifetime. She paid in a total of only \$22.50 in SS taxes. You and I paid the balance.

And last, you're not in any way "entitled" to "benefits" as a property right under the law from your SS "contributions" (taxes). The government can disallow your "benefits" at any time (**Fleming v.**

Nestor, 80 S. Ct. 1367, 1960). You have no contractual guarantee of "benefits" as you do with a private insurance company. Congress could shut down the entire program tomorrow and today's recipients would have no legal recourse.

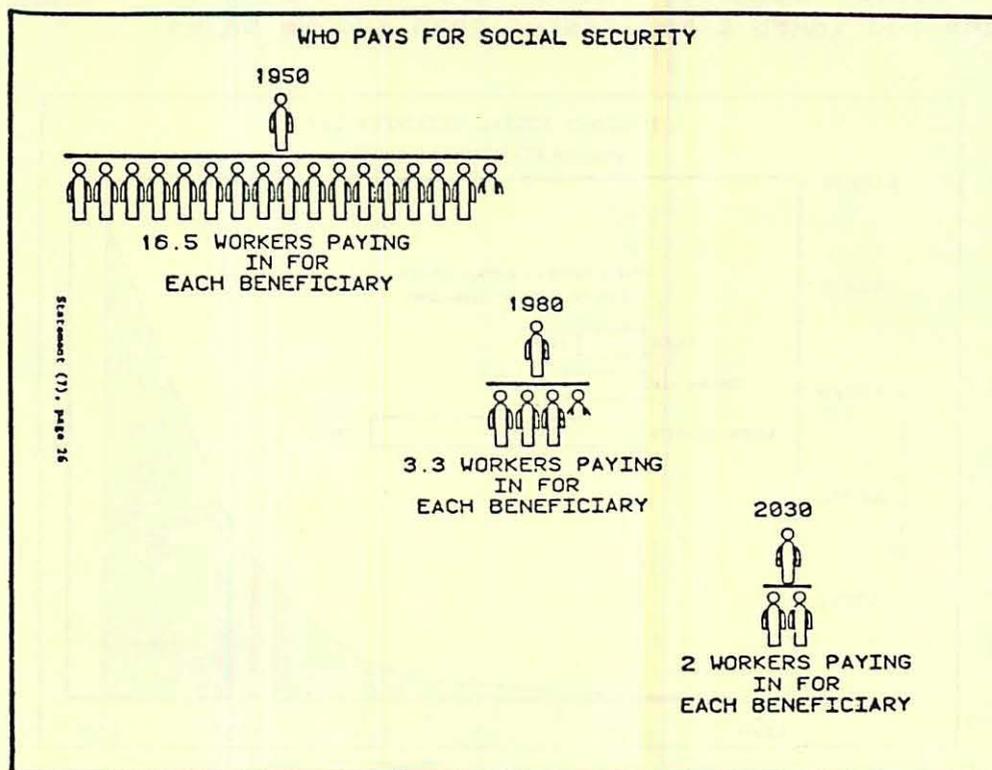
C) SS IS NOT "WELFARE"

Does "Social Security" promote the "general welfare" of the U.S. Quite the contrary. It is a dangerous fraud perpetuated on the elderly at ruinous expense of employers and young workers. At press time, the employee and employer pay in 7.65% of the wage rate apiece! Within ten years, the percentage will be 15% apiece!

Furthermore, we [the Congress] have the capacity under the Constitution . . . to print (he meant coin) money as well as to regulate the value thereof. And therefore we have the power to provide that money. And we are going to do it. It [currency] may not be worth anything when the recipient gets it, but he is going to get his benefits paid. (my emphasis)

-- Senator Proxmire to a House Committee on Social Security

SS is a house of cards which will eventually collapse on its elderly tenants, especially when enough "Yuppies" grow to resent ever increasing SS taxes. In 1937, nearly 30 workers supported each future recipient. Today in 1991, less than 3 workers do.



Let's say that the "weight" of an SS recipient is 180 lbs. Right now, each worker has one-third of an SS recipient on his back, or 60 lbs. Soon he will buckling under the weight of one-half of the SS recipient, or 90 lbs. His already heavy burden has increased 50%. The worker will collapse, the burden is now too heavy. Many have already collapsed under 60 lbs. -- 90 lbs. will finish off the rest.

D) THE MASSIVE ABUSE OF THE SS PROGRAM

The abuse by foreigners of SS is staggering. They come to America, work five years, and retire in their home country with a sizeable monthly SS check -- for life. For those collecting SS checks outside the U.S., a SSA brochure is printed in:

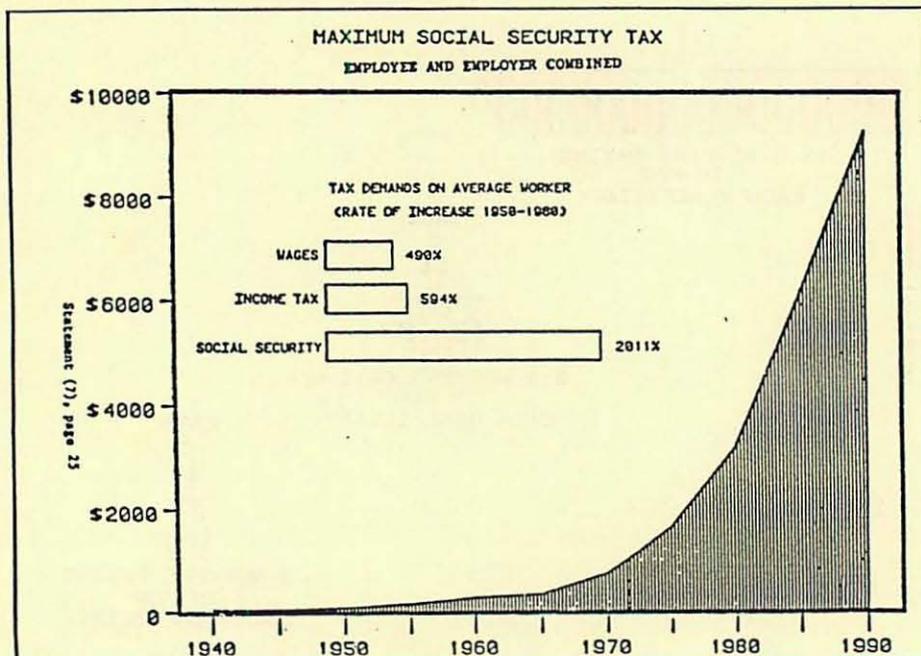
Chinese	French	Japanese	Serbian
Croatian	German	Norwegian	Slovak
Danish	Greek	Polish	Spanish
Filipino	Italian	Portugese	

Obviously, these recipients didn't stay in America long enough to even learn our language! We're being bled dry by global welfare leeches and they won't stop until we put an end to this madness.

E) "SOCIAL SECURITY" WILL BRING DOWN AMERICA

It's already been admitted by the feds that if SS taxes cannot cover future SS payments (a sure bet), then the printing presses will be used to "pay" the elderly their worthless SS checks, resulting in Weimar Germany-style inflation. SS is an economic doomsday device waiting for Congressmen to "push the button."

Though I hate using cliches, SS taxes have "gone through the roof!" "Social Security" taxes are increasing FIVE times faster than wages and THREE times faster than income taxes!



In 1975, two government committees analyzed SS and claimed it to be "A-OK." Gary North picks up the story in *THE LAST TRAIN OUT*:

Two years later, in December of 1977, the President signed into law the largest tax hike in peacetime history, in order to bail out the system. This was supposed to last until the year 2005. It didn't last five years, even with phony accounting.

This is the tragedy of democracy: the leaders cannot tell the public the truth - not blue-ribbon panels, not MIT economists, no candidates running for Congress, not anyone in authority. Why not? Because former blue-ribbon panels and professors, not to mention politicians, have promised the voters an impossible dream, and the voters are unwilling to let go of their dream. They will murder the prophet who brings them bad news, which in this case is the truth.

In 1982, "Social Security" went bankrupt. Congress enacted several stop-gap measures to postpone its crash (postpone it until after the current Congress is no longer in office and hiding out). Between 1982 and 1990, SS taxes were increased again. Today, many workers actually pay more SS tax than "income" tax!

The "Social Security" program will collapse. Not because of tax protesting. SS will collapse because of what it is. Impossible. Congress has promised too much to too many people. There is currently an unfunded liability of 5.8 TRILLION dollars. If you laid \$5.8 TRILLION in \$1 bills end to end, you could walk right out of our own solar system!

This \$5.8 TRILLION is an unfunded liability; meaning, one that is not covered by existing tax measures. It would have to come from future tax increases! Any tax increases of that proportion would simply not leave the American worker enough to live on! This is a simple mathematic fact. America cannot afford what the Congress has promised. Congress has created a debt that can never be paid. There will be a default. It's only a matter of what kind.

How we default on SS is up to America. It can be done in only two ways: the hard way, or the harder way.

The hard way is like jumping out of a 3rd-story window.

The hard way is for the President, with the backing of Congress, to go on TV and courageously admit, "My fellow Americans, the perilous fantasy of Social Security is over. We will begin gradually phasing out the program at once. Those of you who truly need your Social Security checks will continue to get them. Those of you who would not be destitute without them and can still make other retirement arrangements, will no longer get further checks." And what President will ever do something that bold, that honest? George Herbert Walker Bush?

Schwarzenegger -- maybe. Bush -- no way.

The feds will never admit to the fraud and fantasy of "Social Security" because to cure the patient would kill the doctor.

The harder way is like jumping out of a 103rd-story window. A gradual, unstoppable, irreversible crash of our economic structures, and the entire nation with it. If our "leaders" do not choose the hard way, the harder way will be chosen for us. Which will it be: a hard landing -- or the hardest landing?

F) WE MUST PHASE OUT SS

SS is such a political sacred cow (pie), that any Congressman proposing serious reform, is immediately stomped to political death

by the "Gray Panthers." Today's elderly were fooled by Roosevelt's government that SS would be a property right. The politicians will never admit to the SS fraud or try to correct it. And why should they worry about it? By having their own fully-funded insurance plan, Congressmen have insulated themselves from their own monster.

If Congressmen had been bound by law to rely only upon SS for their own retirement, we'd all have a first-rate program today.

We the people have to do it ourselves. We're the ones being butchered. We must demand a plan which will gradually phase out SS while continuing SS checks to those who would truly be destitute without them. Robert J. Ringer expressed an excellent idea:

Because a great majority of citizens have been victims of the Social-Security swindle, the fairest approach would be to decrease benefits over, say, a fifty-year period, so that people who have been counting on Social Security for their retired years would not be left out in the cold.

In other words, people becoming eligible for Social Security during the first year that the plan went into effect would receive 100% of the originally promised benefits; people eligible the next year would receive only 98%; those eligible the third year would receive 96%; and so on.

-- RESTORING THE AMERICAN DREAM

The sooner the elderly can shake their dependence from SS, and the sooner employees and employers rid themselves of the onerous SS tax, the better off America will be. It's time to put an end to the SS fraud, before the SS fraud puts an end to America.

G) DROPPING OUT OF THE "SOCIAL SECURITY" PROGRAM

If the government will *not* phase SS out of our lives, then at least you have the power to phase SS out of your life. Give to and demand nothing from "Social Security." Your future depends on it. Don't place yourself in the Catch-22 position of vulnerability; relying upon SS checks and thus joining the vast parasitic army. If you have children or grandchildren, don't add yourself to the SS burden under which they're already struggling. Your kids aren't going to let you starve without SS. Get off your childrens' backs -- and get off the backs of other people's children! Quit being part of the "Social Security" PROBLEM! Quit being dead weight!

SS taxes are just another form of direct, unapportioned taxes on wages. SS taxes are unConstitutional, unless you voluntarily pay them. As a State citizen (protected by apportionment and not subject to Federal tax jurisdiction) making FRN (unmoney) wages, the SS tax no more applies to you than the income tax does.

You are *not* required by law to pay "contributions" to the "Social Security" program, and you can drop out anytime.

I will show you exactly how to go about this a bit later.

MONEY AND DOLLARS

Congress shall have Power . . . To coin money, regulate the Value thereof . . .

no State shall . . . make any Thing but gold and silver coin a Tender in Payment of Debts.

-- U.S. Constitution (Art. 1, Sec. 8 & 10)

The terms "lawful money" and "lawful money of the United States" shall be construed to mean gold and silver coin of the United States.

-- 12 United States Code 152

. . . That the money of account [gold and silver coin] of the United States shall be expressed in dollars [the unit of account] . . . and that all accounts in the public office and all proceedings in the courts of the United States shall be kept and had in conformity to this regulation.

-- 1792 Coinage Act (Section 20)

The same monetary system that was established on April 2, 1792, is in effect today.

-- Bruce A. Budlong,
Department of the Treasury, 1977

The eye hath never seen, nor the hand touched a dollar.

-- Mitchell Innes

A) WHAT IS MONEY AND DOLLARS?

You do not have any dollars whatsoever. The term "dollar" is an adjective, not a noun. A dollar is not a thing; it measures a thing. According to law, a "dollar" is a unit of weight, like lbs. or tons, which specifies a certain quantity of gold or silver in coin form. Just as an inch is 1/12th of a foot, or a quart is 1/4th of a gallon, a dollar is 1/20th of an ounce of gold. Also, a dollar is 412.5 grains of 90% fine silver.

A \$20 gold coin contains one full ounce (20/20th of an ounce) of gold. Dollars aren't money, dollars are the denomination of money. Dollars refer only to weight.

Gold and silver coin is the Constitutional money of account. Dollars are the Constitutional unit of account.

As an example, let's use your car. Your owner's manual says that the only oil they authorize is Quaker State 10/40W; engine capacity being 5 quarts. Therefore, "oil" is defined as Quaker State 10/40W, which is measured/denominated in "quarts."

If you went to a store and asked for a "quart," you wouldn't be understood. You must say, "quart of oil." Even still, they would ask you what kind of "oil."

Likewise, if you say, "I have \$20," I won't clearly understand you. Twenty dollars of what? Dollars of U.S. money, or dollars of Canadian money, or dollars of Singaporean money or dollars of Australian money? You reply, "U.S. dollars." I still am unclear;

dollars of gold coin, or dollars of silver coin?

You see, the word "dollar" can never stand on its own -- it always refers to a certain quantity of some kind of money. And in the U.S., our Constitution is explicitly clear on "dollars." They refer only to gold or silver coin money.

Now put the oil example next to \$\$\$:

"Money" = gold or silver coin as defined in the Constitution.

"Oil" = Quaker State 10/40W as defined in car manual.

"Money" is denominated in and expressed by "dollars."

"Oil" is denominated in and expressed by "quarts."

"Dollar" = 1/20th of an ounce of gold.

"Quart" = 1/5th of the engine's requirement of oil.

I've probably risked insulting your intelligence with this simple analogy, but it's vital that you clearly understand this.

B) LAW AND WORDS

And, I'm not playing pointless word games with you. This report is not based on semantics, but on standing law.

Within law, a word has a very specific, unalterable meaning. If the meaning of legal words could fluctuate, then the meaning of law itself would constantly be in flux, and law would cease to be law. Written law must be concrete and static, clear and unequivocal, or else it is "void for vagueness."

A word's meaning in law is often very different from its meaning in general conversation. These legal definitions are called "terms of art." If you don't KNOW a word's meaning within law, then you will apply its conversational interpretation -- almost always, as I illustrate later, to your detriment. **Every government bluff relies upon this ignorance.**

If you're ignorant of a law's meaning, then you're vulnerable to the law being perverted against you. Americans have heard of the Bill of Rights, but cannot quote them in detail or discuss their precise meaning and application. Today, the government is saying that your Bill of Rights don't really mean what they say. **We have the Bill of Rights, not the Bill of Privileges.** Many accept this outrageous prostitution of our Constitution. Orwell's *ANIMAL FARM* brilliantly illustrates this gradual deterioration of law and rights.

If you don't know the truth, you can't recognize the lie! For example, if you've never met or seen your Uncle Steve, then you couldn't recognize Uncle Steve's imposter.

C) REDEEMABLE CURRENCY

Now suppose your car dealer gave out coupons which said, "PAY TO BEARER ONE QUART OF OIL." Obviously, the coupon is not a quart of oil. You wouldn't put five of them in your car and then drive off. The coupon is neither a "quart" nor "oil" nor even a "quart of oil." It's only a redeemable IOU for a "quart of oil." You

wouldn't call the coupon a "quart" or "oil?" So, why do you call your paper bills "dollars" or "money"?

According to law, "money" is gold and silver coin *only*, which is denominated in "dollars." In the U.S., these two words cannot legally refer to anything else. As gold or silver coin is awkward for daily transactions, these precious metals are stored in a warehouse (bank or treasury) and a receipt is used as a money substitute instead. This receipt/IOU is called *currency*.

Currency is not money (gold/silver coin), but is redeemed in money. To be redeemable, currency *must* have an *unconditional promise to pay a certain dollar weight of gold or silver coin money*.

**** Paper currency are paper receipts/tokens/IOU'S/coupons which ****
**** substitute for and are redeemable in specific dollar amounts/ ***
**** quantities/weights of warehoused gold and silver coin money. ****

D) TODAY'S "UNMONEY" -- FEDERAL RESERVE NOTES

Now, what if the car dealer printed up new coupons which said "ONE QUART" *instead* of "PAY TO BEARER ONE QUART OF OIL." Would they *still* be coupons? No. Since the unconditional promise of redemption is gone they are *not* redeemable "oil substitutes," so they're *not* coupons (currency). And finally, the car dealer refuses to honor your *old* redeemable coupons as well! You'd be pretty hot about that, wouldn't you?

Gee, what *if* all this happened with *real* dollar coupons? Surprise, surprise, it already has. The feds stopped redeeming currency for gold money in 1934. In 1963 they introduced Federal Reserve Notes (FRN's) no longer containing the unconditional promise to "PAY TO THE BEARER ON DEMAND." And, on June 24th, 1968 the feds stopped redeeming currency for silver money. Just as Seven-Up is the "Uncola," FRN's are the "Unmoney."

D1) "To coin Money"

Let's go back to Article 1, Section 8 of our Constitution:

The Congress shall have Power . . . To coin Money, [and] regulate the Value thereof . . .

The Founding Fathers never intended for Congress to have the power to issue any money substitute, especially paper currency. Congress has only the power to coin money (already established by the Constitution as gold and silver) and *regulate its value*. So, what exactly does "coin money" mean, and how does it apply to you?

You already know that "money" means only gold and silver coin. By the authority of the Constitution, American money can be nothing else. "To coin Money" means exactly that; to mint gold and silver into coins. "To coin Money" does *not* mean to create another kind of money. It only means to mint gold and silver coins in whatever weight, design, shape or fashion Congress chooses. For example, had Congress so desired, we could have had three-ounce square gold coins featuring wildlife scenes.

Have you really examined your pocket change lately? On any coin larger than a nickel, you'll notice fine ridges around the

edge. These ridges are called *milling marks*. These marks were originally milled on gold and silver coins to prevent the shaving (or clipping) of precious metal from the edge. As long as the milling marks were intact, you knew that the coin had its full weight in gold or silver.

Just as the government has counterfeited the paper currency, it has also counterfeited our coins. Since 1965, U.S. coins have been made of base metals instead of the precious metal silver. Today's coins are copper with a nickel wash, known as copper-clad. Doesn't it seem a bit unnecessary to coat copper coins with nickel, and cut milling marks on them? Why does the U.S. Mint go through these extra steps? To create the illusion that we are still circulating genuine silver coins instead of counterfeit ones! We no longer have coins, we have copper-nickel slugs.

For milling marks to exist on copper-nickel slugs clearly demonstrates the fraudulent nature of today's coinage.

When's the last time you saw an actual silver coin in your pocket change? Silver coins have disappeared totally from circulation because their *intrinsic* value exceed their *face* value. Do you recall the notorious shortage of pre-1982 pennies? Believe it or not, the copper became more valuable than its face value! Since 1982, pennies have been made of aluminum with a copper wash. Sound familiar? Once the penny's aluminum content value exceeds one cent, the penny will either be made of plastic, or go altogether just as the half-cent your great-grandparents once had.

D2) Doublespeak on your greenbacks

Let's talk about these so-called "Federal Reserve Notes." First of all, FRN's are not "federal." The Federal Reserve is a private corporation not an institution of the federal government. A recent court case, *Lewis v. U.S.*, 680 F.2d 1239, demonstrated this: Lewis sued the federal government after being struck down and injured by a Federal Reserve truck. The court had to tell him the unpleasant truth; "Uncle Sam don't own the Fed." Imagine the look on his lawyer's face!

Incredible? Then verify it for yourself over the phone. Call NYC information at 1-212-555-1212 and ask if the Federal Reserve is listed under government or business. It's under *business*.

Second, there is no "Reserve." There's no reserve of gold waiting for redemption. The only reserve is a reserve of paper waiting to be printed with a reserve of ink. That word is on the FRN's for no other reason but to reassure the public, like the word "insurance" which the feds use to describe "Social Security."

And finally (I'll bet you can guess this one!), FRN's are not "Notes." A note is an IOU which contains an unconditional promise to repay a debt or obligation. For a note to be binding it must specify exactly *what* is to be paid, *where* it is to be paid, *when* and to *whom*. The original dollar certificates stated that they would be redeemed in "gold" or "silver" (what) at any U.S. Treasury (where) on demand (when) to the bearer (whom).

Post-1963 FRN's do not contain the guarantee "WILL PAY TO THE BEARER ON DEMAND." And since they are not redeemable, they contain

no instructions on how they are to be redeemed! They are *not* notes as they do not promise to *repay* anything. FRN's are not IOU'S, they're "I don't OU'S!"

"Federal Reserve Notes" remind me of Communist East Germany calling itself the "German Democratic Republic" when it was clearly neither democratic nor a republic. Obviously, they wouldn't call themselves the "German Totalitarian Police-State!" As they didn't want a constant reference to their slave-state status, they lied. Lenin instructed his followers to confuse the vocabulary, thus confusing minds since minds think in words. Likewise, the Federal Reserve will never honestly refer to their FRN's as "worthless green stamps."

Hitler said, "The great masses of the people . . . will more easily fall victim to a great lie than to a small one." An expert on the subject if there ever was one. George Orwell's 1984 ("War is peace; freedom is slavery; ignorance is strength.") is must reading to understand today's "Doublespeak."



"... I must say, young lady, it's refreshing to find someone acquainted with the evils of the Federal Reserve System, but where could I get gold or silver bullion at this time of night?"

Post-1963 irredeemable FRN's are imitations of pre-1963 redeemable FRN's, which were imitations of honest gold and silver certificates. Today's post-1963 FRN's are copies of copies! FRN's are "Monopoly money" which masquerade as redeemable currency. Look up "counterfeit" in your dictionary. Webster's says it is something "made in imitation of something else with a view to defraud by passing the false copy for genuine or original." The public should have refused these counterfeit FRN's with the proper outrage due any counterfeit form of money. The Federal Reserve runs the largest counterfeiting operation in human history.

Congress only had the power to mint gold and silver (money) into coin form, not create money substitutes (currency) or change what the Constitution said was lawful money (gold and silver). As Irwin Schiff explains in his reply to the government's assertions against his appeal brief:

...the United States Constitution never gave the Federal government any authority, whatsoever, to issue currency of any kind... [The Constitution] gives to the Federal government certain powers over money, while denying certain monetary powers to the states. But currency is not money, and the granting power to the Federal government over money is not the granting of power to the Federal government over currency. Currency is a money substitute, and the Constitution leaves to the pri-

vate sector the right to create and handle its own money substitutes.

The Constitution in Article I, Section 8 gave the Federal government the power to 'coin money, regulate the value thereof, and of foreign coin...' There is nothing in that section giving the Federal government the power to issue paper currency of any kind. As a matter of fact, such a power was contained in the first two drafts of the Constitution, but was specifically eliminated from the final draft...The Constitution obviously did not have to deny currency powers to the Federal government since the function of the Constitution, with respect to the Federal government, was not to deny it power, but to grant it power. And powers not granted are automatically denied.

Some states had at various time made other forms of money (i.e. wampum, furs, and tobacco) legal tender, but the Constitution established that states could not make these commodities legal tender: Article I, Section 10 clearly established that henceforth only gold and silver coin could be the lawful money of the United States since it was the only type of money allowed by the Constitution as legal tender. Since the Federal government was never given the power to make ANYTHING legal tender, the only thing that can be legal tender under the Constitution is gold and silver.

Congress had no authority to grant a private corporation the monopoly privilege to create (out of thin air) the nation's currency. First of all, Congress was never authorized by the Constitution to issue currency, only coin and mint the money that the Constitution had already mandated, **gold and silver**. So, Congress cannot delegate authority it never had to begin with.

And even if Congress was empowered to issue currency (money substitute), it is not permitted to delegate any of its authority, **especially to private corporations!** If it could, then what's to prevent Congress from hiring private security firms to act as our armies and navies? Stretching this even further, what's to stop Congress from hiring people to serve as Congress itself? (Their own lust for power, I imagine...) It just isn't allowed!

Let me recap all this briefly:

LAWFUL MONEY is defined by the Constitution as **GOLD & SILVER**.

Congress only has the Constitutional authority to **MINT** this **LAWFUL MONEY** into **COIN**.

The Constitution requires that this **GOLD & SILVER COIN** be denominated in weights of **DOLLARS**, the **UNIT OF ACCOUNT**.

The Constitution defines this **GOLD & SILVER COIN** as the **MONEY OF ACCOUNT**.

The States cannot accept anything as payment of debts but what Congress has **COINED** from **LAWFUL MONEY**, or **MONEY OF ACCOUNT**.

The private sector can issue and trade amongst itself whatever **MONEY** substitute (currency) it desires.

So far, three states (Alabama, Arizona and Washington) have passed resolutions to repeal the Federal Reserve Act. It's soon to be an issue before the Supreme Court.

By the way, FRN's are an example of what is called *fiat* (Latin for "let it be") money. FRN's are not the Constitutional money of account, but the government says "let them be money." If you haven't noticed by now, **government loves to play God.**

Being uncollectible, FRN's are *bad debt, like forged checks on a closed account.* We've been circulating worthless paper as if it were money. Actually, I should be fair; FRN's aren't totally worthless. As good quality paper, FRN's are worth about \$80 a ton.

D3) FRN's are not "valuable consideration"

Courts will compel compliance with contracts only if they are supported by lawful, *valuable consideration* -- which distinguishes mere agreements from legally enforceable obligations. Lawful money (gold and silver coin) is lawful, *valuable consideration.* Pieces of mere paper (FRN's), irredeemable in lawful money, are *not.* While the courts cannot prohibit bargains, the value of consideration must not be *grossly inadequate,* as is the case with FRN's. The following court case illustrates this principle:

Plaintiff (First National Bank of Montgomery) admitted that it in combination with the Federal Reserve Bank . . . did create the entire \$14,000 in money or credit upon its own books by a bookkeeping entry. The money and credit came into existence when they (the local and Federal Reserve banks) created it. Mr. Morgan [of the local bank] admitted that no United States Law or Statute existed which gave him the right to do this. A lawful consideration must exist and be tendered to support the [bank] Note. See Anheuser-Busch Brewing Co. v. Emma Mason, 44 Minn. 318, 46 N.W. 558. The jury found there was no lawful consideration and I agree. Only God can create something of value out of nothing. (my emphasis)

-- J.P. Martin V. Mahoney, Credit River Township, Scott County, Minnesota, Dec.9, 1968

The Credit River jury decided that since the banks created the 14,000 FRN's themselves out of thin air, there was no lawful, *valuable consideration; and thus no enforceable contract.* After losing, the local bank filed a Notice of Appeal and deposited two FRN's with the clerk. Judge Mahoney refused to accept the "notes" since the Appeals Statute required a \$2.00 (in gold or silver coin) deposit. Had the bank deposited two silver dollars, it would have admitted the worthlessness of their own FRN's. Rather than make a futile attempt to prove that FRN's are worth anything more than the paper they're printed on, the bank gave up.

In an ominous twist, Judge Mahoney was found dead shortly thereafter, shot in the head, allegedly by his own hand. Hmrrrrrrrr. There's a conclusion waiting to be drawn here...

E) FROM GOLD TO WORTHLESS PAPER -- THE PROCESS

Permit me to control the money (he meant currency) of a nation and I care not who makes its laws.

-- Baron de Rothschild

Here's how our money was destroyed: Out of mental laziness, we called our paper currency "dollars" when currency were merely *coupons for dollars*. In our minds, dollars became money and paper became dollars. Since the paper currency was "as good as gold," we forgot all about the actual gold money sitting in banks. This process was quite algebraic:

If B = A
and C = B
then C = A

If Dollars = Money,
and Paper = Dollars,
then Paper = Money

After awhile, we lost the distinction between money (gold and silver coin) and the *money substitute* (redeemable currency). Then, we lost the distinction between the *money substitute* (redeemable currency) and the "*money-substitute substitute*" (irredeemable FRN's). We forgot about the original, then we forgot about the copy; now we are left with the *copy of the copy*. This reminds me of a comedian's remarks on sugar, saccharin (the sugar substitute) and Nutra-Sweet (the sugar-substitute *substitute!*).

From that point on, it was an amazingly simple trick to get rid of not only the real money (gold/silver coin), but also the real money *substitute* (redeemable currency). *What remained is the "money-substitute substitute" (irredeemable FRN's) -- meaning that 245 million duped Americans are playing with green stamps!*

Only government can take perfectly good paper, cover it with perfectly good ink and make the combination worthless.

-- Milton Friedman

If ever again our nation stumbles upon unfunded [irredeemable] paper [such as the Continentals], it shall surely be like death to our body politic. This country will crash.

-- George Washington

Here's a descriptive story. A farmer had problems with rabbits devouring his vegetables, so he built a fenced pen with a gate around the garden. Leaving the gate open, he waited. Some of the rabbits were frightened by the new pen but a few ventured inside. At first, the farmer kept a good distance away from the pen so not to scare off the rabbits. After awhile, more and more rabbits were feeding in the pen, not at all concerned by the farmer who edged closer and closer. When the farmer figured he had about all the rabbits in the pen, he walked up and closed the gate. Afterwards, he and his family enjoyed vegetables and rabbit stew.

First the government (the farmer) introduced the original FRN's in 1934 (construction of the pen). The public (rabbits) was not alarmed since it could still get at least silver (vegetables). It got used to circulating the new FRN's (eating inside the pen). Thirty years later, the government printed up new irredeemable FRN's and cancelled the old FRN's (gate closed). We're now in the cooking pot.

Why go through the middle step of redeemable FRN's, instead of replacing gold *outright* with worthless, irredeemable FRN's? Because doing it *that* directly would have been too obvious. Everybody would have immediately caught on to the ripoff.

So, the government stretched out the theft. This national robbery took some 34 years, which is curiously equal to the length of about one generation. Here's a simplified account of what happened in relation to the typical American family:

FATHER	--	forced to turn in gold coins
in 1934		gold certificates switched for silver FRN's
SON	--	never had gold coins
by 1968		never had gold certificate currency
		silver FRN's switched for irredeemable FRN's
		silver coins switched for copper-nickel slugs
GRANDSON	--	never had gold coins
today		never had gold certificate currency
		never had silver certificate currency
		never had silver coins
		left with worthless paper and copper-nickel slugs

The cleverness of it all is wonderful to contemplate. The Father lost his gold, the Son lost his silver, leaving the Grandson without any real money whatsoever. This kind of subtle, gradual tyranny is called "salami slicing." So not to alarm the American public, the government whittles away at our freedoms, little by little. Or, as the IRS likes to call it, "*the most feathers with the least squawk.*"

In a nutshell, the government stole our gold in order to sell it to a private consortium of banks at a discount. Then, the government stole our silver and has sold that off too! In *RESTORING THE AMERICAN DREAM*, Robert Ringer calls this "the most protracted theft in history."

F) GETTING RID OF THE FEDERAL RESERVE'S MONOPOLY UN-MONEY

The said [FR] notes shall be obligations of the United States.
-- 12 U.S.C. 411

No State shall...make any Thing but gold and silver Coin a Tender in Payment of Debts...
-- Art. I, Sec. 10 of the Constitution

All stocks, bonds, Treasury notes, and other obligations of the United States [including FRN's], shall be exempt from taxation by or under State or municipal or local authority. This exemption extends to every form of taxation that would require that either the obligation or the interest thereon, or both, be considered, directly or indirectly, in the computation of the tax. (my emphasis)
-- 31 U.S.C. 742

Federal Reserve notes are obligations of the United States under 12 U.S. Code Section 411 . . .

31 U.S. Code 742 Section generally exempts Treasury obligations from taxation by state or local governments. This provision, as well as the Constitution, prohibits state taxation of Federal Reserve notes. (my emphasis)

-- Forest D. Montgomery, Counselor to the General Counsel, Dept. of the Treasury

If Congress won't keep its part of the Constitutional bargain and coin money of gold and silver like Article I, Section 8, Clause 5 commands, there's no way my court can require anyone to pay [municipal] finances. I'm not here to protect certain people's investments, I'm here to carry out the mandate of the U.S. and the Kansas Constitutions. (my emphasis)

-- The Honorable Larry Moritz, Municipal Judge, Spearville, Kansas, 1981

By the highest law of the land, the U.S. Constitution, "no state shall make anything but gold and silver coin a [legal] tender in payment of debts." As FRN's aren't legal tender (gold and silver), no State or municipality can legally accept them as payment of debt (i.e.: sales, property and income taxes; license fees, etc.). Nor can you be required to violate the law by paying with anything but gold and silver coin (which is not in circulation). Also, you can't pay a debt with a debt; *Don E. Williams v. Commissioner of Internal Revenue*, 429 U.S. 569 (1977). Especially a bad debt (FRN's).

By abandoning honest money (gold and silver coin) for counterfeit FRN's, Congress painted the States and municipalities into a corner. They can't legally accept the federal play money.

This is the most likely way in which we'll eventually force the return of gold money; by using the States to pressure Congress. When enough people begin to scrupulously obey the law (Article I, Section 10 of the Constitution and 31 U.S.C. 742) and deprive the States of tax payment in FRN's, **the States will scream for the return of gold money.** This is why the Founding Fathers prohibited the States from accepting anything but gold or silver; so we could use the States as leverage to restore honest money. I love the beautiful irony of this approach: **why should we fight the feds for honest money when the States will do it for us!**

Talk about poetic justice! Score another for the Founding Fathers! I am told that this particularly irks the government -- to which I offer this quotation:

Injustice is relatively easy to bear; what stings is justice.
-- H.L. Mencken

G) HOW THE FEDERAL GOVERNMENT AND THE FEDERAL RESERVE CREATE "\$\$\$"

FRN's are not backed by any reserves of gold or silver. FRN's are indirectly backed by the cooperation of the American taxpayers. Here's how the whole scam works.

Let's say the Federal Reserve wishes to inject 500 million new FRN's into the "money" supply. These 500M FRN's are absolutely worthless, beyond the general public's general willingness to accept them. Gold or silver, on the other hand, is and always will be gladly accepted by anyone, anywhere.

Anyway, the Fed calls up the Treasury and says, "Hey, we've just printed up 500M FRN's." The United States Treasury replies, "Great, we'll print up \$500 of bonds and swap you for them."

You see, the Federal government doesn't print up FRN's, it prints up Treasury bonds and bills. But the Federal government can't directly spend bonds; so it want's FRN's instead. That's why the government swaps T-bonds/bills for FRN's, because the government can *spend* FRN's.

The Federal Reserve, on the other hand, cannot sell FRN's directly to the public -- they're worthless! What could the Fed do, sell 500M FRN's for 500M FRN's? Who would trade FRN's for FRN's? Nobody, there'd be no point to it! So the Fed swaps FRN's for T-bonds, because the FR can *sell* T-bonds.

The Federal Reserve can't sell their paper (FRN's) any more than the Federal government can *spend* theirs (T-bonds/bills). **That's why they swap them!**

Eventually, these government bonds are redeemed. And where does the government get the FRN's to pay off the bondholders? **From the American taxpayers!** It's you and my who pays for the interest that bondholders make on these I.O.U.'s! **T-bonds/bills are simply I.O.U.'s on our future production.**

Government borrows on its ability to tax, because taxes are its only source of revenue, the only security it has to offer the lender.

-- Frank Chodorov, *THE INCOME TAX -- ROOT OF ALL EVIL*

This is called **MONETIZATION OF DEBT.**

Remember, government can only tax -- either now or later. The current taxes are keenly painful -- the future taxes are not. It's impossible to fully imagine *future* pain. **This future tax pain will literally knock the country into economic shock.** I don't know if the nation can or will recover.

H) WHY WE ARE HEADED FOR NATIONAL BANKRUPTCY

Why does government need to claim a portion of our *future* production in order to pay for its *current* operations? Because the American taxpayers would never tolerate the much higher level of taxes needed to fund the government's *current* expenditures!

You see, the government cannot spend what it does not have. It could not spend 1,252 BILLION FRN's in 1990 unless it already had them. **Government's only revenue is taxation.** There are only two ways to tax people: taxing them today, or taxing them in the future. **Meaning, a claim on either current or future production.**

To collect 1990's 1,252B FRN's, do you think the government collected that *entire* amount in 1990 taxes? Meaning, was the 1990 federal expenditure paid *entirely* by a claim on 1990 production? **NO. Only 82% was paid out of 1990's production.** The other 17% was paid out of a claim on American's future production. How? By selling Treasury bonds/bills which *future* Americans will pay for out their *future* production! Let's talk about borrowing for a while.

When somebody borrows money, he is willing to forsake some extra future production in exchange for having a lesser amount now. When somebody lends (saves) money, he is willing to give up the use of that money now, in order to have more in the future.

	NOW	LATER
BORROWER has	more	less
LENDER has	less	more

If Smith borrows \$100 from Jones today and promises to pay Jones \$110 next year, then Jones will earn \$10 for doing without that \$100 for a year. Why will Smith pay \$10 in order to have that \$100 today? Because Smith can use the \$100 in business to make \$150 by next year! Smith only borrows when he knows he can invest the principal somewhere profitable enough to cover both interest and a profit!

Thus, the only justifiable reason for borrowing money today is to make more money than you will owe tomorrow.

When Americans buy Treasury bonds, Americans are actually borrowing from themselves. They are forsaking a greater future amount (X + interest) in order to have a smaller amount (X) today. Here is the crucial question: will the investment of X today pay for X + interest tomorrow? What are Treasury bonds "invested" in? Government spending. Does that government spending help you make more money in the future -- enough to pay X + interest? NO.

Treasury bonds to the American public are like charge cards to the individual. There are people paying 18%+ interest on credit cards for items that will not increase their future production. Things like fancy dinners, shopping sprees and dancing don't make the value of your future production increase. Vocational training would increase your future production. Investing in your own business would increase your future production. But not wining and dining yourself into the black hole of credit card debt.

The American public today is on a Federal credit card binge. We are not investing for the future, we are squandering our future. The Federal government is on a gigantic spending spree at our expense. We are throwing away our future in exchange for today's riotous living. We are not getting our money's worth today, and will not be able to pay the bill when it comes due tomorrow. We are spending ourselves into national bankruptcy.

To avoid future disaster, we must forsake our current lavish lifestyle. Quit extorting your fellow Americans' future production through Treasury bonds. Remove yourself from their current and future tax burdens. Invest in private business, not public tyranny!

I) THE COMING ELECTRONIC "MONEY"

Actually, the rabbit story is about to be repeated on us in just a few years. The government aims to get rid of cash entirely from our society and replace it with something else.

You see, the government is awash in their own paper FRN's, because they've printed up so much of it. The banks are tired of handling mountains of cash and checks. The cost of moving all this paper around the country is staggering. They're drowning in it.

The government also despises cash for another reason. **Cash is anonymous and leaves no trail.** How can the government monitor and control one's financial dealings if they're in cash? It can't, as the drug dealers have proven. So the government desperately wants to replace cash with another medium of exchange which will allow financial monitoring and control; an *electronic* medium of exchange -- probably a debit card featuring a smart chip. Your social security number will most likely be your identifying card number.

II) Inflation is theft

Under the *electronic* monetary system, the government will have the perfect *inflationary device* and full control to monitor your every financial detail. It so suits a government's character!

By a continuing process of inflation, governments can confiscate, secretly and unobserved, an important part of the wealth of their citizens. There is no subtler, no surer means of overturning the existing basis of society than to debauch the currency. The process engages all the hidden forces of economic law on the side of destruction, and does it in a manner which not one man in a million is able to diagnose.

-- John Maynard Keynes (He should know. BTP)

Inflation is repudiation.

-- Calvin Coolidge

Inflation is the one form of taxation which even the weakest government can enforce, when it can enforce nothing else.

-- LEAGUE OF NATIONS

Let's say you have 100 FRN's, which buys 100 gallons of gas or 100 packs of cigarettes. The Fed, through the printing press, increases (inflates) the total amount (supply) of FRN's by 10%. The supply of gas and cigarettes stayed the same. So, 10% more FRN's chase the same amount of goods. Now, instead of gas being 1 FRN per gallon, it is 1.10 FRN per gallon. Gas didn't go up in price (gallons of gas and packs of cigarettes still trade on even par), FRN's went down in value! Your old 100 FRN's won't buy 100 gallons anymore, but only 90 gallons -- the same amount which 90 FRN's used to buy. You have, in effect, lost 10 FRN's. In truth, those 10 FRN's were *stolen* from you. **Inflation is theft!** Understand?

Our National Debt will never be paid. We are beyond the point of no return. Inflation will continue and get worse...and the elderly on fixed incomes and the young adults trying to start families will continue to bear the brunt.

Every congressman, every senator, knows precisely what causes inflation...but can't (won't) support the drastic reforms to stop it (repeal of the 1913 Federal Reserve Act) because it could (and probably would) cost him his job. I have no solution and only once piece of advice. Buy a wheelbarrow.

-- Robert A. Heinlein, *EXPANDED UNIVERSE*

The whole point of an honest, stable, gold money supply is to ensure that relative scarcity, demand and production efficiency of goods and services are accurately represented through their actual market prices. Prices are information. Any type of elastic money such as FRN's renders such accurate, honest pricing impossible.

I2) The Underground economy

Will they replace paper FRN's outright with a debit card? No, for two reasons. First, it would be too bold of a move for the public to tolerate, too clearly illustrating its true "mark of the Beast" nature. And second, the electronic economy cannot function while a substantial "underground" (free) economy exists.

An underground/free economy in any country is a result of government tyranny. **What choice do a people have** in the face of wage and price controls, inflation, regulation, financial controls, currency debasement and oppressive taxes **but to circumvent such tyranny and go underground?** People have a right to trade their goods and services. When government obstructs that right, an underground/free economy is morally justifiable.

Self-preservation is the first law of nature.

-- Samuel Butler

Every actual State is corrupt. Good men must not obey the laws too well.

-- Emerson

The stronger the government tyranny, the greater the underground/free economy. In America, the underground/free economy is estimated to be *one-fifth* of our GNP! Our underground/free economy is as large as *England's* total GNP. There's a *long* way to go before we once again have true laissez-faire capitalism in America.

The government *cannot stand* anything or anybody outside of its control, especially in the economic realm. So, it's *first* priority is to destroy the underground/free economy which deals in barter and unreported cash. How will it do that?

By repeating the rabbit story. Just as the farmer could not build that pen around the rabbits, and the Fed could not exchange worthless FRN's for gold outright, the government will introduce another middle step (like redeemable 1934 FRN's). This middle step is designed to flush out your cash, just as they flushed out gold into the open in 1934. You see, the IRS doesn't know where all the unaccounted-for cash (\$700+ for every American) is hidden. They can't find this cash without your "help." What will they use to flush out your cash?

J) THE COMING NEW PAPER GREENBACKS

This coming middle step will be the new paper greenbacks which will replace today's FRN's. Like the middle step of 1934 (silver redeemable FRN's), the public will accept and get used to them. Then, after a suitable period of time, electronic banking (which is already a familiar, parallel system), will replace all paper media of exchange. Gate closed, pot on the boil. Big Brother comes out of the closet!

J1) The Hegelian Principle

How will the feds ever get Americans to exchange their old cash for new cash? They'll use the tactic that's always worked for them in the past. They create a problem which is "solved" by their goal, a tactic pioneered by the Communist writer Hegel [HAY gul]. This **Hegelian Principle** was described by Donald McAlvany in the Spring 1989 issue of *THE McALVANY INTELLIGENCE ADVISOR*:

This is a three-step process authored by Hegel and perfected by the Marxist-Leninists: Thesis, Antithesis, and Synthesis. The first step (thesis) is to create (or fabricate) a problem. The second step (antithesis) is to generate opposition to the problem (fear, panic, hysteria). The third step (synthesis) is to offer a solution to the problem created in step one -- change which would have been impossible to impose on the people without the proper psychological conditioning achieved in stages one and two. (author's emphasis)

An example of this tactic was used in the movie *FROM THE HIP*. "Stormy" Weathers was a young law firm attorney who desperately wanted to argue a court case, but was considered too inexperienced. So he concocted a problem which was solved by his goal. He slipped a critical paper between two filing cabinets in a senior partner's office. This paper was the official court notice of when a particular trial was scheduled to take place.

The senior partner finds out about the case the day before trial, and yells at Weathers for not delivering the notice weeks before. Weathers swears that he put it in the IN basket, which is on top of one of the filing cabinets. A frantic search finds the document between the cabinets. Since the senior partner is not prepared for the trial, Weathers is assigned to it. Clever! A Hegelian scheme is concocted 3-2-1, and implemented 1-2-3:

- 3) **SYNTHESIS**/solution -- Stormy Weathers is assigned to the case
- 2) **ANTITHESIS**/opposition -- fear of losing an important client
- 1) **THESIS**/problem -- senior partner is unprepared for trial

This is the favorite tactic of all collectivist governments, brilliantly used by the communists. Since their stated goal is a world-wide revolution in which the "oppressed workers" rise up against the "oppressive capitalist masters," communists cannot tolerate a happy, non-oppressed middle-class (especially small business owners) in the picture. As a strong, contented middle-class subverts the communist plan, the middle-class must be ground down into the lower-class.

Once the prosperous middle-class has been reduced to an unemployed, welfare-class, it could be incited to revolt. Communists create a problem (a discontented welfare-class) to be "solved" by their goal (revolution against the "capitalist oppressors").

America's middle class is disappearing fast. Through the collectivist scheme of inflation, progressive tax rates, monetization of debt and democratic tyranny by the voting welfare-recipients, we are being pulverized.

MONETIZATION OF DEBT is where the Federal Reserve prints up worthless FRN's out of thin air, buys taxpayer-backed Treasury bonds and the Federal government spends the FRN's into circulation. This is the chief cause of inflation.

INFLATION devalues the currency, robs purchasing power, devastates those on fixed-incomes, destroys the long-term credit markets, pushes the middle class into upper class tax brackets, and causes economic chaos inviting dictatorship.

PROGRESSIVE TAXATION is based on envy, penalizes monetary success, finances huge government, and, coupled with inflation, impoverishes the middle class by forcing them into higher and higher tax brackets. In 1960, only 3% of workers were in the 30% tax bracket --by 1977, 39% were.

DEMOCRATIC TYRANNY allows the non-productive, tax-consuming welfare class to plunder the hard-working taxpayers through the political process. Politicians seek election, not by serving America, but by promising welfare "grease" to the "squeaky wheels."

The New York elite bankers also use the Hegelian Principle. By deliberately staging the 1893 and 1907 bank panics which "proved" that the *private, uncentralized* banking system was "volatile" and "unsafe," Morgan and the Rothschilds achieved their Federal Reserve *centralized* banking system in 1913. By the same artificial creation of the 1929 crash, the Federal Reserve bankers in 1934 swiped the nation's gold, which they blamed for the Depression. Their next goal is the national electronic debit card via the new greenbacks.

Since the new greenbacks are the "solution," what "problem" will the feds and Socialist Billionaires create this time? **Drugs.** Stick with me during the next few pages, this gets fascinating.

J2) Drugs, drug lords and the government

The *production* cost of drugs is actually quite low. Being agricultural and chemical by-products, drugs are not expensive. The high cost of illegal drugs is *not* due to production costs, **but due to the cost of the law**, which is reflected in the increased *distribution* costs. Drug lords take big risks, which result in higher costs that passed on the users.

If **drugs were legal**, a joint wouldn't cost much more than a cigarette, drug-users could afford their habits (as alcoholics can) *without* having to burglar homes, and the cocaine lords would be no more powerful than the alcohol/nicotine lords (beer-wine-liquor/tobacco companies) are today.

Personally, I don't care whether drugs are cheap or expensive. I don't use them, so why *should* I care? I do resent that our tax dollars are being used to fight something that simply cannot be won and shouldn't be fought by government in the first place. We've yet to eradicate drugs in prisons -- the most strictly-controlled environment in America! If the authorities can't keep drugs out of prisons, then what makes them think they can keep drugs out of private homes? It's a pipe dream (pardon the pun)! It's a fantasy and the feds KNOW it. But they have other reasons for their little campaign, as I'll explain later.

The reason why drug lords make such astronomical income is because the government indirectly *contributes* to their fortunes. By *criminalizing* drugs, an *artificially* high cost is therefore built into them. This *artificially* high cost is marked-up, as *any* cost of business. In effect, the drug lords are selling Buicks at BMW prices and generate *artificially* high profits. They laugh all the way to their Swiss banks.

In the same way, the 1920's gangsters and organized crime bosses derived *their* wealth and power from the *artificially* high profits of bootlegging during Prohibition ("War On Booze"). No bank robber could have ever *stolen* enough to even *approach* Capone's fortune -- to attain *that* kind of wealth from crime requires the government's help or cooperation.

The drug lords now have *such* wealth and power, they control whole *countries*. How many *breweries* or *tobacco* companies are there which control whole *countries*? The Columbian drug lords make R.J. Reynolds and Anheuser-Busch look like corner lemonade stands. All because the feds have outlawed drugs and increased drug profits.



If the government *really* cared one hoot about your health, it would *stop subsidizing tobacco farmers!* Smoking causes more death, illness and lost productivity than all narcotic drugs combined. The feds spend millions of your tax dollars to both *discourage* smoking and *encourage* tobacco production, *at the same time.* And if the government *really* wanted to fight the drug lords, it would get rid of their profit by *legalizing* their product.

Who do you think has the *biggest* anti-drug lobby in Congress today? **Why, the drug lords, of course!** Because of the high risk cost of the drug trade, only the big boys can afford it. **Thanks to the feds, the drug lords have a de facto monopoly.** If drugs were legalized, both the drug lords and the feds would lose out big. The drug lords would suddenly have huge competition and plummeting profits. The federal Don Quixote would lose both its political windmill and "wartime" power. With the government's help, the drug lords have a cartel on the market. With the *drug lords'* help, the government has a moral justification to expand its authority. One dirty hand washes the other. Talk about an unholy alliance!

The drug lords and the federal government have a vested interest in keeping drugs illegal. Both are equal partners in the "War On Drugs" scam!

If the government's "War On Drugs" is not about drugs or drug lords, what's it for? Why are feds spending your millions on it?

J3) The real reason behind the "War On Drugs"

As you'll recall, the drug lords make their exorbitant profits from the mark-up on their exorbitant distribution costs. Their profits increase whenever government *increases* drug enforcement. Are you with me? To make the drug lords so wealthy and powerful that the American public will *demand* action, the government must sharply *increase* enforcement. What's the strongest enforcement action possible? A *declared war*, of course! With great fanfare and flag waving, the "War On Drugs" was declared.

Did you notice how *suddenly* this "War On Drugs" came on the scene? It began with Nancy Reagan's "Just Say No" campaign for school-children. Now, the "War On Drugs" is the national topic. You *don't* hear much about abortion, or "Star Wars" or apartheid or the Contras anymore, do you?

The government must increase drug enforcement, but in a very particular way. Remember, the government *needs* the drug lords to have a drug threat. The drug lords cannot be *too* effectively targeted, as they were in the discontinued CENTAC program, or the feds might actually *win* the "war." The last thing the government wants to do is win the "war." Instead, the goal is to fight a drawn-out, frustrating, no-win Vietnam style conflict.

Or, as George Orwell wryly observed in 1984, "A perpetual war for perpetual peace." Just so.

Instead of assassinating Hitler, we fought World War Two. Instead of targeting specific drug lords as in CENTAC, we now have *generalized warfare* -- "War On Drugs." This kind of interdiction using U.S. military forces, is guaranteed to *increase* drug distribution *costs*, and thereby drug profits, **without affecting either drugs or the drug lords.**

Soon the Columbian type of violence will become so bad, and the drug lords so arrogantly wealthy, that strong public pressure will mount for the government to "*do something*" about the "drug invasion." *Boy, will the government be ready.*

J4) A new wave of tyranny

The government will use the "War On Drugs" to justify new, controls (financial/gun/travel) as "vital crime-fighting measures."

The main segment of these controls will be the new greenbacks exchanged under IRS supervision. According to my sources, you'll have only ten days to exchange your old FRN's for new ones. If you have more than \$1,000 in cash, you will be presumed either a drug dealer or a tax evader, and required to fill out a detailed IRS form on where your cash came from.

Here's how the government will sell it to a gullible public:

"We know this is rather inconvenient, but isn't it worth it to catch drug dealers and wipe out their financial empires? Help us put away these criminals. Just think of it as your duty on the Home Front in the War On Drugs."

Most of the public will fall for it, just as in 1933 when they were told that gold money was to blame for the depression. The government always justifies its control as being necessary for "the good of the people." **The feds used this same excuse for the 1970 "Bank Secrecy Act,"** requiring the microfilming all checks over \$100, the reporting of any domestic transaction over \$10,000 and international transfers exceeding \$5,000. The reporting requirements today are domestic/\$3,000 and international/\$10,000.

Whenever poverty, crime or recessions are needed to sell some new tyranny, the feds are perfectly capable of *creating* poverty, crime or recessions as means to their end. And the public buys it. Incredible, you say? Just you watch. With the aid of government-created criminals in the "War On Drugs," I predict we'll have the new greenbacks by 1991 at the earliest, and 1995 at the latest. How can I be so certain? Because I learn from history.

Thus in the beginning, the world was so made that certain signs come before certain events.

-- Cicero

J5) The criminalization of drugs

This chapter may have given you the false impression that I use drugs or encourage their use. I do neither. For *myself*, I am against the use of addictive, narcotic drugs. However, I disagree with the *criminalization* of any drug, and I'll explain why.

First of all, there is *no right* of government to control the diet, *intellectual or physical*, of any harmless adult. You have the absolute right to feed your mind and body any diet you wish, healthy or unhealthy. If your right in this regard is *not* absolute, then the government will self-righteously proclaim a "compelling interest" to "protect you from yourself" and prosecute you for any diet it considered unhealthy, such as: reading "trashy" novels, living a "stress-filled" life, not taking "sufficient" vitamins or exercise, entertaining "hateful" thoughts, smoking or eating "junk" food. Once a personal liberty is undefended and left vulnerable, a vacuum results and the government steps in, usually absolutely. One writer had some excellent thoughts on this subject:

Either legalize all drugs (including crack, cocaine and heroin), or prohibit them all (including alcohol, tobacco and caffeine). Any government policy between total legalization and total criminalization is pure hypocrisy. Your Constitutional right to life, liberty and the pursuit of happiness also, by its very nature, includes its inverse -- your right to death, bondage and the pursuit of misery; the flip side of the coin.

The drug user attempts to fill an aching personal vacuum. Removing drugs without a powerful remedial replacement only reinstates the original vacuum in an even stronger form.

Drugs are a means, not an end. This 'War On Drugs' is like wearing a tweed coat to 'cure' dandruff - a farce which avoids a truly corrective remedy by camouflaging the issue with a palliative one. Discover and eliminate whatever factors that make drugs desirable, and drugs will be impotent to appeal. Instead of hacking at the leaves of the marijuana plant, remove its soil. The plant will starve and wither away.

-- Dresden James

This does not mean that you are free to get loaded and cause personal injury or property damage with impunity. The "it's not my fault, I was stoned" excuse is not valid. You are responsible for your actions regardless of any chemical influence. Those on a drug binge should stay at home to avoid risking others.

You'll notice that I said that adults have the right to decide their own diet. Youngsters do not have that right as they are not mature enough to choose their own physical or intellectual diet. It's for parents to decide. Drugs, however, are so ravaging to young bodies and minds that parents who encourage adolescent drug-use are at fault for the abuse and poisoning of their own kids.

"Wouldn't legalizing drugs entice millions of non-users to start taking drugs?" I highly doubt it. Drugs only appeal to persons of a unique psychological/emotional composition. **Drugs do not appeal to everyone, and they never will.** Drug users will continue to use drugs, legal or not. Non-users won't start taking drugs; legal or even free of charge. The decriminalization of drugs will not turn America into drug users, much less drug addicts.

Those who fear legalized drugs seem to have insultingly little faith in the common sense and strength of us non-users. If America is really so spiritually and morally bankrupt that legalized drugs would turn us all into stoned zombies, then drug use is merely a symptom of a much greater problem. Drugs aren't a problem -- they are indications of a problem. Drugs are symptoms. Drug use is a *symptom* of a deeper psychological malady. I am strongly against any legislative whitewash which tries to cover up a deeper ailment -- like hiding a brain tumor with aspirin. People abusing themselves through drugs are hurting. Let's help them, instead of jailing them as criminals.

If relaxation, success, joy, euphoria, happiness, pleasure, a sense of well-being, peace and calm are in any way infringed upon by society or government -- then some people will seek to simulate these feelings artificially in their own minds through drugs. If President Bush is really serious about eradicating drugs from our society, then he ought to first eradicate oppressive government

from our society and remove a majority of the stress we all feel. Drug use would then drop by 70%. People take drugs to escape the pressure. Life will always be tough, but Americans don't need to be slaving until May 15 for government, worrying about how they can afford their homes. President Bush -- help remove the pressure!

FEDERAL JURISDICTION AND THE INCOME TAX

If the taxpayers of this country ever discover that the Internal Revenue Service operates on 90% bluff, the entire system [the IRS and its tyranny] will collapse. (my emphasis)

-- an anonymous IRS official to Senator Bellmon in 1969

After reading GOOD-BYE APRIL 15TH! you'll KNOW it's bluff!

We have all been taught in government schools that the federal government is all powerful and dominant. Every federal building, with haughty grandeur, is an outpost of omnipotent Washington. The local Post Office building in my town resembles some ancient Mayan temple; one must climb an avalanche of stone steps some thirty feet high to approach the bureaucrat "priests."

After reading GOODBYE APRIL 15TH! you'll know that the federal government has about as much jurisdiction over you as a Swiss admiral, and that an IRS agent has the approximate power of your mailman! For 68 years the federal government has been the Wizard of Oz, making scary noises, terrified that you'll discover how puny he really is. **The income tax scare is a nine cent balloon blown up to appear like a huge fire-snorting monster. This book is a pin.**

A) FEDERAL VERSUS STATE JURISDICTION

Jurisdiction is the authority to make and enforce laws *within* a certain domain. To *have* jurisdiction is to have such authority. To be *within* jurisdiction is to be within a certain territorial domain and subject to such authority. Jurisdiction always has a certain territorial component.

The U.S. Constitution specifies and limits federal jurisdiction, meaning that the Constitution describes exactly what powers the federal government is to have, over which territory/area. In the use of those powers, the federal government is supreme, but *only* there. Beyond these specified Constitutional powers, the federal government has no jurisdiction whatever.

Remember, the Several States formed the federal governmental agency to provide justice, a common defense and general welfare *on the States' behalf*. The States gave the federal agency *only* enough powers as the States deemed sufficient, *and no more*. The States were rightly concerned that their creation would become the federal Frankenstein that it is today.

The powers delegated to the proposed Constitution [establishing the federal government] are few and defined. Those which are to remain in the State government are numerous and indefinite . . . Its [the federal government's] jurisdiction extends to certain enumerated objects only, and leaves to the several States a residuary and inviolable sovereignty over all other subjects.

-- James Madison in the FEDERALIST PAPERS

The state governments, in their separate powers and independent sovereignties, in their reserved powers, are just as much beyond the jurisdiction and control of the National Government as the National Government in its sovereignty is beyond

the control and jurisdiction of the state governments.

a State has the same undeniable and unlimited jurisdiction over all persons and things within its territorial limits, as any foreign nation . . .

-- New York v. Miln, 36 U.S. 102 (1837)

In a nutshell, the federal government's power, authority and jurisdiction is only what is specified in the Constitution. The State government's power, authority and jurisdiction is everything else. To use a mathematical analogy, the feds are ≥ 1 and ≤ 5 , and the States are > 5 , to infinity. This is what the 10th Amendment means by "Powers...reserved to the States...or the People."

A1) What is the federal government's jurisdiction?

[the proposed 16th Amendment would be construed] to cover those incomes from sources within the [federal] jurisdiction and control of the [federal] sovereignty laying the tax . . .

-- Idaho Senator Borah in 1910

In other words, some incomes would be from sources not within federal jurisdiction, and therefore not subject to tax. This illustrates the fact that there is always a geographical component to jurisdiction. Jurisdiction always involves a physical place and is always exercised somewhere. As an American, when are subject to the jurisdiction of Sweden? Only when you're physically in Sweden. When are you subject to Swedish income tax? Only when you're both physically in Sweden, and making Swedish-sourced income.

When are you subject to federal jurisdiction? Keep reading.

Never forget that Washington gains jurisdiction only with permission of the Several States. Article I, section eight, clause 17 of the Constitution allows for the creation of Washington, D.C., in which the federal government is supreme; and for the federal purchase of other land "for the Erection of Forts, Magazines, Arsenals Dockyards, and other needful Buildings." Those are the only purposes for which the federal government is permitted to buy land.

Whenever the federal government seeks to purchase land for an army base from a State, the State government can stipulate whatever conditions of cession it may desire. The State government can retain its power to tax residents in the new federal territory. The State government can even stipulate that the new federal territory reverts back to the State if the military base is ever closed. The States relinquish jurisdiction only at their discretion and under their conditions.

In TAXSCAM, Alan Stang quotes at length a two-part federal government report, issued in 1956 and 1957, which studied jurisdiction over federal areas within the States. You can refer to TAXSCAM for a more detailed account of federal jurisdiction. I'll quote briefly from this report:

It scarcely needs to be said that unless there has been a transfer of jurisdiction [from State to federal] . . . the federal Government possesses no legislative jurisdiction over any area within a State, such jurisdiction being for exercise entirely by the State . . . (my emphasis)

If the federal government has no legislative jurisdiction over an area, it has no power to make law there.

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.

-- Tenth Amendment to the U.S. Constitution

What is the criminal jurisdiction of the federal government?
The report says:

Areas over which the federal Government has acquired exclusive legislative jurisdiction are subject to the exclusive criminal jurisdiction of the United States.

Only where the federal government has legislative jurisdiction can it prosecute crimes. The report goes on to say:

. . . Criminal jurisdiction of the federal courts is restricted to federal reservations over which the federal government has exclusive jurisdiction, as well as to forts, magazines, arsenals, dockyards, or other needful buildings (U.S.C., title 18, sec. 451, par. 3d) . . .

Put simply, only if a crime is committed in one of those places, does a federal court have jurisdiction to try it. This means that nearly all income tax trials are illegal.

Along these lines, let's check out **Title 18, Section 7** of the Criminal Code, which concerns the "special maritime and territorial jurisdiction of the United States." **Title 18** was passed by Congress to increase its own jurisdiction, which Congress cannot do! **Only the States, through a Constitutional amendment, can increase federal jurisdiction.** Anyway, here's what Congress said its new, increased jurisdiction covers:

- 1) the high seas;
- 2) any American ship;
- 3) "Any lands reserved or acquired for the use of the United States, and under the exclusive or concurrent jurisdiction thereof, or any place purchased or otherwise acquired by the United States by consent of the legislature of the State in which the same shall be, for the erection of a fort, magazine, arsenal, dockyard, or other needful building"
- 4) any island, rock, or key containing (bat?) guano;
- 5) any U.S. aircraft, owned either by the government or a private citizen, while it is in flight over the high seas "and out of the jurisdiction of any particular State";
- 6) space vehicles in flight;
- 7) offenses by or against a U.S. national outside the jurisdiction of any other nation

Part II of the report says that the federal government has power to make criminal the following acts outside its jurisdiction: espionage, sabotage, interference with the mails, destruction of federal property, frauds on the federal government, etc. That is all! The federal government has no other territorial jurisdiction over crimes. Remember, this report was prepared by the feds! Notice how this jurisdiction does not contain any State territory.

How does this apply to the income tax? Are you subject to federal income tax? It depends on you; WHO are you, WHERE are you?

B) WHO IS SUBJECT TO THE FEDERAL INCOME TAX?

In 1913, the first session of the 63rd Congress passed the income tax which the Supreme Court considered in the **Brushaber** case. In 38 Stat. 114, Chapter 16, Section IIA, Subdivision 1, page 166, the law hits:

every citizen of the United States, whether residing at home or abroad, and to every person residing in the United States, though not a citizen thereof . . .

Well, that seems so straightforward, you're probably wondering why I've even mentioned it. Remember, that words in law (terms of art) can have very different meanings than their conversational understandings. Stay with me now; the words "citizen," "United States," and "person" mean something quite different than what you think they do!

B1) Citizenships

What is a "citizen" then? According to **Baldwin v. Franks**, 120 US 678 the Supreme Court ruled that the word "citizen" is:

generally, if not always, used in a political sense, to designate one who has the rights and privileges of a citizen of a state or of the United States.

It goes on to say that "citizen" is not the same as "person." This was affirmed in **Logan v. U.S.**, 12 S. Ct. 617 and also in **Powe v. U.S.**, 109 F.2d. 147. A "person" or "resident" means an "alien."

What did the term "citizen of the United States" mean in that legislation? Because of our twentieth-century brain-washing, the following answer will seem incredible.

It had been said by eminent judges that no man was a citizen of the United States except as he was a citizen of one of the states composing the Union. Those, therefore, who had been born and resided in the District of Columbia or in its territories, though within the United States, were not citizens . . . -- 83 U.S. (16 Wall.) 36; 21 L.Ed. 394 (Slaughter-House Cases)

Because the Several States were independent nations which created the federal government as their agent, Americans were citizens of their particular State. *There was no other citizenship.* Does that seem unbelievable to you? Well, do you consider yourself a citizen of the *United Nations*? Of course not. Neither did Americans 140 years ago reckon themselves citizens of the *United States*. Just as the *United Nations* is merely an agency of the nations, the *United States* is an agency of the States.

Before the Civil War, the United States was referred to in the plural; "*the United States are..*" in recognition of the States' sovereignty. Today, the United States is referred to in the singular, as one body. Personally, I'd like to see State sovereignty at the level we once had 140 years ago. In this respect, I admire the

Swiss -- their cantons (States) still rule Switzerland today.

B2) Creation of federal citizenship

This situation remained a problem for the blacks who had been freed during the Civil War -- they were still not citizens of their own country. To correct this, the first clause of the first section of the 14th Amendment stated:

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. (my emphasis)

Now, there were two citizenships; an artificial, juridical, government-created citizenship (citizenship of the United States), and the natural citizenship of one of the Several States. Before the 14th Amendment, the concept of national citizenship was dependent on citizenship of a State. After the 14th Amendment, national citizenship stood on its own.

Judge Miller of the **Slaughter-House Cases** goes on to explain:

the distinction between citizenship of the United States and citizenship of a state is clearly recognized and established. Not only may a man be a citizen of the United States without being a citizen of a state, but an important element is necessary to convert the former into the latter. He must reside within the state to make him a citizen of it, but it is only necessary that he should be born or naturalized in the United States to be citizen of the Union. (my emphasis)

It is quite clear, then, that there is a citizenship of the United States, and a citizenship of a state, which are distinct from each other and which depend upon different characteristics or circumstances in the individual.

In short, you can be a "citizen of the United States" and not actually be a citizen of one of the Several States.

For example, if you live in Washington D.C. or some federal enclave, you're only a "citizen of the United States" and not a citizen of any particular state. This fact was illustrated in 1948 when the New Mexico Supreme Court ruled that residents of the Atomic Energy Commission's area at Los Alamos (a federal enclave) were not citizens of New Mexico. "Citizens of the United States" cannot, for example, vote in state elections.

Well, how about the reverse -- can you be a citizen of a State but not of the United States? Yes.

Both before and after the Fourteenth Amendment to the federal Constitution, it has not been necessary for a person to be a citizen of the United States in order to be a citizen of his state...

Under our complex system of government, there may be a citizen of a state, who is not a citizen of the United States in the full sense of the term... (my emphasis)

-- **Crosse v. Board of Supervisors of Elections, 221 A.2d 431**

"in the full sense of the term" has to do with jurisdiction. A State citizen is a U.S. national (American citizen), but not a U.S. (federal) citizen subject to U.S. (federal) jurisdiction.

The Secretary of State of the United States of America hereby requests all whom it may concern to permit the citizen(s)/national(s) of the United States named herein to pass without delay or hindrance and in case of need to give all lawful aid and protection.

What clinched this whole proposition for me was the federal government's own admission. Reproduced at left is text found in any U.S. Passport. Notice that both "citizens" and "nationals" are included.

This confirms that not only are they both different, but that an American can be only one or the other - not both simultaneously!

C) WHAT DOES THE TERM "UNITED STATES" MEAN?

Go back to the 1913 Act where Congress levied a tax on "every person residing in the United States, though not a citizen thereof" What does the term "United States" mean? In that same Act Congress defined the term as follows: "That the word 'State' or 'United States' when used in this section shall be construed to include any Territory, Alaska, the District of Columbia, Porto Rico, and the Philippine Islands, when such construction is necessary to carry out its provisions." The 1916 Act had a similar provision.

Does "include" mean only what is mentioned, or does "include" mean that these things are just examples? "Include" means only what is mentioned, or "to confine within" as shown in *Montello Salt Company v. Utah*, 221 U.S. 452. If "include" meant only examples, then Congress would have used the phrase "but not limited to..."

The "United States" does not mean the Several States. Places like Seattle and Atlanta are not within the United States, but within the States. The United States is a separate, federal nation with its own laws and jurisdiction. The U.S. government has no more jurisdiction within any of the Several States than does Sweden.

The income tax was imposed only on citizens of/resident aliens in the federal nation, the United States. Congressmen are the legislators of that federal nation, just as Swedish parliament members are the legislators of Sweden. The federal Congress can no more make law for the States than the Swedish parliament. If Congress could legislate for the States, then the States wouldn't even need their own legislatures. Makes sense, doesn't it?

Had Congress intended to subject the Several States to federal income tax, it knew how to write the 1913 Act to say so (but could not without a Constitutional amendment). Congress did not impose a federal income tax in the States on State citizens because Congress had no legislative jurisdiction there!

D) WHO IS SUBJECT TO FEDERAL INCOME TAX?

In light of all this, let's go back to the tax code. The code taxes "persons residing in the United States," and "every citizen of the United States, whether residing at home [in federal territory] or abroad." Also recall that the 14th Amendment says a "citizen of the United States" is someone who is not just born or

naturalized in the United States, but someone who is also "subject to the jurisdiction [of the United States] thereof." This means that you can be born in America, can be a State citizen and thus a U.S. national; but not be a "citizen of the United States in the full sense of the term" because you are not subject to U.S./federal jurisdiction, but only to State jurisdiction.

To whom does the federal income tax apply? Only to:

- 1) aliens ("persons") residing in U.S. territory, and
- 2) U.S. nationals who live in some foreign country, in some U.S., federal territory or enclave.

The federal income tax does not apply to State citizens or resident aliens within a State, because the federal government has no legislative jurisdiction within any of the Several States. Even if it did, State citizens would be protected by apportionment from a direct federal income tax on wages.

Non-State citizens (citizens of the United States) and resident aliens living in federal territory are not protected by apportionment since they are not State citizens. That's why Congress can directly tax their wages and property. The trouble with the federal income tax today is that the IRS is inflicting on State citizens without apportionment. The Pollock case stated as follow:

Nothing can be more clearer than that what the constitution intended to guard against was the exercise by the general [federal] government of the power of directly taxing persons and property within any state through a majority made up from the other states . . .

This is exactly what is happening today.

I realize this has been an incredible chapter with a lot of intensive material. Let me recap with some simple definitions:

Several States - Geographical territory within one of the States of the Union, which therefore mark the geographic limit of that State's jurisdiction. Each State is its own separate nation, with its own laws.

United States -- A Constitutionally-created federal nation whose geographic territory is limited to Washington D.C., Puerto Rico, U.S. Virgin Islands, Guam, U.S. military bases and any other federal enclave, which delineate the geographical border of federal jurisdiction.

**U.S.A., or
The Union** -- America in a broad abstract sense without distinguishing between federal and State territory.

U.S. national -- A person born or naturalized within a State or federal territory. Commonly referred to as an "American citizen" or "citizen of the Union."

State citizen -- A U.S. national who resides the statutory length (usually 30 days) within a State and is thereby subject to that State's jurisdiction, rights and privileges (i.e., voting). State citizens are not subject to general federal jurisdiction (i.e., income taxes).

U.S. citizen -- A U.S. national and non-State citizen who is in the full sense of the term subject to federal jurisdiction by residing in either some federal territory or abroad. U.S. (federal) citizens are generally not subject to State jurisdiction.

"person" or "resident of" -- Non-U.S. national (alien) who resides within either a State or the federal nation, and thus is subject to jurisdiction thereof. Aliens are not citizens, either of the U.S. or of a State. Resident aliens of a State don't pay federal income tax. U.S. Resident aliens don't pay State income tax.

Here's a chart which sums up who's under federal jurisdiction:

	residing within a State	residing within the U.S.	residing abroad
U.S. national	NO	YES	YES
Foreign national	NO	YES	NO

Only if you fall under federal jurisdiction, and you make dollar income from U.S./federal sources, does the federal income tax apply to you!

Think of State residency/citizenship as an apportionment shield against direct taxation. If you're not residing within one of the States, then you're without apportionment protection.

LAWS VERSUS REGULATIONS

A) STATUTORY LAWS

Laws are written to PROTECT the people and their rights. You are required to obey any law that doesn't violate the Constitution:

...no Act of Congress can authorize a violation of the Constitution.

-- Almeida-Sanchez v. United States, 413 US 266.

As long as it's a statutory law not repugnant to the Constitution, you must obey it.

And let me say something about that old phrase, "Ignorance of the law is no excuse." That applies *only* to crimes which are *malen en se* (evil in themselves). Malen en se crimes are malicious violations of person and property. Examples of malen en se crimes are theft, assault, rape, murder, etc. **It's these crimes only in which ignorance is no excuse.** Ignorance is an excuse with non-evil, minor offenses like beeping your car horn on Sunday mornings. Nobody can possibly know every one of the thousands of laws on the books which might affect him. **If the lawyers and judges do not know all the laws, then how can you be expected to?**

B) RULES AND REGULATIONS

Within Constitutional jurisdiction, Congress has the power to make law and authorize its enforcement. The enforcement of their laws falls to an bureau/organization/agency known as a bureaucracy. Within this bureaucracy, rules and regulations are written which apply Congressional law in clarified form. These regulations are supposedly not allowed to enlarge the law itself, but that's exactly what happens.

I will admit, rules and regulations look like law, read like law and are generally obeyed like law. But they are *not* law. Only law is law. Regulations are decoys. Law is passed by an elected body of legislators. No other group of persons can write law but an elected body of legislators. And these legislators *cannot* delegate their lawmaking power to any other person or group, especially agencies of the executive branch (i.e., IRS or police). Doing so violates the Separation of Powers doctrine.

Rules are written to CONTROL the people, and nearly always limit their rights. Rules and regulations are imposters of law. They are not written by an elected group of legislators. When you mistakenly BELIEVE rules are law and obey them, who will inform you otherwise, **the bureaucrats?** If you're ever in doubt as to whether something is a rule or a law, have them prove it's "statutory law." Once you challenge the validity of a rule, the bureaucrats have burden of proof. Assume it's a rule until proven otherwise.

B1) How rules become like law

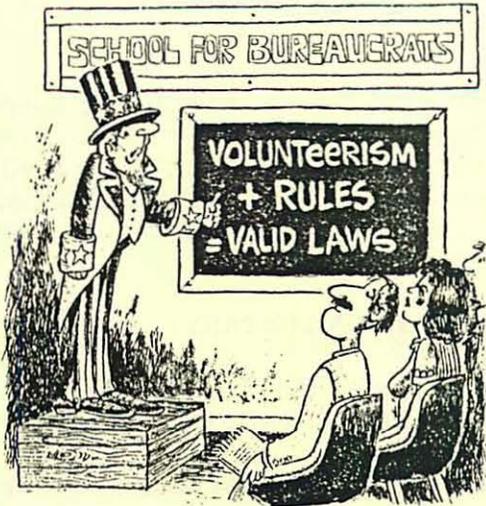
The only way for rules to become as law is when you volunteer to obey them. Rules can become law *only* with your participation. As J.Jay Evenson wrote in *BREAK THE RULES AND WIN*:

VOLUNTEERISM + RULES = VALID LAWS

and

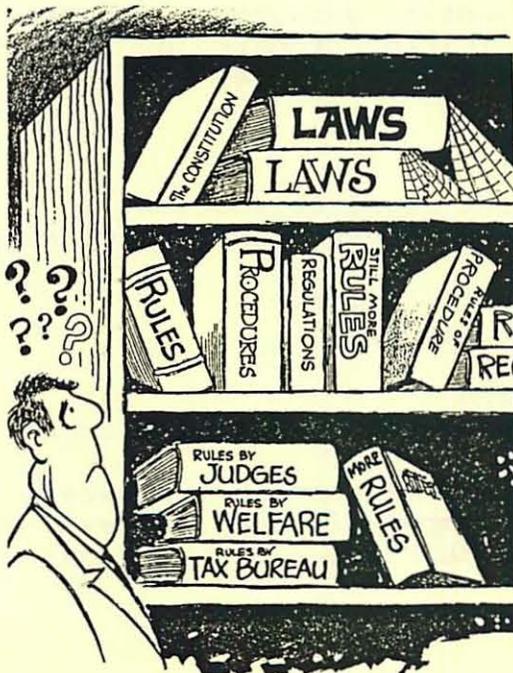
VOLENTI NON FIT INJURIA

A volunteer cannot claim injury as a result of having volunteered.



The Founding Fathers never envisioned America to be the rule-ridden land it is today. Study this issue further, and you'll be amazed at all the freedom you've been missing! Remember, you can't whine about the bureaucrats if you're playing *their* game! If you don't like the rules, don't fight them; just quit and go home!

The public is, I believe, catching on. Remember when the FCC "required" that CB operators pay \$10 for a "station license?" Massive non-compliance. Then, the FCC lowered the fee to \$1 and even included a copy of the license application with every new CB. We ignored this affront. Finally, the FCC dropped the fee entirely and begged people to at least apply for a license. Huge crowds of us said, in effect, "Bat guano!" In exasperation, the FCC gave up completely. Therein lies the secret; ignore the bureaucrats! Don't cooperate with them by playing their game. If you will pardon the pun, let them play with themselves!



THE INTERNAL REVENUE CODE (IRC)

The IRC is a deliberate work of deception. Its 41,000+ pages were cleverly written to not contain any compulsory provisions regarding income taxes so that it couldn't be held unconstitutional on these grounds. The IRC was written to appear as though filing 1040's, paying "income" tax and producing records are mandatory for a State citizen, when they are not.

A) WHY FILING "INCOME" TAX RETURNS MUST ALWAYS VOLUNTARY!

You must decide whether the law requires you to file a return.
-- IRS booklet for schoolkids, *UNDERSTANDING TAXES*

That's right, it's up to you to decide whether filing returns is voluntary or required. As you've just learned, filing returns can never be required if such compulsion violates any of your rights. So, filing must be voluntary. And IRS officials agree:

...millions of taxpayers...voluntarily file... (my emphasis)
-- Jerome Kurtz, IRS Annual Report, 1979

The IRS's primary task is to collect taxes under a voluntary compliance system. (my emphasis)
-- Jerome Kurtz, IRS Annual Report, 1980

Our tax system is based on individual self-assessment and voluntary compliance. (my emphasis)
-- Mortimer Caplin, IRS Audit Manual, 1975

...American taxpayers voluntarily file their tax returns and ...pay the taxes they [BELIEVE that they] owe. (my emphasis)
-- Johnnie M. Walters, IRS 1040 Booklet, 1971

Our tax system is based upon voluntary assessment (confession) and payment, not upon distraint (taking property by force).
-- *Flora v. U.S.*, 362 US 145

Well then, what does "voluntary" mean?

acting or done without any present legal obligation...
-- Webster's Third World International Dictionary

acting or performing without legal obligation
-- American Heritage Dictionary

performed without legal obligation
-- Funk and Wagnalls Standard College Dictionary

You might have noticed the curious expression "voluntary compliance." How does it compare with "compulsory compliance?" Untax author/Patriot Irwin Schiff asked the BATF for a distinction:



DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
WASHINGTON, D.C. 20226

MAR 3

C:R:D:MAW
5600

Mr. Irwin A. Schiff, 08537-014
P.O. Box 1000-702
Loretta, Pennsylvania 15940

Dear Mr. Schiff:

This is in response to your letter dated February 5, 1988, in which you state that you were informed that the collection of tobacco and alcohol taxes were based on voluntary compliance and, if not voluntary, ask if they are collections based on compulsory compliance.

The collection of taxes on tobacco and alcohol products is created by an enactment of a law by our legislative branch of the Government. Once a law is enacted, requiring the collection of taxes on tobacco and alcoholic products, compliance automatically becomes mandatory and it is the Bureau of Alcohol, Tobacco and Firearms' responsibility to administer those Federal laws.

With the above in mind and in response to your specific question, the collection of tobacco and alcohol taxes originates from statutes and, as a result, compliance is compulsory.

Should you have any additional questions, please feel free to contact me at the letterhead address or telephone me at (202) 566-7531.

Sincerely yours,

Mary K. Wood
Specialist, Distilled Spirits and
Tobacco Branch

"Once a law is enacted, requiring the collection of taxes... compliance automatically becomes mandatory... compliance is compulsory..." (my emphasis) If it's a real law, compliance is not voluntary (without legal obligation), but compulsory -- with legal obligation. Now let's look at the IRS officials' comments again:

...millions of taxpayers...voluntarily [without legal obligation] file... (my emphasis)

-- Jerome Kurtz, IRS Annual Report, 1979

The IRS's primary task is to collect taxes under a voluntary compliance system [without legal obligation]. (my emphasis)

-- Jerome Kurtz, IRS Annual Report, 1980

Our tax system is based on individual self-assessment and voluntary compliance [without legal obligation]. (my emphasis)

-- Mortimer Caplin, IRS Audit Manual, 1975

...American taxpayers voluntarily [without legal obligation] file their tax returns and ...pay the taxes they [BELIEVE that they] owe. (my emphasis)

-- Johnnie M. Walters, IRS 1040 Booklet, 1971
Our tax system is based upon voluntary [without legal obligation] assessment (confession) and payment, not upon distraint (taking property by force). -- Flora v. U.S., 362 US 145

Gee, it sounds like Americans are wearing the income tax alb-tross voluntarily -- without legal obligation! Why on Earth did they put on that stinky dead bird in the first place? Because of IRS deception and intimidation.

B) WHY FILING INCOME TAX RETURNS CANNOT BE REQUIRED

...nor shall any person...be compelled in any criminal case to be a witness against himself... -- Fifth Amendment

There can be no question that one who files a [1040] return under oath is a witness within the meaning of the [5th] Amendment. (my emphasis)

-- Sullivan v. United States, 15 F.2d 812

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

-- Garner v. United States, 424 U.S. 648

Even if the federal income tax did apply to wage-earners, you could not be required by law to file a 1040 return since it's being a witness against yourself, which the 5th Amendment states you can't be compelled to do. The IRC is not unConstitutional on this point because it doesn't require the filing of returns of wage-earning State citizens. They only BELIEVE that it does.

How can Americans BELIEVE that the IRS can require them to be unpaid, involuntary servants of the government? Tax collecting is the government's job, not yours! Are you required to spend your time and effort figuring out your sales tax, your property tax, or your gasoline tax? No, it's already done for you!

By the IRS's own admission, an average 1040 takes over nine and a half hours of processing effort to complete! That over nine and a half hours of your life which I'm sure you'd rather be doing something else with! Why are you doing the government's job for them? Are they paying you one penny for your time? If the IRS can supposedly demand the free, involuntary use of over nine and a half hours of your life -- then why couldn't the IRS make you come in on Saturdays and help compute other people's tax returns? Or sweep floors? If they can't make you work for nine and a half hours on somebody else's tax return, then they can't make you compute yours.

The IRC says that if you are liable for income tax, it's the responsibility of the Treasury Secretary and his delegates to figure out and bill you! It's the government who is required to assess your income taxes, if any, and send you the bill. You are not liable for anything you don't owe, and you don't owe anything unless you've assessed yourself with a tax return, or the government has assessed you. No assessment, no debt, no liability. I'll cover this in more detail a bit later.

4C) "SHALL" AND "MUST" DO NOT ALWAYS MEAN "REQUIRED"

The illusion of these things being mandatory is created by using the words "shall" and "must" to imply "required." In law, "shall/must" don't always mean "required" -- often they mean "may" in a voluntary sense. I quote from Black's Law Dictionary:

MAY -- An auxiliary verb qualifying the meaning of another verb by expressing ability, competency, liberty, permission, possibility, probability or contingency.

SHALL -- As used in statutes, contracts, or the like, this word is generally imperative or mandatory....But it may be construed as merely permissive or directory (as the equivalent to "may")... (my emphasis)

MUST -- This word, like the word "shall" is primarily of mandatory effect and in that sense is used in antithesis of "may." But this meaning of the word is not the only one, and it is often used in a merely directory [permissive] sense, and consequently is a synonym for the word "may"... (my emphasis)

REQUIRE -- To direct, order, demand, instruct, command, claim, compel, request, need, exact. To be in need of. To ask authoritatively or imperatively.

What this all means is that "shall/must" have not one, but two possible meanings. They are generally imperative, but can be construed as permissive/voluntary/optional. So, when does one construe "shall/must" to mean voluntary? I quote the following cases:

The word 'shall' in a statute may be construed to mean 'may,' particularly in order to avoid a constitutional doubt.

-- Fort Howard Paper Co. v. Fox River Heights Sanitary Dist., 26 NW 2d 661

If necessary, to avoid unconstitutionality of a statute, 'shall' will be deemed equivalent of 'may.' (my emphasis)

-- Gow v. Consolidated Coppermines Corp., 165 Atl. 136

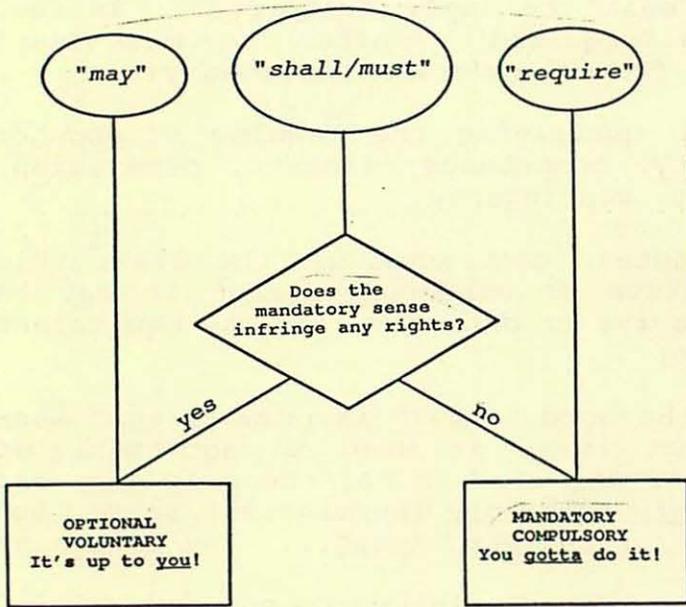
'Shall' in a statute may be construed to mean 'may' in order to avoid constitutional doubt. (my emphasis)

-- George Williams College v. Village of Williams Bay 7NW 2d 6

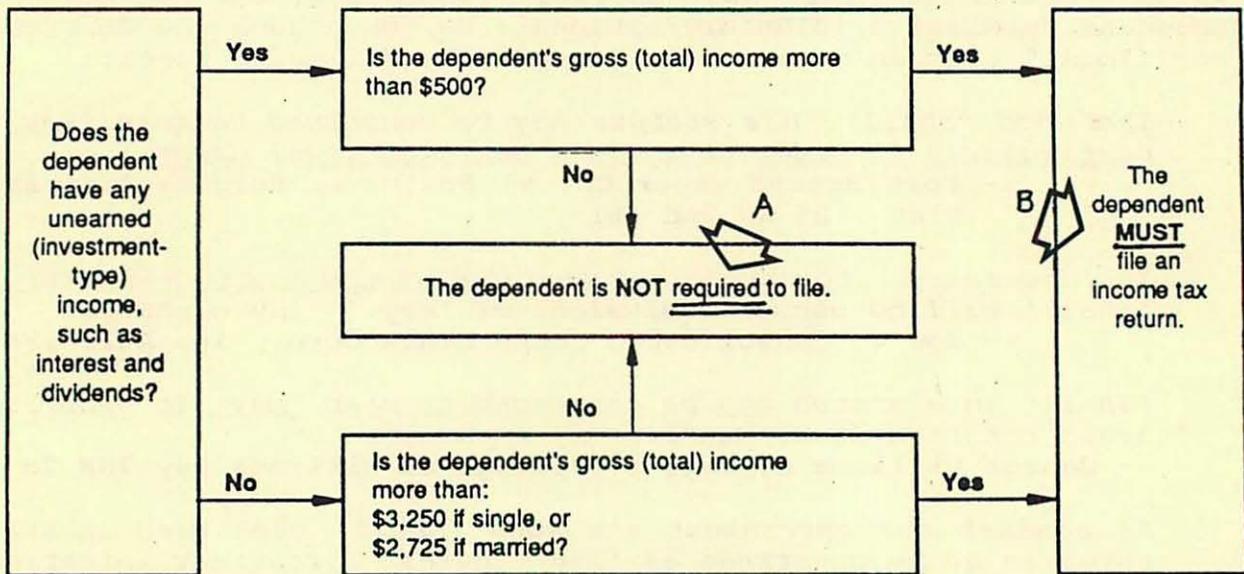
As against the government the word 'shall' when used in statutes is to be construed as 'may,' unless a contrary intention is manifest. -- Cairo and Fulton R.R. Co. v. Hect, 95 US 170

What this all boils down to is that "shall/must" cannot be construed in their mandatory sense as a synonym of "require" if doing so would violate any of your rights. Meaning, **no law can require you to give up any of your Constitutional rights because such a law would be unConstitutional on its very face.** The words "shall/must" have dual meanings, voluntary or mandatory, and must be interpreted within context. If you interpret "shall/must" to mean "require" and subsequently **forfeit thirteen Constitutional rights** during the income tax sham -- that's your business! At least you've been warned... Here's a handy chart to help you:

WHEN DOES "SHALL/MUST" MEAN "REQUIRED"?



Keeping in mind the IRS's "shall/must" trickery, take a look at this chart from the IRS 1990 Tax Guide For Individuals:



Note arrow A pointing to the sentence "The dependent is NOT required to file." I totally agree; he isn't "required" to file -- and neither are you. But by using the words "NOT required to file" the IRS implies that sentence B "The dependent MUST file an income tax return." means "The dependent IS REQUIRED to file an income tax return." Sentence B doesn't say "REQUIRED," it says "MUST." And, as you now KNOW, "must" cannot mean "required" if the imperative sense would infringe any of your rights and thus violate the Constitution. The IRS avoided the use of "required" in sentence B for this very reason, to avoid unConstitutionality.

Obviously, the IRS knows how to cleverly use words. You must be just as sharp, or else the IRS linguists will guide you into their trap every time. Remember, it's all about words.

D) THE IRS ACHILLES HEEL -- THE PRIVACY NOTICE

You see, the IRS has a little dilemma. It's requirement under The Privacy Act of 1974 that all federal agencies:

...inform each individual whom it asks to supply information..

- (A) the authority...which authorizes the solicitation of the information and whether disclosure of such information is mandatory or voluntary;
- (B) the principal purpose or purposes for which the information is intended to be used;
- (C) the routine uses which may be made of the information;
- (D) the effects on him, if any, of not providing all or any part of requested information. (my emphasis)

The IRS obviously didn't want to admit (as the law required) to Americans that filing is "voluntary," without penalty. Nor could the IRS legally say that filing is "mandatory," for fear of conflict with the Constitution. So, the IRS wrote the Notice with these two "Eat-cake-and-have-it-too" goals in mind:

- 1) To fool us into BELIEVING that filing is mandatory while,
- 2) avoiding imperative language such as "mandatory" or "require" which would make the IRC unConstitutional.

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 and Paperwork Reduction Act of 1980 say that when we ask you for information, we must tell you: our legal right to ask for the information; what major purposes we have in asking for it and how it will be used; what could happen if we do not receive it; and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

For the Internal Revenue Service, this Notice applies to tax returns and any papers filed with them and any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001,

6011, and 6012(a) and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 and its regulations say that you must show your social security number on what you file. This is so we know who you are, and can process your return and papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to cities, states, the District of Columbia, and U.S. commonwealths or

possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the United States.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, the law provides that you may be charged penalties and, in certain cases, you may be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

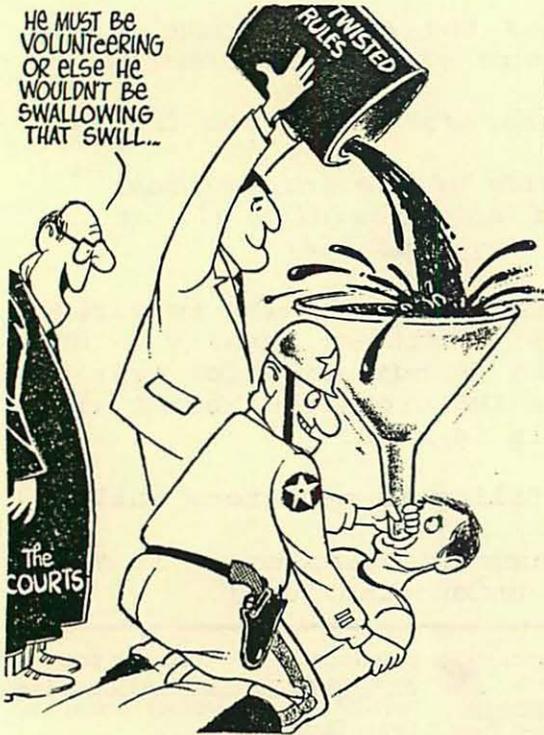
Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

Does it tell you whether filing returns is "voluntary" or "mandatory" or anything about penalties for not filing? No. The IRS has rewritten the Privacy Act Notice several times over the years to imply more strongly in each successive version that filing returns is "mandatory" and penalties will apply if you do not file. Let's analyze the Notice, shall we?

D1) "you must file a return" and "your response is mandatory"

The Notice summarizes the IRC's alleged filing requirement: "They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections." (my emphasis) First of all, you, as a State citizen making FRN wages, have not been made "liable" for "income" taxes by these or any other sections. And second, even if you were "liable"

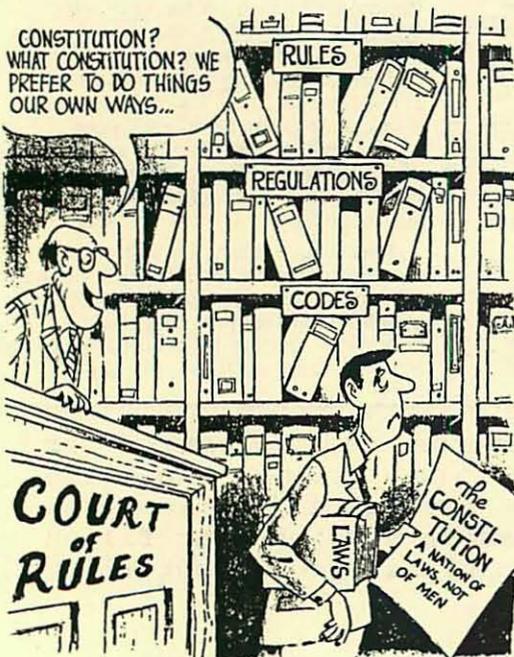
for "income" tax under the Code, the IRS cannot "require" you to file returns since such compulsion would infringe upon your 5th Amendment right, to name but one. That's why the IRS uses the word "must" instead of "require."



"But what about the 'response is mandatory' part?" You're thinking "response" means "return," aren't you?

Does the Notice say "Your return is mandatory under these sections."? NO. Why not? Because, unless Constitutionality (i.e., the 5th) wasn't an issue, no return could be mandatory. The only "response" that is "mandatory" is when the IRS eventually gets around to asking you why they haven't received your 1040 for 19__, you must tell them that it's because you didn't send them one. When they ask why not, you tell them, "I have thoroughly studied the IRC have reached a good faith conclusion that the law imposes neither a liability to pay any 'income' tax nor any filing requirement." If they try to huff and bluff, merely reply, "Gentlemen, we are apparently in dispute and I will gladly refute your arguments in a proper court of law if you so desire. Until then, I've nothing further to say. Good day." That's it, that's your "response"! That's all you have to say. You're not required to tell them anything more.

In the Privacy Act Notice the IRS refers to IRC sections 6001, 6011 and 6012(a) which allege to require the filing of "income" tax returns. Well, let's have a look at these sections:



§ 6001. Notice or regulations requiring records, statements, and special returns.

Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary from time to time prescribe. Whenever in the judgment of the Secretary it is necessary, he may require any person, by notice served upon such person or by regulations, to make such returns, render such statements, or keep such records, as the Secretary deems sufficient to show whether or not such person is liable for tax under this title. The only records which an employer shall be required to keep under this section in connection with charged tips shall be charge receipts and copies of statements furnished by employees under section 6053(a).

§ 6011. General requirement of return, statement, or list.

(a) General rule. When required by regulations prescribed by the Secretary any person made liable for any tax imposed by this title, or for the collection thereof, shall make a return or statement according to the forms and regulations prescribed by the Secretary. Every person required to make a return or statement shall include therein the information required by such forms or regulations.

§ 6012. Persons required to make returns of income.

(a) General rule. Returns with respect to income taxes under subtitle A } C
B → shall be made by the following:

- (1)(A) Every individual having for the taxable year a gross income of \$1,000 or more, except that a return shall not be required of an individual (other than an individual described in subparagraph (c))
- (i) who is not married (determined by applying section 143), is not a surviving spouse (as defined in section 2(a)), and for the taxable year has a gross income of less than \$3,300,
 - (ii) who is a surviving spouse (as so defined) and for the taxable year has a gross income of less than \$4,400, or
 - (iii) who is entitled to make a joint return under section 6013 and whose gross income, when combined with the gross income of his spouse, is, for the taxable year, less than \$5,400, but only if such individual and his spouse, at the close of the taxable year, had the same household as their home.

Observe in Section 6011 that the word "require" is used three times, but not in place of "shall" as in "shall make a return..." Since a required return would be compelled testimony in violation of the 5th Amendment, "shall" in Section 6011 cannot possibly be "required."

Remember, to avoid unConstitutionality, "shall" means "may." Ditto in Section 6001; "require" is used twice, but not in place of "shall keep such records..." And Section 6012(a) even goes so far to admit (with tongue in cheek) that some individuals "shall not be required" to file returns. (Remember the "MUST/NOT required" chart? Same ploy.) Are you getting the picture?

Notice the headings for sections 6011 and 6012, using the words "requirement" and "required." Another cute trick -- **headings are not part of the law.** Headings are just that; headings. Section 6012's heading could have read "Persons required to lie in front of a moving bus." Headings have no legal force. The IRS wrote them that way to have a psychological effect on the uninformed.

Once you've been shown what traps to look out for, you'll begin to see right through the federal bat guano.

D2) "We may give the information to the Department of Justice..."

The Notice plainly admits that the IRS "may give the [return] information to the Department of Justice...[and] to foreign governments..." How is it possible for the feds to use against you in court information from a "required" return? They don't! The information on your tax return can be used against you **only because you're not required to file; you do so voluntarily!**

Leona Helmsley needn't have gone to jail if her high-dollar attorneys had objected to the admission of her compelled testimony (tax returns) as evidence. Had they so objected, the feds, in order to preserve her returns' admissibility, would have had to admit that her tax returns were voluntarily filed. Once the feds admitted that, Helmsley's attorneys could have then moved to throw out the returns as evidence on the grounds that she wasn't informed of her Miranda rights (right to remain silent, have an attorney present during testimony, etc.) before her tax return "confession."

Regarding tax return as trial evidence, the feds can't play **both sides of the street.** They can't sing their "filing returns is mandatory" tune in court because the Patriot can have such "compelled testimony" thrown out. And, the feds don't want to admit in court that filing returns is voluntary because the Patriot can then move to dismiss because of the feds failure to "Mirandize" him before his tax return confession took place. Heh, heh...

If filing is mandatory, then your own testimony cannot be used against you in court. If filing is voluntary, then the IRS must

tell you so and *further* warn you that any return information you voluntarily provide can be used against you in court. **Either way, tax return information cannot be used against the non-volunteer.**

D3) "charged with penalties and...subject to criminal prosecution."

There are penalties if you file a late return, there are penalties if you file an **incomplete** return and there are penalties if you file a **fraudulent** return -- but unless you are actually required, there are no penalties for simply **not filing** a return! The actual Code states that penalties apply to non-filers *only* if that return was "required" to be filed. Since you are not "liable" for any "income" tax, you are therefore not "required" to file returns. Section 7203 doesn't apply to you!

E) WHO IS THE ONLY "PERSON REQUIRED" TO DEDUCT/WITHHOLD INCOME TAX?

Any person required under this title to pay any estimated tax or tax, or required by this title or by regulations made under the authority thereof to make a return, keep any records, or supply any information, who willfully fails to pay such estimated tax or tax, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$25,000 (\$100,000 in the case of a corporation) or imprisoned not more than 1 year, or both, together with the costs of prosecution. (my emphasis)

-- Section 7203 of the Internal Revenue Code

In the entire 41,000+ pages of the Internal Revenue Code, is there any "person required" to deduct and withhold income tax? Is anyone "made liable" to deduct and withhold income tax? Yes. Only one individual falls under "person required." Let's meet him now.

E1) Finally, somebody is made "liable"

The following is from Section 1461 of the IRC:

Every person required to deduct and withhold any tax under this chapter is hereby liable for such tax and is hereby indemnified against the claims and demands of any person for the amount of any payments made in accordance with the provisions of this chapter. (my emphasis)

The person made "liable" for the tax is the "person required to deduct and withhold any tax"..."under this chapter." And which tax falls "under this chapter?" Section 1461 is contained in Chapter 3 of Subtitle A, which deals with income taxes. **Chapter 3 concerns withholding of tax from the income of nonresident aliens and foreign corporations.** Who is the "person required to deduct and withhold" that tax? Section 1441 of the same Chapter 3 has the answer:

Except as otherwise provided in subsection (c), all persons, in whatever capacity acting (including lessees or mortgagors of real or personal property, fiduciaries, employers, and all officers and employees of the United States) having the control, receipt, custody, disposal, or payment of any items of income specified in subsection (b) (to the extent that any of such items constitutes gross income from sources within the United States), of any nonresident alien individual, or of any foreign partnership shall (except in the cases provided for in section 1451 and except as otherwise provided in regulations prescribed by the Secretary under section 874) deduct and withhold from such items a tax equal to 30 percent thereof... (my emphasis)

In the entire Internal Revenue Code, this is the only liability established for any personal (non-corporate) income tax.

E2) Finally, somebody's wages are "income"

What are the "items of income" specified in subsection (b)?:

The items of income referred to...are interest...dividends, rent, salaries, wages, premiums, annuities, compensation, remunerations, emoluments, or other fixed or determinable annual or periodic gains, profits, and income... (my emphasis)

This is the only place where the IRC includes wages, salaries and compensation as "income." Remember, to State citizens, "income" is a Constitutional term which can only mean corporate net profits. However, to a nonresident alien (who isn't a U.S. National and thus can't be a "citizen" of any State, protected by apportionment) the word "income" is not confined to any Constitutional restriction, so the feds can call his wages "income." In fact, those are the only wages which the IRS legally can refer to as "income" -- the wages of a nonresident alien.

How can the federal government directly tax the U.S. wages, salaries and compensation of nonresident aliens? You should KNOW the answer to this one by now! Because they are not State citizens and not protected by apportionment.

E3) Finally, "shall" takes on its mandatory sense as "required"

I can guess what you might be thinking: "But Section 1441 does not use the word 'require' in regard to the employer; it says he 'shall' deduct and withhold income taxes." I'm glad you noticed that! Although Section 1441 says "shall," the employer is assumed to have waived any applicable Constitutional rights. Why? By having voluntarily accepted a privilege; hiring a nonresident alien. Who processed that alien's visa and entrance to the U.S.? The federal government. An alien cannot enter the U.S. without federal consent. By hiring a "guest" of the federal government, the employer has volunteered to the rules of Section 1441, etc. It's an example of "You-live-under-our-roof-You-live-under-our-rules." Therefore, "shall" at last takes on its "Dr. Jekyll" mandatory connotation.

Section 7203 applies to the entire IRC; to any and all taxes for which the IRC actually imposes on somebody a "liability." Since wage-earning State citizens are not made "liable" for "income" tax, none of the IRC's mandatory sections ever applied. But at last, somebody actually is made "liable" for the "income" tax and all those "person required" Sections finally do apply. To the employer of nonresident aliens. Why is the employer liable for the tax and not the nonresident alien employee? Why is A liable for B's tax? Since the tax isn't paid out of the employer's pocket, the employer has nothing to gain by underreporting somebody else's wages. If the nonresident alien employee himself was made liable to withhold from his own wages, then the employee would have much to gain by underreporting his wages. So, the employer is made liable for sending in the tax, because he'd have nothing to gain and much to lose by cheating the feds out of somebody else's tax.

The "person required" is the withholding agent described in Section 1441 of Chapter 3. Finally, an employer is actually required to deduct/withhold income tax, and is therefore a "person required" to whom all that mandatory Code refers. Finally, Section 7203 applies to the "income" tax. Finally, somebody connected with "income" tax falls under Section 7203 as a "person required" to:

- | | |
|------------------------------|-------------------------------------|
| 1) <i>pay estimated tax</i> | He is required to do these things |
| 2) <i>make such return</i> | because he is now holding cash that |
| 3) <i>keep such records</i> | doesn't belong to him; cash he's |
| 4) <i>supply information</i> | withheld from the wages, salary or |

compensation of a nonresident alien. By voluntarily paying an alien some form of U.S.-sourced income, he volunteers to act as a fiduciary for the federal government. He has voluntarily accepted the responsibility of passing that cash along to the IRS. He's volunteered to IRS rules.

Wage-withholding applies to only one kind of employee -- the nonresident alien employee. Wage-withholding doesn't apply to you, the State citizen employee because your wages can't be included as "income" (a Constitutional term which only means profit, remember?) and even if they could, you'd still be Constitutionally protected against any unapportioned direct taxation. Pity the nonresident alien employee: the feds get to tax *his* wages as income, and he receives no protection from apportionment.

E4) What happens if he doesn't file as required?

Since the withholding agent for alien U.S. income is the "person required" to file "such" return and pay "such" tax, if he does not, he is fined or imprisoned (or both) under Section 7203 for "willful failure to file." As he's the only "person required" in the entire IRC to file "such" return, he is the only person who can be jailed for failing to file "such" return!

Remember, Section 7203 applies to everyone in the whole IRC who's "required" to file a "return." There are many returns other than income tax returns. Since the wage-earner is familiar only with income tax returns, he BELIEVES that 7203 must refer to him. He doesn't KNOW that 7203 cannot apply to him, but only to others.

Code Sec. 5703

(b) Method of payment of tax.

(1) In general, The taxes imposed by section 5701 shall be determined at the time of removal of the tobacco products and cigarette papers and tubes. Such taxes shall be paid on the basis of return. The Secretary shall, by regulations, prescribe the period or the event for which such return shall be made and the information to be furnished on such return. Any

For instance, tobacco products manufacturers are required under Section 5703(b)(1) to file returns. Foreign insurers are also required to file returns under Section 4374. If they don't, then they are guilty of non-filing under Section 7203. Why are they "required" to file returns? Because they are engaged in what

the feds considers to be *privileged* activities. The "income" tax, as you recall, is merely an excise tax on government privileges.

Form W-2. You must furnish copies of Form W-2 to each employee from whom income or social security taxes have been withheld. You must also furnish it to employees from whom income tax would have been withheld if the employee had claimed no more than one withholding allowance. The Form W-2 must show the total wages and other compensation paid (whether or not they are subject to withholding), the amounts deducted for income and social security taxes including the hospital insurance portion, and total advance earned income credit payments. Fill in all the information required on the statement. More detailed information for preparing Form W-2 is contained in the *Instructions for Forms W-2 and W-2P*.

Furnish copies of Form W-2 to employees as soon as possible after December 31 so they may file their income tax returns early. In any event, you must furnish the employee Form W-2 or its equivalent no later than January 31.

You should keep any undeliverable employee copies of Form W-2 for at least 4 years after

Form W-3. Employers must file Form W-3 annually to transmit Forms W-2 and W-2P to the Social Security Administration in accordance with the instructions for Form W-3. These forms will be processed by the Social Security Administration which will then furnish the IRS with the income tax data that it needs from the forms. You must file 1990 Forms W-2 and W-2P on magnetic media if you file 250 or more forms. The 250 requirement applies separately to each form.

To what return does Section 7203 refer regarding an employer of nonresident aliens? **The yearly W-3!** He files a yearly W-3 which *transmits* W-2 forms to the Social Security Administration, which then forwards the W-2 information to the IRS. Since he's made "*liable*" to deduct and withhold tax from the wages of nonresident alien employees, he is subsequently required to:

- 1) *pay any estimated tax,*
- 2) *make (W-3) returns,*
- 3) *keep such (W-2 Form) records, and*
- 4) *supply such (W-2 Form) information.*

Notice in Section 1441 that the withholding agent shall deduct and withhold that 30 percent tax on items "*only to the extent that any of such items constitutes gross income from sources within the United States.*"

What is the "United States?" As you have learned by now, that term means the District of Columbia, federal territories, etc. It does not mean any area within any State (except federal enclaves actually ceded by the States). Places like Denver and Miami are not within the "United States," but within one of the several States.

Aliens and foreign companies not earning U.S.-sourced are not subject to income tax, since the feds don't have legislative jurisdiction outside of the "*United States.*" Also, if the feds can't tax *aliens* residing within the States, then how can they tax State citizens? They can't. So they fool State citizens, who don't know any better, into a trap.

My people perish for lack of knowledge.

-- Hosea 4:6

E5) Why are some people jailed for not filing income tax returns?

The reason why some wage-earning, non-filing, State citizens go to jail under Section 7203 is because *they don't state their case properly*. They must say that they are State citizens whose wages are protected by apportionment, or else the court will assume they are non-resident aliens who are subject to Section 1441.

That's how the feds get away with the scam. The IRS and the federal judges *claim* ignorance of a State citizen's status. "We didn't know because he didn't tell us!" You and I know this excuse is bat guano, but that's what happens.

It's not enough to say, "My wages are not income." Your wages *will* be considered taxable income if you *don't* tell the court that you're a State citizen. You must declare, "I am a State citizen whose wages are exempt from direct taxation by the Constitutional apportionment rule." This is all coming together, isn't it?

E6) Here's how it's all supposed to work:

Let's say that Bob's Diner in Washington D.C. hires Cho, a nonresident alien from Korea; and just outside of Washington in Alexandria, Virginia, Ed's Cafe hires Joe, a U.S. National/State citizen. Their employers gives them both W-4's to fill out. What the W-4 asks is which of these two categories you fall under:

1) You **ARE NOT** "liable" for federal "income" tax and thus EXEMPT from withholding, therefore please tell us.

OR

2) You **ARE** "liable" for federal "income" tax and thus subject to withholding, therefore indicate how many allowances you are claiming.

Cho KNOWS that his wages are taxed as "income" since he does not enjoy a State citizen's right to apportioned direct taxes. Cho doesn't mind being taxed; he's grateful to be working in America. Cho claims a total of four dependents; himself and his family. Joe, however, KNOWS that:

- 1) He is a State citizen whose labor property is protected by the Constitution from any direct unapportioned federal tax.
- 2) His wages are not "income" within Constitutional meaning.
- 3) He not "required" by law to enroll in the Social Security program, or have a Social Security Number.
- 4) He is not "required" to do anything which would violate or cause him to give up any of his Constitutional rights.
- 5) He is not "liable" for any federal "income" tax.
- 6) He is therefore NOT "required" to suffer wage withholding.
- 7) He is therefore NOT "required" to file "such" tax return.
- 8) He is therefore NOT "required" to keep "such" records.
- 9) He is therefore NOT "required" to supply "such" information

Joe is fully aware of his rights as sovereign State citizen. He KNOWS who he is -- he does not BELIEVE any of the 57 MYTHS. So, on the W-4, Joe writes "Religious Objector" in the SSN box, writes EXEMPT, signs the form, adding his signature the phrase "Signed under duress in order to claim my rightful EXEMPT status." With the EXEMPT W-4 Joe includes a sworn affidavit certifying that he's a U.S. National and State citizen of Virginia who is not subject to the "nonresident alien U.S.-sourced income" withholding requirement Ed, Joe's employer, KNOWS that:

- 1) The IRS cannot "require" him to send in Joe's EXEMPT W-4.
- 2) The IRS cannot "require" him to disallow Joe's EXEMPT claim.
- 3) The IRS cannot penalize him for honoring Joe's EXEMPT W-4.
- 4) He is liable for damages if he withholds contrary to Joe's sworn statement -- damages which the IRS will not indemnify.
- 5) If no tax was withheld, no employee copy of W-2 is "required."
- 6) If no employee copy of a W-2 was "required" -- then there can be no copy of which to send to the SSA via a W-3 transmittal.
- 7) W-3's are "required" only when W-2's are made; W-2's are "required" only when income/SS taxes have been withheld, and withholding requirements affect only:
 - A) nonresident aliens paid U.S.-sourced income, and
 - B) participants in the Social Security program.
- 8) He is therefore not "required" to send the IRS any W-2 on Joe.

F) THE 1040 INCOME TAX RETURN -- WHAT IT'S REALLY ALL ABOUT

The result of all this is that Cho's wages are withheld, and his employer Bob sends in a W-2 Form through the W-3 transmittal as required. If Cho does not wish to take advantage of certain tax deductions, then he allows the IRS all of what was withheld, and files no 1040. The IRS merely looks at Cho's W-2 information and assesses that which was withheld as the proper tax.

As you know, 30 percent of the alien's gross U.S. income is withheld and sent to the IRS. If Cho wants to enjoy the available tax deductions and credits, he must file a 1040 return to get some money back. If Cho doesn't file, then he won't get any refund and the IRS will keep all withholding. Cho is not "required" to file a 1040 unless he wants a refund. If doesn't want a refund, then he isn't "required" to file a 1040, because his employer Bob has already satisfied all statutory filing requirements with the W-3 transmittal of Cho's W-2. Meaning, when no refund 1040 return is filed, the W-2 is sufficient as an information return. The IRS confirmed this in the September 11, 1946 FEDERAL REGISTER:

...The original [W-2] is used as an optional income tax return by the employee in lieu of Form 1040...A return must be mad on this [1040] form, unless Form W-2 is filed... (my emphasis)
-- pages 177A-39 and 41

Whether or not he files a 1040 return is completely optional.
The IRC backs me up:

A nonresident alien individual shall receive the benefit of the deductions and credit allowed to him in this subtitle only by filing or causing to be filed with the Secretary a true and accurate [1040] return, in the manner prescribed in subtitle F (sec. 6001 and following, relating to procedure and administration), including therein all the information which the Secretary may deem necessary for calculation of such deductions and credits. (my emphasis) -- section 874(a)

Recall that section 6001 which alleges to require the filing of returns by wage-earning State citizens? Look where it actually turns up! In section 874(a) -- which refers only to the voluntary return of a nonresident alien who wishes to reduce his tax through the available tax deductions and receive a partial refund!

As a State citizen making FRN wages from State sources, the entire federal income tax has absolutely nothing to do with you!! Nobody is required to deduct, withhold tax and file tax returns except a withholding agent who pays U.S. income to a non-resident alien or foreign corporation. As a State citizen protected by apportionment, you are not required to have taxes withheld from your non-U.S. (within the States is outside the U.S.), non-dollar (FRN's aren't dollars) wages (wages aren't income). And you are certainly not "required" to file any returns!

The only time anybody in the entire IRC is liable and required to withhold income, pay income tax and file returns under "person required" is in Section 1461 of Chapter 3 (the withholding agent for alien income). Every other "shall" or "must" or "any person required" is merely a smokescreen designed to make you BELIEVE that you fall under the phrase "person required." The federal lawyers write this legal hocus-pocus to fool the American public. Since they intentionally put all the Code out of any consecutive order, one must skip around thousands of pages to make any sense of it whatever. Understanding the IRC is like playing 3-D chess. Or, as another untax author put it:



The Internal Revenue Code is a thorough fraud. It was deliberately written to mislead the American public concerning federal income taxes. To do this, hundreds of sections had to be written and pieced together in such a way that, while no section technically misstates the law, the sections do, individually and collectively, convey a meaning that is not actually contained in the law itself. (author's emphasis)

-- Irwin Schiff, **HOW ANYONE CAN STOP PAYING INCOME TAXES**

If you voluntarily allow withholding and file a 1040 return, you volunteer to the rules and here's what the feds will assume:

You are not a State citizen.

You are either: a) a non-resident alien,
b) a U.S. national living abroad, or
c) a U.S. (federal) citizen

You are not protected by the apportionment rule.

You make "dollar" non-wage "income."

This income is from sources within U.S. (non-State) territory.

This income is not protected from an unapportioned direct tax.

You are therefore subject to federal income tax.

You voluntarily submit yourself to the IRS rules and shift the burden of proof to yourself.

You voluntarily waive at least 13 Constitutional rights.

**** This is exactly what 100 million Americans do by April 15th. ****

F1) The IRS cannot assess income tax without your prior concession

Since you are *not* required to assess yourself, who is? The Treasury Secretary (and his IRS delegates). To "assess" means to accept a previous tax payment, withholding or return as evidence that tax was indeed owed. **He can only make an assessment when:**

- 1) Some positive amount of tax has been paid, or
- 2) some positive amount of tax has been withheld, or
- 3) some positive amount of tax has been self-assessed.

Who pays tax, allows wage withholding and assesses himself? You! Are you "required" to pay tax, allow withholding and assess yourself? NO! Unless you have self-assessed, paid tax or allowed any withholding (including FICA) -- **the IRS has no power to make an assessment on its own!** You are the one who gets the assessment ball rolling. Once you do, the IRS then has the power to not only accept your payment/withholding/self-assessment as *their* assessment but to make a "supplemental" assessment on top of your original payment/withholding/self-assessment!

I'm reminded of an old joke which might make all this even clearer: A man at a party asks a woman if she would, theoretically, sleep with him for \$1,000,000. She admits that she would. He then asks her if she would do so for only \$10. "What do you take me for?" she demands. He replies, "We've already established that, now we're haggling over price!"

When you voluntarily pay/allow withholding/self-assess some amount -- **any amount** -- of tax, you establish/admit that the income tax *does* apply to you -- from then on it's only a matter of \$\$\$\$\$\$. You have invited the IRS to start "haggling over price."

§ 6201. Assessment authority.

(a) Authority of Secretary. The Secretary is authorized and required to make the inquiries, determinations, and assessments of all taxes (including interest, additional amounts, additions to the tax, and assessable penalties) imposed by this title, or accruing under any former internal revenue law, which have not been duly paid by stamp at the time and in the manner provided by law. Such authority shall extend to and include the following:

(1) Taxes shown on return. The Secretary shall assess all taxes determined by the taxpayer or by the Secretary as to which returns or lists are made under this title.

§ 6203. Method of assessment.

The assessment shall be made by recording the liability of the taxpayer in the office of the Secretary in accordance with rules or regulations prescribed by the Secretary. Upon request of the taxpayer, the Secretary shall furnish the taxpayer a copy of the record of the assessment.

§ 6303. Notice and demand for tax.

(a) General rule. Where it is not otherwise provided by this title, the Secretary shall, as soon as practicable, and within 60 days, after the making of an assessment of a tax pursuant to section 6203, give notice to each person liable for the unpaid tax, stating the amount and demanding payment thereof. Such notice shall be left at the dwelling or usual place of business of such person, or shall be sent by mail to such person's last known address.

§ 6020. Returns prepared for or executed by Secretary.

(a) Preparation of return by Secretary. If any person shall fail to make a return required by this title or by regulations prescribed thereunder, but shall consent to disclose all information necessary for the preparation thereof, then, and in that case, the Secretary may prepare such return, which, being signed by such person, may be received by the Secretary as the return of such person.

(b) Execution of return by Secretary.

(1) Authority of Secretary to execute return. If any person fails to make any return (other than a declaration of estimated tax required under section 6015) required by an internal revenue law or regulation made thereunder at the time prescribed therefor, or makes, willfully or otherwise, a false or fraudulent return, the Secretary shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise.

6201 says that the Secretary can/must assess taxes imposed by this title. By now you KNOW that the IRC imposes no income tax on you! The Sec shall assess all taxes determined by the taxpayer or those which appear on returns or lists. Meaning, the Sec can assess your 1040 amount or the W-2 amount you allowed from withholding. If you don't file any 1040 or allow wage withholding, the Sec has ZERO to assess -- which, by the way, is the idea!

6202 says that any assessment the Sec does make is recorded and you can get a copy of it. 6303 says that the Sec will bill you within 60 days for his assessment (which stems from your voluntary assessment).

6020 merely says that if anyone fails to make a required return, then the Sec will do for him based on either the TP's own cooperation, or the Sec's knowledge and investigation.

Let's go back to Joe. Joe KNEW his Constitutional rights and how to avoid being tricked by the IRS. So did his employer. Who decides whether the income tax applies to Joe? Joe himself! Can the Treasury Secretary assess an amount of income tax due from Joe? Let's see:

Did Joe pay any positive amount of income tax? No.

Did Joe allow any positive amount of withholding? No.

Did Joe assess himself for any positive amount of tax? No.

Since Joe decided that he owed no income tax, the IRS must take him at his word, unless they have evidence to the contrary.

Since Joe did not admit or give any evidence that he was subject to the federal income tax, the Federal government can't touch him unless they can prove that he fraudulently misrepresented himself for the purpose of criminal evasion. Remember, evasion is sneaking out of the hotel without paying your bill. Evasion could not possibly apply in Joe's case because the IRC never made him liable for any income tax. If it did, and Joe KNEW it but tried to evade his tax liability, then he would be guilty of evasion.

The 1991 Supreme Court case **Cheek v. U.S.** confirms that if a person sincerely believes that a law does not apply to him, he is not guilty of any criminal "willfulness." To prove tax evasion, the government must first prove willfulness. Let's say that Cho had gotten all confused over this and came to the mistaken (though honest) conclusion that the Federal income tax did not apply to him. If Cho could convince the jury that he was sincerely confused or mistaken, then Cho would not be guilty of any criminal offense such as tax evasion or tax fraud.

What recourse does the IRS have against an untax Patriot like Joe? **None but intimidation.** If they can scare Joe into getting the assessment ball rolling by him subsequently paying tax, allowing withholding or filing a self-assessment return -- **then they've got him.** Once he does any of those three things, the IRS can make huge "supplemental" assessment on top his own self-assessments, or they can file charges against him for tax fraud and evasion. How? Because if they can scare Joe into mistakenly admitting that he did indeed owe income tax, then they can his past "false" EXEMPT claim against him in court.

If Joe refuses to pay tax/allow withholding/self-assess, then the IRS will try to trick Joe into conferring jurisdiction over him by one of several traps (which I discuss later). If Joe don't tumble into one of these jurisdictional snares, then the feds will back off and send him a letter that they've "declined prosecution." **In order for Joe to win, he must be well-informed and courageous.**

Weathering a full-blown barrage by the IRS is like standing up to a gorilla. A gorilla charge must be handled in a very specific way, without deviation. If you happen upon a gorilla in the wild and it challenges you, **do not run** but stand absolutely still. The gorilla will charge right up to your face, scream and beat his chest in a most terrifying manner. The gorilla is all noise unless you turn chicken. If you stand resolutely and stare back at him unflinchingly, you will call his bluff and he'll walk away.

However, if you run -- if you even blink, **you've had it.**

When challenged by the IRS, stand firm on your Constitutional ground; don't run and don't blink. **The IRS gorilla will make an incredible racket in order to scare you into running -- DON'T.** Any Patriot who stands firm will get his "declined prosecution" letter -- unataxation's Medal of Honor.

G) YOU ARE NOT "REQUIRED" TO EVEN HAVE A "SOCIAL SECURITY" NUMBER!

I quote a 4/14/77 letter to SPOTLIGHT newspaper by a SSA official:

Per our conversation, I know of no U.S. law that mandates persons to have Social Security numbers. It is conceivable a person could live a lifetime in this country, never apply for or receive a Social Security number, and never be in violation of the law by not having done so.

*-- James E. Doherty, Senior Social Liason Specialist,
Social Security Administration*

SPOTLIGHT followed up this confirmation with a letter to the SSA inquiring how a conscientious objector to the SS program could go about dropping out and canceling his SSN. The SSA replied:

The Social Security Administration does not require that you have a Social Security number...

The Social Security number you received was assigned to you on the basis of [an application] and we cannot void the record. Even though we cannot void the record,...we will not release information about your number without your consent.

Your [SSN] and record will not be used at all unless you yourself activate the record by using it for employment or other purposes.

You should request present and future employers to enter the phrase 'Religious Objector' in the space provided for a [SSN] when they report your wages and taxes [on a Form W-2].

You may show this letter to your employer(s) to show that your request is valid.

Based on regulations published by the Internal Revenue Service [SSN's] are required on income tax forms as the taxpayer identification number. If you are required to file an income tax return, we suggest you contact the IRS in your area to explain your position...

Even the SSA is aware of the "if you are required to file" scam! By now, you KNOW that you are not "required" to file income tax returns because no law makes you liable for any income tax!

Imagine how much you've learned so far. You're not required to have a SSN, you're not required to have anything withheld from your wages, and you're not required to file income tax returns! **Think of all the freedom you've been missing out on!**

H) UNDER THE IRS EVERYONE IS "GUILTY"

The IRC is also deliberately written to contain hundreds of traps, snares and pitfalls which the IRS springs on taxpayers. Consequently, Americans are never sure of any firm ground on which to tread -- which is exactly the feds' plan; to keep you nervous and unsure about where you stand. And, many Americans are afraid to resist the IRS or "make waves" because of fear they'd get caught on past tax "cheating."

The feds love to induce a national guilt trip on us. Or, as Will Rogers once quipped, "The income tax has made more liars than fishing." And because of it, millions of Americans feel guilty because they've "cheated" on their taxes. They don't resent getting burned in an audit (which they voluntarily submit to), since it's a form of atonement for past tax "sins."

In Ayn Rand's *ATLAS SHRUGGED* there is a passage of dialogue between industrialist Henry Rearden and bureaucrat Dr. Ferris, who is confronting Rearden about having broken a federal regulation:

"But, after all, I did break one of your laws." (Rearden)

"Well, what do you think they're for?" (Ferris)

Dr. Ferris did not notice the sudden look on Rearden's face, the look of a man hit by the first vision of that which he had sought to see. Dr. Ferris was past the stage of seeing; he was intent upon delivering the last blows to an animal caught in a trap.

"Did you really think that we want those laws to be observed?" said Dr. Ferris. "We want them broken. You'd better get it straight that it's not a bunch of boy scouts you're up against - then you'll know that this is not the age for beautiful gestures. We're after power and we mean it. You fellows were pikers, but we know the real trick, and you'd better get wise to it. There's no way to rule innocent men. The only power any government has is in the power to crack down on criminals. Well, when there aren't enough criminals, one makes them. One declares so many things to be a crime that it becomes impossible for men to live without breaking laws. Who wants a nation of law-abiding citizens? What's there in that for anyone? But just pass the kind of laws that can neither be observed nor enforced nor objectively interpreted -- and you create a nation of law-breakers -- and then you cash in on the guilt. Now that's the system, Mr. Rearden, that's the game, and once you understand it, you'll be much easier to deal with." (my emphasis)

In the line "when there aren't enough criminals, one makes them," Miss Rand unveils a vital point. You see, government is in the defense/police/court business, so government's "customers" are military aggressors/criminals/civil litigants. Think about it: if there were no foreign military threat, no crime and no civil lawsuits, the federal government would have no customers and would necessarily shrink in size until it disappeared. As Ferris acidly commented, "Who wants a nation of law-abiding citizens? What's there in that for anyone?" For anyone in government, nothing.

So, the first order of government business is to maintain a steady supply of "customers." This is easy enough to do. Remember, in the defense/police/court business -- government is a monopoly. Nobody else is allowed to compete. And this is the stifling boredom resulting from monopolies -- no competition for market share. A monopoly doesn't have to fight for a larger piece of the pie -- it owns the whole pie! It has 100% market share!

The only way for a monopoly to grow bigger is to increase the size of the pie; to increase the size of the market itself. How? By creating more customers! And if criminals are the customers of the police, then how does the government create more criminals? Create new laws which apply to new people! Laws which are all but

impossible for the public to understand and obey, and thus by their very nature create "criminals." Or, to again quote Ferris, "But just pass the kind of laws that can neither be observed nor enforced nor objectively interpreted --and you create a nation of law-breakers -- and then you cash in on the guilt." The Internal Revenue Code has done exactly that: created a nation of "criminals" through its maddening, incomprehensible tax regulations.

Later on, Ferris is talking to his Washington cohorts about Rearden being a "guiltless" man:

"I mean that there is no way to disarm any man," said Dr. Ferris, "except through guilt. Through that which he himself has accepted as guilt. If a man has ever stolen a dime, you can impose on him the punishment intended for a bank robber and he will take it. He'll bear any form of misery, he'll feel that he deserves no better. If there's not enough guilt in the world, we must create it. If we teach a man that's its evil to look at spring flowers and he believes us and then he does it -- we'll be able to do whatever we please with him. He won't defend himself. He won't feel he's worth it. He won't fight. But save us from the man who lives up to his own standards. Save us from the man of clean conscience. He's the man who'll beat us." (my emphasis)

I have written this book with a clean conscience. I have dropped out of the income tax circus with a clean conscience. I have paid no federal income/SS taxes in many years -- with a clean conscience. Let the government consider me a "criminal" -- my heart is not so convicted. I am nor feel "guilty." I am proud of what I'm doing within the untax cause. I hope you will join us and share the joy of having . . . a clean conscience.

I) NEITHER THE IRC NOR THE IRS CAN BE TRUSTED

When the Internal Revenue Service's interpretative rules favor a taxpayer, the IRS may retroactively change its position and impose a tax, even when the taxpayer has relied to his detriment. The IRS thus is not bound by its own rules . . .

-- Professor John P. Wilson, ADMINISTRATIVE LAW TREATIES

There is not a return in the world that an agent can't either find something wrong with or change to trip up the taxpayer.

-- former IRS agent Dean Boyd

Even if a taxpayer is absolutely straight-arrow in his tax preparation and gives the IRS the benefit of the doubt on deductions, the IRS can distort any of his supplied information, or change its interpretation of the IRC against him. The IRS is not bound even by its own rulings, decrees or advice -- and changes its "game plan" whenever suitable.

So, the IRC is admittedly brilliant: it implies mandatory compliance when such simply does not exist; it keeps people insecure and uncertain on their responsibilities; it fosters guilt and emotional exhaustion which weakens the population in general. The IRC attempts to create a guessing, nervous, guilty, fearful, impoverished America which eventually loses all will to resist.

*** But now, you KNOW better and you're ready to fight back! ***

WHY YOU HAVE NO MORAL OBLIGATION TO PAY INCOME TAXES

Let's take a break from law and court cases. I'm going to chat awhile. I think I've made a convincing case that you are not required by law to pay federal income tax. Now I'll talk about why you as an American shouldn't feel a *moral* duty to pay income taxes. This is one of my book's most important chapters.

A) HISTORICAL PURPOSE OF THE FEDERAL INCOME TAX

The only beneficiaries of income taxation are the politicians, for it not only gives them the means by which they can increase their emoluments, but it also enables them to improve their importance. The have-nots who support the politicians in the demand for income taxation do so only because they hate the have; . . . the sum of all the arguments for income taxation comes to political ambition and the sin of covetousness.

-- Frank Chodorov, *THE INCOME TAX; ROOT OF ALL EVIL*

America survived just fine without the income tax. We didn't even have withholding until 1942 -- and it was supposed to be a wartime measure! ("*The taxes . . . shall not apply to any taxable year commencing after the date of cessation of hostilities in the present war.*") They called it the "Victory Tax" and it was only 5%! No wonder Americans went along with it -- *who would have stood up and complained?* We were at war! Besides, Americans had been paying SS taxes for the previous five years and were by then used to the government withholding from their wages. Meaning, the sheep had gotten used to the sound of shearing scissors.

The admitted purpose of the "Victory Tax" was to "mop up excess purchasing power." By "excess purchasing power" the feds meant your disposable income. Disposable income is income left over after rent, food, clothes and all other necessities have been paid. So, why mop up disposable income with a federal income tax?

In 1946, a paper written by Beardsley Ruml was published by the magazine *AMERICAN AFFAIRS* under the title, "Taxes for Revenue Are Obsolete." The editor explained the gist of Ruml's paper:

. . . His thesis is that given (1) control of a central banking system and (2) an inconvertible [irredeemable] currency, a sovereign national government is finally free of money worries and need no longer levy taxes for the purpose of providing itself with revenue. All taxation, therefore, should be regarded from the point of view of social and economic consequences . . . (my emphasis)

Who was Beardsley Ruml? One of Rockefeller's main boys. From 1937 to 1946 Ruml was Chairman of the New York Federal Reserve Bank, historically the most powerful out of the system's 12 banks.

Since the government could rely upon the Big Boys' Federal Reserve and its irredeemable FRN's, Ruml said that it no longer needed the income tax for revenue. Instead, the income tax should be used to achieve certain "*social and economic consequences.*" Gee, what could these "*consequences*" be? I'll let Ruml himself explain:

1. As an instrument of fiscal policy to help stabilize the purchasing power of the dollar; [i.e., conceal inflation]
2. To express public policy in the distribution of wealth and of income, as in the case of the progressive income and estate taxes; [i.e., completely wipe out the middle class]
3. To express public policy in subsidizing or in penalizing various industries and economic groups; [i.e., pork barrel/political favoritism or oppression]
4. To isolate and assess directly the costs of certain national benefits, such as highways and social security. [which should be privately provided for by free enterprise]

By all odds, the most important single purpose to be served by the imposition of federal taxes is the maintenance of a dollar which has stable purchasing power over the years. Sometimes this purpose is stated as 'the avoidance of inflation'. . .

The dollars the government spends become purchasing power in the hands of the people who have received them. The dollars the government takes by taxes cannot be spent by the people, and, therefore, these dollars can no longer be used to acquire the things which are available for sale . . . (my emphasis)

-- Beardsley Ruml, WHAT TAXES ARE REALLY FOR

As you now KNOW, price inflation is caused by a new, massive infusion of worthless FRN's into the "money" supply. More FRN's chase the same amount of goods and services, therefore prices are bid upwards. Meaning that FRN purchasing power goes down. But then voters start to complain, so the feds must maintain "stable purchasing power" (Beardsley Ruml) to keep us sheep from bleating.

To prop up FRN purchasing power, the feds must keep us from spending these new FRN's in the marketplace. An income tax (without withholding) paid in yearly lump-sums, will do that, but only a year later. Before the yearly tax payments are sent the public has full use of those funds, which enter the marketplace and bid up the general price level. So in 1942, the feds concocted the withholding scam to keep most of those new FRN's out of our hands in the first place! **The government needs withholding to dissolve inflation, to conceal the utter worthlessness of their printing press unmoney! Withholding and inflation are cousins.** This isn't just me talking; you have Mr. Fed Beardsley Ruml's word on it too!

The feds say, "You made \$100, but hey, \$30 of that is ours." By their withholding racket, the feds take away that \$30 before you even get it! *It's a magic show!* By their "now-you-have-it-now-you-don't" card trick, the federal magicians fool you into thinking that \$100 = \$70; that you made \$100 when you only made \$70! It's so slick, the public never catches on. A few individuals have figured out this scam, but the masses haven't.

Are you following me? Let's make this even clearer. Imagine you have a gallon jug riddled with holes. Though it's a gallon jug, it'll never hold a gallon. As you try to fill it up, about a third of it leaks out. Now let's say your gross yearly earnings are \$30,000. Your \$30,000 is like that gallon jug. Under the present

tax system which you've been fooled into joining, you will never receive your full \$30,000 gross -- you'll never fill the jug to its full gallon capacity. You'll get only about two-thirds, \$20,000. For all practical purposes, you don't make \$30,000 and you don't have a gallon jug. **Playing the tax-shelter/deductions game is like pouring faster: you'll take home a bit more money and the jug will hold a bit more -- but you'll never catch up. You'll never outpour the holes. The jug is rigged against you.**

***** GOODBYE APRIL 15TH! shows you how to get a new jug! *****

The whole point of the federal income tax is to take away as much of your disposable income as you will stand for. "*The most feathers with the least squawk.*" The feds will, of course, leave a little for things like movies and drinks; just so you think you still have disposable income.

Folks, **your take-home pay is only what the feds allow you.** The feds are clever parasites; they leave their American hosts at least *some* funds to live on. **They know that if the host dies, the parasite dies. If the feds tax us into oblivion, they go with us.** You can bet there's a whole battalion of economists in Washington whose sole job is to calculate exactly how much 1) aggregate withholding is needed to skim off new printing press FRN's and conceal inflation, and 2) how much or little of our wages to leave us. Then Congress decides if Americans will put up with it! Did you think they pick those tax rates out of a hat? **The feds have made leeching a precise science!**

Cutting out all the bat guano, it means that the feds disburse with their left hand and tax with their right; thereby lessening the inflationary effect of gargantuan federal spending. If the feds did not siphon off (through withholding) a significant portion of their printing press unmoney before it hit the streets, **massive price inflation (FRN depreciation) would result.** Pretty sneaky, eh? The 1920's Weimar Germany inflationists, who hyperprinted the mark into oblivion, would be quite impressed with our American twist on inflation!

This explains the unbelievably wasteful federal spending. The feds can "afford" to flood the planet with FRN's because, like the Dorito chips commercial, "*they'll print more!*" In fact, the more atrociously they waste in overseas ratholes (to bribe nations and buy political favor), the less likely those FRN's will "*come home to roost*" and return as domestic inflation. Did you know there are **three times** more FRN's floating outside our borders than there are here in America?

Also, this sheds light on why the feds want to discontinue the old FRN's and replace them with a new version. Obviously, not all of the circulating FRN's out there will be exchanged -- I estimate that up to **50%** will not be swapped out; which means up to 50% fewer FRN's to inflate the domestic "money" supply. Hundreds of millions of unexchanged FRN's will thereby be rendered worthless as a medium of exchange -- overnight. Neat trick, huh? **That's why the feds no longer mint gold or silver coins; they can't be rendered worthless!**

And if the shearing scissors cut too close, and we start to bleat, they roll out their old anesthetic -- **tax cuts.**

A1) The tax cut Trojan horse

Remember the most recent "tax cut," the "Tax Reform Act of 1981?" The Act closed many tax loopholes and deductions while lowering and simplifying the tax rates. It seemed like a good thing, didn't it? Yes, but here's the catch: starting in 1991 (after the 1990 elections), the feds will raise the tax rates and the public will have no protection under the old loopholes and deductions.

Just as a magician misdirects his audience during his act, the feds misdirect the public during their tax tricks. They have most of America scrambling to tax-preparers to squeeze out every last deduction to hide the *ultimate* deduction -- dropping out entirely from the income tax sham.

**** The only tax cut you'll ever get is the one you give yourself. ***

AUTHOR'S NOTE: When I first wrote this book's rough draft in 1989 Bush hadn't yet reneged on his "Read-my-lips-No-new-taxes" promise. Just as I predicted he broke his word. If the American people had ever trusted the man before, they don't any longer. (The tax increase which looms ahead will be the whopper of all time.) Because of this, Americans will not be very eager to reelect George Bush in 1992, even if he *doesn't* make a mess of the Iraq situation. So the Democrats (Demopublicans) will run another straw-man candidate that'll make Dukakis look like Zeus. Also, the 1990 Congressional elections prove that American voters have no real interest in booting out the Washington Wastrels. **Only one Senatorial incumbent was defeated, and 98% of the House was reelected.** In their eternal gratitude to the American people, Congressmen just voted themselves a \$50,000 raise. How much more federal arrogance will we take? Here's another example of how stupid Congress must think we are:

The chutzpah award of the season goes to Illinois state Representative Ellis Levin, who boasted in campaign ads that his reputation had earned him 'special recognition' by CHICAGO MAGAZINE -- which it had. CHICAGO called Levin one of Illinois's ten worst legislators. (my emphasis)

-- THE NATIONAL REVIEW, December 3, 1990

If Levin's constituents reelected him, then they deserve him!

B) **THE UNCONSTITUTIONAL 74% FEDERAL GOVERNMENT**

You might be thinking "if everybody dropped out of the income tax racket, the government would collapse." You're partly right; only part of the government would collapse -- **the part that needs to. The fraud, coercion and waste.** The federal government is like an overweight glutton who dines on nine-course meals, at our expense. We propose eliminating five or six of those courses. He won't die; he'll just become the thin man he's supposed to be.

******* By 1960 the U.S. population had increased to 34 times its total in 1800. By 1960 the number of employees of the Federal Government had increased to 16,000 times its total in 1800.

-- AMERICA'S FUTURE

In those 140 years, the feds have outgrown us at a rate of 471 to one! There is only one word for this: **cancer.** And the federal cancer has metastasised throughout the entire body Republic. That's

why we can't surgically remove it through Presidential elections or writing our Congressmen. Each American is a cell in the body of America. Each of us must fight this federal cancer and books like **GOODBYE APRIL 15TH!** are antibiotic drugs to assist in the battle.



Just as the glutton doesn't need his nine-course meals to live, the federal government doesn't need our income and SS taxes to function. The Constitution outlined the government's "job description" -- establish justice, provide for the common defense and promote the general welfare. That is all the feds are to do. Only 26% (\$320B/\$1,252B) of their revenue is spent on their strictly defined duties. These Constitutional expenses are easily handled by indirect taxes (customs, and excises). The other 74% is unConstitutionally used for other purposes. This 74% of federal revenue spent for unConstitutional purposes is paid for by the personal and corporate income tax.

Entire books have been written on the immoral waste of our tax dollars. Besides lending (giving) money to Communist regimes at lower rates of interest available to Americans, bribing farmers not to grow food, and paying people for not working, the feds waste billions on needless grants, studies, projects, etc.

Nationally crucial items like; why men clench their jaws, the mating call of South American tree frogs and why we like eggs for breakfast have received huge federal research grants. A third gymnasium was built for Congressmen, when they barely use the first two. Since the 1930's it's been "Ready! Spend! Aim!" For the full horror, read J. Peter Grace's *BURNING MONEY*, available from Citizens Against Government Waste, 1301 Connecticut Ave., NW, Washington, D.C. 20036.

The gobs of fat within the federal government is stupefying. It reminds me of a personal experience. A funeral-director friend asked me if I could help him at the hospital move a 300 lb. corpse from the autopsy table to the stretcher. I somewhat reluctantly agreed. The DB ("dead body" in mortician talk) had the standard Y-shaped autopsy incision from his armpits to sternum to navel. I was astounding at the several inches of yellow fat surrounding his vital organs. Over a hand-width of fat.

The federal government is like that 300 lb. corpse. Its vital organs (defense, Congress, courts) are buried in layers of impenetrable fat. There's no excuse for it. Courtesy of the American untaxpayers, the federal government is going on a little diet.

Once untaxation really takes off and becomes the national topic, the feds will throw the greatest tantrum in American history. Take the California state government's Proposition 13 pity-party and multiply it fifty-fold. Washington will howl, shriek, cry, pout, threaten and bawl. It'll be embarrassingly noisy. Nothing cries like a spoiled child being yanked away from the candy counter.

What we're going to do is spank Washington D.C.'s big, fat bottom and send it bed without any supper. Then we'll have a real celebration.

Duties, excises and imposts are sufficient to support limited, Constitutional government. It's income and SS taxes which finance ridiculous waste, unConstitutional federal expansion and tyranny.

B1) Camouflaging who pays

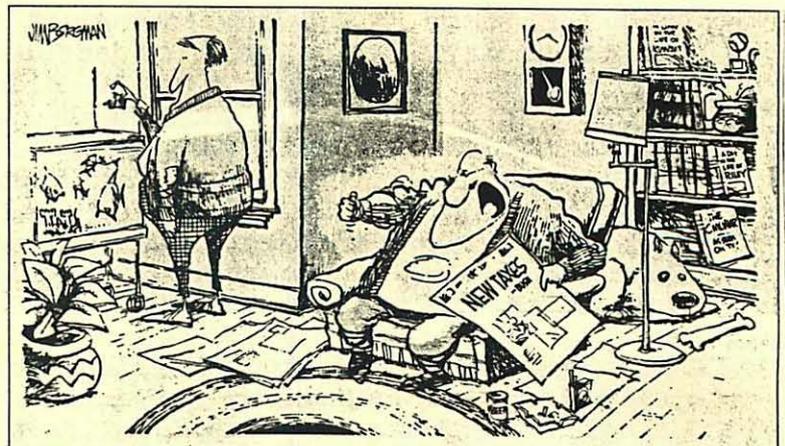
I recently saw on TV a government official who was justifying a new, massive foreign-aid program, claiming that the cost would be "shared by government, business, and the American public." His comment, I'm sure, went over the heads of 95% of those watching. Perhaps you don't understand what I'm getting at. Once you read the following, you'll never fall for this particular con again.

GOVERNMENT has/creates nothing. Government is not sovereign. It can only redistribute what it takes from the taxpayers. Government is only an *institution*.

BUSINESS has nothing, but does create things. Business is not sovereign. It's only a tool which is owned and operated by people to provide goods/services. It does not pay taxes, it only *collects* them from people for the government. Business is only an *institution*.

PEOPLE are sovereign. We own and pay for everything. We own all businesses and pay for all government expenses. We are not institutions; we *own* the institutions.

Whenever you hear some bureaucrat say that the cost of a government program will be shared by "government/business/public," he's being ludicrous. It's like saying that your house payment is "shared" by your baby and the family dog. The next time some fed says "share" or "partners" cry out, "Bat guano!" You'll know that it's the public (you and I) who pays for everything -- there is nobody else.



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"Well, I for one am never going to read another organ on that man's body again!"

C) THE DESTRUCTION OF THE AMERICAN FAMILY

Here's a letter from Linda Timmons of Hermosa Beach, CA which was published in *Los Angeles Times* on 22 February 1979. It is for all the Linda Timmons of this country that I wrote my book.

SINGING THE BLUES ABOUT THE RED, WHITE AND BLUE

I've the paycheck blues again, and it made me start thinking about America, land of the free.

I had always interpreted that phrase to mean I was free to live my life the way I chose. I believed I had the right to make all decisions affecting my life as long as I didn't harm anyone or break any laws. I believed that the laws were there to protect me, and that people who broke them were criminals.

These concepts always sounded fine to me. I was sure I could live a happy, productive life within their framework, because I knew I was an honest, conscientious person responsible for my actions. I was proud to be an American.

I lived with this fantasy until I was 19 years old. That was when my husband received his draft notice, on our first wedding anniversary. Within days, the boy I had loved since I was 13 was gone. The government, which made the laws to "protect" me, said that he had to do what it ordered. If he didn't he would be a criminal and could go to jail. And so they sent him to Vietnam. They risked his life without his consent. I didn't understand.

My husband came back safely after 11 months, and was honorably discharged from the service. We started a family, saved our money and bought a small house in Hermosa Beach, where we'd grown up. We were careful not to get into debt. Each year the property taxes on our small house increased; in 1976 they doubled, and then last year they doubled again. We couldn't afford the \$2,400 that the government wanted -- but this was our home, this was the town where we grew up. What were we to do? The government, which made laws to protect us, said that we had to pay if we wanted to stay. I didn't understand.

Proposition 13 lowered our property taxes, so that we could keep our home. But now the court is suggesting that soon my children may not be able to attend the school at the end of our street; they might have to ride a schoolbus for up to 40 minutes each way, to go school in someone else's town. We chose to live in this town because we grew up here. It is a small community, with lots of involved citizens. We wanted our children to have pride in their neighborhood, and in its school. The government, which makes rules to protect us, says that this is not important; something called integration (not education) is more important.

Receiving what's left after taxes of my first few paychecks of 1979 has prompted me to reflect on my life. I believe that I finally understand: I am not free at all; it is the government that's free to do what it wants. The laws are not designed to protect my family and me; they are designed to pro-

tect the government. And we, the people, support this system with our money, our children -- our very lives. If we don't, we risk breaking the law.

Yes, now I understand, and I am not so sure how I feel anymore about being an honest, conscientious person responsible for my actions. America, land of the free -- it rings hollow. I'm still proud to be an American, and I wouldn't want to live anywhere else, but I am not as naive as I once was.

Perhaps you could have written the same letter . . .

A friend of mine recently confided to me that he is seriously considering taking on a paper-route or mowing some lawns. What's wrong with that? This man is a well-employed college-graduate in his 30's. Why does he need the extra money? Because he and his wife cannot afford the upcoming expenses of their first child! Paper-routes and mowing lawns used to be a way for kids to earn pocket money. Today, with the oppressive income tax, a grown man needs that extra cash to feed his family!

The income tax is the primary villain in the destruction of the American family, and thus younger generations. It's because of the income tax, that many wives and mothers of this country are forced to work for the sheer economic survival of the family unit, when they'd rather be homemakers. A mother wanting to work is one thing; a mother forced to is another. The husband's paycheck is no longer sufficient to support his family, and hasn't been for years. The idea of mom being able to stay home and raise the kids is "Leave It To Beaver" stuff today.

Through government inflation and the monetization of debt, the middle class is forced into higher and higher tax brackets. With the long-term credit markets devastated by government inflation and borrowing, who can afford mortgage terms? Hardly any family can afford a house anymore. You think it's by accident? The feds would love for us all to be forced into government housing so they can control us more efficiently.

You think I'm exaggerating the adverse effects the income tax has on American families? Let's find out. I'm speaking now to all you husbands: if you could enjoy 100% of your salary and avoid non-productive tax shelters and income deferments, would you be able to support your wife not working? I'll bet you could. If your salary is \$40,000, you probably donate about \$10-15,000 of it to the feds alone. Add another \$2-5,000 for state income tax if you live in one of those 43 states. Your total tax donation would be \$12-20,000 per year. You'll find that your wife's take-home pay roughly equals this. Your wife doesn't work for the family -- she slaves for the federal and state governments!

Wouldn't you rather keep those \$\$ in the family and "pay" your wife to stay home if she wants to? She wouldn't be so stressed out from the Herculean load of job/kids/house/husband. Your marriage would probably be happier (most couples fight mostly about money troubles) and your children would enjoy a more relaxed family life. Think about that . . .

*** GOOD-BYE APRIL 15TH! sets your wife and family free! ***

When the income tax squeeze first made federal employees out of mothers, they could at least afford to stay home for five years until the kids were in kindergarten. Today, families cannot afford even that! **I'm speaking now to all you new mothers:** Most of you must return to work only weeks after your first baby, am I right?. Consequently, your baby is raised primarily by somebody else but you. That somebody else will probably see your baby's first step. That somebody else will probably hear your baby's first word. Watch your baby's first tooth come in. Play that first game of peekaboo. And where are you during these priceless moments? Out slaving to pay the family's tax burden, because you were tricked into it! **Your baby is growing up without you because you've been duped into being a federal beast-of-burden!** When enough of you mothers come to realize that, you'll storm this IRS tyranny like the Bastille.

And what if a family or single working mother has no available relatives to babysit and can't afford a nursery? **Federal day camp!** The feds are pushing for this with all their might. **If school-children are impressionable and vulnerable, how much more so are babies?** Think about it: do you want your baby in some federal day camp staffed by people of unknown morals and competency? Our kids' minds are being paralyzed in public schools; think of what damage to our babies' cognitive/emotional development can happen in those federal day camps. **It's obscene!**

Apparently, our pulverized lives aren't enough for the federal altar; our kids, the sacrificial lambs of tomorrow, are not enough either -- they want our babies too! Lenin once boasted, "Give me your four-year-olds, and in a generation I will build a socialist state." The feds are even slicker, "Give us your babies, and we'll make them obedient, non-questioning American taxpayers."

**** There's just one word for the income tax fraud -- WICKEDNESS! ****
We must end it!

D) WITHOUT INCOME AND SOCIAL SECURITY TAXES

The effect of the ability-to-pay doctrine in practice is to discourage production. If an increasing portion of what I earn is taken from me -- and that is the intent of the graduated income tax -- then my inclination will be cut down on my earnings. Men work to satisfy their desires, not to pay taxes. There is no sense in keeping my barn full if the highwayman empties it regularly (like the riddled gallon jug) and I have no means of preventing him from doing so. It is true that despite heavy income taxes men will try to keep up their standard of living by greater productive effort; but there comes a point where "what's the use?" impels them to adjust themselves to a lower standard of living. Why expand my business, why work overtime when my increased income [or wages] will leave me little for myself? It isn't worth it. That is the effect of the ability-to-pay doctrine. (my emphasis)

-- Frank Chodorov, *THE INCOME TAX; ROOT OF ALL EVIL*

Do you like **working harder** knowing that will move you up into a higher tax-bracket? Of course not. Do you like **saving more** knowing that the interest your thrift and sacrifice has earned will be taxed? No way. Multiply your feelings times 100 million other American taxdonaters and you'll understand why our productivity and savings (capital formation for business expansion) is plummeting. **The income tax is ruining our lives and ruining our country!**

Did you ever hear of **Tax Freedom Day**? Calculated by the Tax Foundation, Inc., it's the day of the year on which you actually start working for you, instead of for the federal, State and local governments. Here are some TFD's:

1930	Feb.13		
1940		March 8	
1950			April 3
1960			April 17
1970			April 28
1975			April 28
1980			May 1
1981			May 4
1982			May 3
1983			April 30
1984			April 28
1985			May 1
1986			May 2
1987			May 4
1989			May 15

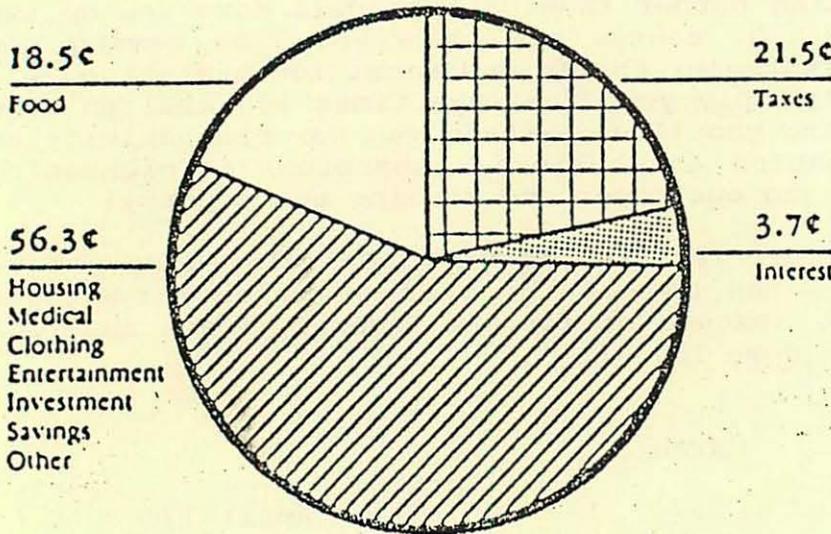
The federal government alone has stolen over a third of your life. And because of it, you've enjoyed only a fraction of what you deserve. Why, medieval serfs only worked 25% of *their* lives for the feudal lords -- and we think we're free? And the current 10-15% inflation tax (the CPI inflation rate is a fraud), and you are working the government well into June. Let's face it, **WE'RE NOT FREE AND WE'VE BEEN RIPPED OFF!!**

Just think how much money in your lifetime you've paid needlessly in SS/income/inflation/interest taxes. If you're middle age, it runs into the hundreds of thousands. Remember all the times you scrimped and saved, and never really seemed to get by comfortably? Imagine how much higher your standard of living would be now if you hadn't donated a third of your productive life to the government. You'd have travelled. You'd have sent your kids to college. You'd have started that. You'd have built a bigger home. You'd have built a second home. You'd have given more to your favorite charities. You'd have saved more for your retirement. You'd be enjoying your Golden years with more health and wealth. You'd have LIVED instead of just survived.

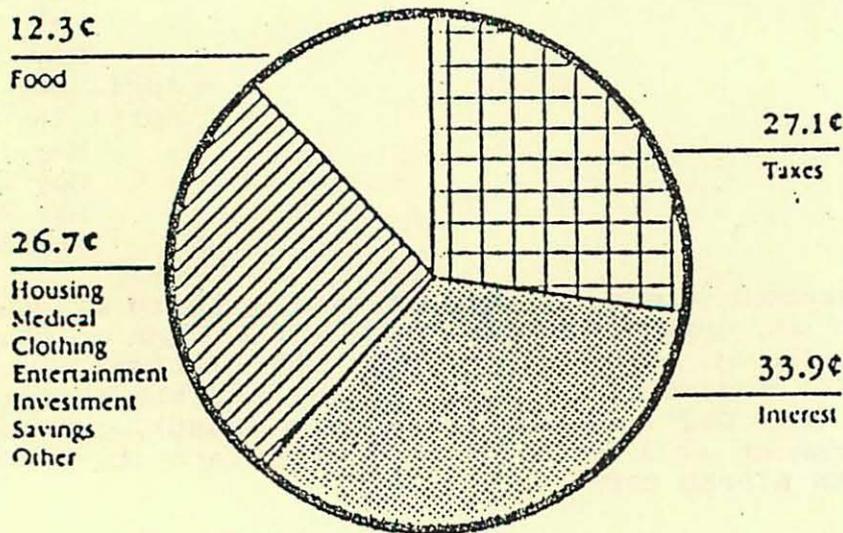
EXHIBIT

Per Capita Expenditures of Consumer Dollar

1950



1980



In 1950 you spent 75% of your consumer dollar on yourself, and only 25% on government and inflation.

By 1980 this ratio had worsened to 61% on government and inflation, and 39% on yourself.

Today, it's 65% on government and inflation - only 35% on yourself!

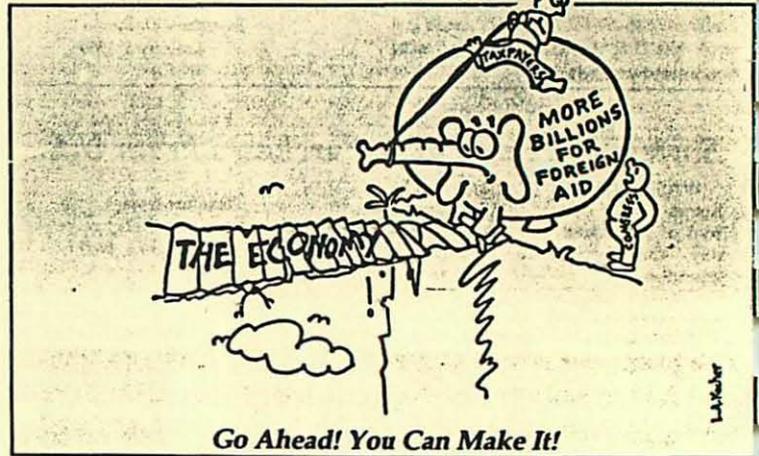
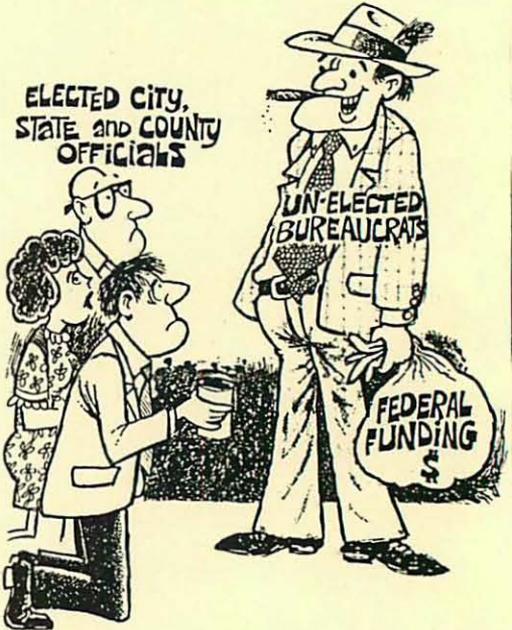
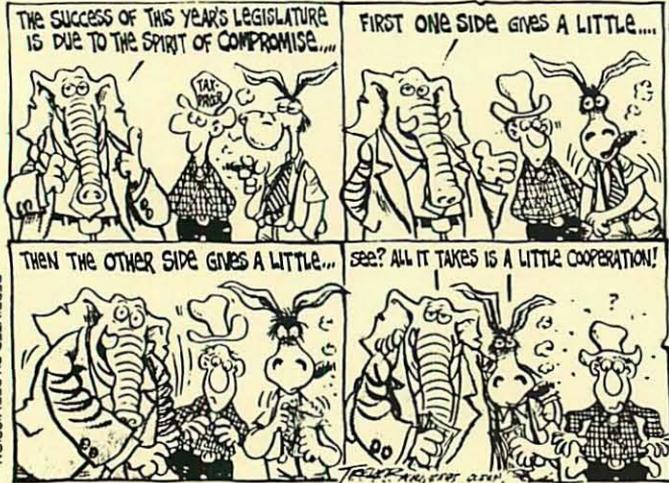
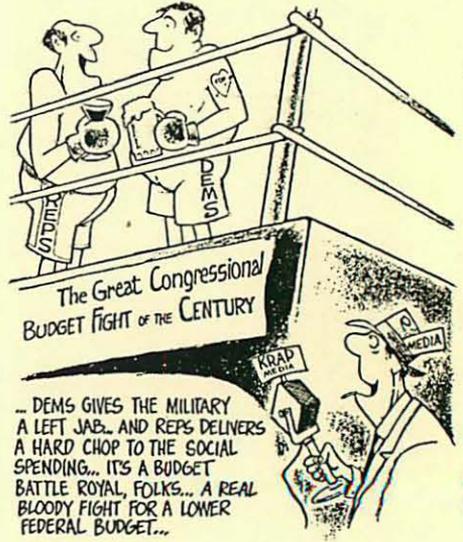
Remember the hopes and dreams you used to have when you were younger? Remember the hope and promise you felt when life was new and exciting? Where is that hope, that child-like optimism now?

Until WE bring it back, the American Dream is over, dead and gone.



"Now that the election is over, let's put aside our political differences, and really tax these people!"

Baloo



E) PROGRESSIVE TAX TAXATION A COMMUNIST IDEA

It might interest you to know that the progressive income tax structure (higher tax rates for higher incomes) is the second plank of the published Communist manifesto. I'll list all ten along with my comments and estimates of their completion percentage:

- 1) *Abolition of property in land and the application of all rents of land to public purposes.*
[Not yet fully in effect, but you no longer own your land, you're merely a tenant and property tax is the rent. If you don't pay your rent, you'll get evicted. Add to this zoning, EPA restrictions, and outright federal ownership and you'll see that private ownership and control of real estate is basically gone. 80%]

- *** 2) A heavy progressive or graduated income tax.
[Boy, have we got one! Marx would have been proud. The feds need the income tax/withholding scam to conceal inflation and pulverize the working middle class. 100%]

- 3) *Abolition of all rights of inheritance.*
[Not yet fully in effect, but estate taxes and probate costs accomplish nearly the same thing. 70%]

- 4) *Confiscation of the property of all emigrants and rebels.*
[Illegal-tax protest leaders routinely have their property confiscated without due process of law. 70%]

- *** 5) *Centralization of credit in the hands of the State, by means of a national bank with State capital and an exclusive monopoly.*
[Yep, it's here. The privately-owned Federal Reserve System has a Congressional monopoly on our "money" -- a sure guarantee for inflation to force the middle class into oppressive upper-class tax rates. 90%]

- 6) *Centralization of the means of communications and transport in the hands of the State.*
[Not yet fully in effect, but the President, through Executive Order No. 11921, has vast unConstitutional powers to declare an "emergency" (which is undefined) and take control of the entire wealth and freedom of the country. Even now, communication (by the monopoly Post Office and FCC) and transport (via highways, EPA, NHSTA, DOT, ICC; via skies FAA, CAB) is in the hands of the feds. 70%]

- 7) *Extension of factories and instruments of production owned by the State, the bringing into cultivation of waste lands and the improvement of the soil generally in accordance with a common plan.*
[Not yet fully in effect, but on its way with OSHA, "public" lands, federal Flood Control Act, etc. 60%]

- 8) *Equal liability of all labor. Establishment of industrial armies, especially for agriculture.*
[Not yet fully in effect, though the "redistribution" of earnings via progressive taxes, the EEOC and the Welfare State has created a *de facto* equalizing of labor. 50%]

- 9) *Combination of agriculture with manufacturing industrial armies; gradual abolition of the distinction between town and country, by a more equitable distribution of population over the country.*
[Not yet fully in effect, though the political favoritism accorded to labor unions (closed shop rules, etc.) has gone far to achieve clause one. Also, the feds are trying to wipe out the American small town with its conservative values. 60%]
- 10) *Free education for all children in public schools. Abolition of children's factory labor in its present form. Combination of education with industrial production, etc.*
[Public schools teaching a public message: how to become docile, uncomplaining tax-slaves with no inkling of their Constitutional rights. Minor labor is being abolished through the minimum wage; youth unemployment is kept high because employers won't hire workers whose services are forcibly priced over their productive value. Mandatory work-shops, co-op programs and vocational training accomplishes clause three. 90%]

Averaging those percentages shows that 73% of the Communist Manifesto has been accomplished in America! The most successfully implemented plank by far has been the progressive income tax.

The danger is *not* that statues of Washington will be replaced with statues of Lenin, or that U.S. Marines will learn to goose-step, but that our American ideals are being replaced with a putrid philosophy totally opposed to our own. Just as a biological species can be diluted, our philosophical and political heritage is being watered down by an array of alien beliefs. Our refined philosophy of freedom and Republican form of government is being assaulted by a mongrel patchwork of arbitrary political privileges and controls.

Most other nations are products of geography, conquest and accident. **The United States of America was the first country begun with an avowed moral purpose: that individual rights are inalienable and government exists only to safeguard those rights.** What other country has a national, cultural DREAM? We have our American Dream. Have you ever heard of the Irish Dream, or the Italian Dream, or the Mexican Dream? They're all fine places with great people, but their countries were not established with a purpose. **Ours was.** That's why people world-wide immigrate here, and we don't leave. America *still* has the global lion's share of Freedom and Opportunity in spite of our increasingly oppressive government. When you hear the pious liberals pooh-pooh America, ask them this: "Oh, so you're just staying here because you like to rough it?"

Our Constitutional Republic *is* the ideal form of government. As *designed* by our *Founding Fathers*, America has the most honest, moral, fair and productive political/economic system in human history -- **and it's time we stop being ashamed about it.** We are the political/economic standard by which all other nations are, and should be judged. America is the shining light of the world, but she behaves like an apologetic Grace Kelly at an ugly contest.

Whenever I try to describe the concept of the American Dream or inalienable rights to my foreign friends, they are generally in-

capable of comprehending it. They think they get privileges from the government: the concept of natural-born rights and government existing solely to protect those rights is like trying to explain interplanetary travel to a jungle savage. We truly are different creatures than other people. *Let's quit begging the world to forgive us for our freedom and prosperity. I say "Bat guano!" to them.*

I'm not advocating national arrogance, but a quiet, dignified self-assurance of who we are and what our fine country stands for. **The genius and integrity of our Constitutional system deserves our respect and our vigilant support.** The rest of the world is generally a philosophical/political/economic toxic-waste dump, and there are very few garden spots. **Let's not spoil our garden!**

F) "SYMBOL PATRIOTISM"

I've become rather saddened over what I call "symbol patriotism." It's a hollow, superficial form of patriotism which reveres the *symbols* of America, instead of the *ideals* of America.

The ideals of America are codified in our Declaration of Independence and Constitution. It's our philosophy of freedom, respect for inalienable rights, limited government and due process of law which is America -- not the bald eagle. Our Founders fought for the Bill of Rights -- not the Star Spangled Banner.

Ask yourself this: which will *more* outrage today's public: the trampling of their Constitutional rights, or the burning of the American flag?



Today's *symbol patriotism* is based on images and emotion. We no longer have a valid patriotism based on the individual knowledge of our American ideals and institutions. This explains why Americans work *half their* lives for the government, yet still think they are free. Wake up folks.

We are fooling ourselves by this national charade. We're not Americans, but like children *pretending* to be Americans. We wear the costumes, parrot the phrases and play being patriotic on July 4th. In the final analysis, most Americans are clueless as to the meaning of their role.

It is incredible how as soon as a people becomes subject, it promptly falls into such complete forgetfulness of its freedom that it can hardly be roused to the point of regaining it, obeying so easily and willingly that one is led to say . . . that this people has not so much lost its liberty as won its enslavement.

-- Etienne de la Boetie

With our minds turned to TV mush, caring only about luxuries and conveniences, griping about the pizza guy being 5 minutes late (Where were you? We nearly starved to death!), we've allowed this big mess of ours all by ourselves. We won't write a letter to our Congressmen or newspapers protesting federal tyranny, but gosh, let Coca Cola change its formula and the whole country is furious!

We slave from New Year's till May 15th for government without a sparrow's peep of protest. The Founding Fathers, who revolted when their income taxes increased a whopping 14%, would be mortally ashamed if they saw what we've let happen to America. At least the Poles could blame *their* slavery on the might of the Soviet army. What can we say?: "But those IRS meanies would have taken away my car if I didn't do what they said." Tyranny costs money and we've self-financed our own bondage! Shame on us.

We proved the lie, were served up with a gagging portion of our vintage distillation of apocalyptic horsesh*t -- all the narcissistic swill about indomitable spirit, invincibility, courage and nobility of purpose -- and demonstrated once and for all to those who looked on with interest a fact long suspected: that this nation [America], through a self-administered indoctrination of spurious righteousness, larded with the false rewards of superfluous luxury, had at last achieved the most tractable, malleable -- let's face it, spineless -- people to walk the face of the earth.

. . . U.S. citizens, including the Great Silent Majority, did not, after all, especially care who led them. What counted was that they did not have to lead themselves.

-- Oliver Lange's *DELIVERANCE* in which the U.S. was successfully conquered by a Soviet invasion in only a few weeks.

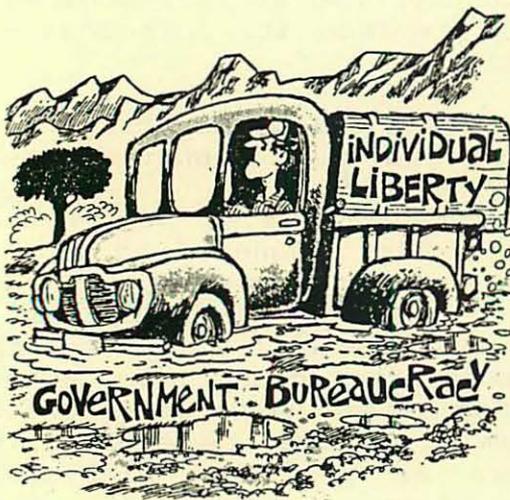
There is nothing to guarantee that America will always remain free. America can turn Socialist like most other countries. We're but fifteen years from the degree of Socialism under which Great Britain currently languishes. Socialism will never be explicitly offered (McGovern-style) to the voters as political platform. Rather, it has been and will be fostered on us piecemeal. One dreary program at a time.

As long as we're fooled that these programs are "for America," the Welfare State will prevail. The collectivist feds know that Americans are the most naturally patriotic people on earth, and this, indirectly, is our weakness. The 4th of July, the Statue of Liberty, and the Red, White and Blue are used as sales props for Socialism, government control and tyranny. For example: The 1970's gas-ration coupons cruelly pictured George Washington on them. The next time some fed on TV is announcing a new bit of tyranny or a new war, look for the American flag behind him.

G) RED, WHITE AND BLUE TYRANNY -- AMERICAN STYLE

None are more hopelessly enslaved than those who falsely believe they are free.

-- Johann Wolfgang von Goethe



It's my opinion that the particularly American form of tyranny has been the most successful tyranny in history. There have, of course, been more obviously oppressive tyrannies (Nazi Germany, USSR), but because they were so obviously oppressive, they reminded their victims of the tyranny. The most clever, effective tyranny is that which keeps itself hidden. Slaves ignorant of their own slavery will never feel the need to revolt. The tyranny within America has been so brilliantly camouflaged and hidden, it takes a book like this one to point it out to you.

The ideal tyranny is that which is ignorantly self-administered by its victims. The most perfect slaves are, therefore, those which blissfully and unawaredly enslave themselves.

-- Dresden James

A really efficient totalitarian state would be one in which the all-powerful executive of political bosses and their army of managers control a population of slaves who do not have to be coerced, because they love their servitude. To make them love it is the task assigned, in present-day totalitarian states, to ministries of propaganda, newspaper editors and schoolteachers. (my emphasis)

-- Aldous Huxley, BRAVE NEW WORLD

In my opinion, this is where the Communists went wrong. **Their tyranny is too all-embracing.** By Socializing the means of production and forbidding its private ownership, they, in a sense, burned up a picture for its ashes. 1991 Soviet Russia has no production and the economy is finally grinding to a halt. Imagine every business in America owned and operated by the government like Amtrak or the Post Office, and you'll understand why the Soviet economy is now in its death throes. The Soviets caged up the goose and as a result it no longer lays golden eggs. Another Socialist had a better idea on this subject:

Let them then own land or factories as much as they please. The decisive factor is that the State, through the party, is supreme over them, regardless whether they are owners or workers. All that, you see, is unessential. Our Socialism goes far deeper . . .

The people about us are unaware of what is really happening to them. They gaze fascinated at one or two familiar superficialities, such as possessions and income and rank and other outworn conceptions. As long as these are kept intact, they are quite satisfied. But in the meantime they have entered a

new relation; a powerful social force has caught them up. They themselves are changed. What are ownership and income to that? Why . . . socialize banks and factories? We socialize human beings. (my emphasis) -- Adolf Hitler

What Hitler said was this, "Let the people own their things, the Party will own the people. If the Party owns the people, the Party indirectly owns their possessions. Socialize people and their possessions are Socialized with them." This is where the Marxist/Leninists blew it from the beginning: **they tried to Socialize property before they successfully Socialized people.**

But the feds have this problem: **the American people do not want Socialism and they do not want to be Socialized.** The feds are still trying to, but it's taking much too long for their tastes. So in the meantime, they're trying something else. Instead of Socializing the American people (difficult and time-consuming), instead of Socializing the means of production (ruins the economy), the feds have come up with something much more clever: **Socializing the results of production.** Don't put the goose in a cage; steal its golden eggs instead. Steal its golden eggs, gradually blind the goose (by propoganda) and slowly build its Socialist cage. **This is the American formula for tyranny.** Americans are the most inventive people on Earth, and the feds have invented the world's most successful tyranny -- **a tyranny which is neither seen nor believed by the people.** Some of you out there, even after reading this book, still won't believe it. But most of you will.

The feds won't steal all of the goose's golden eggs. That is the current mistake of Norway and Sweden, where tax rates can, in special cases, actually exceed 100% of income (meaning that not only is all income confiscated, but also some pre-existing wealth). Because of it, Norway and Sweden's standard of living is declining and their suicide rates are amongst the highest in the world. The feds won't steal all the golden eggs, just most of them. That way, the goose keeps right on producing. **The first rule for any parasite is not to kill off its host.** Game over if it does.

That is why the feds so carefully study the mood of America; to always have a finger on our pulse. The feds want to know when they are starting to kill off their host (us!), so they can loosen the rein temporarily, and allow us to recover and fatten up again. This explains why America goes through alternating periods of boom and bust, of tax increases and tax cuts. **We're being played like a grand piano!**

Right now, the feds are panicking over the growing untax movement. They're desperately trying to nip this rose in the bud. The 1981 "tax cuts" didn't squelch the untax movement. The return of Reagan for a second term didn't either. Even the 1988 passage of a watered-down version of the "Taxpayers' Bill of Rights" wasn't enough. **Who does Congress think it's fooling? Writing the oppressive Internal Revenue Code with one hand, and the "Taxpayers' Bill of Rights with the other?** It's like beating a child with one hand, and soothing it with the other. Americans aren't that blind! Now, the feds are confused and frustrated; none of the bait has worked. Why not? **It's a case of too little and too late.** They know that soon, the game is up. Their end is in sight, and they see it.

Once untaxation really takes off, any hope of stopping it is

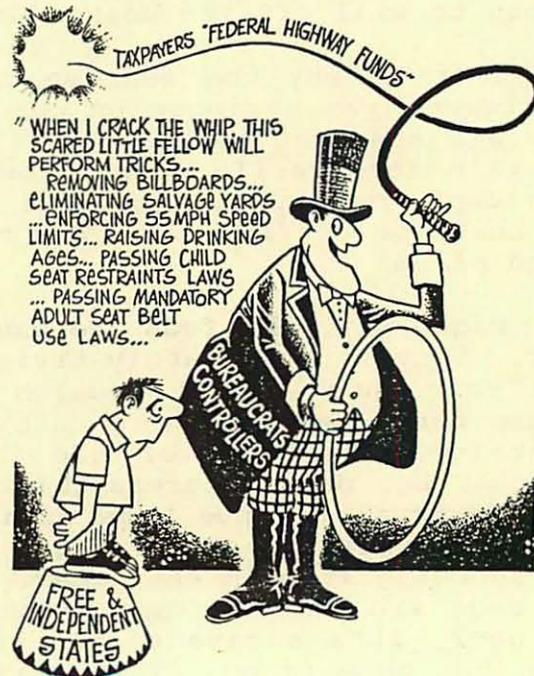
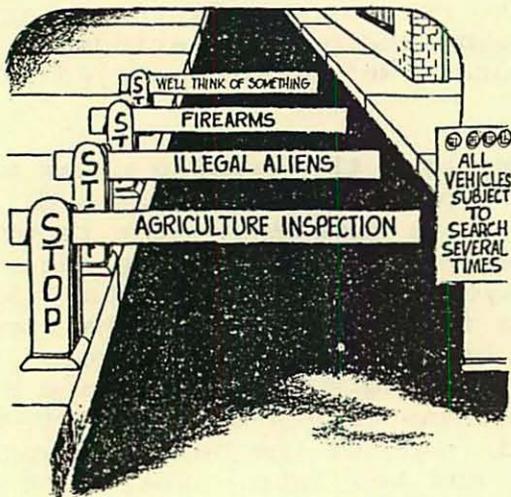
futile. Americans will not accept any compromise or bait. Why not? Because no federal bait can offer what legal/moral untaxation offers: 100% take-home pay. When Americans discover that they can legally and morally untax themselves without repercussions, and help America, they'll drop out of the income tax fraud and nothing ever will bring them back. As Dr. Gary North in *THE LAST TRAIN OUT* puts it:

It's a terrible thing when governments push their citizens into the 'criminal class.' Citizens are learning what all criminals know: you seldom get caught, and when you do, the penalties are low. The IRS settles large cases for pennies on the dollar. This is the IRS's version of plea bargaining. Wouldn't it have been better for the State to have kept them low, where law-abiding people were willing to pay them? But we are the State; voters voted to impose astronomically high taxes on 'the rich' -- taxes so high that no sane man will pay them. Then, when inflation drove everyone into these tax brackets, they responded as the rich have: find a way to escape, legal or illegal . . . The new criminal class, like the old-fashioned criminal class, is expensive to 'convert' back to 'respectable life.' They have made an investment in [untax] education, and they will not soon abandon that asset.

North wasn't even talking about legal and moral untaxation; he was talking about tax evasion that the evaders themselves consider to be illegal and immoral. Think how much stronger North's argument will be when Americans KNOW that untaxation is both legal and an American duty, that the federal income tax system has been a lie and a fraud all along -- they'll never pay income tax again, not even one penny on the dollar! Learning about legal and moral untaxation removes every trace of fraudulently imposed guilt. When Americans begin to untax themselves, and not feel guilty, then the income tax lie is over, dead and buried!

FREEDOM HIGHWAY

USA



"YOUR FAIR SHARE OF TAXES ARE A PRICE YOU PAY FOR CIVILIZATION"

Avoiding unnecessarily high taxes is like looking for the best bargain -- buying in the cheapest store. Evasion, by contrast, means that you are walking away without paying your bill.

-- Edouard Chambost

*** Anyone may so arrange his affairs that his taxes shall be as low as possible; he is not bound to choose that pattern which will best pay the treasury. There is not even a patriotic duty to increase one's taxes.

-- Supreme Court Justice Learned Hand

*** The legal right of a taxpayer to decrease the amount of what otherwise would be his taxes, or altogether avoid them, by means which the law permits, cannot be doubted.

-- Gregory v. Helvering, 293 U.S. 465, 469

...there is nothing 'fair' about a policy that taxes persons at a higher rate because he chooses to drive a taxicab sixty hours a week instead of forty hours a week. It is really that simple.

-- William F. Buckley

A) AREN'T TAX-AVOIDERS GETTING A "FREE-RIDE?"

Those of us in the untax movement are not free-loaders on society. We are not trying to live at the taxdonaters' expense. We merely KNOW something that most others don't:

ONLY THE PEOPLE HAVE RIGHTS

ONLY THE GOVERNMENT HAS RESPONSIBILITIES



You have no duty whatever to the government. You owe *nothing* whatever to the government, neither money nor servitude, because the government owes nothing to you! This is the key to your legal sovereignty. As long as you receive no special favor or privilege from the government, as long as you refuse the federal handouts, you retain your own sovereignty. If you voluntarily take government favors with full knowledge of the strings attached, then you become government's voluntary "marionette." If you voluntarily let the feds "wash your back," then the feds can rightfully demand that you "wash" theirs.

The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited (i.e., opting for independent contractorship instead typical employment). He owes no duty to the State or to his neighbors to divulge his business, or to open his door to an investigation, so far

as it may tend to criminate him (sic). He owes no such duty to the State, since he receives nothing therefrom, beyond the protection of his life and property. His rights are such as existed by the law of the land long antecedent to the organization of the State... He owes nothing to the public so long as he does not trespass upon their rights. (my emphasis)

-- Hale v. Henkel, 201 U.S. 43 (1905)

It's really a case of "He-who-calls-the-tune-owes-the-piper." If you voluntarily request a tune from the restaurant violinist, then you owe the guy a few bucks. If you want to hear G-7 on the jukebox, then you drop in a quarter.

While writing GOOD-BYE APRIL 15TH! I had very stimulating debate with a friend over untaxation. He BELIEVED that citizens, even if they receive no special federal favors, at least owe the government for the benefits of defense/police/courts, and tax-avoiders skip out on paying for that Constitutional part of government. On its face, he has an admittedly powerful argument. Aren't tax-avoiders indeed receiving the potential benefit of national defense and police protection without fully paying for it?

This is an example of what economists call "externalities." An externality is a public benefit which certain individuals enjoy without payment or a public harm which certain individuals suffer without compensation. Let's go back to the jukebox example. If "A. Nother" plays G-7 and it happens to be your favorite song, then you have received a free benefit, a positive externality for which "A. Nother" cannot make you pay. However, if G-7 happens to be a song you absolutely hate, then you suffer a negative externality and you can't make "A. Nother" to pay you for your displeasure.

National defense is an externality. Police protection is an externality. Justice in the courts is an externality. These are all potential benefits which certain individuals can enjoy without having paid one dime. Just like a nice song on the jukebox. Take, for example, a foreign tourist visiting America. He benefits from America being protected against foreign attack; he benefits from police protection; he benefits from the courts being there to punish any possible criminals who assault him. Yet the foreign tourist doesn't pay one dime for all these things. Same with a tax-avoiding hermit who has dropped out of not only the income tax racket, but who refuses to purchase any indirectly taxed articles, and lives totally off the land. The hermit doesn't pay for these public benefits either. Well, aren't the tourists and the tax-avoiders getting a free ride? No. And I'll explain why not.

These people are not getting a free ride because the benefits of defense/police/courts are not provided to any individual in particular, but to the public at large. Defense/police/courts provide a blanket coverage over the general public without specific obligation to any particular individual -- taxpayer or not. Why aren't individuals distinctly guaranteed these things? Because there is no specific contractual relationship between them and the government. Absent a special contractual relationship, the government has no duty to you, and you have no duty to the government.

The government has no special contractual obligation to protect you personally, only the public at large, of which you're a part. Depending on the random load and readiness of the military,

police, and courts that *blanket* protection might fall on you today, but might not tomorrow.

I know you're sitting there in open mouthed amazement, so let me elaborate further. Let's take national defense, for example.

Think of defense as the Red Cross. You have no special contractual relationship with the Red Cross. In a disaster they might be there to help, or they might *not*. Donating in no way guarantees that the Red Cross will help you. Somebody who's never given to the Red Cross might receive assistance, while a generous donor might get nothing. The generous donor could not win court damages from Red Cross. Why not? No contractual relationship.

In 1941, the blanket coverage of national defense extended over the Hawaiian islands. *Individual citizens* of Hawaii had no specific contractual relationship with the federal government to provide and guarantee protection from foreign attack. The feds had only pledged blanket protection to Hawaii in general. And the blanket had some holes in it. On December 7th, Hawaii was sadly under one of those "holes." And individual Hawaiians had no legal recourse against the federal government for failing to prevent the attack on Pearl Harbor. Although the blanket also extended over Guam, the Marshall Islands and the Philippines, they also happened to be under "holes in the blanket" in 1942, and were lost to the Japanese.

The blanket of police protection also has similar holes. When you call on the police for help, you might get timely response, or you might not -- depending on, as I said, their load and readiness *at that moment*. On Sunday mornings, their response time might be 4 minutes -- on Saturday nights it might be 45 minutes. If you need help on Saturday night and the prowler makes off with the silver in 44 minutes -- *tough luck*. You can't sue the police and recover damages for them being late, or for them not even showing up at all! You can complain on TV, write to the police commissioner, etc. -- **but you can't recover damages.** Because there was no contract.

Unbelievable? Let me quote from a 1981 court case, where three women had sued the Washington D.C. Police Department for failing to provide police protection when they had called in for it:

Government and its agents are under no general duty to provide public services, such as police protection, to any particular citizen, but, rather, duty to provide public services is owed to [the] public at large, and, absent special (contractual) relationship between police and individual, no specific legal exists...The same rule has been applied in finding no special duty to protect a young man from violence in a city park...to protect a young lady from the threats of her estranged boyfriend. (my emphasis)

-- Warren v. District of Columbia, 444 Atlantic 2d

Why had those three women called the police? To fix a flat tire? No. To help them cross a busy street? No. To get a cat out of a tree? No. It was for something a little more serious.

What happened was that two men, Marvin Kent and James Morse, broke into a home late at night, held three women at knifepoint and for the next **fourteen hours** went on a brutal rape/sodomy binge --

in front of one of the woman's four-year-old daughter! The police, presumably, were busy playing with their \$3,000 traffic radar guns and writing speeding tickets...

Can you think of a case more deserving for police protection? I can't. Have you ever heard of a greater injustice? I haven't. And here's how Judge Nebeker basically said, "Gee, tough luck!":

...[N]otwithstanding our sympathy for appellants who were the tragic victims of despicable criminal acts, we affirm the judgments of dismissal.

Whatever defense/police/court service the government actually does provide you, tax-donor or tax-avoider, is a completely arbitrary coincidence. Just like Red Cross assistance.

Government is very much like a charitable organization. **It is entitled to only as much money as people donate.** Asking for more money in fund drive is one thing; *coercing* the public to pay up is another. If you like what the Red Cross is doing, then you freely donate contributions. If you like how the federal government is running our country, then you freely donate tax contributions. (The feds call Social Security taxes "contributions," remember?)

If you don't wish to support the Red Cross, then you're not obligated to do so. If you don't wish to support the federal government, then you're not obligated to do that, either (excepting apportioned direct taxation during wartime). By the Founding Fathers' designed system of *voluntary*, indirect taxes, you can "boycott" the government entirely by not purchasing taxed articles. You can stop giving/donating to the governmental charity cause.

As for the "free ride" argument, can the Red Cross donors protest with any justification that the non-donors are getting a "free ride?" Do the non-donors make the donors pay more? NO. Since the **Red Cross** is a voluntarily supported charity with no specific obligation to any individual, no person is *obligated* to support the Red Cross. Since the **government** is a voluntarily supported "charity" with no specific obligation to any individual, no person is *obligated* to support the government. The mere payment of taxes does not entitle a person to guaranteed services, just as the mere contribution of charity donations does not entitle him to public assistance. There's no "free ride" because the "ride" has no promised schedule or destination; **it's a random quality affecting random people, just like weather. You can't rely upon it.**

Anyone who pursues the "free ride" argument just isn't looking deeply enough at the issue. **Chances are, that person is getting a "free ride" somewhere himself:** a free outdoor concert, the benefits of medical research from charities he's never supported, a neighbor's beautifully land-scaped yard which is enjoyable to look at, the spirit-lifting playground laughter of somebody else's children, a free banquet he stumbled in on, the military/police protection furnished while he travels in foreign countries, the kindness of strangers for small favors (Gotta-match-Save-my-place?), or the "free ride" we've all been "guilty" of -- watching some public TV channel to which we've never donated.

Externalities are everywhere. Both positive and negative. It's a crap shoot; you win and you lose. Most externalities cannot

be corrected; one cannot charge or be charged for every public benefit or cost. Can the handsome *charge* a fee for the public's random enjoyment? Conversely, can the ugly *be charged* a fee for the public's random offense? You see my point.

Since my friend *still* insisted that tax-avoiders were getting a "free ride" I told him that if us tax-avoiders are successful in helping to roll back the federal juggernaut, thus creating more freedom for *everybody*, then *he* will have gotten a "free ride" from us! This gave him pause for thought. We then jokingly agreed that each of our respective "free rides" might indeed cancel out the other, so we just called it even!

If you want to drop out of the income tax racket and yet still contribute to the costs of national defense, Congress and the federal courts, you're free to do so. The 1990 average cost for these Constitutional governmental duties is \$1,321/person-year. From that figure deduct the hundreds of hidden indirect taxes you pay (excise, corporate/employee income taxes passed on to you the consumer as higher prices, etc.) and the sneakiest, most pervasive tax of all -- inflation. Totalling all these hidden taxes, you'll probably be entitled to a refund! Meaning, you are most likely paying at least \$1,321 (which is only \$111 a month) in hidden taxes alone. **No typical American consumer can totally avoid all the many hidden indirect taxes. You and I will always be taxpayers. Not "income" taxpayers perhaps, but taxpayers nevertheless.** So, you can drop out of the income tax without impairing the *legitimate* needs of the government. If there is a "fair share" and \$1,321 is it -- then you're already paying it.

B) SOME ALTERNATIVE IDEAS ON TAXATION AND GOVERNMENT

I'd rather see the federal government funded solely by users' fees and a uniform head tax. Here are some ideas to ponder over:

DEFENSE costs an average of \$1,200 per person-year. Why not bill people, rich and poor, directly for that amount each year? Foreign tourists would pay about \$3.50 per day; merely tack this cost on to their visas. It costs the same to protect a millionaire from attack as it does to protect a "bum." If movies cost everyone a uniform \$5.00, then why shouldn't our national defense be a uniform \$1,200 as well? "Oh, but the rich have more to gain from defense because they have more to lose!" Yes, but defense isn't compensatory insurance, it's prevention of ruin, like vitamins and exercise. The rich shouldn't have to pay more just because they get more out of something that costs everybody the same. That would be like charging movie-goers more if they got more out of the movie than others.

CONGRESS would be funded by a national lottery. Each Congressman would receive \$1,000,000 for each session. *Every word* of law he votes for costs him \$1.00 and what he doesn't spend, he gets to keep. Congress would therefore pass **fewer and simpler laws; a real bonanza for the rest of us!** Wouldn't you rather pay your Congressman five times as much and get a hundred times less law? **If Congress can bribe farmers not to raise food, then we should bribe Congress not to make law!**

CIVIL COURTS could be funded by one of two ways: 1) make the loser of a civil suit pay for all court costs plus the opposition's attorney's fees, or 2) have the court system charge a 1%-of-value bonding premium on any contract for which the signatories would wish court enforcement. It would be like an insurance policy; if you pay 1% of the contract's value, you'd be guaranteed the court's enforcement of terms should the other guy weasel. Also, private arbitration firms (such as the American Arbitration Association) would naturally be allowed to compete with the government courts -- lowering prices and improving service for the litigant "customers."

POLICE AND CRIMINAL JUSTICE would be voluntarily funded by insurance premiums similar to protection against uninsured motorists or so-called "Acts of God." If you desire the protection of the police and judicial system, then you pay for it. If another doesn't want this protection and is willing to chance it (as people chance it by not having fire or health insurance), then they neither pay for nor receive police protection and court justice. Convicts would be obliged to make monetary reparation plus punitive fines. Thus, the "customers" would be the ones who pay for the criminal justice system. You use it -- you pay for it.

Perhaps some of this just isn't practical or feasible, but let's at least encourage some new, interesting ideas out there.

Here's another idea, inspired by Robert Heinlein's *THE MOON IS A HARSH MISTRESS* (the fascinating novel about a futuristic lunar penal colony revolting from its Earthly masters).

Today's House Representative elections are Win/Lose propositions. Usually two candidates face off; one wins and the other loses. If the winning Rep gets 501 votes and the losing Rep 499, it means that 499 diligent voters got absolutely nothing for their efforts -- merely because of two votes going the other way. And the winning Rep proclaims he was voted in by "the people." No, by only 50.1% of "the people." That's hardly a mandate. In any election, up to 49.9% of the voters, for all practical purposes, do not have a say in government -- up to nearly half are not represented. It's unfair, frustrating and wasteful. Little wonder that only half of those eligible to voter have registered, and only half of those actually vote! Meaning, only 25% of the eligible voters vote in national elections. How about this instead:

- 1) A Representative candidate would first require at the signatures of at least 200,000 registered voters. With the 100 million possible voters today, that means a maximum potential of 500 Reps. This amount of support would a) assure that Rep a seat in the House, and b) allow the Rep entrance in the general election to increase his constituency (and thus House weight). Let's say that 350 Reps received the required 200,000 signatories (sigs).
- 2) A general election is then held. Understand, that the Reps have already made it to the House with their 200,000+ sigs; the "election" is only held to give those Reps a chance to increase their voter support. The 200,000+ which have signed for a particular Rep have already voted. This election is for those who haven't yet endorsed any Rep.

- 3) The results of the general election are published. Of those 350 Reps, let's say their voting support ranges from the minimum 200,000 to a high of 3,000,000. That means that the top Rep has fifteen times more voting weight in the House than the Rep with only 200,000 sigs.
- 4) Once the Reps have started their six-year term, their respective voters have the option to switch loyalties on a yearly basis. That way, no Rep could B.S. the voters just to get elected, and get away with it. If the Rep with the initial 3,000,000 votes begins to ignore the wishes of his voters, they can "change horses," and drain that Rep's voting influence. **A Rep's incumbent power is exactly proportional with approval. Approval grows, power grows -- approval wanes, power wanes.** A Rep whose mid-term support goes below the 200,000 minimum is booted out and replaced with a newly sig'd Rep. **A Rep must have the mandate of at least 200,000 voters to achieve and hold office.** Seem fair? Make sense?

See how equitable this would be? **Every cohesive group of 200,000 or more could have their own Rep in the House.** Voters with common views in different States could enjoy common national representation. Arizona and Texas Libertarians could have their own Rep. New York and New Jersey Socialists could have theirs. The environmentalists theirs. The pro-lifers theirs. Minority viewpoints could finally have a palpable voice. And the voting weight of each Rep would exactly mirror his numerical voter support. Reps with more voter support would logically have a proportionately stronger say-so in the House. Elections under this scenario wouldn't be Winner/Loser affairs with 50.1% of the voters dictating the House, and up to 49.9% griping about it. That sort of thing has split our country in two. **These elections would be Winner/Winner.** You'd no longer have to limit your choice for Rep to just a mere handful in the primaries -- **you could choose from up to 500!** Now **that's** freedom of choice. **That's** representation.

And here's the kicker. Whatever program the voters demand through their respective Reps, it's only those voters who benefit from and pay for that program. If 40,000,000 voters demand via their 140 Reps, a Welfare State -- then it's *their* Welfare State and theirs alone. The rest of the country neither uses it nor pays for it. This measure alone will stop people from assuaging their private consciences at the public's expense. No longer can A spend B's money on A and C. **Let the Socialists live with Socialism.** If Socialism was such a great deal, we'd all be flocking to Denmark and Sweden. Instead, the Danes and the Swedes are flocking here.

Anyway, it's an idea. Kick it around in conversation. That's what ideas are for. Let's now go back to taxes.

C) POPPING THE "PRICE WE PAY" AND "FAIR SHARE" BALLOON

The phrase "taxes are the price we pay for civilization" is true, to a clearly definable point. **What is civilization?** For America, it's a laissez-faire economy with limited government to protect individual rights. Any taxes needed for that scenario are just. **Taxes beyond that point oppress rather than liberate.**

The IRS and its apologists are fond of saying that taxes are the price we pay for civilized society. What they fail to realize is that there are only two types of societies: those based on liberty with regard for the natural rights of man and those based on the coercion of powerful men. Taxation has always been coercive [except for the Founders original system of voluntary indirect taxation] and coercion cannot be properly as civilized. The mark of civilized society is the conscientious vigilance of liberty and respect for personal natural rights. No other combination and certainly no level of taxation can adequately substitute. (my emphasis)

-- Miss Lynn Johnston, WHO'S AFRAID OF THE IRS?

Is government, then, useful and necessary? So is a doctor. But suppose the dear fellow claimed the right, every time he was called in to prescribe for a bellyache or a ringing in the ears, to raid the family silver, use the family toothbrushes, and execute the droit de seigneur upon the housemaid?

-- H.L. Mencken

So, now you KNOW:

Income taxes are the price we pay for tyranny, not civilization.

Regarding one paying his "fair share" of taxes -- there's no such thing. First of all, **there is no "share" of taxes.** America was so designed that a citizen desiring to completely and legally avoid all taxes could do so. Our tax system is absolutely voluntary: you can escape indirect taxes (duties, excises and imposts) by not purchasing those taxed products, and you wouldn't be subject to direct taxation unless America was at war.

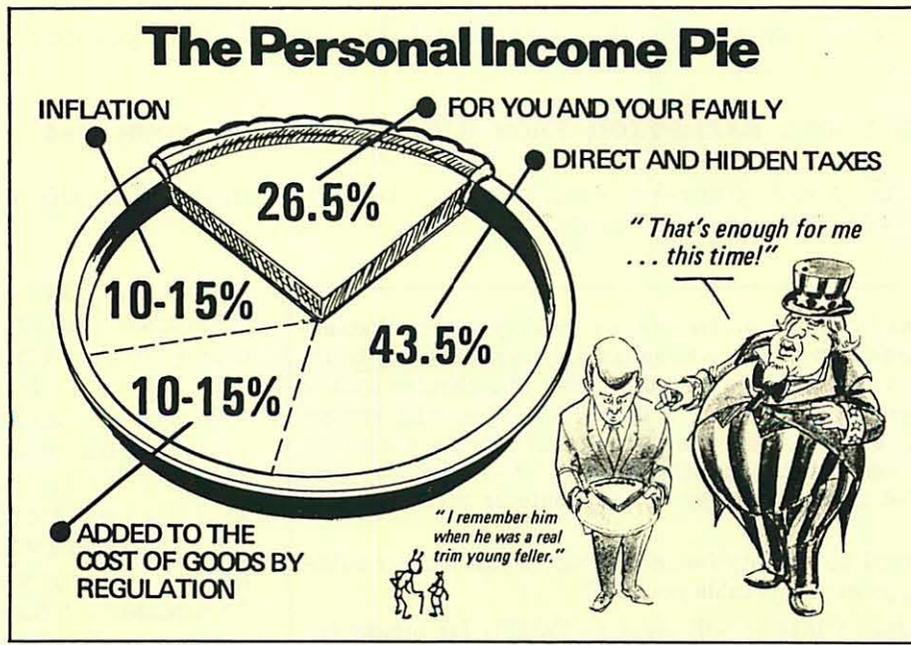
And second, even if there was a "share" of taxes that you were obliged to pay, **who's to say what is "fair?"** The tax-consuming bureaucrats and welfare crowd? Or somebody who resents donating more than the tax-avoiders? Whenever you hear the "fair share" guilt-trip from someone, ask him if he's had his "fair share" of muggings, \$500 transmission repairs, or colon cancer.

If I don't have to do it [i.e., pay income taxes], it only shows that you don't have to do it either.

-- Abraham Lincoln

To help you decide if you are legally and morally obliged to pay a tax to the government, ask yourself this: **is the tax being Constitutionally imposed/collected for a Constitutional purpose?** If the tax fails to pass muster, you have neither a legal nor moral obligation to pay it. **Support the Constitution, not government!**

If anyone tries to make you feel guilty about untaxation, you show him the following cartoon. With all the hidden tax, inflation and regulation, we're lucky to escape with barely one fourth of our lives. Americans pay plenty and nobody should feel one twinge of guilt from dropping out of the federal monetary oppression.



Most federal taxes today are illegally imposed or illegally used, or both. You have no legal or moral obligation to pay for any such tax. If you do, you're helping to destroy not only your Constitution, but the very fabric of the nation.

Judge the tax with the following TAX SCOREBOARD:

illegally IMPOSED FOR illegal PURPOSE	illegally IMPOSED FOR LEGAL PURPOSE
LEGALLY IMPOSED FOR illegal PURPOSE	LEGALLY IMPOSED FOR LEGAL PURPOSE

HOW TO STOP UNREQUIRED WITHHOLDING

You are not required by law to have your wages withheld from your paycheck, and you can stop withholding anytime by filing a new W-4 declaring that you're EXEMPT from federal income tax liability. You allowed your wages to be withheld in the first place; only you can put a stop to it.

A) CLAIMING LEGAL EXEMPTION FROM WITHHOLDING ON YOUR W-4

To claim your proper exemption, here's what you do according to Section 3402(n) of the IRC:

(n) Employees incurring no income tax liability.—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 his preceding taxable year, and

▶ (2) anticipates that he will incur no liability for income tax imposed under subtitle A for his current taxable year.

The Secretary shall by regulations provide for the coordination of the provisions of this subsection with the provisions of subsection (f).

Section 3402(n) was written this way to make you think that if you had paid "income taxes" last year, you wouldn't be EXEMPT this year. The IRS tries to fool you into BELIEVING that once you've paid "income taxes" you must forever pay them. This is ridiculous. Although you might have paid "income tax" last

year, you certainly were not liable for any. The fact that you (a State citizen making FRN wages) mistakenly paid something that you weren't liable for in the first place, does not create liability of an owed debt. There is no debt without liability, and you haven't been made liable since you don't fall under Section 1441 or any other Section. What if you mistakenly paid a phone bill for calls you never made? Does the fact that you paid: 1) prove that you made the calls, and 2) create liability for future erroneous billings? Of course not!

Even still, what does last year's tax liability have to do with this year's tax liability? Do you pay current property tax on land sold last year? Last year you could have been under federal jurisdiction, making "dollar" "income" "within the U.S." and thus subject to federal income tax. This year you might be a State citizen making FRN wages protected against direct taxation by the apportionment rule. One's situation and tax status can change.

Now look at how the IRS puts the above section in W-4 form:

..did not owe any Federal income tax and had a right to a full refund of ALL income tax withheld, AND this year do not expect to owe any Federal income tax and expect to have a right to a full refund of ALL income tax withheld. (my emphasis)

How does the W-4 form differ from the Code itself? The W-4 uses the word "owe" instead of "liability." Why is that important? Why is there a different wording between the two, anyway? To give the IRS a "legal" way to disregard your EXEMPT claim. Since the W-4

doesn't state Section 3402(n)'s requirements *precisely* as worded, the IRS simply writes this to the unsuspecting Patriot:

Your [EXEMPT] Form W-4 does not meet the requirements of Section 3402 of the Internal Revenue Code...[and] We have, therefore, directed your employer to disregard...your Form W-4...

In essence, the employee filed the "right" form with the wrong wording. And who supplied this form? The IRS! Damn sneaky... In just a little while, I'll show you how to bypass their trickery.

To top it off, the IRS asks on the W-4 if you are a "full-time student." As if being enrolled in college has anything whatsoever to do with federal income tax liability! The curious thing about this "full-time student" ploy is that it's not written in the IRC, as you read above. You see, the IRS got in a huff since more and more of us were filing righteous EXEMPT W-4's, so it added a last, desperate trick to fool those not fully informed about how to untax themselves. It's not working, so look for future W-4 questions like: "Have you ever been a circus clown?" or "Are you fluent in at least five Oriental languages?"

Now, let's put your new KNOWLEDGE to work and show you how to put a stop to all wage withholding!

B) GETTING AROUND CONTRIVED TECHNICALITIES

By now, you're pretty familiar with the IRS "shall/must" trickery. In law, you KNOW that if construing "shall/must" in a mandatory sense violates any of your rights, then "shall/must" can have *only* a permissive/voluntary meaning. "Shall/must" are useful Dr. Jekyll/Mr. Hyde words the IRS rely upon to safely (from a Constitutional standpoint) create the *illusion* that something incapable of being *required* (i.e., compelled self-testimony on a 1040) is required. "Shall/must" fools Americans into mistaking *voluntary* IRC directives as being required, when the IRC can *require* no such thing for fear of being "*repugnant to the Constitution.*" Here's Section 3402(a) which tricks employers into BELIEVING they are "*required*" to deduct and withhold from wages:

FIGURE

§ 3402. Income tax collected at source

(a) Requirement of withholding

(1) In general

Except as otherwise provided in this section, every employer making payment of wages shall deduct and withhold upon such wages a tax determined in accordance with tables or computational procedures prescribed by the Secretary. Any tables or procedures prescribed under this paragraph shall—

Look at the caption heading "requirement of withholding." Since most employers wouldn't KNOW that the headings are *not* actually part of the law, they would falsely conclude that they did indeed were *required* to withhold. But the law itself doesn't say "required" -- it says "shall." And the law could not have said "*required to deduct and withhold*" be-

cause employers cannot be compelled to be unpaid collectors (in violation of the 13th Amendment prohibiting involuntary servitude) of a direct, unapportioned tax on labor capital. So, the employer "shall" (can) withhold as long as the *employee* agrees to it by *not* filing an EXEMPT W-4.

Sec. 3102. Deduction of tax from wages.

(b) Indemnification of employer.

Every employer required so to deduct the tax shall be liable for the payment of such tax, and shall be indemnified against the claims and demands of any person for the amount of any such payment made by such employer.

Now look at this Section 3102(b) which indemnifies employers "required" to deduct against action by their employees. As you KNOW from the above Section 3402(a), employers are not "required" to deduct; they only "shall" deduct, which really only

means they "can" deduct if the employee wishes. Since your employer is not "required" to withhold contrary to your wishes, he is not protected under 3102(b) if he disregards your W-4. Well then, which employers are "required" to deduct and withhold a tax from wages? As you KNOW, Section 1441 tells us -- only those who employ *nonresident aliens*.

If the IRS has no proof that you've informed your employer of your U.S. Nationality, then the IRS can safely assume (from a CYA standpoint) that you must be a nonresident alien employee and directs your employer to withhold taxes from your wages.

To claim EXEMPT from withholding as is your U.S. National and State citizen right, here's what the IRS explains to your employer:

If an individual gives you a written statement, in duplicate, stating that he or she is a citizen or resident of the United States, and you do not know otherwise, you may accept this statement and are relieved from the duty of withholding the tax . . . (my emphasis)

-- IRS Publication 515 (Revised Nov. 1986)

For purposes of chapter 3 [Section 1441] of the Code, an individual's written statement that he or she is a citizen or resident of the United States may be relied upon by the payer [withholding agent] of the income as proof that such individual is a citizen or resident of the United States [and thus not subject to the Section 1441 withholding requirement applicable only to a nonresident alien's wages]. This statement shall be furnished to the withholding agent in duplicate . . .

-- 1.1441-5 (26 C.F.R.)

Paragraph (c) of that section tells the withholding agent to send the duplicate, "with a letter of transmittal to the Director of the Foreign Operations District, Internal Revenue Service, Washington, D.C. 20225 . . ."

Once that declaration is filed, the IRS KNOWS that you are an *American citizen/U.S. National*, and not subject to the only withholding requirement in the entire IRC - a requirement applying only to the wages of nonresident aliens. If you don't say otherwise, the IRS slyly concludes that you must be a nonresident alien, and rejects your EXEMPT W-4 as "false." The W-4 also doesn't quote Sec. 3402(n) precisely, so it's "false" on that ground as well. Another reason the IRS can label your W-4 as "false" is if you haven't requested a refund for past taxes paid.

If you have paid income taxes in the past for which you had no liability, you should file for a refund. Use 1040X, include the

words "Special Appearance" at the top to avoid conferring jurisdiction, increase the "Adjustments to income" on line 2 to whatever your "non-taxable compensation" (wages) totaled in that particular year, and include the words "Coactus Feici" (under duress) after your signature. You can file an amended 1040X return for the past three years. Think of all the erroneously withheld wages you'll get refunded! Wheeeee, ain't liberty fun!

A refund request is necessary to maintain uniformity with your EXEMPT W-4. If you truly *didn't* incur income tax liability last year or any year, then why *wouldn't* you file for a refund of all past withholding? Not filing for a refund looks suspicious. If you *don't* file for a refund, the IRS figures that your EXEMPT W-4 must be "false." In a way, the IRS has a point.

In reply refer to: 49753770
MAR. 18, 1988 LT2 1385C
129-42-0251 0000 00 000

Form W-4 Dated: Mar. 01, 1987
Form W-4 Claimed: Exempt
Employer's Name: United States Post Office
Employer Identification Number: 41-0760000
Control Document Locator Number: 49542-213-02714-7

Dear :

We reviewed your Form W-4 Employee's Withholding Allowance Certificate, that your employer forwarded to us in accordance with Section 31.3402(f)(2)-1(g) and Section 31.3402(f)(2)-IT of the Employment Tax Regulations.

Your Form W-4 does not meet the requirements of Section 3402 of the Internal Revenue Code and the related Employment Tax Regulations for the reason(s) given. We have, therefore, directed your employer to disregard (or to continue to disregard) your Form W-4 and withhold as if you were single and claiming 1 withholding allowance(s) until he or she receives a new Form W-4 from you claiming no more than that number of withholding allowances. If you choose to claim less than this number, you may do so without sending the new Form W-4 to us.

To file a new Form W-4 claiming more than that number of withholding allowances, or claiming exemption from withholding, you must furnish a written statement explaining your change in circumstances or any other reasons justifying the change. Send your new Form W-4 and your supporting statements directly to the address shown at the end of this letter or give it to your employer. If you send the Form W-4 to us, attach it to the enclosed copy of this letter. If you give it to your employer, he or she has been instructed not to honor it, but to send a copy of your new Form W-4 and supporting statement immediately to us. In the meantime, your employer must withhold on the basis of 1 withholding allowance(s) until he or she receives further instructions from us.

Your Form W-4 is not acceptable because we have no record of your 1986 income tax return on file.

ATTENTION

Section 6682 of the Internal Revenue Code provides a \$500 civil penalty for false information with regard to withholding. Based on the information available to us, we are assessing the \$500 penalty.

At left is a copy of the IRS's reply to a Patriot's EXEMPT W-4 who didn't file for a refund. He learns of untaxation in 1987 and files an EXEMPT W-4 on March 1. He does not file for a refund of all 1986 withholding, as he could/should have.

Over a year later, the IRS finally responds. His EXEMPT W-4 doesn't precisely meet Section 3402(n), as I explained. Since he *didn't* file for a refund of his 1986 withholding, the IRS rejects his W-4, fines him \$500, and directs his Post Office employer to "disregard" the form. (more on this later)

If you have studied the IRC and personally came to the good faith conclusion that the Code places no income tax liability on you and thus no reporting requirements, then you will want to avoid voluntarily 1) paying any amount of tax, 2) allowing any amount of withholding, and 3) self-assessing any amount of tax. If you avoid all three things, then you avoid giving the IRS the power to accept some amount as owed.

Remember, the only tactics the IRS can use to conclude that your claim of EXEMPT status is "false" is if:

- 1) you didn't repudiate past signatory returns and file for refund of past taxes,
- 2) you didn't inform your employer of your U.S. Nationality and State citizenship which exempt you from nonresident alien withholding (Section 1441).
- 3) your EXEMPT certificate didn't exactly quote Sec. 3402(n).

So what you do is this:

- 1) send the IRS a sworn letter declaring that you've made the good faith conclusion that you've never incurred income tax liability, and repudiating any/all past returns/forms which you've only recently learned were signed out of your own ignorance/intimidation. (sample letter in Appendix)
- 2) file for refund of the last three years of income tax.
- 3) notify IRS and SSA or your religious resignation from SS. (sample letter in Appendix)
- 4) file for refund of the last three years of "income" tax. (sample return in Appendix)
- 5) To overcome all the IRS's contrived technicalities, photocopy your signed "Religious Objector" EXEMPT W-4 onto the top of the following letter and send it in duplicate to your employer by February 15 of each new year.

Employee's Withholding Allowance Certificate

1 Type or print your full name Les Taxes		2 Your social security number Religious Objector	
Home address (number and street or rural route) 1776 Constitution Av.		3 Marital Status <input type="checkbox"/> Single <input 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 Victoryville, U.S.A. 01040			
4 Total number of allowances you are claiming (from line F of the worksheet on page 2)			
5 Additional amount, if any, you want deducted from each pay		\$	
6 I claim exemption from withholding because (see instructions and check boxes below that apply):			
a <input checked="" type="checkbox"/> Last year I did not owe any Federal income tax and had a right to a full refund of ALL income tax withheld, AND		Year 1990 EXEMPT	
b <input checked="" type="checkbox"/> This year I do not expect to owe any Federal income tax and expect to have a right to a full refund of ALL income tax withheld. If both a and b apply, enter the year effective and "EXEMPT" here			
c If you entered "EXEMPT" on line 6b, are you a full-time student? <input type="checkbox"/> Yes <input type="checkbox"/> No			

I certify that I, _____, am a U.S. National and a Citizen of the State of _____, whose Federal Reserve Note wages and salaries from my own labor are protected against all unapportioned direct taxation by Art. I, Sections 2 and 9, Clauses 3 and 4 of the U.S. Constitution.

I further certify, pursuant to Section 3402(n) of subtitle A of the IRC, that I: 1) incurred no liability for income tax imposed under subtitle A for my preceeding taxable year, and 2) anticipate that I will incur no liability for income tax imposed under subtitle A for my current taxable year.

Having studied the law, I have, in good faith, concluded that I incurred no federal "income" tax liability and am therefore EXEMPT from federal "income" tax and withholding.

Because I have incurred no "income" tax liability either last year or this year, I have a right to a refund of all erroneously withheld "income" tax withholdings from my wages, and have filed for such refund.

Under penalties of perjury, I declare that this certification has been examined by me and, to the best of my knowledge and belief, it is true and correct, and that I am entitled to claim the EXEMPT status.

Signed _____ Date _____

State of _____

County of _____

Before me, the undersigned, a notary public within and for the said county and State, personally appeared and swore to the truthfulness of the above representations.

Witness my hand and notarial seal this _____ day of _____ 1991

My Commission expires _____

Notary Public

Do these things in this chronological order, and you'll build an air-tight case with no inconsistencies to be used against you.

There you have it! Goodbye withholding, goodbye 1040's, goodbye April 15th, and **goodbye IRS!** You've just given yourself what amounts to a 50% raise -- and denied the federal government your money which it would have only used to enslave you.

C) WHAT WILL HAPPEN ONCE YOU DO ALL THIS?

In recent years, more and more Americans have been learning of their right to file EXEMPT W-4's, so, in 1980, the IRS adopted a new program to intimidate employers ("withholding agents").

MEMPHIS, TN 37501

In reply refer to: 49753770
MAR. 18, 1988 LTR 1650C
41-0760000 0000 00 000
03015

UNITED STATES POST OFFICE
MN POSTAL DATA CENTER
TWIN CITIES MN 55111

Employee's Name:
Employee's Social Security Number:
Date Form W-4 Filed or Received in IRS: Mar. 01, 1987
Form W-4 Claimed: Exempt
Control Document Locator Number: 49542-213-02714-7

Dear Employer:

We have reviewed the Form W-4, Employee's Withholding Allowance Certificate, filed by your employee named above and have determined that it is incorrect. It does not conform with the requirements of Internal Revenue Code section 3402 and related Employment Tax Regulations. Therefore, disregard this employee's Form W-4 and withhold tax as if the employee is single and claiming 1 withholding allowances until you receive a new Form W-4 from your employee claiming no more than this number of withholding allowances.

If you receive or have already received a new Form W-4 claiming exemption from withholding or claiming more than this number of withholding allowances, do not honor it and do not send a copy to us. But if the employee gives you a statement justifying the change, send a copy of the new Form W-4 with the supporting statement immediately to our office address shown at the end of this letter. Please attach it to a copy of this letter. Continue withholding based on 1 withholding allowances until we notify you to do otherwise.

IRS could not enforce a penalty on employers who refused to cooperate with this [new W-4] policy. But, let's face it, no employer wants to incur the wrath of the IRS. (my emphasis)

Here we have a senior official of the IRS boasting of a bald-faced terror campaign! The whole income tax fraud is based purely on ignorance and fear -- you have the IRS's word on it! If the IRS cannot compel employers to withhold an employee's car, then how can the IRS compel wage withholding? Without due process, it can't.

Since your new W-4 is a sworn statement, the IRS cannot reject it. If they disagree with it, then they have the burden of proof in a court of law. Let the IRS try to prove you *perjured* yourself. Only a court judgment can reverse your W-4. The IRS cannot violate your right to due process and force your employer to withhold against your sworn statement.

. . . The employer is not authorized [by the IRS] to alter the [W-4] form or to dishonor the employee's [EXEMPT] claim. The

The IRS directs employers to disregard an employee's sworn W-4 whenever he claims EXEMPT and gets more than \$200 a week. The IRS, however, has utterly no authority to require any employer to do any such thing! It's all bluff and the IRS has even admitted it! Here's what Herbert Mosher, IRS District Director Massachusetts, said according to AP on 10/31/1980:

[W-4] certificate goes into effect automatically . . . (my emphasis) -- U.S. v. Malinowski, 347 Fed. Supp. 352

Put simply, not only is your employer not required to dishonor your W-4, he's not permitted to even do it in the first place. If your employer continues withholding *contrary to your sworn statement*, he commits a felony offense under the law, and the IRS will neither protect nor indemnify him under Section 3102(b) if you sue him, since no employer is required under Section 3402(a) to deduct and withhold a State-citizen's wages.

EMPLOYERS! You do not have to notify the IRS of EXEMPT W-4's, nor are you required to disregard such exemption! The IRS has utterly no recourse against you if you don't swallow their bat guano!

By 1982, entire company payrolls were filing EXEMPT W-4's, so Congress wrote into the Tax Equity and Fiscal Responsibility Act (TEFRA) Section 6682 that imposes a \$500 civil fine on anyone who files EXEMPT W-4's without "reasonable basis."

§ 6682. False information with respect to withholding
(a) Civil penalty

In addition to any criminal penalty provided by law, if—

(1) any individual makes a statement under section 3402 which results in a decrease in the amounts deducted and withheld under chapter 24, and

(2) as of the time such statement was made, there was no reasonable basis for such statement,

such individual shall pay a penalty of \$500 for such statement.

Obviously, the feds are getting desperate. If you are fined under Section 6682, challenge it immediately and make the IRS prove their allegations in court. It has that burden of proof under Section 6703(a). Not even the IRS can unilaterally fine people without a court hearing, without due process. Schiff's *THE FEDERAL MAFIA*, has more information on this matter.

D) BECOMING SELF-EMPLOYED AS AN INDEPENDENT SUBCONTRACTOR

Sit down with your employer and show him this book. Explain what you are doing. Have him write the following letter to the IRS asking for its indemnification from the consequences of continued withholding in violation of your sworn statement.

Secretary of the Treasury
Main Treasury Building
15th Street and Pennsylvania Avenue, N.W.
Washington, D.C. 20220

Dear Mr. Secretary:

I have recently been threatened with a lawsuit by my employee _____ if I remove any "income" taxes from his/her Federal Reserve Note wages as allegedly imposed by Section 3101 of the Internal Revenue Code.

Attached is his/her affidavit swearing that he/she has no "income" subject to such tax, that he/she is a U.S. National and Citizen of the State of _____ whose wages from his/her own labors are Constitutionally protected against any direct, unapportioned tax, and further that he/she has never been notified by the federal government that such a tax was ever assessed or recorded. He/she also swears that he/she has never received any notice of "liability" for such a tax pursuant to Sections 6201, 6203 and 6303 of the IRC, and has

filed for a refund for any/all past erroneously withheld tax.

Not wishing to expose myself to any liability in this matter, I will no longer withhold such taxes from _____'s wages until you notify me in writing that the government will pay any and all costs of litigation and will indemnify me against all claims and losses I might incur (pursuant to Section 3102(b) of the IRC) should I disregard his/her sworn statement.

Very truly yours, Employer

The IRS, of course, will never protect your employer because he isn't required to withhold. Any response your employer does get from the IRS will be a general restatement of Section 3102(b), "The IRS will naturally indemnify any employer required to deduct..." By now, you can see through such trickery.

If your employer is still questioning all this, ask him if he would send off a company check to the IRS for X amount solely based on some flimsy, unsigned note. When he replies that he wouldn't, point out to him that if he wouldn't treat the company's money that way, then how can he treat your money that way.

If you work for the government or a government contractor, then they will most likely continue to withhold no matter what you do. Should your employer cave in to the scary noises of the IRS and refuse to honor your EXEMPT W-4, you have but three options:

- 1) Resign yourself to continued illegal withholding.
- 2) File a criminal complaint, perhaps with other agrieved co-workers.
- 3) Quit and go work either for yourself or somebody else who KNOWS the law and won't violate your rights.

Since 1 and 2 create bad feelings on both parties, perhaps the best ultimate course is to work elsewhere as an independent contractor. You can operate under a DBA (doing business as) sole proprietorship. Form your own company, become your own boss, and pay yourself. You no longer suffer a wage middleman who is craven to the IRS. Let's see the IRS try to force withholding on you now!

A smart employer will "fire" all his employees and contract with them for the services he needs. In that scenario, everybody wins (except the IRS!). No more withholding burden, SS taxes, or unemployment insurance premiums for the former employer. No more IRS headaches and confiscatory taxes for the former employees. The concept of employer/employee actually holds no advantage whatever for either party. Today, it is an obsolete and costly notion. In the future, employees will probably be required to have a National ID Card to "prove" their citizenship; those self-employed needn't bother with such bat guano.

E) HOW TO PREVENT BACKUP WITHHOLDING FROM NON-WAGE SOURCES

Remember, the IRS is getting panicky over the increasing numbers of Americans who have finally learned of their right to drop out of the income tax fraud. Millions have successfully put an end

to wage withholding by filing EXEMPT W-4's and refund returns, and the IRS can do nothing about it. So, it's come up with another scheme to get at our money.

Since extractions from Americans' wages is falling, the IRS, in 1986, began it's "backup withholding" scam. The feds try to apply this to third-party payments such as income from: interest, gambling winnings, stock dividends, annuities, etc.

FIGURE

(10) Coordination with other sections

For purposes of section 31, this chapter (other than section 3402(n)), and so much of subtitle F (other than section 7205) as relates to this chapter, payments which are subject to withholding under this section shall be treated as if they were wages paid by an employer to an employee (and amounts deducted and withheld under this section shall be treated as if deducted and withheld under section 3402).

The feds use the rationale that these withholdings "shall be treated as if they were wages paid by an employer to an employee" as you can read from section 3406(h) (10) at left, which deals with reportable interest income. This same ridiculous assumption is used in the sections regarding annuities, stock dividends, pensions, gambling winnings, sick pay benefits.

Why does the IRS declare that these things are wages when they obviously are not? In *THE FEDERAL MAFIA*, Irwin Schiff explains:

If what were being withheld were income taxes, the government would run into the same problem it faced with respect to wage withholding. They solved that problem by illegally creating (and hiding) a 'wage' tax. Since the government was successful in fooling the public with that one, it evidently felt that it could now chance pulling off an even greater scam. So they now applied the illegal wage tax to things that weren't even wages! If the government can claim gambling winnings and stock distributions are wages, why can't it claim that 7-Up is bourbon and chocolate kisses are cigars and tax them accordingly? Apparently there is no end to the amount of wool the government is capable of pulling over the eyes of the American public.

Even if interest, dividends, etc. are wages, you KNOW by now that nobody is required to withhold from your State citizen wages. You are also not "required" to provide a SSN to any private organizations (i.e., banks), as the SSA itself admits on the SSN stub:

Some private organizations use Social Security numbers for recordkeeping purposes. Such use is neither required nor prohibited by Federal law. The use of a person's SSN by such an organization for its own records is purely a private matter between the organization and the person.

If you are not "required" to disclose your SSN to private organizations, then they are obviously not "required" to withhold when you do not disclose the number. You are not even "required" to have a SSN unless you are taking part in the SS program or some other Federal handout.

To prevent backup withholding from interest, dividends, etc. merely submit a completed copy of this affidavit to the company:

FIGURE

AFFIDAVIT

To Establish My Exemption From Backup Withholding

Since backup withholding is predicated on the assumption that interest/dividends or _____ are wages paid by an employer to an employee, section 3402(n) is applicable.

INTERNAL REVENUE CODE SECTION 3402(n)

(n) Employees incurring no income tax liability.—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 his preceding taxable year, and**
- (2) anticipates that he will incur no liability for income tax imposed under subtitle A for his current taxable year.**

The Secretary shall by regulations provide for the coordination of the provisions of this subsection with the provisions of subsection (f).

Pursuant to Section 3402(n), this is to certify that I incurred no liability for income tax imposed under subtitle A last year, and I will incur no liability for income tax this year either. Thus I am also exempt from backup withholding pursuant to this section.

Account No. _____

State of _____

County of _____

Before me, the undersigned, a notary public within and for the said county and State, personally appeared and swore to the truthfulness of the above representations.

Witness my hand and notarial seal this _____ day of _____ 1989

My Commission expires _____

Notary Public

Also show the company the text of the SSA letter confirming that no law mandates you to even have a SSN! Once this is done, SSN disclosure and backup withholding is prevented!

HOW TO AVOID THE JURISDICTIONAL TRAPS BY NOT VOLUNTEERING

Since the federal government has no legal jurisdiction over the State citizen in income tax matters, the feds must trick the American public into *voluntarily entering* federal jurisdiction. And, they want you to *volunteer* away your right to due process. *Only you* can give up your right to due process -- it can't be taken away from you.

A) DUE PROCESS OF LAW MEANS:

- o no execution upon life/liberty/property without a judgment
- o no judgment without a unanimously guilty verdict
- o no guilty verdict without a jury of your peers (equals)
- o no trial without a jury
- o no trial without indictment
- o no indictment without admissible evidence
- o no admissible evidence via your compelled testimony, and
- o no admissible evidence without lawful search/seizure
- o no lawful search/seizure without a warrant
- o no warrant without probable cause
- o no probable cause without consent of a judge or grand jury
- o no judge without a court
- o no court without jurisdiction
- o no jurisdiction without authorization
- o no authorization without either the Constitution or YOU!

Always remember and never forget that the federal government has absolutely no jurisdiction over you unless specified by the Constitution, or unless you volunteer such jurisdiction. None of the feds (IRS, Congress, etc.) can increase their *own* jurisdiction; they do not have that right. Their jurisdiction can be expanded only with the permission of either the States (through a ratified Constitutional amendment), or *your* sanction. It's that simple.

B) YOUR SIGNATURE ON A TAX FORM

Once you place any unrequired signature on an IRS form, you enter their world, voluntarily. It's just like volunteering for the armed forces, signing the induction form, and entering the military world. YOU give the IRS jurisdiction over you when you sign their forms. DON'T SIGN NUTHIN!

Undoubtedly, you've already signed past tax forms and returns. Part of the untax procedure is, once you've stopped withholding

from yourself and filing, to write a letter to the IRS swearing that you owe no federal income tax. In that letter, you also repudiate any and all past signatures. Once this is done, the IRS cannot use any past mistakenly signed tax returns against you.

Incidentally, I'm strongly against filing 5th Amendment returns as they can be construed to grant the feds jurisdiction, via signature, where such does not hitherto exist.

C) APPEARING FOR AN IRS SUMMONS

Often the IRS will issue their own summons to scare Americans into rushing down to IRS offices with their records and receipts. Whether these summons have force of law to require your appearance is somewhat disputed by untax authors. But the thing they do agree on is that even if you are required to appear, you are not and can not be required to show them any of your books and records.

C1) Your 4th and 5th Amendment rights

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. (my emphasis)

-- Fourth Amendment to the U.S. Constitution

. . . nor shall any person . . . be compelled in any criminal case to be a witness against himself . . .

-- Fifth Amendment to the U.S. Constitution

It does not require actual entry upon premises and search for and seizure of papers to constitute an unreasonable search and seizure within the meaning of the Fourth Amendment; a compulsory production of a private party's books and papers, to be used against himself or his property in a criminal or penal proceeding, or for a forfeiture, is within the spirit or meaning of the [4th] Amendment. (my emphasis)

-- Boyd v. U.S., 116 US 616

Only the rare taxpayer would be likely to know that he could refuse to produce his records to IRS agents.

-- U.S. v. Dickerson, 413 F2d 1111 (CA7 1969)

In any encounter with the IRS (i.e., audits), you can not be forced to answer their questions, or show them any of your records. Your 4th & 5th Amendment rights to keep your mouth and ledgers shut is confirmed even by the IRS!

An individual taxpayer may refuse to exhibit his books and records for examination on the ground that compelling him to do so might violate his right against self-incrimination [sic] under the Fifth Amendment and constitute an illegal search under the Fourth Amendment. However, in the absence of such claims, it is not error for a court to charge the jury that it may consider the refusal to produce books and records, in determining willfulness. (my emphasis)

The privilege (sic) against self-incrimination (sic) does not

permit a taxpayer to refuse to obey a summons issued under IRC 7602 or a court order directing his/her appearance. He/she is required to appear and cannot use the Fifth Amendment as an excuse for failure to do so, although he/she may exercise it in connection with specific questions. [Landy v. U.S.] He/she cannot refuse to bring his/her records, but may decline to submit them for inspection on constitutional grounds.

-- IRS HANDBOOK FOR SPECIAL AGENTS, 342.12(1) and (2)

If the government wishes to charge you with a non-crime without jurisdiction and violate your right to due process, then it must do so *without your help*. A lynched man needn't assist tying the noose around his neck.

C1a) "self-incrimination"

Because of TV shows portraying the sleazy criminal who "pleads the 5th" with a sneer, this vital Constitutional right seems something only the guilty would use. After all, what does an honest man have to hide? The answer is that an honest man has nothing to hide from honest men! *The 5th Amendment is there to protect an honest man from dishonest government!*

Lately, the feds have been trying a new propaganda campaign to confuse the public about their 5th Amendment right to not be a witness against themselves. You've probably heard of the catch phrase "self-incrimination." What the feds now claim is that your 5th Amendment right extends to personal testimony only if that testimony is "incriminating." **The feds are trying to transform a broad right into a limited privilege.** They're saying that you can invoke 5th Amendment right (which they call a "privilege") only if you're guilty! According to them, if you're innocent and your testimony is not "incriminating" then the 5th doesn't apply.

Bat guano! Read the 5th Amendment yourself. It says *nothing* about "self-incrimination." Perhaps you still don't see the danger of an innocent man speaking freely to the police because he's not guilty of anything. He figures there's no harm; he's innocent. What can the police do to an *innocent* man?

But suppose this: a robber was spotted fleeing in a blue Ford from the shopping mall. Ten blocks away, a policeman pulls over Mr. N.O.Cent for speeding. Mr. N.O.Cent also drives a blue Ford. RADIO FLASH! Suspect fled from Northgate Mall in a blue Ford. "Were you just at Northgate Mall?", the officer asks. Mr. N.O.Cent has no idea what's going on, but he naturally wants to be helpful to the officer. He's an honest citizen who will gladly assist the police. And because of it, Mr. N.O.Cent **is about to be arrested.** He was at the mall, and says so. **Mr. N.O.Cent has just "incriminated" himself without even knowing it.** RADIO FLASH! Suspect is described as white male, six feet tall, 200 lbs., blond hair, jeans and T-shirt. Obviously, this could be about anyone. **But that's not what the police officer is thinking. He's thinking that Mr. N.O.Cent is looking more and more like his man.** The officer radios in and asks where the suspect was last spotted heading. The answer comes back; south on 12th Av. "Bingo!" Mr. N.O.Cent is cuffed, read his rights and hauled off to jail.

At this point, Mr. N.O.Cent, who's never committed a crime in his life, has a felony arrest record. Presumably, this horror story

will all be cleared up when the police catch the real thief. But, the police are no longer looking for the thief -- they've already "found" him. The police are not looking to clear Mr. N.O.Cent -- they're looking to convict him. **The best thing for him to do right now is to zip his mouth shut and call his attorney.** But Mr. N.O. Cent is so stunned about all this that he keeps trying to convince the detectives of his innocence. He unwittingly confirms tiny pieces of circumstantial evidence. Mr. N.O.Cent's activities bear a striking similarity to those of the robber's. Mall witnesses recall Mr. N.O.Cent near the store which was robbed, the parking lot witness seems almost positive that Mr. N.O.Cent was the guy, etc.

This is enough for the D.A. He files charges against Mr. N.O. Cent for armed robbery. It's the evening's big news story. His neighbors make snide comments like "*just when you think you really know somebody...*" Anybody charged with a notorious crime goes through two trials: the one before the press, and the one before the court. **The verdict of the first trial will influence the verdict of the second.** Because of Channel Zero's sensationalist and misleading coverage of the case, the public BELIEVES that Mr. N.O. Cent is an outwardly normal, honest citizen who has a hidden dark side. A Dr. Jekyll and Mr. Hyde, if you will.

The court trial is a disaster. Mr. N.O.Cent is so embittered over all this that he doesn't make a good witness. His attorney is marvelous in his mediocrity. But Mr. N.O.Cent doesn't need mediocrity -- he needs Perry Mason. And where is the Perry Mason-type barrister? He's the District Attorney! Uh, oh. Mr. N.O.Cent is found guilty of armed robbery and sentenced to twelve years hard labor, with parole in seven. Meanwhile, the real robber is in another State, laughing hysterically at his own good fortune.

His conviction is sustained in appeal. Mr. N.O.Cent's marriage breaks up and his family leaves him, convinced that Dad is a crook. Mr. N.O.Cent snaps and hangs himself with his prison bedsheet. The next month, the real robber is caught (he had bragged about this whole story). Then the very TV station, Channel Zero, which helped convict Mr. N.O.Cent in the public's mind, does a Geraldo Rivera-type special chiding the criminal justice system. The end.

True story? Yes and no. *This did not happen, but this kind of thing has.* And still does. In every State. Innocent people, sadly, sometimes slip through the cracks in the system. What's my point? It is this: **the innocent are not assured of freedom, just as the guilty are not assured of prison.** The innocent must KNOW their rights as solidly as the criminals do. Mr. N.O.Cent was not arrested because he was a criminal; he was arrested because he was ignorant of his 5th Amendment right to **remain silent.** His own mouth sent him to prison.

Think how much differently this story would have turned out had Mr. N.O.Cent KNOWN of his 5th Amendment right to not give testimony about himself. When the policeman asked if he had just been at the mall, Mr. N.O.Cent's defenses should have gone up. He would have then asked, "*Officer, are you asking me that in connection with some crime committed at the mall?*" The officer would have had to admit this was so. Then, Mr. N.O.Cent would have replied, "*Although I have committed no crime, I now understand that I am under suspicion of having committed a crime. Since I am a criminal suspect, I will consult with my attorney before speaking any further.*"

Based upon my Fifth Amendment, I will make no other statements at this time." And then he clams up. He says absolutely nothing else. Mr. N.O.Cent certainly won't be arrested by the officer. All that can happen is that his name and address will be taken down. Mr. N.O.Cent then immediately calls his attorney.

In the meantime, since nobody has been arrested, the police are still actively searching for the robber. This time, he doesn't get away. The police catch the robber in his blue Ford, with the stolen goods. Had Mr. N.O.Cent talked his way into being arrested, the police probably would have called off the city-wide BOLO (be on the lookout) for blue Fords with blond male drivers.

The moral of the story is don't talk to the authorities. Not even one word. One never knows what might or might not be "incriminating" evidence. You are not required to help the police in constructing a chain of evidence against you. REMAIN SILENT!

The Founding Fathers were concerned about forced testimony, no matter what kind it was. *Snow White, Satan, or anybody between -- nobody can be compelled to be a witness (that includes the 1040 return) against himself.*

C2) Using your 5th Amendment rights

If you are ever in a circumstance where you wish to use your 5th Amendment right in response to a question, say:

I respectfully and in good faith decline to answer that question on the grounds of the Fifth Amendment.

Always remember that you cannot make *blanket* objections under the 5th. To properly use the 5th, apply it each question individually. If the feds get snotty and ask if you're going to answer *all* their questions that way, admitting that constitutes a blanket objection. Instead, reply, "I don't know, because I don't know what you're going to ask me next."

The Fifth Amendment is an old friend and a good friend. It is one of the greatest landmarks in man's struggle to be free of tyranny, to be decent and civilized.

-- Justice William O. Douglas

C3) When the IRS asks for your books and records

The privilege (sic) against self-incrimination (sic) must be specifically claimed, or it will be considered to have been waived. [Lisansky v. U.S.] (my emphasis)

-- IRS HANDBOOK FOR SPECIAL AGENTS, 342.15(1)

Unless you invoke your Constitutional rights, it's as though they never existed. USE THEM OR LOSE THEM!

If you get a letter from the IRS requesting information, reply that you do not wish to waive your 4th and 5th Amendment rights by voluntarily giving them information. The only thing the IRS can then do is issue you a summons pursuant to IRC 7602. If you get such a summons, you are required to appear with your books and records -- **but you don't have to let the IRS see them.**

The IRS issued him a summons under IRC 7602. Schiff was required to appear with his books and records. He did so:

It was during this long-awaited meeting that IRS agent O'Brien extended his hand across the table...and said, 'May I please see your books and records?' Had I voluntarily handed them over to him, I would at that moment have waived my Fourth and Fifth Amendment rights. Instead, I replied, 'Mr. O'Brien, your letter merely requests that my books be available. They are available here, where I can refer to them, if needed.' O'Brien, however, insisted that he was there to see my books and records; so I asked, 'But, Mr. O'Brien, where does your letter state that my books and records are to be made available to you?' He again insisted that his letter provided for the auditing of my books and records. It didn't, of course, but the letter was obviously designed to allow IRS agents to gain by stealth what they couldn't gain by legal compulsion -- access to a taxpayer's books and records.

It was then that I sprung on O'Brien my Two Magical Questions, which will stop any IRS audit in its tracks. 'Mr. O'Brien,' I said, 'if I turn my books and records over to you, can the government use any of the information against me?' (Since there were witnesses present, I could confidently expect a truthful answer.) 'Well, yes,' he replied. Then I asked, 'Do I have a legal obligation to give you any information that can be used against me?' He then very reluctantly said, 'No.' At that moment, he realized that he had told me that I didn't have to give him my books and records, so he immediately stood up and prepared to leave...Since I couldn't be tricked into turning over my books and records, he decided to leave, as there was now no point to the interview.

-- HOW ANYONE CAN STOP PAYING INCOME TAXES

If you are required by IRC 7602 to appear before the IRS with your books and records, you should preface your arrival with the words "Special Appearance." This will ensure that you are not admitting any IRS jurisdiction over you. **Then ask the Two Magical Questions and watch the IRS audit dissolve and disappear.** You will have complied with the summons and forced the IRS to admit that you are not required to volunteer information.

However, the chance of you ever getting a summons is very slim as section 363 of the IRS HANDBOOK FOR SPECIAL AGENTS explains:

When a taxpayer or a witness refuses to submit requested information, all surrounding circumstances should be fully considered before a summons is issued. The likely importance of the desired information should be carefully weighed against the time and expense of obtaining it, the probability of having to institute court action, and the adverse effect on voluntary compliance by others if the enforcement efforts are not successful. (my emphasis)

Additionally, section 6 of the 1/10/79 IRS SUPPLEMENT states:

However, summons of a taxpayer's books and records for return information is not recommended. (my emphasis)

Obviously, the IRS is desperately concerned with ripple effect if they are defeated in obtaining return information through their scary summons. Since "enforcement efforts" might not be successful, the IRS takes a huge risk that an untax Patriot's victorious handling of a summons would adversely affect "voluntary compliance by others." Meaning, if the IRS allows even one sheep to demonstrate the hole in the fence, many others will follow. **The IRS is 90% bluff and they KNOW it -- but they don't want you to KNOW it.** If only one Schiff-type summons story in your town gets reported on the local radio or TV, thousands would suddenly be aware of their rights. That's why the *IRS SUPPLEMENT* said that the use of summons was "not recommended."

Actually, many victories like Schiff's happen daily around the country. Why don't you hear of them? First, these stories have to be reported by the local news media. And second, the national wire service or networks must also pick up these local stories. If they don't, chances are you'll never hear of untax victories. You'll only hear of the "kooks" who picket the courthouse on April 15th.

D) MAKING ANY PLEA DURING AN ILLEGAL ARRAIGNMENT FOR "TAX-CRIMES"

Rarely will the feds indict a State citizen under IRC 7203 for not filing unrequired tax returns. They only do so to identified leaders of the untax movement. If you are so honored, here's what to do. During your arraignment, the federal judge will ask how you plea. Once you make a plea (even a not-guilty one), you, in effect, say-admit-declare three things:

- 1) You agree that non-filing under IRC 7203 in your situation is a crime.
- 2) You are merely pleading not guilty to that "crime" of not filing, which you admit you were "required" to do under IRC 7203.
- 3) You grant the federal courts trial jurisdiction over you to decide the matter of guilt and punishment.

Remember, that non-filing for wage-earning State citizens is *not* a crime. If you are charged under IRC 7203 with non-filing and plead not guilty, you admit that it *is* a crime, but that you're not guilty. Never offer a plea or allow a judge to make one *for* you. A federal judge has absolutely *no* jurisdiction over you until you give it to him by a plea.

You should vigorously challenge their jurisdiction in the matter every step of the way, **on the record**. Demand that the court show where you are made "*liable*" for any "*income*" tax and thus a "*person required*" under IRC 7203. Demanding a Bill of Particulars is most helpful here. If you do not, jurisdiction *will be assumed*. **Once you challenge jurisdiction, the courts have the burden of proof pursuant to 5 USC 556(d), and they are required to back their jurisdictional claim by showing you the pertinent statutory law making you "liable" (which doesn't exist).**

If the feds ever chose you for "kangaroo court" then you will need to have every untax book you can get your hands on. Untax author Patriots Schiff, Johnston and Wright are especially knowledgeable on how to stop these proceedings in their tracks.

E) DO NOT HIRE AN ATTORNEY TO REPRESENT YOU DURING ARRAIGNMENT

All licensed bar attorneys are considered "officers of the court." If you hire an attorney to represent you, even to challenge jurisdiction, you are voluntarily placing yourself in the hands of a member of the judicial branch of government, in the hands of an "officer of the court," and therefore the court itself.

If you rightfully challenge jurisdiction during a "kangaroo court" arraignment, the federal judge will try to trick you into unknowingly accepting jurisdiction by demanding that you obtain an attorney. You do not have to have an attorney if you do not wish. You have the Constitutional right of defending yourself without an attorney (which is called Pro Per or Pro Se).

You may defend yourself and have assistance of any counsel (counsel is not necessarily an attorney) of your choosing during trial. Your counsel could be anybody; a spouse, friend, family member or fellow untax Patriot. Your counsel is there to help you organize and defend your case, plus being your moral support. Unless a licensed lawyer, your counsel can't argue your case for you.

F) NO JURISDICTION -- NO TRIAL

EXHIBIT

§ 241. Conspiracy against rights of citizens

If two or more persons conspire to injure, oppress, threaten, or intimidate any citizen in the free exercise or enjoyment of any right or privilege secured to him by the Constitution or laws of the United States, or because of his having so exercised the same; or

If two or more persons go in disguise on the highway, or on the premises of another, with intent to prevent or hinder his free exercise or enjoyment of any right or privilege so secured—

They shall be fined not more than \$10,000 or imprisoned not more than ten years, or both; and if death results, they shall be subject to imprisonment for any term of years or for life.

§ 242. Deprivation of rights under color of law

Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any inhabitant of any State, Territory, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States, or to different punishments, pains, or penalties, on account of such inhabitant being an alien, or by reason of his color, or race, than are prescribed for the punishment of citizens, shall be fined not more than \$1,000 or imprisoned not more than one year, or both; and if death results shall be subject to imprisonment for any term of years or for life.

If you avoid all these jurisdiction traps, then the judge will rarely proceed with a

trial because if he does, he conspires to violate your Constitutional rights and subjects himself to grave criminal liability under; Title 42 U.S.C. Sec. 1983, 1985 and 1986; and Title 18 U.S.C. Sec. 241 and 242. He risks a \$10,000 fine and 10 years in prison, or both - and he KNOWS it.

If you give the feds absolutely no jurisdictional claim then the federal judge will dismiss the charges with an amazing haste. Those untax Patriots who have gone to trial (Schiff, Cooley, Stang) mistakenly fell into one jurisdiction trap or another. **This is no reflection on these Patriots; untaxation is a new movement and some mistakes were inevitable in the earlier stages.** The Apollo program had its disasters before Neil Armstrong ever walked on the moon.

The untax Patriots of whom the feds "declined prosecution" (Kellems, Johnston, Wright, Beckman) are the ones who have successfully avoided all jurisdiction traps. **It can be done!**

Take a look at the IRS's nasty letter to Irwin Schiff, dated thirteen months past his 1984 return's "due" date. Schiff is probably the most visible, battle-worn untax Patriot today, and it took the IRS computers over a year to spit out its inquiry! We are clearly not up against a smooth, efficient agency.

FIGURE

608 06010000
Department of the Treasury
Internal Revenue Service
ANDOVER, MA 05501

0002269 S PC-P 914 023321 ACP
If you have any questions, refer to this information:
Date of This Notice: 05-12-86 518 8618
Taxpayer Identifying Number: 047-16-2491
Form Tax Period Ended:
1040 12-31-84

IRWIN SCHIFF
144 SHEPARDS KNOLL
HAMDEN CT 06514

*Call: 1-800-424-1040

or

Write: Chief, Collection Branch
Internal Revenue Service Center
ANDOVER, MA 05501

If you write, be sure to attach the bottom part of this notice.

* YOUR TAX FORM IS OVERDUE - LET US HEAR FROM YOU NOW *

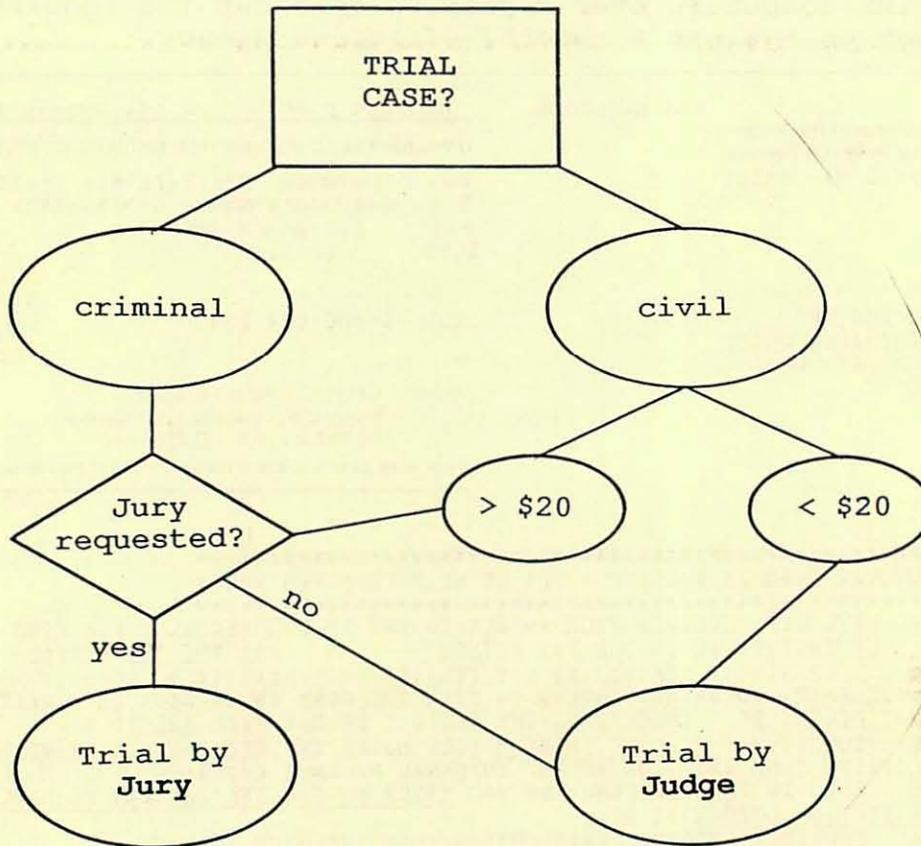
WE HAVE NOT RECEIVED YOUR ANSWER TO ANY OF OUR REQUESTS FOR FORM 1040 US INDIVIDUAL INCOME TAX RETURN FOR THE TAX PERIOD ENDED 12-31-84. IF YOU DO NOT CONTACT US IMMEDIATELY, WE MUST CONCLUDE THAT YOU DO NOT INTEND TO FILE THE FORM OR TO GIVE US A REASON FOR NOT FILING IT. THEREFORE, THE ACTIONS WE MAY TAKE ARE TO :

1. SUMMON YOU TO COME IN WITH YOUR BOOKS AND RECORDS (AS PROVIDED BY SECTIONS 7602 AND 7603 OF THE INTERNAL REVENUE CODE);
2. FILL IN THE TAX FORM FOR YOU BASED ON THE INFORMATION WE HAVE (CODE SECTION 6020(B)); OR
3. CONSIDER CRIMINAL PROSECUTION THAT INCLUDES A FINE, IMPRISONMENT, OR BOTH FOR PERSONS WHO WILLFULLY FAIL TO FILE A TAX FORM OR TO PROVIDE TAX INFORMATION (CODE SECTION 7203).

WE DO NOT WANT TO TAKE THESE ACTIONS, SO WE URGE YOU TO FILE THE FORM OR CONTACT US IMMEDIATELY AND EXPLAIN WHY YOU ARE NOT REQUIRED TO FILE IT, OR FURNISH PROOF THAT IT HAS BEEN FILED. BE SURE TO REFER TO THIS NOTICE. IF YOU GO TO YOUR LOCAL IRS OFFICE, TAKE THIS NOTICE AND ANY OTHER INFORMATION NEEDED. IF YOU FILED THE FORM, TAKE YOUR COPY OF IT; IF YOU PAID THE TAX, TAKE YOUR RECEIPT OR CANCELED CHECK.

Ooooooh! The IRS threatened to summon him "to come in with" his books and records. We all KNOW how far that will go. The IRS threatened to complete an information return based on what info they had. Since Schiff undoubtedly does not allow any withholding anywhere, the IRS has no information from which to base its return. And finally, the IRS threatened to consider criminal prosecution under IRC 7203. They have done that to him a couple of times. He fell into a j-trap the first time (pled not guilty), but the second time he was just plain victimized. He's one the untax leaders, so I'm sure his sham trial didn't surprise him. The feds save that kind of boilerplate treatment for people who write untax books and go on radio/TV programs spreading the truth. The feds won't go to such risky lengths with little old you -- it's too dangerous. They really put themselves out on a limb with the bat guano they pulled on Schiff. If he ever gets a sympathetic grand jury to indict the feds, we're talking big time prison terms and fines for a couple of U.S. attorneys and Federal judges.

Who has a Constitutional right to a trial by jury?



G) "VOLUNTARY COMPLIANCE"

For the most eloquent fictional portrayal of a sham-trial, I quote again from Any Rand's *ATLAS SHRUGGED* where industrialist Henry Rearden refuses to provide his new Metal to the government:

"Mr. Rearden," said the man, "the government needs your Metal. You have to sell it us, because surely you'll realize that the government's plans cannot be held up by the matter of your consent."

"A sale," said Rearden, slowly, "requires the seller's consent." He got up and walked to the window. "I'll tell you what you can do." He pointed to the siding where ingots of Rearden Metal were being loaded onto freight cars. "There's Rearden Metal. Drive down there with your trucks -- like any looter, but without his risk, because I won't shoot you, as you know I can't -- take as much of the Metal as you wish and go. Don't try and send my payment. I won't accept it. Don't print out a check to me. It won't be cashed. If you want that Metal, you have the guns to seize it. Go ahead."

"Good God, Mr. Rearden, what would the public think!"

It was an instinctive, involuntary cry. The muscles of Rearden's face moved briefly in soundless laughter. Both of them had understood the implications of that cry. Rearden said evenly, in the grave, unstrained tone of finality, "You need my help to make it look like a sale -- like a safe, moral transaction. I will not help you." (my emphasis)

Later Rearden is charged by the feds with the "illegal" sale of his new metal and has refused to plea before the "court":

"Do you --" The judge stumbled; he had not expected it to be that easy. "Do you throw yourself on the mercy of this court?"

"I do not recognize this court's right to try me."

"What?"

"I do not recognize this court's right to try me."

"But, Mr. Rearden, this is the legally appointed court to try this particular category of crime."

"I do not recognize my action as a crime."

"But you have admitted that you have broken our regulations controlling the sale of your Metal."

"I do not recognize your right to control the sale of my Metal."

"Is it necessary for me to point out that your recognition was not required?"

"No. I am fully aware of it and I am acting accordingly." . .

"Do you mean that you are refusing to obey the law?" asked the judge.

"No. I am complying with the law -- to the letter. Your law holds that my life, my work, my property may be disposed of without my consent. Very well, you may now dispose of me *without my participation in the matter*. I will not play the part of defending myself where no defense is possible, and I will not simulate the illusion of dealing with a tribunal of justice." (my emphasis)

The trial spectators cheered Rearden when he was merely given a suspended sentence.

This is the well-kept secret to "voluntary compliance" with the income tax. **The whole income tax circus is voluntary!** When you volunteer to play their game, you volunteer to comply (obey) with their rules, thus the term "voluntary compliance." If you voluntarily play in a baseball game, then you volunteer to comply with the rules of baseball. You can't run from home plate to third base after a hit. You can't complain -- you volunteered to comply with the game's rules. If you don't like the rules, then don't play the game.

Notice the next page showing the IRS's Income Tax Appeal Procedure. Observe how voluntarily filing an unrequired 1040 places the burden of proof **on the filer**. Once he's volunteered to the IRS game, if he doesn't agree with the appeals office decision he must either pay the tax and sue for a refund -- or file a petition to the IRS Tax "Court." **Either way, the burden of proof is on the filer.** If you know of anyone who's ignorantly played by the rules and gotten burned by the feds, **get him a copy of this book!** Help rescue your friends, family and associates from federal tyranny!

When the IRS laments the profound, growing influence the untax movement has on "voluntary compliance," it means that the IRS is upset that **Americans are learning of their right not to volunteer!**

Gosh, I'm just all broke up about it...

Income Tax Appeal Procedure

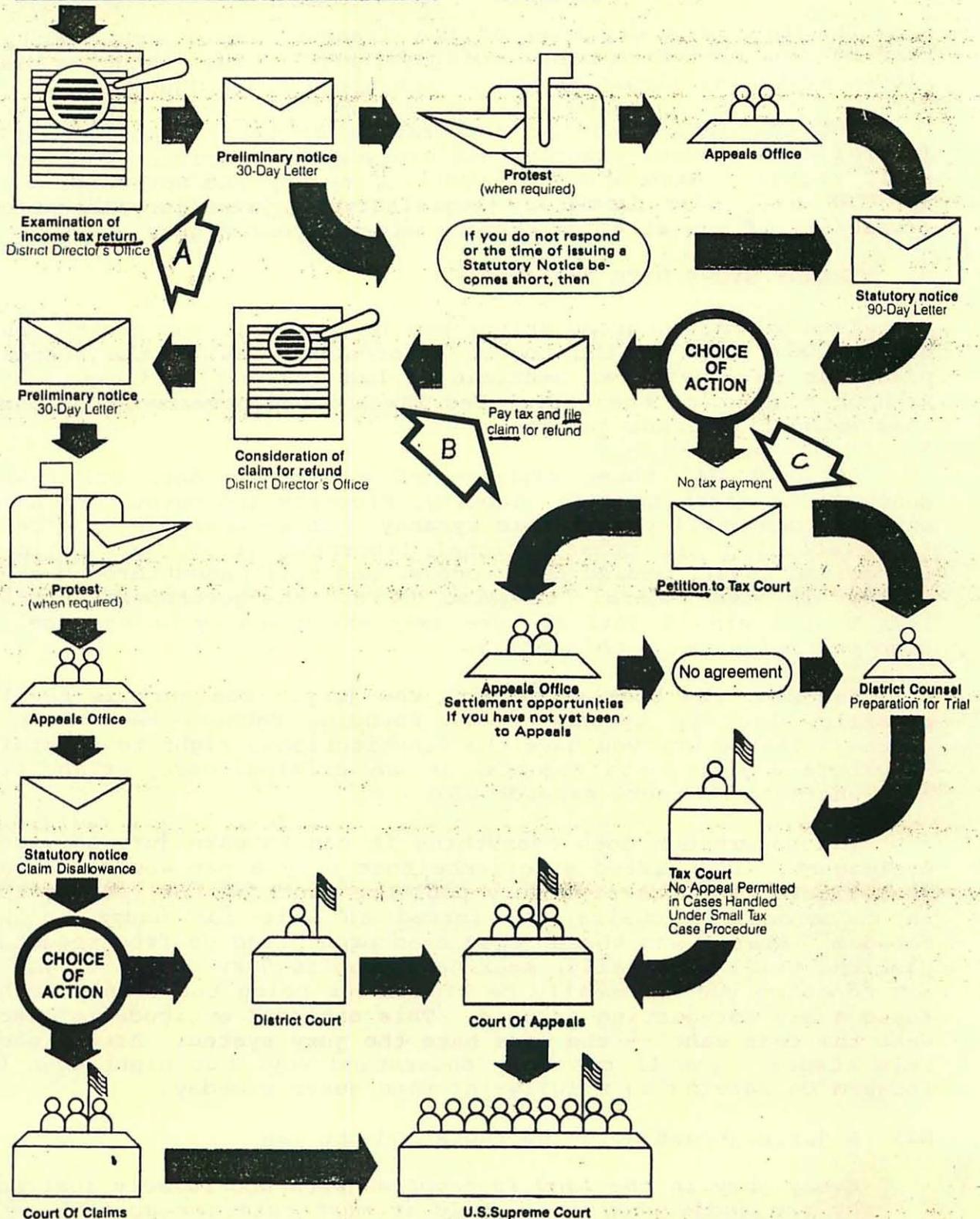
Internal Revenue Service

At any stage of procedure:

You can agree and arrange to pay.

You can ask the Service to issue you a notice of deficiency so you can file a petition with the Tax Court.

You can pay the tax and file a claim for a refund.



THE FOURTH BRANCH OF GOVERNMENT -- THE JURY

This is one of my book's most important chapters. We can bypass Congress and the Supreme Court. Informing jurors of their rights is the fastest way to bring this tyranny to a halt.

A) THE GANG OF THREE (EXECUTIVE, LEGISLATIVE, JUDICIAL BRANCHES)

The IRS is a division of the Treasury Department, which is part of the executive branch of government. The executive branch cannot write law (legislative) or operate a court (judicial).

Yet the IRS, with the cooperation of both Congress and the federal courts, does exactly this everyday to Americans ignorant of their rights. With its "Tax Court, Summons, and Notice of Levy," the IRS will play lawmaker (legislative), judge/jury/executioner (judicial) if you so allow them by waiving your rights.

B) TYRANNY STOPS WITH THE JURY

Even if the Congress writes bad law, even if the courts uphold bad law and even if the police enforce bad law -- **the system is powerless to convict an American of bad law and send him to jail without consent of the jury. Bad law and bad government is powerless without ignorant jurors.**

Although all three branches of government have colluded to deny us our right to life, liberty, property and pursuit of happiness, **we can still thwart this tyranny.** If an American is arrested for exercising his Constitutional liberties (i.e., not filing an unrequired 1040), denied due process, and railroaded through a show "trial" in some Federal "kangaroo court," the government is powerless to put him in jail or take away his property *unless the jury also participates in this fraud.*

You see, the buck stops with the jury. The jury is the last possible block to tyranny. The Founding Fathers knew this, of course. That's why you have the Constitutional right to a trial by jury before your peers (equals) in *any criminal case, or any civil case where the dispute exceeds \$20.*

The government does everything it can to make jury service an unpleasant, undignified experience that only a sap would tolerate. Am I right? Members of a jury pool are stuck in hot, stuffy rooms in uncomfortable chairs and forced to wait for hours in sheer boredom. When I was there, they even prohibited us from reading to pass the time! Generally, Americans despise jury duty. If you admit to going you'll usually be kidded for being too stupid to have found a way for getting excused. **This national attitude is exactly what the feds want -- the feds hate the jury system.** After reading this chapter, you'll not only understand why, but might even look forward to serving as a fully-informed juror someday.

B1) A juror judges both the facts and the law

Every jury in the land is tampered with and falsely instructed by the judge when it is told it must take (or accept) as law that which has been given to them, or that they must bring in a certain verdict, or that they can decide only the facts of

the case.

-- Lord Denman, C.J. O'Connell V.R., 1884

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 its 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 act of usurpation. (my emphasis)

-- Theo. Parsons, 2 ELLIOTS'S DEBATES, 94; Bancroft

The jury is in fact more powerful than the judge. The judge in a jury trial is merely the referee. Contrary to the TV courtroom horse-dung where the judge admonishes the jury to "apply the law only as I give it to you," **the jury is both the judge of facts and law.** If any member of the jury feels the law to be unconstitutional (or even just plain unfair and oppressive), or the defendant's rights to have been violated, or valuable evidence withheld, or any other reason, **that juror can vote his conscience against the evidence.**

*** The jury has a right to judge both the law as well as the fact in controversy.

-- John Jay, 1st Chief Justice Supreme Court

The jury has the right to determine both the law and facts.

-- Samuel Chase, U.S. Supreme Court Justice, 1796,
Signer of the Declaration of Independence

*** The law itself is on trial quite as much as the cause which is to be decided.

-- Harlan F. Stone, 12th Chief Justice U.S.
Supreme Court, 1941

The pages of history shine on instances of the jury's exercise of its prerogative to disregard instructions of the judge . . .

-- U.S. v. Dougherty, 473 F. 2nd 1113 (1972)

Jurors should acquit even against the judge's instructions . . . if exercising their judgement with discretion and honesty they have a clear conviction that the charge of the court is wrong.

-- Alexander Hamilton, 1804

The jury has the power to bring a verdict in the teeth of both law and fact.

-- Oliver Wendell Holmes, U.S. Supreme Court
Justice, 1902

We recognize, as the 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.

Concededly, this power of the jury is not always contrary to the interests of justice . . . freedom of the press was immeasurably strengthened by the jury's acquittal of John Peter Zenger of seditious libel, a violation of which, under the law as it then existed and the facts, he was clearly guilty.

-- United States v. Moylan, 417 F.2d 1002 (my emphasis)

Without a unanimous guilty verdict from the jury, the judge must declare a mistrial and free the defendant. It only takes one juror in twelve (8%) to stop a "kangaroo court" proceeding in its tracks. Since a juror is a judicial officer, even if only for a day, he tacitly swears an oath to uphold the Constitution. **That is his overriding duty.** A juror's first priority is to judge the law, and the second is to judge the facts. For a juror to vote in favor of the Constitution and acquit, even against the evidence, is called **jury nullification.**

Jury nullification was used before and during the Civil War by Northern juries who refused to convict runaway slaves. It was used during Prohibition ("War Against Booze") to such an extent that the law collapsed and Congress had no choice but to repeal the dead law (many Americans in fact even began drinking on principle!).

It is currently used today by freedom-loving jurors who refuse to convict honest, non-violent, hard-working Americans of "tax crimes." If only one out of twelve (8%) registered voters knew their right to acquit non-criminals, **government tyranny in that district would be wiped out.** Think about that.

I like to think of jury nullification as putting bad law out of business. The lawyers and politicians will tell you that even if a law is unconstitutional, you must tolerate and obey it until it's repealed or the courts strike it down. Bat guano!

*** All laws which are repugnant to the Constitution are null and void. --Marbury v. Madison, 5 US 137, 174, 176

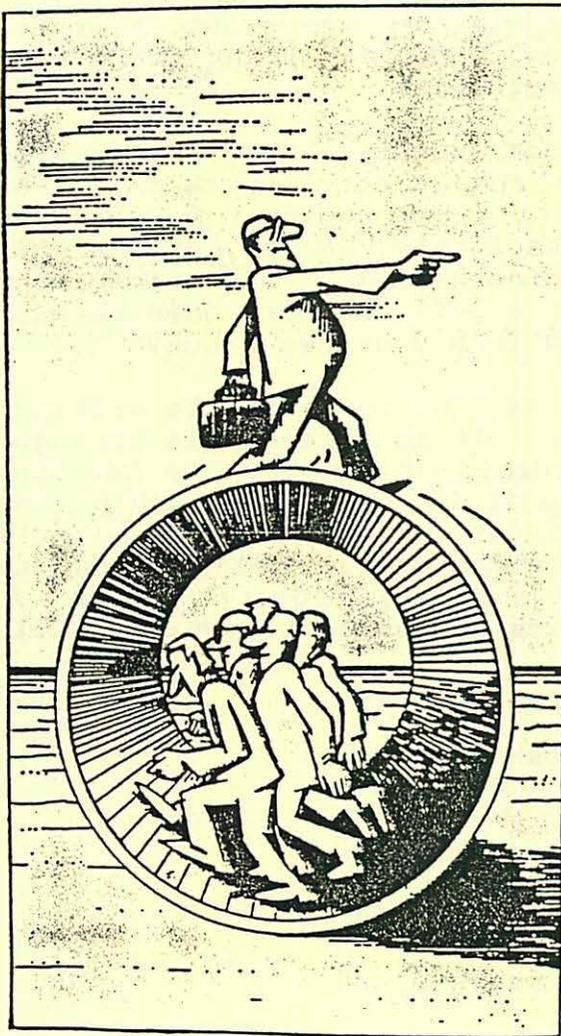
No one is bound to obey an unconstitutional law and no courts [including the jury] are bound to enforce it.

-- SIXTEENTH AMERICAN JURISPRUDENCE

Do you eat in a bad restaurant until it finally goes out of business? Do you keep taking you car to a lousy mechanic until his garage folds up? Of course not! You avoid the place. A bad garage or restaurant will stay in business as long as it has sufficient, regular patrons -- and you don't have to help it stay in business. But when you obey an unjust law, you are helping that law to remain in force. **A bad law will stay on the books and in business as long as it's generally obeyed, which keep the law in "business."**

The people are the "customers" of a law. When we encounter an unjust law, we don't "shop" there and it goes "out of business" for lack of "patrons." Look at the 55 mph speed limit which was imposed on the States through federal blackmail. That ridiculous law was ignored by over 75% of drivers. Not even old ladies tolerated the "double nickel." When Congress realized that we were flagrantly ignoring the absurd limit, it raised it to 65 mph. **Prohibition (War On Booze) ended the same way: not by repeal of the Volstead**

Act, but by noncompliance with the Volstead Act.



L. Levitskii
Л. ЛЕВИЦКИЙ

You see, lawmakers can't stand for the public to guiltlessly flaunt their laws. If we can't be scared into submission, then they will change or repeal the law to save face. This is exactly what happened with the 55 mph speed limit. By most of us driving at 70+ mph, **without feeling guilty**, Congress frantically scrambled to ditch the absurd 55. It's another example of the old "Where's-the-crowd?-I'm-their-leader" syndrome. Lawmakers are terribly insecure; when their laws are treated to jeering noncompliance, they lose their feeling of authority and leadership.

Look at it this way: a law is like a hospital patient. When it's no longer generally complied with, the law is clinically dead. An ignored law still kept on the books is like a clinically dead patient being kept "alive" by machines. We've all heard of silly laws still on the books though no longer enforced or obeyed: walking backwards on a Sunday, wearing a blue coat in the library, etc. **Those laws are clinically dead; still being on the books is artificial life support.** When an ignored law (clinically dead) is finally overturned by the Supreme court or repealed by the

legislature, then the law is pronounced dead. **Death always precedes pronouncement of death.** Death and pronouncement of death are not the same thing. A dead person is dead when he dies, not when the coroner pronounces him dead. The coroner only acknowledges an already happened fact. **That's exactly what the courts and legislatures do when striking down a law -- they pronounce dead a clinically dead law.** Death is *de facto* and pronouncement of death is a *de jure* acknowledgment of a *de facto* condition.

A law is never pronounced dead before being clinically dead. A law is never overturned until at least one person challenges it, or repealed until enough people ignore it. One legal challenge can get a law overturned, and a handful of noncompliers can force the legislature to repeal it to save face. **Without the resistance of at least one individual, a law will never go away.** Why would the courts or legislatures strike down a law obeyed by everybody? Why would they repeal such a successful law? They wouldn't and they never have. **Only the people can initiate or cause a law's death!**

B2) Taking the law into your own hands?

This might sound like a radical concept to you. "Why it's ta-

king the law into your own hands!," some would exclaim. They forget that we are sovereign individuals, like nations unto ourselves. The government's power comes from the people, who grant it to the government by consent. We are the law! We only grant the powers to the government which are ours to begin with.

Wouldn't you, if you had the chance, thwart a burglary in progress, apprehend a purse-snatcher, or stop a street-punk from robbing an old lady? Of course you would. But, wouldn't you be "taking the law into your own hands?" Absolutely. Moral, ethical law is to be enforced whenever it is being broken. Law enforcement begins with the people. Would you let a building burn down because you didn't want to "take fire-fighting into your own hands?"

We allow the government to act as our agent in the writing, enforcement and administration of law. It is a revocable arrangement: if our agent abuses its stewardship of our law, we have not only the right, but the duty to strip it of that stewardship. We have the right to "take the law into our own hands" because it's our law in the first place! When the government defaults on its assigned, contractual duty to uphold the law, promote justice or defend the Constitution, it gives up its concomitant power as well.

B3) Governing the governments

Who shall guard the guardians themselves?

-- Juvenal

Eternal vigilance is the price of liberty.

-- Thomas Paine

A watched pot never boils.

-- old American proverb

The Constitution describes nine techniques for governing our governments:

- 1) election and non-election;
- 2) petitioning for redress of grievances;
- 3) ignoring and refusing to obey unjust laws and orders;
- 4) demanding due process of law;
- 5) **using the power of trial by jury to vindicate innocent victims of governmental oppression;**
- 6) impeachment or removal from public office for unsatisfactory or criminal activity;
- 7) taking legal action against individual wrongdoers for violations of the rights of life, liberty and property;
- 8) withholding financial support; and
- 9) the use of arms for the defense of life, liberty and property.

What if the HEW ("Health, Education and Welfare") bureaucrats wrote a "law" (rule) that you must subject your children to a weekly government "educational" TV program which is allegedly in the "national interest," and set stiff jail terms if the parents didn't comply? Parents are outraged, refuse and are tried (assuming they fell into the jurisdictional trap). You're a juror in one of these trials; what are you going to do? Convict parents for not turning over their children's minds to the government? Or acquit them as your American heritage demands?

*** All laws which are repugnant to the Constitution are null and void. --Marbury v. Madison, 5 US 137, 174, 176

Where rights secured by the Constitution are involved, there can be no rule making or legislation which would abrogate them -- Miranda v. Arizona, 384 US 436

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. No one is bound to obey an unconstitutional law and no courts [including the jury] are bound to enforce it. (my emphasis)
-- SIXTEENTH AMERICAN JURISPRUDENCE

I consider trial by jury as the only anchor yet imagined by man, by which a government can be held to the principles of its constitution.
-- Thomas Jefferson

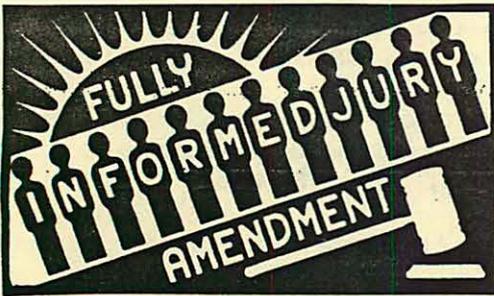
If a juror accepts as law that which the judge states then that juror has accepted the exercise of absolute authority of a government employee and has surrendered a power and right that once was the citizen's safeguard of liberty. (my emphasis)
-- ELLIOT'S DEBATES, Bancroft, 1788

People who are taught God's law will enforce that law over the man-made laws, and the system will work as intended. If, however, the people will not stand against injustice, they will certainly fall to it. If the government becomes oppressive, there is nobody to blame but the jurors for giving the government its power.
-- George T. Radovich

*** We submit ourselves to rulers only under the rules. To resist governments that have become lawless can never be considered civic irresponsibility. The burden must lay on the [juror] citizen to discern what is lawful or constitutional. Tyranny or slavery would result under any other arrangement. (my emphasis)
-- Miss Lynn Johnston

Jury nullification is legal, it's moral and it's necessary. To disagree with this vital American principle is like not stopping the day-care people from abusing your child because it would be "taking babysitting into your own hands." If Congressmen can vote themselves a pay raise, then you can vote yourself and others a tax cut by acquitting untax patriots.

There is currently a proposed amendment to require that sworn jurors are clearly informed of their right to judge the law and nullify tyranny. It's called FIJA (Fully Informed Jury Amendment). FIJA is one of the most exciting and important issues in America today, and it's getting a lot of attention. FIJA even made the January 4, 1991 front page of the WALL STREET JOURNAL, in a relatively balanced article. WSJ said the "Establishment is horrified." How perfectly delightful! For more information about FIJA, contact:



* * * * *
*
* The Fully Informed Jury Association *
* Box 59 *
* Helmville, Montana 59853 *
* (406) 793-5550 *
* * * * *

B4) How to be an American juror and nullify bad law

The first thing is register to vote so you can get on a jury. When you are called for jury duty, **show up**. You want to serve on that jury! The government will be looking for people in that jury pool who appear to be impressionable, loyal BELIEVERS. You want to look a little wide-eyed at being in the presence of such important officials in such an impressive courtroom. Let the government BELIEVE that you're awed by the whole experience and that you'll accept the law exactly as the judge gives it to you. When they say the law is not on trial, you'll agree. When they ask you if you will judge nothing but the facts you tell them what they want to hear. (Gosh, you couldn't even imagine judging anything else!) If they ask you if you've ever heard about FIJA, say you're not sure but you think it's an island somewhere in the South Pacific where Marlon Brando lives (Fiji). This sort of thing is not lying. It's like telling a burglar that you have no hidden jewelry. The feds are trying to steal your jury vote. Don't feel guilty about using mental reservations for liberty's sake.

You want to appear as a BELIEVER in their system. If you give them absolutely no clue that you KNOW your juror rights, you'll get on that jury! I've even read of cases where the judge asked the jury panel what bumper stickers they had on their cars! You must be on your toes.

*** A FULLY-INFORMED JURY IS JUSTICE BY THE DOZEN! ***

During the trial you pay close attention to the proceedings. If the defendant is prohibited from using the Constitution in his defense, you'll know why. It will be no mystery why the judge denies most of his objections. You'll know you are in a kangaroo court. You say very little to the other jurors until the jury actually begins its deliberations.

If the defendant has harmed no one and is on trial for breaking an unjust law, then you must put that law on trial in front of the other jurors. Explain how a jury has the absolute, but unadvertised, power to judge the law and the facts. Point out that a juror's duty is, first, to judge the law, and second, to judge the facts. Since they probably never heard any of this before, they might think you're crazy. Stay calm and polite. Don't become emotional! You have a fantastic opportunity to make a profoundly positive difference in the lives of eleven Americans. You can be their very first eye-opener to the federal mythology. Distribute the flyers you've received from FIJA.

At least the very least, you will irretrievably dead-lock the jury, the judge/referee must declare a mistrial. The government then can drop the whole matter, or seek a retrial. Or, perhaps you are successful in showing those eleven others their power, duty and

rights as American jurors, and you all unanimously vote to acquit. The judge/referee can never overturn a not-guilty verdict. **Either way, mistrial or acquittal, is a victory for our Freedom.**

Remember this: **No victim, no crime. No crime, no criminal. No criminal, no punishment.** Has the accused actually *harmed* some one else, or is he merely being charged with not being a perfect government robot?

If you're not called for jury service, perhaps you can help educate those who are. Talk to **FIJA** about ordering pamphlets which you can mail to those in your community who have been picked to serve on the grand jury or on a petit jury. Their names and addresses should be available from the court clerk as public information in the Freedom Of Information Act (FOIA). If the government will not divulge this information, find out when the juries report for service and distribute **FIJA** flyers on the courthouse steps! **Concentrate your efforts at the federal courthouse, since that's where untax patriots are illegally tried and sentenced.** The feds loath this sort of thing, so avoid actual jury tampering.

A final word on jury nullification. **Please use your jury power responsibly.** Acquitting one who is clearly guilty of technically breaking a law **should only be done when you have a serious moral disagreement with:**

- 1) the fairness of law
- 2) the fairness of the court proceedings and the presented evidence
- 3) or the fairness of probable punishment

Don't be frivolous about jury nullification. However, don't be shy about it, either.

Constitutional Revival, 29 Fairfield Rd., Enfield CT 06082 has printed up some principles which should guide you as a juror:

THE JUROR'S CREED

I will not allow myself to be a juror unless I am certain that I can protect the rights of the innocent as well as proclaim the guilt of the criminal.

I will remember that when I take the oath I become a judge and the judge becomes a referee.

I will honor my obligation to be a judge and to judge both the law and the facts as is my right and duty.

I will not allow the referee, the prosecutor or the other jurors to talk me out of doing what I know to be right.

I will be always mindful that the accused is innocent until I vote otherwise.

I will claim my right to interrogate the witnesses to eliminate doubt because I will not vote against the accused if I have any [reasonable] doubt.

If I become aware that the constitutional or other rights of the accused are not being honored, I will automatically vote in favor of the accused unless I am completely satisfied that harm has truly been done to others by the accused.

I will vote in favor of any defendant who is prevented from presenting to me all of the evidence and testimony he relies on.

I will vote in favor of any defendant who is prevented from telling me why he believes I should find him not guilty.

I will vote in favor of any defendant who has not hurt others.

I will vote in favor of any defendant who has not been a clear threat to the lives, liberty, physical safety or property of others

I will cast only one (secret) vote.

I will not break the law by deliberating in secret.

May I never be an instrument of harm to anyone who does no harm.

TAKING A STAND

After reading GOODBYE APRIL 15TH!, you can arrive at one of only four general conclusions:

- 1) I've never read anything more ridiculous in my life. It's absolute rubbish.
- 2) It may be true, but it wouldn't be right to resist the government and its taxes, no matter how onerous.
- 3) It's true, and it's morally right to resist these unConstitutional taxes, but I've got just too much to risk by taking a stand.
- 4) It's true, it's right, and "damn the torpedoes" -- how can I get involved now, before it's too late?

If you are number four, then proceed directly to "Sources" and stay in touch with me! Glad to have you aboard!

If you reached the first conclusion, then you probably exceed anyone's persuasive range on the subject. The truth and moral certainty of the untax cause in relation to American liberty is clear.

There is none so blind as they that won't see.
-- Dylan Thomas

Complacent ignorance is the most lethal sickness of the soul.
-- Plato

People never believe in volcanos until the lava actually overtakes them. -- George Santayana

No nation is permitted to live in ignorance with impunity.
-- Thomas Jefferson

You're a moral parasite, living off the sacrifices made by brave men and women. Just stay home and wait for the knock at your door from the Bureau of Control. You may have been an innocent bystander before, and you may continue to be a bystander -- but you will no longer be innocent.

If number two fits your reaction, then you need to do some serious reading into what it means to be an American. You have many rights in America, but to be ignorant of your heritage is not one of them.

Resistance to tyranny is service to God.
-- James Madison

A strict observance of the laws is doubtless one of the highest duties of a good citizen, but it is not the highest. The laws of necessity, of self-preservation, of saving our country when in danger, are of higher obligation. To lose our country by a scrupulous adherence of written law, would be to lose the law itself, with life, liberty, property and all those who are enjoying them with us...

-- Thomas Jefferson, 9/20/1810 HUMAN EVENTS

Everyone carries a part of society on his shoulders; no one is relieved of his responsibility by others. And no one can find a safe way out for himself if society is sweeping towards destruction. Therefore everyone, in his own interests, must thrust himself vigorously into the intellectual battle. None can stand aside with unconcern; the interests of everyone hang on the result. Whether he chooses or not, every man is drawn into the great historical struggle, the decisive battle into which our epoch has plunged us.

-- Ludwig von Mises

To rebel in season is not to rebel.

-- Greek proverb

Benjamin Franklin remarked that the Fathers had given us a Republic, if we "can keep it."

A) IF WE ARE NOT BRAVE, WE WILL NO LONGER BE FREE

Those who are guided by their fears are not men but rabbits. The hyenas of the world count upon cowardice for their success. Once we admit that we are afraid, we have lost the war without firing a shot. The first requirement for a successful life is the conquest of fear. Once that has been achieved everything else falls into place.

-- Jeff Cooper, *THE GARGANTUAN GUNSITE GOSSIP*

I now address anybody who's reached the third conclusion. You think you have much to lose now? Just wait a few years and see how much you have to lose then! You'll be kicking yourself for not acting when you had the opportunity.

I realize that you might be scared to resist the government. I can understand your fear. But consider this: when will it ever be easier to stand up for your Constitutional rights than now? As government tyranny grows stronger, it certainly won't become easier tomorrow or next year. As Miss Lynn Johnston wrote in the memory of Founding Father Patrick Henry:

You are told that as a taxpayer you are "weak and unable to cope with so formidable an adversary" as the IRS. When shall you be stronger, will it be on the next April 15th or the following one, or after the IRS attaches 100 percent of your wage payments? Can "strength be gathered by irresolution and inaction?" Should you expect to acquire the means of slaying the beast that burdens the nation by turning your head, closing your ears and clinging to the "delusive phantom of hope" until you are bound hand and mouth by the money powers? You are not weak, if you make a proper use of those means which the nature of circumstances has placed in your hands.

The time to correct a bully is when he's still young and able to be corrected - not when he's grown into a 280 lb. Karate expert. Bullies are rarely tough; they gain their bravado from your fear. Confront your fear, and watch them evaporate.

It is not simply a question of checking the encroachments of totalitarianism; we must first overcome our own lack of resolve

-- Solzhenitsyn

It is now known amongst historians that had Hitler been firmly confronted in the mid-thirties by either France or England, Hitler would have backed down and been replaced by a moderate leader -- thus avoiding World War Two entirely! The cowardice of the English and French leaders eventually cost over thirty million lives. Bravery is expensive, but cowardice is the costliest of all.

You might still be living in fear from some bully or another. I can tell you from experience, that once you finally do confront that fear, you will be free thereafter. Personally, I'm not brave enough to be a coward; I know what tyranny is on the horizon if I don't resist today.

The answer to fear is anger.

-- Erich Hoffer, *THE TRUE BELIEVER*

If a nation values anything more than freedom, it will lose its freedom; and the irony of it is that if it is comfort that it values more, it will lose that too.

-- W. Somerset Maugham

We must "nip this in the bud" NOW while it can still be done without bloodshed. If we wait too long, only a violent revolution could overthrow this tyranny, and by that time Americans will not have that degree of courage. If we don't have the courage to stand now, while it's easy, we certainly won't have the courage to stand later when it may cost some lives. And the government knows this.

It has come down to a footrace. Can the government enslave this country in time, before enough of us wake up and fight? It's entirely up to us. Every nation does indeed have the government it deserves. Can Americans match the courage of the Afghans or the Eastern Europeans? Or, are we to deserve, by our moral cowardice, a future government of tyranny which sweeps aside our Constitution?

We must pity the poor wretched, timid soul who is too faint-hearted to resist his oppressors. He sings the song of the damned: "I can't fight back; I have too much to lose; I own too much property; I have worked too hard to get what I have; They will put me out of business if I resist; I might go to jail; I have my family to think about." Such poor miserable creatures have misplaced values and are hiding their cowardice behind pretended family responsibility -- blindly refusing to see that the most glorious legacy that one can bequeath to posterity is liberty; and that the only true security is liberty.

-- Marvin Cooley

FUTURE TYRANNY

Now that we both know there's no legal or moral obligation to pay income and SS taxes, where do we go from here? I'll outline some additional tyranny the feds have in mind for us. Keep in mind that the income tax sham is only one leg on the federal cockroach. Here are some others:

A) THE NATIONAL ID CARD

For the government's plan of tyranny to be complete requires a national ID card for every citizen. Eventually, this card might be "required" during every purchase transaction. Once all of us have these ID cards, as in Socialist Sweden, the feds will be able to monitor and control our every move.

Today's Social Security Number (SSN) is the simple version of tomorrow's national ID card. SSN's, however, are imperfect for the fed's purposes. As you know, you are not even required to have a SSN. Even if you've mistakenly enrolled in the SS program and have not yet dropped out, you are *not required* to disclose your SSN in most situations. And, there is almost no chance of getting caught if you give a false number. The future ID card will be stricter.

One of the reasons for the SSN's in the first place was to get Americans used to thinking of themselves as a *government number*. Most people today supply their SSN's, which they've memorized as well as their birthdates, to just about anybody. SSN's are asked for to obtain credit cards, drivers' licenses, library cards - even to rent movies! We've been trained to bleat out our SSN's like sheep. The public psychological stage has been set.

Remember the old ploy of creating a problem which is "solved" by the desired goal? We'll see the feds use it again to achieve a National ID Card. The "problem" will be the "illegal alien threat."

A1) Illegal aliens and immigration

Let's talk about immigration for a moment. First of all, I believe in letting *more* immigrants (would-be Americans) into this country, not less. Most aliens are hard-working, anti-Communist and desire to become productive, loyal American citizens. Coupled with a repeal of the minimum-wage law and denial of government welfare to immigrants, what's the problem?

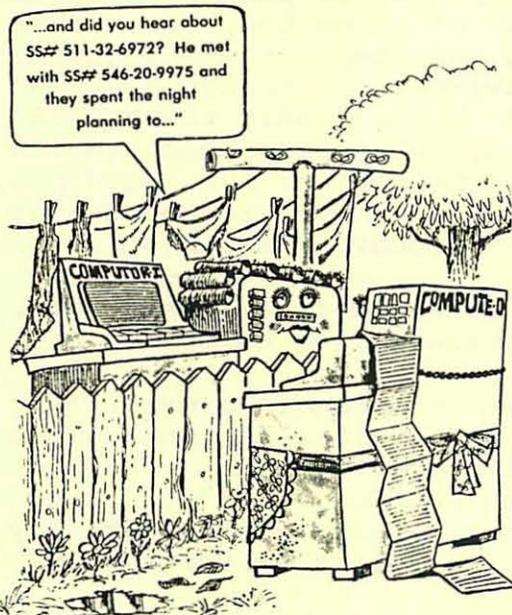
"Oh, but their work is so demeaning!," some would exclaim. What's more demeaning, to live well-fed and work as a housekeeper in an air-conditioned home with a chance to advance into better paying jobs and businesses, or suffer the dull, malnourished existence of a pack animal under some totalitarian regime, lacking any potential for individual growth? **Demeaning is a matter of perspective**; if an immigrant is willing to labor long, hard hours to make **ten times** more than was possible in his native land, then it certainly isn't demeaning to *him*! Nobody forced him to come here.

As David Friedman so eloquently observed in his second edition of *THE MACHINERY OF FREEDOM*:

Unrestricted immigration would make us richer, as it has in

the past. Our wealth is in people, not things; America is not Kuwait. If a working wife can hire an Indian maid, who earned a few hundred dollars a year in India, to work for her at six thousand dollars a year, and so spend her own time on a thirty thousand a year job, who is worse off? (my emphasis)

Until recently, we did not have a problem with immigrants who came to America for jobs. Everything worked fine under the Bracero Program in which aliens were issued Green Cards (work permits). To receive Green Cards, aliens must refuse to work or associate with anyone they knew to be in America illegally. The Green Card holders naturally didn't wish to risk their status and they policed themselves. The aliens did the INS's work.



With the Bracero Program gone, it's now the employer who does the INS's work. The 1986 Immigration Act makes it a felony for any employer to knowingly hire an illegal alien. This means employers are subject to arrest if they haven't secured proof of U.S. Nationality from every one of their employees. The only satisfactory proof to the feds will have to be some form of National ID Card. And it's on its way.

Congress passed a law which will, by 1992, require all the States to issue individual drivers a common number based on some immutable physical characteristic (finger/eye/voice/ear print). Some part of your body is read by a computer which assigns you a unique number -- your number. The mark of the beast is here.

While you read this, at least four large cities across the country are experimenting with an Oregon company's machine called EyeDentification. Each new driver's license applicant peers into this machine which reads their ocular blood vessels and assigns a unique number to their unique pattern. This then becomes their driver's license number. It will eventually replace their Social Security Number, their passport number, their credit card numbers, their bank account numbers, and all other ID numbers.

The feds plan to use this number on their National ID Card. The number will be represented in a bar code just like on store-bought goods. You'll no longer be a person, you'll be a slave. **UNCLE SAM is really BIG BROTHER in disguise!**

You can bet this National ID Card is just around the corner. Look for it when public outrage is created over the "illegal alien invasion" which "takes away jobs from Americans." Another twist on

this same tactic might be to create a panic over aliens' infectious diseases (yellow fever, malaria, etc.) The feds create the "problem" of illegal aliens in order to introduce their goal -- the National ID Card. Are you beginning to catch on?

This evil plan of crass control must not be allowed. I call on all Americans to make an absolute stink over this. We cannot allow such an overt MARK OF THE BEAST measure to take effect.

B) BEWARE A CONSTITUTIONAL CONVENTION (CON CON)!

As of October 1987, 32 States out of the necessary 34 have called for a Constitutional Convention (Con Con) to pass a Balanced Budget Amendment (BBA). The hidden danger of a Con Con, is that it would not be restricted to just adding a Balanced Budget Amendment -- **the entire Constitution could be rewritten!** Though Con Con proponents have claimed that it could be limited only to the BBA, this is simply not true. Once in session, the entire Constitution would be up for grabs. The Constitution itself says so! Good-bye freedom of speech, good-bye trial by jury, good-bye presumption of innocence, good-bye freedom of religion -- **GOODBYE FREEDOM!!**

There's no way to put a muzzle on a Constitutional Convention.
-- former Chief Justice Warren Burger

It is a nice irony that the far Right -- disguised as Conservatives -- can take credit for so fundamental and radical an upheaval. In order to balance the budget by law . . . they have set in motion the great engine [Con Con] that will overthrow the very Constitution that they insist be so strictly construed.
-- Gore Vidal, Socialist writer

B1) The Balanced Budget Amendment (BBA)

The BBA is only a trick used to bring about a Con Con. The sensible way to get a BBA is for Congress to pass one and send it out to the States for ratification as provided for in the U.S. Constitution. This is the process under which all previous amendments to the Constitution have been passed.

Conveniently overlooked by Congress and the President is that the feds are *already bound by law* -- a law which is blatantly being ignored -- to maintain a balanced budget. Section 7 of Public Law 95-435 (passed by Congress on October 10, 1978) states:

Beginning with fiscal year 1981, the total budget outlays of the Federal Government shall not exceed its receipts.

We must demand that Congress and the President obey the law! Any Congressmen voting for budget deficits and increases to the National Debt should be removed from office on Election Day.

B2) The Committee on the Constitutional System (CCS)

Can you imagine the major aggravation our Constitutional protection of freedom has been to the World Government clergy? How can they put together any form of global tyranny when Americans still want an independent, sovereign America? Do you know what the collectivists (those who wish to destroy our liberties through a world system of government tyranny) call our patriotism and respect

for American freedom? "National prejudice." That's like calling your love for your spouse and children "family prejudice."

These people loath the Constitution. If they have their Con Con, they will use it for their purposes. A Con Con would be their greatest triumph and America's greatest defeat.

Let us face reality. The framers [of the Constitution] have simply been too shrewd for us. They have outwitted us. They designed separated institutions that cannot be unified by mechanical linkages, frail bridges, tinkering. If we are to "turn the founders upside down" -- to put together [tyranny] what they put asunder -- we must directly confront the constitutional structure they erected. (my emphasis)

-- THE POWER TO LEAD, by Professor James MacGregor Burns who is a board of member of the CCS

Modern attempts to revise/rewrite/undermine the Constitution began again in 1980 through the Council on Foreign Relations (CFR). A few years later, the Committee on the Constitutional System (CCS) was born. In 1985, the CCS published its own book called *REFORMING AMERICAN GOVERNMENT* which is a collection of 40 papers on the Constitution. The dissatisfaction of the CCS with our Constitution was patently obvious. The discussion of the Constitution in these papers was centered around such topics as "problem," "crisis," "reform," "defects," "decay," and "risk."

The CCS wants to fool Americans into thinking that our Constitution is "outdated, cumbersome, and archaic" in these "modern times" and is in need of change. Don't you believe it! **What the CCS is really saying is that our Constitution is too "cumbersome" for modern tyrants!**

If the CCS was made up of only aging '60's radicals, then there might not be such cause for alarm. However, we should take the CCS seriously as it is "a group of 200 prominent citizens (among them present and former members of the Senate and House, Cabinet and White House staff, governors, party officials, members of academia, journalists, lawyers, and labor, business and financial leaders)." The CCS has clout.

The 1/10/87 headline story of the New York Times was "CITING CHRONIC DEADLOCK, Panel Urges Altering Political Structure."

Amid the national celebration of the bicentennial of the Constitution, a group of prominent political figures and analysts has concluded that the political structure the framers set up impedes solutions to many of today's problems and needs to be changed. (my emphasis)

This group advocating change was the CCS. Notice the two words "problems" and "solutions." Recall how the government creates "problems" in order that it can step in with its "solutions"? The "solution" which will allow their "solutions" is the Con Con.

What is the CCS plan during a Con Con? According to CCS coordinator Peter Schaufler in 1985, the CCS would be ready with a "package of carefully structured amendments to put on the agenda of such a convention." No doubt. The aim of these "carefully structured amendments" is to rewrite the Constitution and free the

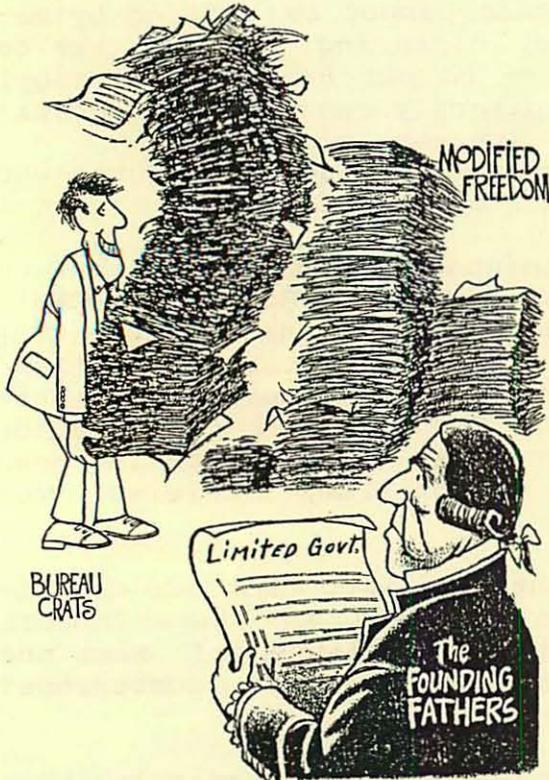
tyrant genie from his bottle.

The text of their constitution is available from three sources:

THE EMERGING CONSTITUTION, Rexford G. Tugwell

Dr. Peter David Beter
1624 K St., N.W.
Washington, D.C. 20006

Audio Books, Inc.
P.O. Box 16428
Ft. Worth, TX 76133



This new constitution is very odd and very scary. It provides for a president, two vice-presidents, an appointed senate, a house of unusually elected representatives, an appointed judicial council (good-bye trial by jury), and a new spying gestapo (Thought Police) headed by an "intendant." The president virtually controls all three branches of government through his appointments.

The main danger of the new states constitution lies in the purposes not stated, and what is not said, and the limits that are not imposed on government. The sovereignty under the new-states constitution lies with the government, NOT the people.

-- Miss Lynn Johnston,
WHO'S AFRAID OF THE IRS?

B3) The Separation of Powers prevents tyranny

The illegal we can do immediately; the unConstitutional takes a little longer.

-- Henry Kissinger

Our Constitutional principle that each branch of government serves as a check on the other two is what has preserved our freedom. Each branch restrains the other two. It has worked for over two hundred years. It will work for the next two hundred years and thereafter.

The tyrants are tired of their Constitutional prison. This talk of "modernizing" or "streamlining" or "making more efficient" the Constitution means paper handcuffs and elastic leg-irons. Don't be fooled! They're trying to trick us into setting them free.

Necessity is the argument of tyrants, it is the creed of slaves.

-- William Pitt the Younger

The most efficient form of government is a dictatorship.

-- Supreme Court Justice Thurgood Marshall

The goal of tyrants is tyranny, and the goal of tyranny is tyranny!

-- Dresden James

James Madison, one the principal architects of our Constitution, declared that the accumulation of legislative, executive and judicial powers in the same hands is "the very definition of tyranny." The CCS is trying to destroy the Separation of Powers doctrine, which it claims has produced "chronic confrontation, indecision and deadlock" between the three branches of government. **Handcuffs chafe, and crooks always complain about their jail cells.**

The CCS wants to improve "collaboration between the executive and legislative" branches (you bet they do!) and give certain Congressmen the power to serve in the Cabinet and other executive branch positions. The CCS also wants to eliminate the independent political candidate who does not run on either the Democratic or Republican party slate.

Summing up the CCS, I offer a quote by John McManus in his syndicated column of March 19, 1987:

[all of the recommendations of the CCS would] *speed America toward larger, more powerful, and more centralized [federal] government, and also grease the skids for a slide into interdependence and World Government.*

[If the Con-con succeeds]...a dark age will begin. The anti-tupoiias of George Orwell and Aldous Huxley will at last be imposed. -- Dr. Gary North, CONSPIRACY -- A BIBLICAL VIEW

B4) Current status on a call for a Con Con

Only two more states are needed to call for a Con Con. Fortunately, the tide is fortunately turning in America's favor. In the past few years, at least five state have voted down a call for a Con Con. Several other States have defeated a Con Con resolution by not letting it come to a vote. And now, since the danger of a Con Con has been widely publicized, many States are moving to rescind their resolutions for a Con Con.

B5) What you can do

When they learn of it, Americans will be properly outraged at the possible Con Con -- which hangs like the sword of Damocles over our liberties. I consider this issue even more vital than the un-tax movement. **We need to spread the word about the Con Con!**

I recommend a great little pamphlet called TAX FAX #219 from:

THE INDEPENDENT AMERICAN
P.O. Box 636
Littleton, CO 80160
(303) 795-1132

A hundred of these costs only \$17, a thousand for \$130. Get together with like-minded friends, chip in for several thousand of these pamphlets and pass them out at the courthouse, shopping malls or any place where the public is gathered. Send them to your Congressmen and Senators, and to the editor of your local newspaper. Americans need to be warned fast! **Remember, only two more States are needed to pass a Con Con for the extinction of your liberty.**

C) GUN CONTROL, REGISTRATION AND CONFISCATION OR UNILATERAL PERSONAL DISARMAMENT (UPD)

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. (my emphasis)

-- 2nd Amendment to the U.S. Constitution

'To keep and bear arms' means to own and carry guns.

-- Mark Moritz

Control government, not guns.

-- bumper sticker

The 2nd Amendment is currently under great attack. This attack is a brilliantly orchestrated campaign which zooms in on highly emotional coverage of school-yard and fast-food restaurant massacres, or drug-gang warfare. By coining such knee-jerk phrases as "Saturday Night Special" and "assault rifle" the gun-controllers want to create a Pavlovian, emotional response from Americans on this issue. Their sheep message is, "Guns are baaaad, and only baaaad people own guns."

Resolved: That the timid are not philosophically qualified to comment on the activities of the courageous.

-- Jeff Cooper, *THE GARGANTUAN GUNSITE GOSSIP*

The push for gun controls in the U.S.A. has little to do with efforts to protect lives and control crime. It has much to do with a culture conflict between what have been called 'Cosmopolitan America' and 'Bedrock America.'

Cosmopolitan America associates guns with crime, war, and/or the 'cruelties of the hunt.' Bedrock America associates guns with security, freedom, wholesome recreation.

Gun control is a Cosmopolitan attempt to impose its anti-gunism on a pro-gun Bedrock, and since Cosmopolitan views permeate the media and educational establishments, Cosmopolitan America has a propaganda advantage.

-- Bill Tonso, in *U.S.A. TODAY*

Donald McAlvany in the Spring 89 issue of *THE McALVANY INTELLIGENCE ADVISOR* sums up the liberals' anti-gun strategy:

- A. RELY ON EMOTIONALISM AND IGNORANCE
- B. UTILIZE THE HEGELIAN PRINCIPLE
- C. THE PROPAGANDA ONSLAUGHT
- D. ATTACKING THE PRO-GUN GROUPS (i.e., the NRA)
- E. EXTENDING THE BAN TO HANDGUNS AND AMMUNITION
- F. LINK GUNS TO DRUGS AND THE DRUG WAR
- G. SPLIT OFF GUN OWNERS FROM THE LAW ENFORCEMENT COMMUNITY

C1) Why is gun-control so dangerous?

First of all, gun-control is unConstitutional. The Founding Fathers knew that defense of life, liberty and property is impossible without firearms. If the government turns oppressive or the police aren't around, of what use are fancy laws and flowery constitutions when you are denied the proper tools (arms) to defend yourself against tyranny and violent crime? Gun-control leaves honest, law-abiding people at the mercy of violent criminals.

Arms in the hands of the citizens may be used at individual discretion for the defense of the country, the overthrow of tyranny, or private self defense.

-- John Adams

There are many Americans who fear for their lives. They know that at some point, they will have to protect themselves, their own families, and their own property. Should these people be disarmed? No, we don't need to disarm our loyal citizens, our friends, and our neighbors.

-- The American Federation of Police

The police cannot prevent most crimes. They cannot be everywhere at once, nor can they anticipate where a criminal will strike next. They can only pick up the pieces, or bodies, after the fact. Armed citizens have to protect themselves. We cannot. It is the law of the jungle.

-- a Houston police official

The situation is this: The environment is safer for the criminal than for the innocent. If we lack the will to reverse this situation we do not deserve to be free.

-- Charles Reese, in King Features

C2) The militia

Early American Gun Control



The gun-controllers are trying to distort the 2nd Amendment by saying that "militia" means the national guard, so only the national guard has the right to keep and bear arms, not private citizens. Militia does not mean a professional national guard. The people are the militia.

When the Founding Fathers said "militia" they meant all able-bodied men with personal firearms, not government-paid soldiers. What was the purpose of the militia? To guarantee a free State by repelling foreign invasions, domestic insurrections and federal tyranny.

What does "well-regulated" mean? It means well-trained or well-ordered. It doesn't mean regulated by some bureaucracy. The militia was to group and train several times a year so that it could remain a potent fighting force.

Had the Founders meant a government-paid, standing reserve army, they would have said so. **The 2nd Amendment says the people, not militiamen soldiers, have the right to keep and bear arms.** I find especially illuminating that the Founding Fathers considered this right second in importance only to the right of free speech.

Switzerland, for example, insists that every male of military age must keep a powerful, fully-automatic rifle in his home. Every home must be armed -- by law. Some even keep rocket launchers, grenades and mortars. I've been to Switzerland many times, and I have seen them. Yet Switzerland has one of the most law abiding people, the lowest crime rate, the least violence of any country in the free world, and has remained free for over a thousand years.

C3) Over 99% of all guns in America are owned by honest citizens

An armed society is a polite society.

-- Robert A. Heinlein

Personal [excluding police and military use] defense with firearms in America occurs more than 2,000 times per day.

There is now a significant body of evidence which indicates that citizens' firearms use is a major deterrent to crime. The threat of being shot [by a citizen] is a far more effective deterrent than the threat of being caught [by the police].

-- John F. Banzhaf III, President, The National Law Center, George Washington University

Civilian ownership and use of guns has a deterrent and social control effect on violent crime and burglary.

-- Gary Kleck, Feb.'88 issue **SOCIAL PROBLEMS**

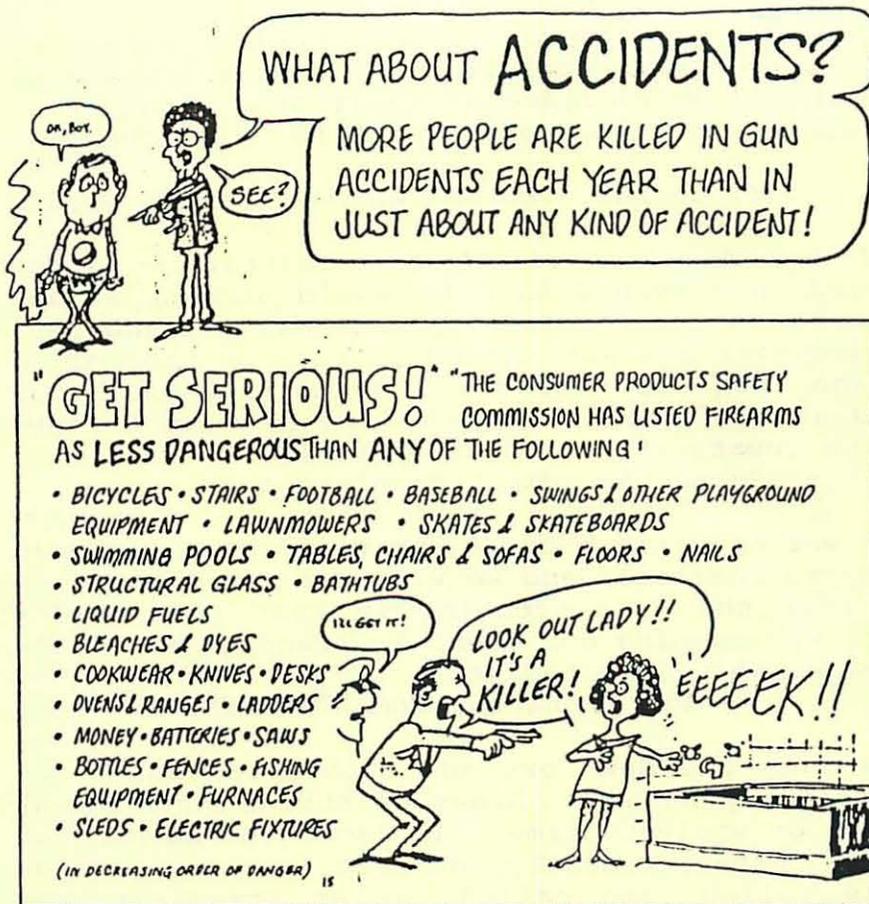
In Kennesaw, Georgia, since June 1 [1982 to Nov.] when all citizens were called upon to arm themselves, the city has been virtually crime free. One report says that armed robberies dropped from 7 to 0, and burglaries from 40 to 12. According to Ann Landers, this was due to sunspots.

-- Jeff Cooper, *THE GARGANTUAN GUNSITE GOSSIP*

When a strong man armed keepeth his palace, his goods are in peace.

-- Luke 12:21

Contrary to *TIME* magazine and other anti-gun megaphones, this country is not rampant with misuse of privately-owned firearms. The Stockton schoolyard massacre (committed by a man who had been jailed and released by liberal judges *SEVEN* times!) is the front-page/less-than-1% exception.



Don't believe the media blitz that America is some shooting gallery. There are fewer cars in America than guns, yet cars kill nearly thirty times more people each year. Falling from heights kill over ten times more people than guns. In fact, fewer people die each year from gunshots than from choking to death on food! Based on hard statistics, it'd seem to appear that we need car-control, height-control and eating-control much more urgently than gun-control.

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C4) Gun-control invites crime

Criminals are well-armed; restrictive gun laws do not deter them. Since only decent citizens are disarmed by restrictive gun laws, society has aided and abetted the criminal by making his work less dangerous and difficult. Decent citizens must have the right of the Second Amendment protection - a recourse to legal means of self-defense.

-- Roy Innis; National Chairman Congress of Racial Equality

There's no valid evidence whatsoever to indicate that depriving law abiding American citizens of the right to own firearms would in any way lessen crime or criminal activity . . . The National Sheriffs Association unequivocally opposes any legislation that has as its intent the confiscation of firearms . . . or the taking away from law abiding American citizens their right to purchase, own, and keep arms.

-- The National Sherrifs Association

New York City, which has among the most repressive gun laws in the country, contains 3% of the population and enjoys 16% of its armed robbery.

In Morton Grove, since prohibition, handgun crimes of all sorts are up 20%. Armed assaults went up from 0 to 4.

In Kennesaw, since mandatory armament, overall crime has dropped 70%, crimes involving firearms have gone down 74%, and during all of 1982 there were no armed robberies at all.

Don't bother to tell Teddy Kennedy or Ann Landers or any of your hoplophobes (people who BELIEVE that certain inanimate objects have a will and malevolence of their own) about that. Their minds are made up and they do not wish to be confused by the facts.

-- Jeff Cooper, *THE GARGANTUAN GUNSITE GOSSIP*

Maria Navarro of Los Angeles, who had a restraining order against her husband, was warned that he would show up at her house with a gun. With California's fifteen-day waiting period on handgun purchases she was forced to rely on the police for protection, who told her they could do nothing until her husband showed up at the house. When he did show up he murdered her and three guests at her birthday party.

-- Second Amendment Foundation

We are losing the war on crime because our troops are demoralized and the enemy is unafraid; and we will not win the war on crime until the fear that was pounding in that poor girl's heart, as the pack was running her down, is transferred to the hearts of the savages who assaulted her.

-- Pat Buchanan, *HUMAN EVENTS*, May 1989

Compare Switzerland to the New York and Washington war-zones where handguns are completely banned. Areas of strict gun-control have the most incidences of violent crime. In fact, the Washington Chief of Police, Maurice Turner, recently admitted that their handgun ban had completely failed, and called for an armed citizens Police Auxiliary to help restore order.

Remember, the police are not obligated by any enforceable contract to protect you. **You must protect yourself until the police arrive.** If they turn out to be unnecessary, so much the better.

C5) The gun-controllers are not anti-gun when it comes to them

I find the gross hypocrisy of the liberals quite incredible. Jane Fonda whines about the "social injustice" of the homeless, yet I don't see any living in her California mansion. The Congressmen who howl most indignantly about the deficit and wasteful federal spending are usually the ones jetting around the world on "fact-finding missions."

Who's the biggest anti-gun politician? Ted Kennedy. And who threw a temper tantrum when his own bodyguard got caught carrying a concealed, fully-automatic Uzi submachine gun? Ted Kennedy. A man who actually won a 1989 award from M.A.D.D.! (How quickly some people forget...)

You see, it's O.K. for the prissy Hollywood/Washington crowd to own and carry guns, because gosh, they're such important people! But us little people down below, we're nobody. We can't be trusted.

C6) Gun registration is only a tool of future confiscation

Gun-control is not gun-control. It's people-control.

-- Dresden James

Ask a Pole about gun control.

-- bumper sticker

The Stars and Stripes have no place flying over a country where you have no right to bear arms.

-- Jeff Cooper, THE GARGANTUAN GUNSITE GOSSIP

Six years ago Wilmette [Illinois] passed a city ordinance requiring the registration of all pistols in residence. [In 1989 they proposed] the confiscation of all pistols in residence. They promised [in 1983] that all they wanted was to know where they were, that they had no thought of confiscation. Warning - never trust a hoplophile any farther than you can throw him.

-- Jeff Cooper, THE GARGANTUAN GUNSITE GOSSIP

Before a standing army can rule, the people must be disarmed; as they are in almost every kingdom in Europe.

-- Noah Webster, 1787

For firearms to be confiscated, the feds must first learn who owns what. They want to flush out privately owned guns, just like they did with gold. The rationale they use to justify registration is that it prevents criminals from buying guns. Yeah, right. Boy, that gun registration is really gonna put armed robbers out of business! Gee, how on earth could criminals possibly get guns if they can't buy them legally?? My goodness, to get guns criminals might have no choice but to break the law!

Obviously, criminals who want guns will get them. Registration won't affect/bother/hamper criminals one bit. It will only cruelly disarm the honest, law-abiding citizens who merely want to protect their families.

C7) Current anti-gun legislative initiatives

Senator Metzenbaum (D-OH) has introduced S-386, which would ban nationally the sale of all new semi-automatic rifles and pistols capable of holding a 10-shot magazine (i.e., 90% of them), and require present owners of these "assault weapons" to register them with the BATF within 30 days (i.e., fingerprinting, police permission, etc.). All magazines holding 10 rounds or more become illegal to possess after 60 days.

As to that, one wonders what Theodore Roosevelt would have thought about legislation forbidding United States citizens to own, use or practice with the United States service rifle.

-- Jeff Cooper, THE GARGANTUAN GUNSITE GOSSIP

In California, bills have passed both houses (on 4-17-89) making it a felony to possess, sell, or manufacture an "assault weapon" (semi-automatic rifle or pistol). Failure to register these firearms in California will carry prison terms of up to 12 years.

Similar legislation has been introduced in over thirty states, as well as many cities. One bill in Colorado even calls for the police and highway patrol to set up roadblocks to stop cars and check them for firearms.

C8) What you should do

Get righteously angry about this, and give every politician (local, State and federal) hell! Don't try to reason with them. Tell them that if they support new gun-control measures in any way,

you'll do everything you can to quash their next re-election. **This is the only kind of language they understand! Don't mince words! Concentrate your pressure on the "turncoat" Republicans.**

Support the NRA, the 2nd Amendment Foundation and the Gun Owners of America who are fighting to preserve your 2nd Amendment right. **Join up or send money!** Order the excellent videotape **THE ASSAULT AGAINST SEMI-AUTOMATIC FIREARMS** (40 min., \$13.50) from:

Red Barn Video Productions
P.O. Box 4112
Sacramento, CA 95841

Demand tougher legislation for stricter punishment of those who commit crimes using firearms.

I figure it this way; what does the government have in *store* for us if it is so darned nervous about Americans owning guns?

D) AMERICA'S SIBERIA

All tyrant governments need an out-of-the-way place to cordon off dissidents and political prisoners. Nazi Germany had its concentration camps; Soviet Russia has its Siberian gulags. I know what you're probably thinking, "This can't happen in America!"

During WWII we also had our concentration camps. They weren't for Jews. They were for Japanese-Americans. 110,000 of them. For no other reason but their Japanese ancestry, these American citizens were scooped up by the thousands and thrown into desert tar-paper shacks for the war's duration. For years. Their property was sold out from under them (as was Germany's Jews) at fire-sale prices. **Not one was convicted for an act of treason.** They were imprisoned en masse solely because of their race.

D1) The Alaskan Elmdorf facility

We also have our "gulag." It's in our "Siberia" -- Alaska. It's called the Elmdorf facility. It was authorized by the 84th Congress in 1956 (Public Law 830, 70 Stat. 709) for the territory of Alaska's 43 "mentally ill" and "for other purposes."

How large would you imagine the Elmdorf facility is? How much room can a few mental patients take up? Would you believe **over one million acres?** Do you realize how immense that is? It's **over 1600 square miles!** That's a square 40 miles on each side, which is larger than the greater Los Angeles area. This is obviously a place well-suited to hold millions of people in a remote region. Think about that . . .

E) THE FEDERAL GOVERNMENT CARVES UP AMERICA INTO TEN REGIONS

On February 10, 1972, President Nixon signed Executive Order 11647, which appeared in the *FEDERAL REGISTER* two day later.

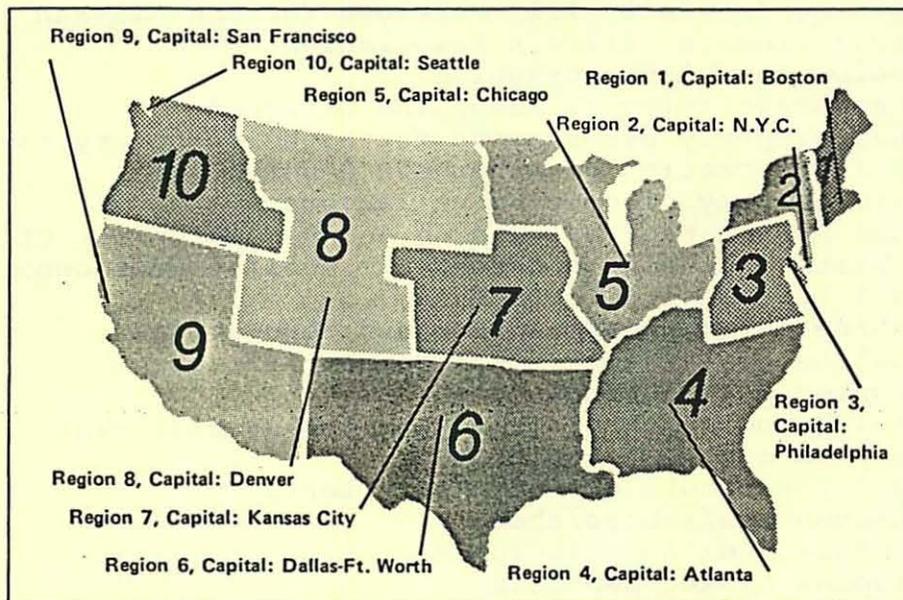
Have you read the Federal Register lately? Have you ever read the Federal Register? Under powers delegated by Congress certain appointed officials (and even the President) can publish a new regulation in the Federal Register and, if Congress does not stop it, after a prescribed waiting time, that regulation has the force of law -- it is law, to you and to me, although a lawyer sees nuances. I have vastly oversimplified this description, but my only purpose is to point out that 'administrative law' reaches into every corner of our lives, and is the major factor in the enormous and strangling invasion of the Federal Government into our private affairs.

I can't see anything in the Constitution that permits the Congress to delegate its power to pass laws...but the Supreme Court says it's okay and that makes my opinion worthless.

-- Robert A. Heinlein, *EXPANDED UNIVERSE*

Since Executive Order 11647 was not challenged by Congress, it acquired the status of law. What is Executive Order 11647? It creates ten national regions, ten sub-capitals through which the unelected federal bureaucrats will reign over us natives.

Since the 50 States would obviously get in the way of the master Plan of turning America into one big Federal enclave, the States must be done away with, as this map illustrates:



Ten regions, run by Federal Regional Councils, were created in February by Executive Order 11647.

Shortly after this was publicized, the feds craftily held a nation-wide contest for schoolchildren to name each of these new Federal Regions! I saw this evil campaign for myself in a sixth-grader's weekly propaganda reader which had been furnished by the Federal government. The poor kid was baffled at why his State had disappeared from the map! By the way, this whole Big Boy concept is known as Regional Government, Metropolitan Government, or **Metro**.

Metro contains twenty-two separate organizations which are all headquartered under one roof in Chicago at 1313 E. 60th St. -- an ostentatious building completed in 1938 with Rockefeller money. Each of these 22 organizations have their own specific part in the over-all Socialism plan. I list all 22 of them, along with their disguised purposes:

American Committee for International Municipal Cooperation
sharing Big Brother ideas with other global metroplexes
American Municipal Cooperation
sharing Big Brother ideas with other national metroplexes
American Public Welfare Association
Orwell's "Ministry of Love"
American Public Works Association
Metro infrastructure
American Society for Public Administration
Orwell's "Ministry of Truth"
American Society for Planning Officials
masterplanning of tyranny
Conference of Chief Justices
consolidation of judicial tyranny
Council of State Governments
totally wiping out State sovereignty
Federation of Tax Administrators
new and continued tax oppression
Governors' Conference
keeping the newly deposed governors in line
International City Managers' Association
managing the metroplex business and finances
Interstate Clearing House on Mental Health
targeting "mentally ill" Patriots for the Alaskan treatment
Municipal Finance Officers Association
rezoning for higher taxation
National Association of Assessing Officers
higher property assessments for higher property taxes
National Association of Attorneys General
create an army of government lawyers
National Association of Housing and Redevelopment Officials
Big Brother housing and control; abolish home ownership
National Legislative Conference
creating new oppressive laws and regulations
National Association of State Budget Officers
Metroplex pursestrings
National Association of State Purchasing Officers
Metroplex contract nepotism
National Institute of Municipal Clerks
bean-counters/robots/sheep
Public Personnel Association
Metroplex hiring nepotism
Public Administration Service
prefabricated Metro systems

Further funding for "1313" has been provided by the Carnegie Corporation, the Julius Rosenwald (Sears Roebuck & Co.) Fund, the Russel Sage Foundation -- and most notably the Ford Foundation.

The purpose of Metro "1313" to turn America into one, giant managed entity -- directed by the Socialist Billionaires. Their Metro Monster has been created right under our very noses!

F) SOME FINAL COMMENTS ON TYRANNY AND OUR FIGHT AGAINST IT

We are taxed in our bread and our wine, in our incomes and our investments, on our land and on our property not only for base creatures who not deserve the name of men, but for foreign nations, complaisant nations who will bow to us and accept our largesse and promise us to assist in the keeping of the peace -- these mendicant nations who will destroy us when we show a moment of weakness or our treasury is bare, and surely it is becoming bare! We are taxed to maintain legions on their soil, in the name of law and order and the Pax Romana, a document which will fall into dust when it pleases our allies and vassals. We keep them in precarious balance only with our gold. Is the heartblood of our nation worth these? Were they bound to us with ties of love, they would not ask our gold. They take our very flesh, and they hate and despise us. And who shall say we are worthy of more? . . . When a government becomes powerful it is destructive, extravagant and violent; it is an usurer which takes bread from innocent mouths and deprives honorable men of their substance, for votes with which to perpetuate itself. -- Cicero, 54 B.C.

Single acts of tyranny may be ascribed to the accidental opinion of a day, but a series of oppressions, begun at a distinguished period, unalterable through every change of ministers, too plainly prove a deliberate, systematical plan of reducing us to slavery. -- Thomas Jefferson

They let us blow off steam and cool down during the Reagan years; now it's tyranny as usual. Any freedom allowed us will be the freedom to fatten ourselves before the slaughter.

"I always looked at the alternatives," said the sheep; "I can munch or I can bite." -- Idries Shah

They rattle their chains to boast of their freedom. -- Dresden James

Remember the old story about how to boil a bullfrog? You don't toss him in a pot of boiling water, because he'll hop right out. What you do is put him in some relaxing, warm water and turn on the heat. He'll fall asleep and "wake up dead."

I believe there are more instances of the abridgment of the freedom of the people by gradual and silent encroachment [put in pot of warm water] of those in power than by violent and sudden usurpations [tossed in boiling water]. -- James Madison

Today, Americans are fast asleep and are alarmingly near the death of their liberties. We're in the pot now and I predict we have only 10-15 years to turn this whole mess around, or else we will wake up fully bound and tied. At that point, I doubt that a sufficient number of Americans would fight for their liberty. Most would rather not risk losing, even temporarily, their comfort.

Those, who would give up essential liberty to purchase a little temporary safety [security], deserve neither liberty nor safety [and will soon lose both]. -- Benjamin Franklin

Sacrificing liberty for short-term security is like burning money to keep warm. It only works for a short while. Warm today; frozen dead tomorrow. Basically, you have learned that you're not required, legally or morally, to follow the bureaucrats' rules to the destruction of your livelihood, your family, your State, or your country.

GOD was here first and created,
Man, which created the
Constitution, which created the
federal government, which hires
federal public servants, which writes
rules and regulations

In the end, you are responsible for the degree of liberty which is maintained in America. The tools of our freedom are these:

- 1) Cutting off the Federal government's income tax revenue.
- 2) Cutting off FRN debt payments to State/local governments.
- 3) Support of FIJA and jury acquittal of untax Patriots.
- 4) Disassociating yourself from inflationary worthless FRN's and learning to barter.
- 5) Demanding the repeal of the 1913 Federal Reserve Act.
- 6) Spreading the word about liberty and untaxation.

When men reduce their virtues to the approximate, then evil acquires the force of an absolute, when loyalty to an unyielding purpose is dropped by the virtuous, it's picked up by scoundrels - and you get the indecent spectacle of a cringing, bargaining traitorous good and a self-righteously uncompromising evil.

-- Ayn Rand, *ATLAS SHRUGGED*

Our house is no longer in order. We must work quickly to set things right again -- **while we still have time.** Will you join us?

If Americans ever forget that American Government is not permitted to restrain or coerce any peaceful individual his free consent, if Americans ever regard their use of their natural liberty as granted to them by the men in Washington or in the capitals of the States, then this third attempt (the American Revolution) to establish the exercise of human rights on earth is ended...

Everything that an American values, his property, his home, his life, his children's future, depends upon his keeping clear in his mind the revolutionary basis of this Republic.

This revolutionary basis is recognition of the fact that human rights are natural rights, born in every human being with his life, and inseparable from his life: not rights and freedoms that can be granted by any power on earth.

-- Rose Wilder Lane, *DISCOVERY OF FREEDOM*

Every nation has the government it deserves.

-- Joseph de Maistre

FIGHTING THE FEDERAL MONSTER

We've allowed this situation, we've permitted it for decades. In a way, we've created our own Frankenstein. And the ironic thing is, we've let Frankenstein train us to be his servants.

A) TRAINED FOR SLAVERY

The mind will be governed. If it finds no government within it will embrace whatever government offer itself from without.

-- R. Mitchell, *THE UNDERGROUND GRAMMARIAN*

We've been trained for slavery in government schools. We're already wearing a saddle and bit. We were told that it was our American duty. Unless a massive grass-roots effort is made quickly by millions of us, we will soon have the freedom of farm animals. The "freedom" to be beasts of burden.

On this note, I offer a quote which is about the most revolting thing I've ever had the nausea to read. It was uttered by a professor at what poses to be a top institution of higher learning. So that you be made aware of today's educational climate, I am obliged to repeat it here, though I deeply regret subjecting you to this vileness. The rancid evil of the following statement will speak most convincingly for itself:

Every child in America that enters school at the age of five is mentally ill, because he comes to school with allegiance toward our elected officials, toward our Founding Fathers, toward our institutions, toward the preservation of this [Constitutional] form of government . . . the truly well individual is the one that has rejected all those things and is what I call, the true internationalist of the future. (my emphasis)

-- Dr. M.T. Pierce, Professor at Harvard

I've never read even *Communist* material (though it undoubtedly exists) which approached this depth of obscenity. If the ravings of this philosophical madman are at all indicative of the morally bankrupt curriculum in universities today, then things are much worse than even I suspected.

The ivory tower intellectuals, the World-Government clergy and the Socialist Billionaires are **laughing at your patriotism!** In their eyes, the decent, hard-working American who strives for a better America for his children **IS A FLAG-WAVING FOOL!**

It's one thing for a foreigners to defile us, but for an American, who's freely taken a lifetime's advantage of liberty and prosperity, to mock our honorable heritage and crap all over America particularly angers me. If our American patriotism is, as Pierce describes, such a "mental illness," then he's welcome to move to some Socialist "paradise" and be free of us "lunatics!"

B) REGAINING THE AMERICAN DREAM

The government was first divided up, conquered and bound by the Constitution. Today, it has broken free, reunited itself and is running wild over the countryside, terrorizing the people. It's time to recapture and restrain this rogue.

If the Federal government is not once again enslaved, the American people soon will be.

-- Dresden James

I'm not promising that our battle will be without sacrifices. I can say that if we are to fight, the easiest time is now. We've already lost way too much time. Freedom is not free, has never been free, and never will be free. Our liberty rent is long past due and we are about to be evicted. **We can no longer live in America for free.** We're fooling ourselves if we think that just because the Constitution was ratified two-hundred years ago, we'll remain free into the future. We put more into the maintenance of our cars than of our country.

TANSTAAFL -- There Ain't No Such Thing As A Free Lunch.

-- Robert A. Heinlein, *THE MOON IS A HARSH MISTRESS*

Liberty is always unfinished business.

-- anonymous

This nation . . . cannot continue to fill up all the tin cups that are held out and grease all the hands extended palms up. Apparently only a taxpayers' revolt or a purge of Congress can stop it.

-- Congressman H.R. Gross

The buck starts with you, the sovereign American individual, and ends with you, the Constitutionally-minded juror. We can do it. Truth, with even the smallest of soldiers, always wins out. Please meditate on the following thoughts:

As for me, my rights are not negotiable; my freedom is worth whatever it costs and I shall remain for freedom and justice now and forever.

-- Miss Lynn Johnston

I often wonder whether we do not rest our hopes too much upon constitutions, upon laws and upon courts. These are false hopes, believe me, these are false hopes. Liberty lies in the hearts of men and women; when it dies there, no constitution, no law, no court can even do much to help it. While it lies there it needs no constitution, no law, no court to save it.

-- Judge Learned Hand

Above all I hope that the education of the common people will be attended to so they won't forget the basic principles of freedom.

-- Thomas Jefferson

Man will ultimately be governed by God or by tyrants.

-- Benjamin Franklin

It is proper to take alarm at the first experiment on our liberties. We hold this prudent jealousy to be the first duty of citizens, and one of the noblest characteristics of the late Revolution. The freemen of America did not wait till usurped power had strengthened itself by exercise, and entangled the question in precedents. They saw all the consequences in the principle, and they avoided the consequences by denying the principle. (my emphasis)

-- James Madison

These are the times that try men's souls. The summer soldier and sunshine patriot will, in this crisis, shrink from the service of his country; but he that stands it now deserves the love and thanks of man and woman. Heaven knows how to put a proper price upon its goods; and it would be strange indeed if so celestial an article as Freedom should not be highly rated.

-- Thomas Paine

Those who profess to favor freedom, and yet depreciate agitation, are men who want crops without plowing up the ground. They want rain without thunder or lightning. They want the ocean without the awful roar of its waters.

This struggle may be a moral one; or it may be a physical one; or it may be both moral and physical; but it must be a struggle. Power concedes nothing without demand.

Find out just what people will submit to, and you have found out the exact amount of injustice and wrong which will be imposed upon them; and these will continue until they are resisted with either words or blows, or with both.

The limits of tyrants are prescribed by the endurance of those whom they oppress. (my emphasis)

-- Frederick Douglass, 1857

The responsibility of a people in a slave nation is to free themselves and the responsibility of a people in a free nation is to remain free.

-- Lowell Anderson

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

-- Benjamin Franklin

If ye love wealth greater than liberty,
the tranquility of servitude greater
than the animating contest for freedom,
go home from us in peace.

We seek not your counsel, nor your arms,
Crouch down and lick the hand that feeds you;
and may posterity forget that ye were our countrymen.

-- Samuel Adams

All that is necessary for triumph of evil is that good men do nothing.

-- Edmund Burke

Men who do nothing, are not good.

-- "Red" Beckman

If you think we can reconquer America by merely writing to our Congressmen, you are sadly mistaken. It's going to take millions of Americans to stand up, in their own small way, now. Considering the ignorance and apathy of the masses regarding our heritage of liberty, it might already be too late; I hope not. It's all up to us. But we must act fast.

C) WHAT YOU MUST DO -- GET INFORMED, GET INVOLVED

Dr. Gary North in *CONSPIRACY* outlines the four general stages that we all must individually reach:

- 1) **THE WILL TO ETHICS** -- to act morally in terms of the information you receive.
- 2) **THE WILL TO RESIST** -- to despise evil and injustice and swear active resistance to such until we achieve victory.
- 3) **THE WILL TO SELF-EDUCATION** -- to embark upon fruitful study on this and related issues, at the expense of TV viewing. To stubbornly resist the brainwashing by the powers that be, which conspire to hold your mind in captivity.
- 4) **THE WILL TO DOMINION** -- not merely to overthrow evil in high places, but to replace it with ethical authority. Unless replaced with godly, Constitutionally-minded men and women, merely "throwing the rascals out" is futile.

I have some specific suggestions:

C1) Pray for America

Some trust in chariots, and some in horses: but we will remember the name of the Lord our God.

-- Psalm 20:7

For we wrestle not against flesh and blood, but against principalities, against powers, against the rulers of darkness of this world, against spiritual wickedness in high places.

-- Ephesians 6:12

The first thing to recognize in this cosmic struggle is that those who seek power through manipulation or through execution [of force] have in principle lost the battle. They lost it almost 2,000 years ago [following the resurrection of Jesus]. They hold power temporarily. Although they are accomplished power manipulators, power is not the issue; ethics is the issue. God and His law are the issue. (my emphasis)

-- Dr. Gary North, *CONSPIRACY*

Always keep in mind that the struggle for life and freedom in opposition to death and bondage is a *spiritual* battle -- not an earthly one. The war itself is over; Jesus won it 2,000 years ago. What we are currently involved in is merely a mopping-up operation. The enemy has already lost. It is Satan's illegitimate power over God's kingdom that we are to roll back. God has a very clear plan for America in this battle, and we must pray for her. Christians have lost much of America through spiritual default; through not praying. No significant change will occur in America unless we return to the fundamental, *spiritual* arena; unless we return to prayer that God "root out the wicked."

C2) Get the television out of your life

Television is the first truly democratic culture -- the first culture available to everybody and entirely governed by what the people want. The most terrifying thing is what the people do want. -- Clive Barnes

"The 23rd Channel" (Psalm)

The TV is my shepherd;
I shall not want.
It makes me to lie down on the sofa:
It leads me away from faith.
It leads me in the path of sex and violence
for the sponsor's sake.
Yea though I walk in the shadow of Christian responsibilities,
there will be no interruption:
for the TV is with me.
Its cable and remote control, they comfort me.
It prepares a commercial for me in the presence
of my worldliness:
It anoints my head with humanism and consumerism;
my coveting runneth over.
Surely laziness and ignorance shall follow me
all the days of my life;
and I shall dwell in the house watching TV forever.

The first thing is to turn off your TV, or better yet, put a boot through it. Every hour of television you watch takes up 6% of your waking hours. Four hours of daily TV means one-fourth of your life down the tube. Modern children, upon reaching eighteen, will have viewed an estimated 200,000 commercials! They know all the latest jingles, but don't KNOW their own Bill of Rights.

You'll never learn of your liberties, sitting in your comfy chair, watching today's visual brain cancer. Geraldo, Oprah and Donahue would sooner have a show on the my-gosh-isn't-it-terrible discrimination of blind, left-handed, illiterate lesbians than anything on the income tax fraud. Fire your mental baby-sitter, and open a book for a change. Your freedom depends on it.

C3) Be skeptical of what the news media and government tell you

There is no such thing as an independent press in America, if we except that of little country towns. You know this and I know it. Not a man among you dares to utter his honest opinion. Were you to utter it, you know beforehand that it would never appear in print. I am paid one hundred and fifty dollars a week so that I may keep my honest opinions out of the newspaper for which I write. You too are paid similar salaries for similar services. Were I to permit that a single edition of my newspaper contained an honest opinion, my occupation -- like Othello's -- would be gone in less than twenty-four hours. The man who would be so foolish as to write his honest opinion would be on the streets in search of another job. It is the duty of the New York journalist to lie, to distort, to revile, to toady at the feet of Mammon, and to sell his country and his race for his daily bread, or what amounts to the same thing, his salary. We are the tools and the vassals of the rich behind the scenes. We are marionet-

tes. These men pull the strings and we dance. Our time, our talents, our lives, our capacities are all the property of these men -- we are intellectual prostitutes. (my emphasis)

-- John S. Swinton, a 1914 speech, American Press Association

He who molds the public sentiment . . . makes statutes and decisions possible or impossible to make.

-- Abraham Lincoln

The public have an insatiable curiosity to know everything. Except what is worth knowing. Journalism, conscious of this, and having tradesman-like habits, supplies their demands.

-- Oscar Wilde

The man who reads nothing at all is better educated than the man who reads nothing but the newspapers.

-- Thomas Jefferson

Everything you read in the newspapers is absolutely true except for that rare story of which you happen to have firsthand knowledge.

-- Erwin Knoll

The vast majority of the big newspapers and news magazines are owned by the same powerful people. It is *their* media for *their* purposes. Did *TIME* inform you of your right as a juror to judge both the facts and the law? Did *NEWSWEEK* ever print a story about the 1040 return being voluntary? Did *60 MINUTES* ever air a segment on what actually happened to our money? No, of course not. They'd rather clutter your mind with useless, unrelated trivia which sheds no light whatsoever on things more desperately important.

I'm not suggesting a total boycott of this forum. These publications are extremely useful as cues to the establishment's gameplan. By outlining the coverage of a certain issue of a period of time, one can easily see where they are within the Hegelian principle for that issue. In their gun-control campaign, for example, they are solidly in stage two, antithesis; creating fear over guns.

Read these papers, but read them *critically*. Take nothing at face value. Read between the lines because they're written between the lines. As Ayn Rand was fond of saying, "*Check their premises, and watch their implications.*" Make your own personal list of their bat guano phrases and red-flag words (i.e., a recent poll indicated . . .). Fire off an intelligent, indignant letter to the editor if you feel like it. He might not print it, but at least he's reminded that some people are seeing through the literary mirage.

C4) Get your children out of the public schools

Education is a state-controlled manufactory of echoes.

-- Norman Douglas

I can't give you brains, but I can give you a diploma.

-- The Wizard of Oz

Children enter [public] school as question marks and leave as periods.

-- Neil Postman

It is easier to build children than to repair men.

-- unknown

The academia-jet set coalition is attempting to tame the American character [of individualism] by the deliberate breeding of helplessness and resignation - in those incubators of lethargy known as "Progressive" schools, which are dedicated to the task of crippling a child's mind by arresting his cognitive development. (my emphasis)

-- Ayn Rand, *THE AYN RAND LETTER*, Dec. 6, 1971

Give me your four-year-olds, and in a generation I will build a socialist state. -- Lenin

I recall my experience as a young pupil when we blurred through that vitally important period of American history; 1750 to 1800. My recollections of the American Revolution (and why we fought one) and the Constitution were insignificant -- and I was an "A" student! I now realize that we were just not taught about our heritage of liberty. **How much less are kids being taught today?**

Have you noticed how bored kids are in public schools today? For children, who psychologically are geared to naturally enjoy (if not love) learning, to be so utterly bored and unenthusiastic about school is an extremely alarming danger signal. Something in the public schools is terribly, terribly wrong. Having been in both public and private schools, I've concluded that the public schools are designed, at some insidiously invisible level, to be terribly, terribly wrong. **Get your kids outta there!**

The main defect of public "education" is that the classes are geared to the lowest common denominator. The class travels at "convoy speed" -- the slow kids set the "pace." The bright kids are bored out of their minds and resent the slower kids. The slower kids realize this and give up trying. This retards the class learning pace even further -- which starts another round of the same vicious cycle. What about "enriched classes?" They're a joke. Same boredom, just more homework. My whole point is that it is not accidental, but designed. Intentional, mental handicapping. (i.e., cartographic versus phonetic teaching of reading)

Teacher pay raises will never turn things around. We're now spending over twice the per student amount on education as 1950, yet student test scores, interest and discipline have plummeted.

Everything that can't be ruled, must go. And if freaks [geniuses and individuals] persist in being born occasionally, they will not survive beyond their twelfth year. When their brain begins to function, it will feel the pressure and it will explode. The pressure gauged to a vacuum. Do you know the fate of deep-sea creatures brought out to sunlight? So much for future [independent-thinking geniuses]...

-- Ayn Rand, *THE FOUNTAINHEAD*, the character Ellsworth Toohey speaking to his victim

Until you quit "tithing" your childrens' minds to the State, any fight for freedom will be futile as their generation could not sustain our achievements. You must not leave your kids cognitively defenseless in the coming battle.

C5) Stop receiving presents from the federal Santa

You get your hand out of my wallet, and I'll get my hand out of yours.
-- Dr. Gary North, CONSPIRACY

You've^{NO} moral right to complain about high taxes or government intervention in the economy while living off "Uncle Sam." If you do nothing else, at least get off the taxpayers' backs!

Remember, in the final analysis it is the voters who are responsible for deficit spending and inflation, because it is their Expediency Factors which encourage politicians to take politically expedient actions. The government problem is therefor perpetuated by the fact that most citizens continue to clamor for their 'share' -- and more.

If you would rather be part of the solution than part of the problem, you should ask only one thing of government: to be left alone! Every individual who stops asking for and accepting handouts lessens government's motivations to steal.

-- Robert J. Ringer, RESTORING THE AMERICAN DREAM

Put simply, it is the willingness of the fences to buy stolen goods that creates a market for them. Get off the government teat!

C6) Get more information on liberty and untaxation

Ignorance is of a peculiar nature; once dispelled, it is impossible to re-establish it. It is not originally a thing of itself, but is only the absence of knowledge; and though man may be kept ignorant, he cannot be made ignorant...It has never been discovered how to make a man unknow his knowledge.

-- Thomas Paine, RIGHTS OF MAN

Send off for the books I've listed in SOURCES. These are not mainstream books, so you won't find them at your retail bookstore. Not yet, at least. I've found most of mine in used bookstores. I might caution you regarding communication with other tax patriots. You must understand that the IRS views the un-tax movement with great seriousness, because the untax movement directly threatens the lifeblood of tyranny -- money. The IRS will not give up its fraudulently attained power easily. You can bet it's watching the visibly active untax Patriots. Therefore, I quote some good Biblical advice, "Be ye innocent as doves and wise as serpents."

C6a) How to communicate with fellow untax Patriots

For your correspondence, I would advise that you open up a private mail box in a company name. These mail receiving services are listed in the Yellow Pages. Choose a service which offers a lobby key to retrieve your mail after hours. Now, you can send and receive your untax mail in privacy, and eliminate most exposure to the IRS. Here's how to prepare your correspondence:

- 1) Wrap your letter in black construction paper.
- 2) Place it in a security-lined envelope.
- 3) Tape all flaps securely with heavy non-invisible tape, or sheet the entire envelope with adhesive cellophane.
- 4) Use stamps, NOT a postage meter.

Your checks are microfilmed on both sides and by reviewing these cancelled checks, the IRS can learn virtually everything about your financial affairs. Instead, use money orders, which are available at convenience stores. They're cheap and untraceable. Do not buy from any store more than one M.O. per visit.

For the *outside* return address, *don't* use your name, address, or even your company pseudonym. Make up one. That way if the government photocopies the outside of your envelope (which is called a **mail cover** operation), it will not learn anything useful. Use a fictitious name with the valid street address of a huge apartment complex (excluding any apt. #). This satisfies the feds' cursory snooping, yet frustrates them in any detailed search. All they'll have a list of "John Doe's" with apparently valid addresses. Then they'll waste their time and resources on chasing phantom untax Patriots. Wheeeee!, ain't liberty fun?

Even though the IRS sometimes opens mail without a search warrant, it rarely happens as this tactic is so obvious and blatantly illegal that it's counter-productive. In your letter, include your company name and mailbox address, and instruct the Patriot to ignore the outside return address. They'll understand.

A clever idea is to get together with other untax friends and establish a common address to receive books and literature for the group. You could even have regular untax meetings to discuss information and strategy. Be certain that you can trust your group members to be discreet.

I would also not recommend calling a Patriot from your home or business directly, or having them call you there. If you must use the phone, at least use coins at a discreet pay-phone.

C6c) Why be so private?

These procedures might strike you as being paranoid, but if you strictly adhere to them, your life will be much simpler in the long run. **The IRS will try to attack whichever Patriot who seems to be most effectively spreading the truth.** And, it will try to scare off the newly-acquainted from further study of untaxation. Do the untax Patriots and yourself a favor -- **keep it private.** If you think that these measures are deceitful, consider this: *you're not obliged to tell a burglar where the jewelry is.*

You are welcome to ignore my suggestions, if you wish. These Patriots are not criminals. Contacting them is not illegal. But why, even indirectly, make the IRS's terror campaign any easier? Since its tyranny is so open, the truth must go underground for the moment. **Don't be "Pollyanna" about all this.** *Fear not, but keep a serious attitude.*

D) **GETTING INVOLVED**

There is a phrase that sums up the philosophy of our activities; that is, ours is a struggle for freedom, not exactitude. If we are hoping to find a way where we can all walk elephant file and gain our liberties, we are looking in vain. There are so many ways and so many areas of the struggle for freedom that if we use our individual ways and study the cases and are directed by our own consciences, we present a front that is

insurmountable by the oppressors.

-- Charles Riely of the Arizona Caucus Club

Last, *get involved. We need your help.* This issue affects us all, regardless of political persuasion. After you have become informed, put your knowledge to work and tell others. Pass around **GOOD-BYE APRIL 15TH!** Inform your family and friends. Find out about and join the American Freedom Movement! Contact:

American Freedom Movement
P.O. Box 309
Irwin, PA 15642

American Information Network
2521-F North Grand, Suite 780
Santa Anna, CA 92701
(714) 385-1776

You will not be alone! We are out there to help you. Get to know your fellow Patriots. The untax movement is not about money. The untax movement is not even about taxes. It's about principles. American principles. Constitutional principles. We believe that they're worth fighting for. Do you?

D1) Degrees of involvement

The untax movement is a decentralized, grass-roots, bottoms-up campaign which is battling a centralized, top-down tyranny. Since we are in the right, and the feds are in the wrong, we will win!

How much you wish to get involved is a personal matter for you and your family to decide. At the very minimum, drop out, stop paying for this tyranny, and send (anonymously if you wish) others a copy of **GOOD-BYE APRIL 15TH!** If enough people did only that, it would be sufficient for victory. Or you can write and publish your own untax material as have other Patriots. Or you can do something between these two examples. It's all up to you. But at least do something purposeful, and do it quick!

D2) What is your risk?

To conquer without risk is to triumph without glory.
-- Pierre Corneille

There are an estimated 20-40 million non-filers who have dropped out of the income tax sham. We won't picket IRS offices like 60's radicals. We won't mount public demonstrations. We have just silently dropped out. **Protesting 90's-style will be quiet. The feds can't attack who they can't first identify.** The feds can kill giants, but not ants. **And there are millions of us ants.** It can swat falcons, but it can't swat gnats. We will stay small and many.

"But if I stick my head up it'll get chopped off!" some would reply. What they don't realize is that while they are reading my book on untaxation, many thousands are also reading it. Many thousands also are reading other untax books. An untax Patriot is not some lone tree growing in a desert. An untax Patriot is part of a field of wheat which grows tall together. We are protected from visibility by our sheer numbers. **Individual stalks do not stand out, and the feds can't mow down the entire pasture. We will win!**

The number of people identified by the IRS as so-called "tax protestors" is increasing at a geometric rate:

1978	6,693
1979	9,852
1980	12,028
1981	23,007
1982	44,471

As you can see, the numbers have almost been *doubling* each year! I estimate that at least 250,000 Americans have become hard-core, damn-the-torpedoes, illegal-tax protestors. The IRS simply cannot deal with this number of Americans who absolutely refuse to take the federal bat guano anymore! The end is very near indeed.

The IRS is outnumbered, by the current *20,000,000 non-filers* alone, 2,800 to one. Unless you have been identified as an untax movement leader, your chances of be singled out by the IRS are nil. And, the federal courts cannot handle prosecution of thousands of non-filers. But what of those who are actually investigated and brought to trial? According to the IRS, in 1977:

- 8,391 persons were investigated
- 3,408 were recommended for prosecution by the feds
- 1,636 (only) were indicted by grand juries
- 247 (only) were convicted after trial and less than half of them (less than 124) spent any time in a "Club Fed"

Of whoever the feds recommend for prosecution under IRC 7203, less than half were indicted by grand juries, and of those, 15% were convicted by trial juries, and of those 247 -- less than half went to a "Club Fed." Meaning, of all 1977 non-filers the IRS wanted to jail, **only 1 in 27 actually were**. That means even if the IRS does investigate you and recommend your prosecution, your chance of actually going to "Club Fed" is **less than 4%**! I'd say those are pretty good odds.

Even if a Patriot is convicted of the misdemeanor "crime" of non-filing, the maximum sentence is one year in a federal camp. One cannot be sent to a *penitentiary* for a misdemeanor. These "Club Feds" are minimum security camps for white-collar offenders who've been convicted of non-violent crimes. Club Feds have tennis courts, libraries, pay-phones and many other amenities. Conjugal visits are allowed. **Most Club Feds are not even fenced in**. In short, you've nothing to fear! It's like summer camp for adults. To be sentenced there is an all-expense paid government holiday.

D3) Winning is happening

The first publicized untax victory of which I'm aware, was a gallant lady from Connecticut named Vivian Kellems. In a letter dated April 1, 1970, to Federal Judge Robert Zampano of New Haven, Assistant Attorney General J.M. Walker stated:

We [the federal government] are of the opinion that Miss Kellems has properly pleaded the Fifth Amendment privilege (sic) against self-incrimination (sic) as to her personal records. [The Federal government] would withdraw our request for enforcement of these [IRS] summonses.

Miss Kellems was quoted by the AP as saying:

No longer can the IRS arrogantly demand a taxpayer's books and papers. I have pleaded the Fifth Amendment; go thou and do likewise.

Since 1970, there have been many other similar victories over IRS tyranny. The feds went after untax author/Patriots Lynn Johnston and Floyd Wright and finally "declined prosecution."



A New York citizen, Jack Pierce, defended himself against an illegal indictment under IRC 7203 and won his 1983 acquittal from the jury. Judge MacMahon then whined, "In my forty years on the bench, this is the greatest disservice I've ever seen a jury do against this country." The jurors cheered!

In 1982, a retired New Jersey man, Lee Mele was invited to testify before the grand jury regarding a possible IRC 7203 indictment. Relying solely on his knowledge from Irwin Schiff's *HOW ANYONE CAN STOP PAYING INCOME TAXES*, Mr. Mele blew two U.S. Attorneys right out of the water, and the grand jury refused to indict him! The feds sent him a letter stating they had "declined prosecution."

Mr. Richard Schwallier learned of legal and moral untaxation, and filed for, and received, a full refund of the previous year's \$5,200 withholdings.

John Cheek, an American Airlines pilot who quit filing in 1979, won his Supreme Court case this year. In an 8-2 decision, *Cheek v. U.S.* held that individual's good faith belief that a law does not apply to him is a **valid defense** in a criminal prosecution for tax evasion. Even if you turn out to be wrong in asserting that wages are not income, as long as you sincerely believe it, you cannot be found guilty of any criminal "willfulness" (i.e., willfully failing to file under IRC 7203). This case is a very important victory. As long as you sincerely take the untax proposition to be the truth, there exists no criminal willfulness.

Space does not allow me to recite further victories, so I suggest reading about them yourself in the books listed in SOURCES. In short, we CAN win, and we ARE winning, and we WILL win!

Whatever the task, if it is begun with the belief that you can do it, it will be done perfectly. Often belief enables a person to do what others think is impossible. Victory! Success! From defeatism to victory--and all because some mighty believer knew that it could be done.

-- Claude M. Bristol, *THE MAGIC OF BELIEVING*

D4) The IRS is in its final death-throes

Just a few final kicks are needed to bring down the entire, rotting, IRS shack. The IRS knows its end is near and it's getting panicky. It's hired 5,000 new agents (at your expense) and is frantically working on its supercomputer to monitor our financial transactions. It's just signed a \$340M contract (at your expense) with IBM for 5,000 desktop and 10,000 laptop workstations to help locate non-filers starting in 1993.

I expect on last final wave of IRS tyranny just before we rid our nation of this bureaucratic pestilence. It will be the final battle to determine who is really serious. I believe that we'll see some real ugliness from the feds. (The tick bites hardest when being removed.) But this is not to be feared:

A grievance is most poignant when almost redressed.

-- Eric Hoffer, *THE TRUE BELIEVER*

If we stick by our unswerving commitment to liberty for us and our children, we will see this through. George Washington and his rag-tag army prevailed against greater odds and hardships. If, however, we falter or hesitate, the enemy will probably prevail. We must conclude what other brave American Patriots began for us years ago. **If we do not, their pain, their blood, their sacrifice for our liberty will have been for nothing.** I couldn't live with that. Could you? The final battle for American liberty has begun. It is a "winner take all" struggle. Let's get on with it!

E) **BEFORE YOU UNTAX YOURSELF**

Naturally, I recommend all of these books. They're all necessary components of your intellectual armory. With just a few of these books alone, you'd be fully prepared to successfully achieve 100% take-home pay. If your time is so short that you can only read two books, at least get *TAXSCAM* and *CALL IT CONSPIRACY*.

Before personally taking any untax action, it is vital that you "have all your ducks in a row." The IRS and the "Justice" Department are quite good at tripping up beginning Patriots who have not done all their homework. Remember, "a little knowledge is a dangerous thing." Know what you're doing before you do it.

Nothing you've read in GOODBYE APRIL 15TH! is to be considered legal advice. Only bar association monopolists, so certified by license, enjoy the legal privilege of giving such advice, and I am not one of them.

Further, there is always an element of risk in standing up for one's Constitutional rights in the face of an oppressive taxing agency backed by a biased federal judiciary. Therefore, the author and publisher disclaim any responsibility for any liability or loss incurred as a consequence of the use and application, directly or indirectly, of any advice or information presented herein.

If you require expert legal assistance, Alan Stang of *TAXSCAM* recommends Lowell H. "Larry" Becraft, Jr., Esq., 209 Lincoln St., Huntsville, Alabama 35801; (205) 533-2535.

F) FINAL WORD

Wisdom is knowing what to do next. Virtue is doing it.

-- David Starr Jordan

Cowardice...in an individual, is the unpardonable sin.

-- Theodore Roosevelt

The price of freedom is the willingness to do sudden battle, anywhere, anytime, and with utter recklessness.

-- Robert A. Heinlein

Many men are capable of dying on the barricades for a big issue, but few - very few - are able to resist the gray suction of small, unheralded, day-by-day surrenders.

-- Ayn Rand, *THE AYN RAND LETTER*, May 22, 1972

America is great because her people are good. If the American people cease to be good, America will cease to be great.

-- Alexis de Tocqueville, 1835

America today is a "divided house which cannot stand." Either we have an arrogant government enforcing a destructive, inquisitorial, unConstitutional income tax system -- or we have the Bill of Rights. We cannot have both.

We cannot survive half free and half slave.

We cannot have half-property and half-loot.

We can have only one or the other.

We can regain and secure our liberties only by knowledgeable, active resistance. Or, we will lose our liberties by default. The question for you and all other Americans is, "Which will it be?"

All I do know is that I inherited a great nation which was bought and paid for by brave American men and women. Like any inheritance, if I am beneath such a bequest, I will not have it much longer. If I do not deserve America, I will lose her and suffer my children's inevitable disgust with me as an American, as a man and as a father. How could anybody live with that?

What will it take for you to fight for the lives of yourself and family? Selling off your car and riding a bicycle to work? Having to pawn your wife's jewelry to make rent for tomorrow's cramped mobile home? Raiding your children's college fund in order to buy necessities? Having to find a 3rd job just to put food on the table? Seeing your parents forced to live on dog food because inflation has wiped out their savings and fixed incomes?

What will it take for you to stand up and reclaim your life? How much more must you endure before you say, "ENOUGH!"

The sacrificial lives of your children and grandchildren have already been spent. **WHAT ARE YOU GOING TO DO ABOUT IT?**

SOURCES

My recommendations of these books, authors and organizations do not necessarily constitute unqualified endorsement of the same.

Published in 1988, it contains startling, new information on Federal non-jurisdiction which astounded even me! Meticulously documented and hard-hitting, *TAXSCAM* by Alan Stang will leave you breathless. Don't be without your copy. Especially vital is the chapter "How To Protect Your Property." Contains good information on the Liberty Amendment and the American Freedom Movement.

TAXSCAM

Mount Sinai Press
11855 N. 9th Ave.
Phoenix, AZ 85029
(602) 252-4477 (800) 528-0559

CALL IT CONSPIRACY, Larry Abraham

There are only two basic theories of history; 1) things happen by accident, or 2) men plan together to make (or help) things happen. After reading this book, the first theory will seem childishly absurd. Abraham makes a powerful case for the *conspiratorial theory* of history. Dr. Gary North's prologue and epilogue are especially enlightening. This book is must reading to understand the income tax fraud (which is only a leg on the bug) in its proper context. A good primer for Gary Allen's **SAY NO**.

SAY "NO" TO THE NEW WORLD ORDER, Gary Allen

This is the brilliant 1987 sequel on the author's **NONE DARE CALL IT CONSPIRACY**, which initially documented and exposed the global conspiracy for world socialist government in which the nations (especially America) are stripped of their national sovereignty. Unequivocally proves the clear Rockefeller-USSR connection (the Soviets rolled into Afghanistan on new trucks produced by the Rockefeller-financed/built Kama River truck factory). It beautifully encapsulates eighty years of history which you and I were *not* taught in government schools.

Concord Press
Box 2686
Seal Beach, CA 90740

THE BIG BLUFF, Marvin L. Cooley 525 E. Baseline Rd. Mesa, AZ 85204 (603) 892-0569

Published in 1975, it is the earliest comprehensive untax book I've encountered. Most interesting was the account of how 200 concerned citizens stopped a sheriff's auction of illegally

seized (by the IRS, of course) property. A fierce defender of liberty, Cooley can help you untax yourself with his samples of appropriate forms and letters. Get in touch with him.

BEAT THE IRS? I DID!!, Floyd Wright

A supremely easy-reading and thorough coverage of the income tax. Emphasis on the Federal government's lack of jurisdiction to try tax cases in a criminal court. Order this and other fine publications on liberty and taxes from:

Floyd Wright
Box 323
1240 E. Main St., Suite 2
Grass Valley, CA 95945
(916) 273-9502

Dr. Gary North has written several critically important books:

SUCCESSFUL INVESTING IN AN AGE OF ENVY
GOVERNMENT BY EMERGENCY
THE LAST TRAIN OUT
CONSPIRACY: A BIBLICAL VIEW

Especially relevant is his **CONSPIRACY: A BIBLICAL VIEW**, which contains some of the most piercingly honest comments on the current global conspiracy that I've ever read. If you want to read of strategies on fighting the battle for American freedom, this is the book. Absolutely recommended.

Dr. North's newsletter, **REMNANT REVIEW**, is also quite good.

Place your orders through: Dominion Press
P.O. Box 8204
Fort Worth, TX 76112

These untax newspapers are full of current, valuable information on strategies and victories of the untax movement:

Justice Times P.O. Box 562 Clinton, Ark. 72031	T.R.U.E. News P.O. Box 424 Altadena, CA 91001	THE NATIONAL EDUCATOR P.O. Box 333 Fullerton, CA 92632
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THE UPRIGHT OSTRICH P.O. Box 11691-0691 Milwaukee, WI 53211	THE FREEMAN LETTER 8181 E. 31st, #F Tulsa, OK 74145 (918) 622-9486	INDEPENDENT AMERICAN P.O. Box 636 Littleton, CO 80160 (303) 795-1132
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BREAK THE RULES AND WIN, J. Jay Evenson
Compass Books
Box 9996
Phoenix, AZ 85068

A marvelous little (172 pages) book which details the critical difference between *voluntary rules* and *mandatory laws*. Empha-

sizes the importance of not volunteering for hidden tyranny. As Evenson puts it, "Volunteerism + Rules = Valid Laws." Describes how American disregard their Constitutional rights and allow government tyranny. VOLENTI NON FIT INJURIA -- Volunteers cannot claim injury. Fascinating reading on how to save your home from eminent domain, avoiding searches and seizures, protecting your children. This book *might* be found at a local bookstore. If not, order directly from the publisher.

The following newsletter contains some of the most honest, relevant information available today on global economic, monetary, and geo-political trends. With *MIA*, you can read about things *before* they actually happen! Highly recommended!

THE McALVANY INTELLIGENCE ADVISOR

Donald S. McAlvany, Editor
P.O. Box 84904
Phoenix, AZ 85071

These six books are available from the author's publishing company:

Freedom Books

60 Skiff St., Suite 300
Hamden, CT 06517
(203) 281-6791

Irwin Schiff is probably one of the earliest, most vigilant, battle-worn veteran Patriot in the untax movement. When it comes to standing up for the Constitution, he is a granite bulldog. I would recommend *anything* written by him. His books contain some of the most honest writing in America today.

HOW ANYONE CAN STOP PAYING INCOME TAXES, Irwin Schiff

This is the first untax book I ever read. Based on it, I quit filing unrequired 1040's without a peep from the IRS. With over 185,000 copies in print, it *the* hard-cover bestseller on the subject. Since 1982, newer and more complete information has emerged. Nevertheless, I highly recommend this pioneering work for its simplicity. Destined to become an untax classic.

THE SOCIAL SECURITY SWINDLE - HOW ANYONE CAN DROP OUT, Irwin Schiff

A shocking expose of the "social security" program, and how you can shrug it off like a dirty shirt. A must read.

THE BIGGEST CON: HOW THE GOVERNMENT IS FLEECING YOU, Irwin Schiff

With over 100,000 copies in print, this book provides a complete and enjoyable education in economics and includes irrefutable evidence of the destructive, criminal nature of the Federal government. Contains an excellent analysis of both gold/silver money and the FRN *un*money.

THE FEDERAL MAFIA, Irwin Schiff

Published in August 1990, it's his newest and most complete book to date. A good overview of his other works with highly

useful new information. Exposes the latest illegal tactics of the feds.

THE KINGDOM OF MOLTZ, Irwin Schiff

A comic book-like fairy tale which explains inflation in such simple terms that a fourth grader could understand it. Takes only 15 minutes to read. Destined to be a classic!

HOW AN ECONOMY GROWS AND WHY IT DOESN'T, Irwin Schiff & Vic Lockman

Similar to the above, but regarding widely unknown or "mis-known" topics as economic growth, savings, capital, consumer credit and the free enterprise system. An amazing work.

THE GREAT INCOME TAX HOAX, Irwin Schiff

The most in-depth, fully documented book on the entire Federal income tax. Discover why the Supreme Court declared this tax unConstitutional and how the IRS ignores that decision, the 16th Amendment and the income tax laws themselves. In its 573 pages, Schiff's magnum opus "leaves no stone unturned." If you're interested in the "nitty-gritty" of the income tax, this book is for you, though heavy reading for the beginner.

MIRACLE ON MAIN STREET, F. Tupper Saussy

A simple little book which explains how you can, on Constitutional grounds, stop paying local and State taxes.

THE MAINSPRING OF HUMAN PROGRESS, Henry Grady Weaver

If you've been looking for a well-written, streamlined history book which reads like a fast-moving mystery thriller, then this is it. Weaver dramatizes difficult, sweeping data into a tightly-knit, entertaining paperback. I've never read a more enjoyable book on history. Now in its 13th printing. Order this and other fine publications on liberty from:

The Foundation for Economic Education, Inc.
Irvington-on-Hudson, NY 10533

VALLEY OF DECISION, Dr. Sterling Lacy
Dayspring Productions, Inc.
P.O. Box 7677
Texarkana, TX 75505

An inspired, inspiring little (75 pages) book which is must reading for every professing Christian. It wonderfully encapsulates the war on God, Family and America -- and what you can do about it. Described as "a Christian primer to the political arena," this \$2 book is a perfect introductory gift for those unacquainted with the general topics which I've discussed. Better yet, buy these by the hundred for only \$75!

A relatively new organization which is a "brother-in-arms" for liberty. They publish a wonderful, little pocket monthly calender

called **FREEDOM DAILY** which includes daily freedom quotations.

THE FUTURE OF FREEDOM FOUNDATION
P.O. Box 9752
Denver, CO 80209
(303) 777-3588

Their motto is "Breaking the chains of slavery through the pursuit of freedom." My kind of people!

The following bookstore and their excellent free catalog is *must* for any American Patriot and supporter of liberty:

Laissez-Faire Books
942 Howard St.
San Francisco, CA 94103
(800) 326-0996

They offer a wealth of books on free enterprise and liberty. From them you can order the following books:

THE MACHINERY OF FREEDOM, David D. Friedman

This excellent book argues for a society organized by private property, individual rights, and voluntary co-operation, with little or no government. Contains honest discussions on how to move, one step at a time, to a laissez-faire economy. This is not a dull economics text. It's an engaging, lively book which will provide you with some startling insights and ideas.

DREAMS COME TRUE, John Galt

Contains short essays on a full range of subjects. Each of the 100 or so 3-6 page chapters is prefaced with remarkable quotations from a great variety of people. I've never seen a book quite like this one. A wonderfully cogent compendium of libertarian thought. Highly recommended.

TAX FREE, Mark Skousen

MARK SKOUSEN'S GUIDE TO FINANCIAL PRIVACY, Mark Skousen

Excellent how-to books on reducing your taxes to zero and regaining your personal financial privacy. Though Skousen is not an untax figure, he does provide some valuable information on how to reduce the burden of many taxes.

WHO'S AFRAID OF THE IRS?, Miss Lynn Johnston

A superb book for the newly-acquainted. Miss Johnston is a famous untax Patriot who files no returns and pays no income tax, because, she says, "I don't owe any." Simple reading with a strong message. Full of strategies, sample forms and letters, this book is a great starter package for anyone desiring 100% take-home pay. Miss Johnston is truly a courageous man! This book is a personal favorite!

WHAT HAS GOVERNMENT DONE TO OUR MONEY?, Murray Rothbard

One hour is all it'll take to breeze through the easy-reading

62 pages which clearly and thoroughly explains what money is and how we don't have any of it today. You'll know more about the true money situation than do most economic professors! Another must read.

ECONOMICS IN ONE EASY LESSON, Henry Hazlitt

This is the best primer on economic principles ever written, showing the long-run effects of all government intervention on the economy. It's a classic you shouldn't be without.

THE DISCOVERY OF FREEDOM, Rose Wilder Lane

Written by the daughter of Laura Ingalls Wilder (yes, the one portrayed on TV's "Little House on the Prairie"), it's a lyrical tribute to the struggle of the individual against authority and to the virtues of freedom. A beautiful work, it's must reading for anyone seriously interested in the heritage of American liberty.

CAPITALISM FOR KIDS, Karl Hess

An excellent book for any young entrepreneur. A great gift for families. Highly readable, patient explanation of what it's like to start and run a business. Also includes a very thorough listing of sources and information, especially on home-schooling.

The following three books are written by M.J. "Red" Beckman (Montana's Fighting Redhead), a rancher turned untax Patriot. He is well-known for educating Montanan juries on their right to nullify unConstitutional income tax. I highly recommend his books for their easy reading and straight-talking truth. Available from:

Common Sense Press
P.O. Box 1544
Billings, Montana 59103

DO UNTO THE IRS AS THEY WOULD DO UNTO YOU!, "Red" Beckman

A general encouragement to stand up for your rights and to quit living like Federal servants. Strong emphasis on jury nullification and the use of grand juries for their original purpose; *to indict government officials* for wrongdoing.

BORN AGAIN REPUBLIC, "Red" Beckman

Describes the refounding of jury nullification in Montana and how you can educate others in *your* state.

WALLS IN OUR MIND, "Red" Beckman

A first-class introduction to what's happened to America because BELIEVING instead of KNOWING. This is a perfect book to awaken those to whom all this is new.

THE LAW THAT NEVER WAS, "Red" Beckman, Bill Benson

Fully documents how the 16th Amendment was not legally ra-

tified, and therefore is not Constitutional law. A monumental work in which the authors visited the archives of all 48 continental states. For the serious student.

THE LIGHT AND THE GLORY, Peter Marshall and David Manuel
Fleming H. Revell Co.
Old Tappan, NJ

A wonderfully inspirational book on God's clear hand in founding the North American continent and America itself. This is the most enjoyable, profound American history book I've ever read. Describes the fascinating struggle of our country for freedom, a story which you never heard in the public schools. You can probably find it at your local bookstore. Superb!!

Ayn Rand has probably done more for Capitalism than Engels did for Communism. An immigrant from 1925 Soviet Russia, Ayn Rand has written several novels and many non-fiction on Capitalism as a moral philosophy, and she fiercely defends it as such. Relatively unknown during her lifetime (she died in 1982), this "radical for Capitalism" and her works are becoming very widely studied. For those interested in reading a biography, I recommend Barbara Branden's *THE PASSION OF AYN RAND*. Most of Rand's books can be found at your local bookstore under Western Philosophy.

THE FOUNTAINHEAD, Ayn Rand

Published in 1943, this is a beautiful novel about an architect's individual struggle against a bovine, collectivist society. I particularly enjoyed Rand's perception of how public opinion is both created and manipulated by the news media (the character Ellsworth Toohey is a masterpiece in his oily malevolence). This is a most enjoyable and inspiring work. Read the book before renting the 1949 movie starring Gary Cooper and Patricia O'Neal.

ATLAS SHRUGGED, Ayn Rand

Her magnum opus, published in 1957. A brilliant depiction of the welfare state run amok and how the entrepreneurs rid themselves of the bureaucratic leeches. A truly monumental work. You'll wonder where this book has been all your life! It's a bit long, so take your time. Read *THE FOUNTAINHEAD* first.

CAPITALISM: THE UNKNOWN IDEAL, Ayn Rand

Includes essays by Rand and others, who defend capitalism as a moral institution. Debunks the myths surrounding capitalism (i.e., that depression is unavoidable in a capitalistic system.) A great book which is enjoyable reading.

PHILOSOPHY: WHO NEEDS IT?, Any Rand

According to Rand, everyone needs philosophy. An anthology of her essays concerning philophy in general, and why you must put careful thought into your philosophy. This is not a dull, dry, clinical book:

A philosophic system is an integrated view of existence. As a human being, you have no choice about the fact that you need a philosophy. Your only choice is whether you define your philosophy by a conscious, rational, disciplined process of thought and scrupulously logical deliberation -- or let your subconscious accumulate a junk heap of unwarranted conclusions, false generalizations, undefined contradictions, undigested slogans, unidentified wishes, doubts and fears, thrown together by chance . . .

A TIME FOR TRUTH, William E. Simon

An extraordinary bestseller written by a former Secretary of the Treasury. A stubborn defender of liberty, Mr. Simon shares recollects many insider conversations and "behind-the-scenes" experiences during the 1970's. Particularly absorbing is the chapter on NYC's 1975 bankruptcy as a microcosm for America if we continue with our current destructive trend of the majority rule/welfare state. Truly a stunning work, which was followed by equally superb **A TIME FOR ACTION**.

1984, George Orwell
ANIMAL FARM, George Orwell

These are classics. Devastating critiques of totalitarian government and its propaganda. Absolute must reading for any American's intellectual armory. At any bookstore.

THE FREE MARKET READER, edited by Llewellyn H. Rockwell, Jr.

A collection of short essays on economics, money, gold and government. A great bedside companion! Highly recommended.

The Ludwig von Mises Institute
851 Burlway Rd.
Burlingame, CA 94010

The following bookstore/publishers offer some great books on taxes, liberty, privacy and free enterprise. Send off for their catalogs!

EDEN BOOKS 1-800-338-8484

LOOMPANICS Box 1197, Port Townsend, WA 98368

PALADIN PRESS 1-800-642-8300 ext.24

DELTA PRESS 1-800-852-4445

RESEARCH PUBLICATIONS Box 84902 Phoenix, AZ 85071 1-800-528-0559

As a final source of excellent freedom literature, visit your local **American Opinion Bookstore**, which is operated in most larger cities by the John Birch Society. You don't have to be a member of JBS to enjoy their fine selection of books and pamphlets.

Here is a varied selection of other books which I highly recommend for both simple pleasure and rounding out your knowledge.

RESTORING THE AMERICAN DREAM, Robert J. Ringer

Excellent synopsis of our current national situation

REPUBLICAN PARTY REPTILE, P.J. O'Rourke

Thoughtful, funny insights on many current topics

BRAVE NEW WORLD, Aldous Huxley

A classic novel on "benevolent" dictatorships

THE MOON IS A HARSH MISTRESS, Robert A. Heinlein

A great novel of ideas on American-style revolutions

FREE TO CHOOSE, Milton Friedman

Solid conservative analysis/solutions

MAXIMIZED MANHOOD, Edwin Cole

A book every MAN, or would-be MAN, should read

THE FEDERALIST PAPERS, Madison, Jefferson, and Jay

Insider talk from the authors of our U.S. Constitution

CULTURAL LITERACY, Ed Hirsch

Explains why too many Americans are just plain ignorant

THE CLOSING OF THE AMERICAN MIND, Allan Bloom

A rich, scholarly work on why thought is withering away

THE SECRET SERVICE, Archibald Roberts

Blows the Federal Reserve out of the water!

THE NAKED COMMUNIST, W. Cleon Skousen

THE NAKED CAPITALIST, W. Cleon Skousen

Read these to understand what both systems are really about

Binding Money Law Letter

STATE OF MICHIGAN
DEPARTMENT OF ATTORNEY GENERAL



STANLEY D. STEINBORN
Chief Assistant Attorney General

FRANK J. KELLEY
ATTORNEY GENERAL

LANSING
48913

May 7, 1981

Canton, Michigan 48187

Dear :

In response to your recent inquiry, please be advised that
US Const, art 1, § 10, is binding on the states.

Very truly yours,

A handwritten signature in cursive script that reads "Michael J. Hodge".

Michael J. Hodge
Assistant Attorney General

7th Floor, Law Building
525 West Ottawa Street
Lansing, Michigan 48913

Tax Notice Letter

I have received your tax notice(s) on
and note that these taxes must be paid by

for the year(s)

Your office is required, I understand, to conform to the federal statute at 31 U.S.C. 371, to wit:

The money of account of the United States shall be expressed in dollars or units...and all accounts in the public offices and all proceedings in the courts shall be had and kept in conformity to this regulation.

Thus, these taxes must be paid in dollars or units of the money of account of the United States. Coined gold and silver are declared in Article I, section 10, of the United States Constitution to be the only money in which states can enforce payment of debts, and gold and silver are declared to be "as money in the United States" by the Coinage Act of 1792.

However, 31 U.S.C. 408 and 31 U.S.C. 405 (a)-3 prohibit the redemption of any United States currency dollar-for-dollar into gold and silver.

Today's United States currency, of course, is Federal Reserve Notes, into which bank demand deposits are redeemable. Although they are legal tender for all debts public and private, I have been unable to find that either Federal Reserve Notes or demand deposits have been declared by Congress to be the money of account of the United States.

The result is that I cannot pay these taxes in accordance with Article I, section 10, of the United States Constitution, nor can I pay them in the money of account of the United States, as required by 31 U.S.C. 371, until a determination is made for your office by the Attorney General as to what is the money of account of the United States that is expressed in dollars or units.

As proof that I stand ready and willing to pay these taxes, I enclose herewith my certificate for \$ payable (upon presentation) in whatever the Attorney General determines has been declared by the Congress to be the current money of account of the United States.

Please ask that this determination be expedited so that I can pay in full, properly and lawfully. Unless I receive an appropriate explanation from you, I will assume you have taken steps to suspend any penalties that might otherwise accrue as a result of administrative delays. Thanking you very much for your help in this important matter, I am,

Sincerely yours,

cc: Attorney General

Miracle Worker Legal Notice

GOVERNMENT TAX AND FEE COLLECTION OFFICES, OFFICIALS,
AGENTS & OTHERS

LEGAL NOTICE

Exhibit of Willingness to Tender THINGS REQUIRED by Law

Official legal notice is hereby given that effective _____, I, _____
of _____, will no longer voluntarily
tender those THINGS which are NOT REQUIRED by law for debts of or due government offices,
officials or agents.

The fact has recently been drawn to my attention that the THINGS (personal, business, cashier,
postal and bank notes, drafts, checks, money orders—including those emanating from the Federal
Reserve Corporation—and copper and copper-nickel tokens) which I previously tendered volun-
tarily and which government offices, officials and agents voluntarily accepted, are THINGS of lit-
tle or no intrinsic value that fluctuate, have uncertain extrinsic value and are of substantially less
value than the THINGS REQUIRED by law.

To knowingly and willfully cheat or defraud government offices, officials or agents of what is due
them would be criminal regardless of whether or not government offices, officials and agents
ignore the matter.

I sincerely and whole-heartedly apologize for my previous thoughtless and ignorant behavior.

This official legal notice is proof that I will, to the best of my ability, hereafter correct and upgrade
my performance with respect to what is due government offices, officials, and agents by acting in
accordance with the REQUIREMENTS of the law, tendering EXCLUSIVELY those THINGS
REQUIRED by the law to government offices, officials and agents, subject only to those THINGS
being restored to general circulation by the government offices, officials and agents (or their
replacements) responsible for the continued absence of those THINGS from general circulation.

Unless I hear otherwise from you by written instrument, I will assume that under the law there can
be no penalty for declining to perform a voluntary act, and that a person cannot be lawfully
deprived of his liberty or property because he chooses not to perform a voluntary action. Logically
I must also assume (unless I hear otherwise from you) that a person cannot be penalized for failing
to tender those THINGS REQUIRED by law when he has exhibited a willingness to do so but is
prevented from so doing by the government (i.e. an Act of Congress that has officially withdrawn
from general circulation those THINGS which he is REQUIRED by law to tender to government
offices, officials and agents).

copies _____
certified mail

Signed and sworn before me a Notary Public, this _____ day of _____, 19_____.
My commission expires: _____.

seal

Truth and Awareness Stamps

**IN ACCEPTING AND ENDORSING
THIS CHECK, THE ENDORSER**

x _____

**IN NO WAY ACKNOWLEDGES
HAVING RECEIVED LAWFUL MONEY**

There is no real money with 412.5 grains Standard Silver Troy weight or 25.8 grains Standard Gold in circulation. Bank Drafts or checkbook money in lieu of Federal Reserve Notes or Federal Reserve Notes are therefore not redeemable in specie. (U.S. Coinage Acts 1792-1900; Art. I Sec. 8 & 10, Amends. 1,4,5,7,9,10, 13 of the U.S. Constitution; Ward v. Smith 7 Wall 447-453, March 29, 1869); Don E. Williams Co. v. Commissioner of Internal Revenue, 429, U.S. 569 (1977)).

(For endorsing checks, notes, bills and forms)

**No copy permitted without signed permission
of signer(s). Up to \$10,000 fine and 10 years
in prison. U. S. Criminal Code Title 18 Sec.
241-242, Amend. 1, 4, 5, 6, 7, & 14 U. S. Const.
Fair Credit Reporting Act of April 25, 1971.**

(For the face of checks)

**Receipt Acknowledgment
of Q and T.C. only**

(For cashing checks, etc. when non-redeemable paper "money" and token coinage are all that can be exchanged.)

Paid for by U.S. Taxpayers

(Although this stamp belongs on all public property, government subsidized products and services, its proper placement would be unpopular—particularly in free lunch circles. No doubt, it would be declared "illegal" also.)

**Signature and Endorsement
void unless this draft is paid
in GOLD and SILVER COIN.**

(For checks written to state, county or city offices)

**AND IS NOT LAWFUL MONEY
NOR REDEEMABLE IN SPECIE**

(For federal reserve notes under legal tender notice and for banking deposit forms)

**I protest I cannot pay this tax as there is no real
money with 412.5 grains Standard Silver Troy
weight per dollar in circulation, U. S. Coinage Act
1678, Art. 1, Sec. 8 & 10, Amends. 1, 4, 5, 7,
9, 10, 13, United States Constitution.**

(For the tax portion of various bills)

**INFORMATION AND SIGNATURE
INVOLUNTARILY SUBMITTED UNDER
THREAT OF STATUTORY PUNISHMENT**

(For forms requiring you to sign under penalty of perjury or threat of imprisonment such as tax returns, police and court forms.)

PAID FOR BY Private Enterprise

This stamp should be more popular.)

Social Security Exemption Form 4029

Form **4029**
(Rev. October 1981)
Department of the Treasury
Internal Revenue Service

Application for Exemption from Tax on Self-Employment Income and Waiver of Benefits

OMB No. 1545-0064
Expires 9-30-84

Name of taxpayer _____ Social security number _____

Number and street or rural route _____

City or town, State, and ZIP code _____

Caution: Internal Revenue Service approval of Form 4029 exempts you from self-employment tax only. Generally, as an employee, you are not exempt from Federal income tax withholding or social security taxes.

Before you file this form, please read Instruction A, Who May File.

I certify that I am and continuously have been a member of _____
(Name of religious group)

_____ (District and location)

since _____ and as a follower of the established teachings of that group, I am conscientiously opposed to accepting benefits of any private or public insurance that makes payments in the event of death, disability, old-age, or retirement or makes payments toward the cost of, or provides services for, medical care (including the benefits of any insurance system established by the Social Security Act).

I request that I be exempted from paying self-employment tax on my earnings from self-employment, under section 1402(g) of the Internal Revenue Code.

I waive all rights to any social security payment or benefit under Titles II and XVIII of the Social Security Act. I understand and agree that no benefits or other payments of any kind under Titles II and XVIII of the Social Security Act will be paid based on my wages and self-employment income to any other person. I certify that I have never received benefits or payments under the above Titles, nor has anyone else received these benefits based on my earnings.

I agree to notify the Internal Revenue Service within 60 days of any occurrence that results in my no longer being a member of the religious group described above, or in my no longer following the established teachings of this group.

Furthermore, I understand that if any tax exemption under section 1402(g) of the Internal Revenue Code ceases to be effective, this waiver will also cease to be effective, but only to the extent that benefits can be payable only on the basis of my self-employment income for and after the first tax year in which the exemption ceases to be effective, and my wages for and after the calendar year beginning in or with the beginning of such tax year.

The first year I became subject to self-employment tax was _____ (Enter "NONE" if you were never subject to this tax).
(Year)

Under penalties of perjury, I declare that I have examined this application and waiver and to the best of my knowledge and belief it is true and correct.

Signed _____ Dated _____ 19 _____

I certify that _____ is a member of _____
(Name of Taxpayer) (Name of Religious Group)

Name of Authorized Representative _____
(Please print or type) (Address)

Signature of Authorized Representative _____
(Title) (Dated)

For Internal Revenue Service Use

- Approved for exemption from self-employment tax (see Caution above)
- Disapproved for exemption from self-employment tax

COPY A
For Internal Revenue Service

By _____ (Date)
(Director's signature)

Social Security Exemption Form 4361

Form **4361**
(Rev. Mar. 1971)
Department of the Treasury
Internal Revenue Service

Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners

(Before filing this form see General Instruction B)

1. Social security number	2. Check applicable box: <input type="checkbox"/> Ordained Minister, Priest, Rabbi <input type="checkbox"/> Member of Religious Order	3. Date ordained, licensed, etc. <input type="checkbox"/> Commissioned or Licensed Minister (See General Instruction B) <input type="checkbox"/> Christian Science Practitioner	3. Date ordained, licensed, etc. 19 19
4. Name of Denomination or Religious Order		5. Enter the first two years after 1954 in which you had net earnings from self-employment of \$400 or more, some part of which was from services as a minister, priest, rabbi, etc.; or as a member of a religious order; or as a Christian Science practitioner	

6. I certify that I am conscientiously opposed to, or because of religious principles opposed to, the acceptance (with respect to services performed by me as a minister, member, or practitioner) of any public insurance which makes payments in the event of death, disability, old-age, or retirement or makes payments toward the cost of, or provides services for, medical care (including the benefits of any insurance system established by the Social Security Act).
I certify that I did not file an effective waiver certificate (Form 2031) electing social security coverage on earnings as a minister, member, or practitioner.
I hereby request an exemption from payment of self-employment tax with respect to my earnings from services as a minister, member, or practitioner, pursuant to the provisions of section 1402(e) of the Internal Revenue Code.
Under penalties of perjury, I declare that this application has been examined by me and to the best of my knowledge and belief it is true and correct.

Signature _____ Date _____ 19____

For Internal Revenue Service Use

Approved for exemption

Disapproved for exemption

by _____
Director's signature Date

7. Name, address, and ZIP code (Please print or type)

File in triplicate with Internal Revenue Service. Copy B—To be forwarded to Social Security

Sales Tax Deduction Data Form

(Also known as a "Main Street Miracle Worker" Form 1)

Legal objection to sales tax (or other tax) under Article I, Section 10, United States Constitution. If questioned please call:

(number)

(name)

NOTICE AND AFFIDAVIT OF RELIGIOUS RESIGNATION FROM THE SOCIAL SECURITY SYSTEM

State of
County of

I, _____, social security number _____, a resident of _____,
_____, city of _____, county of _____, state of _____,
being duly sworn, deposes and says:

1. That because of my religious beliefs I am conscientiously opposed to acceptance of the "benefits" of any public insurance or tax which purports to make payments in the event of death, disability, old age, or retirement or makes payments towards the cost of, or provides services for medical care (including the benefits of any insurance system established by the Social Security Act).

2. That I hereby waive any and all rights to any type of social security payment or benefit under the Social Security Act and understand and agree that no benefits or other payments of any kind under the Social Security Act shall be payable to any other person on the basis of funds collected from me.

3. That I have never received benefits or payments under the Social Security Act nor has anyone else received benefits or payments on the basis of funds collected from me.

4. That I hereby voluntarily and in fear of my God do resign from the Social Security Program as of this date.

5. That any and all accounts and records associating my name with the Social Security Number _____ are to be closed as of this date.

6. That all F. I. C. A. — Social Security funds collected relative to my account since the year _____ to this date are due and owing and are to be returned to me immediately plus an appropriate adjustment for inflation.

Further the affiant sayeth not.

.....

Before me, a Notary Public, on this day personally appeared _____ whose name is subscribed to the foregoing instrument, who swore to and subscribed his or her name thereto for the purposes and consideration therein expressed.

Given under my hand and seal of office this _____ day of _____ 19 ____ .
My commission expires the _____ day of _____, 19 ____ .

Public Protection Form 4029R For Equal Rights

REPLACEMENT STATEMENT OF TAXPAYER FOR THE UNLAWFUL FORM 4029 UNDER THE GUIDELINES OF THE UNITED STATES CONSTITUTION

(Taxpayer name and address and
optionally his social security number)

(IRS district address)

_____, 198_____

Dear Public Servant (or IRS);

I hereby truthfully declare without reservation that I am conscientious objector to Social Security Insurance.

Any effort by the IRS or anyone else to coerce me into joining a federally approved religious sect in order to exercise my constitutional rights is in violation of the First Amendment of the Bill of Rights. Furthermore, any individual so inclined, be it a member of your staff or otherwise, who willfully or knowingly acts against me will be subject to criminal and civil action according to the United States Code, Title 18, sections 241 and 242, and Title 42, sections 1983, 1985 and 1986.

I am aware that individuals in certain religious and employment groups (such as government employees) are permitted withdrawal from social security as a matter of right. I am hereby claiming the same right to withdraw under the law, particularly the equal rights provisions of the United States Constitution (see Article IV, Section 2 and the First, Fourth, Fifth, Ninth, Tenth, Thirteenth and Fourteenth Amendments).

Without delay, kindly send me a letter acknowledging the fact of my withdrawal from the social security welfare insurance program of the federal government, acknowledging the fact that my declaration of same was received with my 19_____ income tax filing by your office in the month of _____, 19_____. If I do not hear from you within thirty days I shall assume you have acknowledged my withdrawal and so to speak "granted and approved my exemption." However if this is not the case be sure to advise me of the name, address, and position of the official who has taken such unlawful action against me.

P.S. Please also indicate the total amount of money paid into this insurance program by myself and all of my previous employers as well as the correct method for recovery of those funds in light of my cancellation and withdrawal. No benefits have ever been sought.

Affidavit

STATE OF _____
County of _____

_____ BEING DULY SWORN, DEPOSES AND SAYS:

1. I am endowed by my Creator with numerous inalienable rights which are protected by the United States Constitution, and which I have never knowingly or intentionally waived with regard to what I have been misled into believing was a compulsory duty to file a "form 1040" or "income tax return."

2. That for several years past I have been influenced by numerous and repeated public warnings made by the Internal Revenue Service via radio, television, the press and other public communication media warning of the "deadline" for filing a "form 1040" or "income tax return."

3. That in addition to the aforesaid warnings, I have also been influenced by the pressure of widespread rumors and misinformed public opinion, and the advice and assurances of lawyers, C.P.A.s and income tax preparers which misled me to believe the 16th Amendment of the United States Constitution authorized Congress to impose a tax directly on my income, and also a legal duty and obligation upon me to file a "form 1040" or "income tax return."

4. That I have also been further influenced, misled and alarmed by rumors, misinformed public opinion and the advice and assurance of lawyers, C.P.A.s and income tax preparers to the effect that "the IRS will get you," and that it would be a misdemeanor punishable by a fine and or jail sentence if I did not fill out, sign and file with the IRS, A "form 1040."

5. That in addition to the aforesaid warnings, rumors, misinformed public opinion and the advice and assurances of lawyers, C.P.A.s and income tax preparers, the common and widespread practice of employers who automatically and indiscriminately withhold "income taxes" from the paychecks of their employees without their permission, further misled me to believe that every person, including myself, was subject to and liable for "income taxes."

6. That I have also been influenced and impressed by the IRS's annual public display and indiscriminate proffering of large quantities of the "form 1040" in banks and post offices, and through the United States mails which also reminded me of and induced me to conveniently respond to the aforesaid warnings, rumors, misinformed public opinion, and the advice and assurances of lawyers, C.P.A.s and tax preparers, by filling out, signing and sending to the IRS a "forms 1040."

7. That as a result of the aforesaid warnings, rumors, misinformed public opinion, and the advice and assurances of lawyers, C.P.A.s and tax preparers, and the withholding of "income taxes" from paychecks, and the IRS's public display and proffering of "form 1040" in banks and post offices, I, therefore, unwittingly as a result of fear, intimidation and having been misled into thinking and believing that I was subject to and liable for the income tax and that I had a legal duty and obligation to file a "form 1040," did fill out, sign and send to the IRS during each of several years past, a "form 1040."

8. That said "form 1040" contained no reference to any law or laws which would explain just exactly who is and who is not subject to and liable for the income tax, nor did it contain any notice or warning to anyone that merely sending said "form 1040" to the IRS, would in itself, constitute legal evidence admissible in a court of law that the sender is subject to and liable for the income tax and has a legal duty and obligation to file a "form 1040" even though and regardless of the fact that the sender is actually and legally not subject to or liable for any income tax and has no legal duty or obligation whatsoever to file a "form 1040."

9. That at no time was I ever notified or informed by the IRS nor by any of its agents or employees, nor by any lawyer, C.P.A., or tax preparer of the fact that the 16th Amendment, as correctly interpreted by the United States Supreme Court in such cases as *Brushaber v. Union Pacific R.R. Co.*, 240 U.S. 1 and *Stanton V. Baltic Mining Co.*, 240 U.S. 103, only authorized an indirect or excise tax in accordance with Article I, section 8 of the United States Constitution, and that it does not authorize a direct tax on anyone's or anyones income.

10. That at no time was I ever notified or informed by the IRS nor by any of its agents or employees, nor by any lawyer, C.P.A. or tax preparer of the fact that because of other rulings of the same Court in such cases as Flint v. Stone Tracy Co., 240 U.S. 107 and Pollock v. Farmer's Loan & Trust Co., 157 U.S. 429, rehearing, 156 U.S. 601, the indirect or excise tax on incomes authorized by the 16th Amendment is actually upon corporate privileges measured by the amount of corporate income (see Corporations Tax Act, Statutes at Large, 1909, Vol. XXXVI, section 38, page 112). This excise tax is also placed on certain other privileges, such as mining and is measured by the amount of respective income.

11. That my attention has recently been directed to an official IRS form letter (FL 1264) which states: "[T]he fact that you sent us this Form 1040 shows that you recognize your obligation to file."

12. That it has never been my intention or desire to show the IRS or anyone else that I recognize any such obligation, if I legally do not have such an obligation.

13. That the only reason why I sent any "form 1040" to the IRS during the past several years is because I was ignorant and misinformed as to the truth regarding the income tax and the 16th Amendment "as correctly interpreted" by the United States Supreme Court in the aforementioned Burshaber case, and because I was misled, deceived and intimidated by the pressure of IRS's alarming and threatening propaganda and resulting misinformed public opinion and the incorrect advice and assurances of lawyers, C.P.A.S and tax preparers all of which influenced and caused me to believe that I had a legal duty and obligation to file a "form 1040."

14. That I have recently examined sections 6001, 6012 and 7203 of the Internal Revenue Code (Title 26 U.S.C.A.) and I am now convinced and satisfied that I am not now and never was any such person or individual covered by, referred or subject to or within the legal meaning and intent of said sections.

15. That with reliance upon the aforementioned Supreme Court rulings and upon my constitutionally protected 5th and 9th Amendment rights to lawfully contract and work and to lawfully acquire and possess property, I am convinced and satisfied that I am not now and never was subject to or liable for any income tax, and that I have absolutely no legal duty or whatsoever to file any "form 1040" or make any "income tax return," or pay any income tax, or keep any records or supply any information to the IRS.

16. That by reason of the aforestated facts, I do hereby exercise my legal right to rescind and cancel and to render null and void for any and all purposes each and every one of all so-called "income tax returns" or "forms 1040" which at any time past I might have ever cause to be signed with my name or sent to the IRS.

Subscribed and sworn to before me
this ____ day of _____ 19____

Notary Public

W-4 Form Letter

Employee
Position-I.D. Number

Date

Subject: Employee's withholding taxes exemption

Dear Bookkeeping;

Pursuant to the Internal Revenue Service rules and regulations that a "certificate of exemption" from the withholding of federal taxes be submitted (via a W-4 form and similar state revenue form) to one's employer upon hiring or before April 30 of each year, I do now as of this written instrument for the so-called "taxable year" in question, so file and give notice thereof.

My legal position, made in good faith, for claiming exemption thereof, is that I incurred no tax liability last year, nor do I anticipate that I will incur any tax liability for this year. Further, I am not a "tax rebel." I am a sovereign citizen who will support and defend the United States of America against any and all enemies foreign and domestic and pay any and all taxes lawfully imposed and collected which are used for those purposes commanded in the United States Constitution and pursuant law.

Additionally due to the fact that in recent years I have authorized the withholding of a portion of my compensation under the false assumption that I would incur a tax liability, I have sought the return of those moneys from the federal government as per section 7422 of the IRS Code (Title 26) and other similar state revenue code provision, which compel the filing of a claim for refund with the federal or state government prior to filing civil action in the appropriate federal or state court. The federal and state governments owe me a refund for amounts erroneously taken from my wages. I have filed IRS form 843 for 3 years back as well as the appropriate state form claiming taxes were collected in error.

Kindly note that my W-4 certificate of exemption becomes effective on or before at your option , 19 and please adjust your preparations with respect to compensation due me accordingly.

Sincerely,

*The last two sentences of the second paragraph are optional.

1407SC Recant Offer Reply

Timely Response to IRS Form Letter 1407SC DATED _____, _____

Senders identification

IRS name and address

_____, 19____

Revenue Agent _____;

The information and request in your _____, 19____ mailing, appears to be for the purpose of requesting my reconsideration of my W-4 exempt withholding status.

It appears that the IRS's right to compel over 100 answers to the WORKSHEET TO DETERMINE WITHHOLDING ALLOWANCES (form 6355) and the QUESTIONNAIRE TO DETERMINE EXEMPTION FOR WITHHOLDING (form 6450) is not authorized under IRS Code sections 6001, 6011 or 6109. It does not appear that the 6355 worksheet is even an appropriate mailing as these determinations were made some time ago by the person most qualified to make them. Neither judge nor jury has determined any illegality whatsoever in my financial affairs. Neither does it appear appropriate that the 6450 questionnaire be sent to me for the same reason. They are superfluous in view of the circumstances and facts in my case. Apparently it needs to be pointed out that one who has already determined his withholding status does not need either a worksheet or questionnaire to aid him in a determination already made.

You do not need to complete or correct any of my returns or forms (except the Public Servant Questionnaire). They are complete and accurate. They were signed under penalty of perjury. My income tax was accurately figured: Its total, zero. There are no penalties or interest due. What is due, in fact, overdue is my refund. I am fully qualified for W-4 exempt status. I did not incur any income tax liability last year, nor the prior year. I have a legal claim to a refund of all monies withheld. I do not reasonably anticipate I shall incur any income tax liability in the current year.

In economic times such as these you cannot realistically expect me to volunteer to pay taxes which I do not owe. I realized the government is in serious financial trouble, however, it is not justifiable to delay or deny refunds due citizens, especially when government has had the benefit of holding and using such monies and the citizen, upon refund has suffered serious losses from one of government's worst policies: inflation.

I strongly suggest the following federal court decisions be reviewed for the purpose of edification and clarification within your office:

✓ *Elsner v. Macomber*, 252 U.S. 189 (1920)

“...what is and what is not income...Congress [or the IRS] may not, by any definition it may adopt, conclude ...”

✓ *United States v. Ballard*, 535 F.2d 400, (1976)

“The general term ‘income’ is not defined in the Internal Revenue Codes.”

✓ *Connor v. United States*, 303 F.Supp., 1187

“Congress has taxed income, not compensation.

✓ *Edwards v. Keith*, 231 Fed. Rep. 110 at 113

“...one does not ‘derive income’ by rendering services and charging for them.”

Lucas v. Earl, 281 US. 111 (1930)

"The claim that salaries, wages and compensation for personal services are to be taxed...is without support either in the language of the Act or in the decisions of the courts...it is not salaries, wages or compensation for personal services that are to be included in gross income."

I gather by your letter and enclosures of _____, 19____ that your office is seriously considering accusing me of fraudulently claiming exemption from withholding. I note you may be turning information over the United States Department of Justice for purposes of criminal prosecution. Your motivation and presumably your intent, particularly in view of the fact that none of the above law is new information, appears, at best, to be delay, and at worst, harassment and denial of refund payments owed me. Unless you determine that my refund is forthcoming, I expect your prompt explanation.

Forms 6355 and 6450 do not apply to me. I have filed a timely tax return with all appropriate information so that you may carry out internal revenue laws without subjecting yourself to prosecution and penalties under 26 USC 7214. To summarize further, I understand your form LETTER - 1407SC is an offer to facilitate the recanting of my previously filed W-4 exempt should I be so inclined. It is obvious that your office is quite eager to have ordinary working people put themselves in the position of, at least, loaning, if not volunteering payment of taxes they are not liable or qualified for, by the inclusion of your threat that if I do not recant my claim of W-4 exempt or otherwise respond to your 1407SC form letter, your intention is to usurp and over-ride my current W-4 exempt status with my employer and determine and declare (on the basis of my non-response) that I am entitled to 'one-single-status' instead. Consequently, you have this response to your 1407SC offer and threat. You may be assured that I regard your delay in processing my refund and your 1407SC action which required me to take this additional action and re-affirm my previous legal claim, or suffer your coercive, usurping plan toward my employer and my paychecks as harassment and further evidence of on-going bad faith activities within your organization.

I expect this response leaves no question in regard to these matters unresolved in your office.

Sincerely,

Contract and Agreement

That this Contract made by and between _____

address _____

Party of the First Part, and _____ phone _____

address _____ Party of the Second Part

for the purpose of establishing an independent Contract relationship and Contractual Agreement between the parties hereto, absolutely excluding any employee-employer style relationship.

That the Contract entered into by the parties hereto expressly recognizes as its basis the Constitution of the United States and the Constitution of the State of _____ and the Common Law; and further that each of the parties hereto demand their independent sovereign rights as secured by the Declaration of Independence and rely upon their natural God-given rights to freely enter into an independent Contract relationship with each other unconditioned by any unconstitutional or illegal Governmental interference.

That the Party of the First Part and the Party of the Second Part do covenant and agree as follows:

1. That the Party of the Second Part will provide the following Kinds of Services:

2. That the Party of the Second Part will be compensated as follows:

By terms mutually agreeable to both Parties based upon the successfulness of the Enterprise, as follows _____

3. All equipment, tools, or supplies will be provided by the First Party, except for the equipment, tools, or supplies needed by the Second Party in plying his trade, except that the following equipment may be rented by the Second Party from the First Party: _____

at an hourly rate mutually agreeable to both parties.

4. This Contract shall run from day to day or until the project Second Party has contracted to do is completed, or until Second Party terminates contract, thereby making it impossible for First Party to fire Second Party; both parties are equally bound to this Contract; Second Party's compensation may be received at any time upon reasonable demand for work or performance of the Contract up to the time of the demand; all of the amounts shall be fully compensated with no deductions of any kind.

5. Second Party may start work or cease work at will, as long as the Contract is performed and accomplished satisfactorily and promptly; no supervision of Second Party will be made by First Party in the details of the work to be performed after the initial period of introduction to the object of the Contract described herein.

6. The Party of the Second Part states and affirms that he is acting as a free agent and independent Contractor, holding himself out to the General Public as an independent Contractor for other work or Contracts as he sees fit; that he runs ads in the newspapers offering services to the General Public when necessary, maintains his office and principle place of business at his address above stated and carries business cards; that this Contract is not exclusive. First Party possesses no Right hereunder to discourage or inhibit the Second Party's rights to enter any other contracts as he sees fit.

7. Second Party agrees to accept full responsibility for any and all taxes that may be lawfully due to any governmental unit and to hold Party of the First Part harmless from any liability from the non-payment of taxes due from Second Party to any governmental unit.

8. Both Parties recognize the validity of and believe in the First and Fifth Amendments of the Constitution, as well as the First, the Ninth, the Tenth and the Fourteenth, all of which support the validity of this Contract, and each Party agrees to mutually and individually exercise rights under the afore-cited Constitutional Amendments for the protection of each Party.

9. The Parties hereto recognize that any kind of State or personal coercion which forces either party, against his own free will, to surrender any of the rights secured to him by the Constitution of the United States is unlawful, unGodly, and immoral.

10. Second Party waives any and all claim from First Party to any form of Workmen's Compensation Insurance coverage or compensation provided under Federal, State or local Compulsory Legislation which affects Employees and Employers, and agrees to carry and provide his own insurance for injury or sickness or retirement, whether in the form of Social Security or otherwise as and for a consideration for entering into this agreement.

Both Parties claim the protection of the U.S. Constitution as spelled out in Article I, Section 10 as follows:

"No State...shall pass any bill...or law impairing the obligation of contracts..."

Also, both Parties invoke the full legal protection of the U.S. Constitution and Amendments thereto to guarantee the sanctity of this lawful contract between two freely consenting citizens, and in particular:

Article 1, Section 1, which provides that only Congress has the power to make laws; consequently any rules, regulations and procedures which are not passed into law by Congress are void, and do not affect a free citizen, and the same principle applies to State rules, regulations and procedures not passed into law by the State Legislature.

Article 1, Section 8 provides that Congress has the power to coin money and regulate the value thereof, and any abdication of this power to other agents is unconstitutional and void.

Article 1, Section 8 provides that Congress shall make all laws necessary and proper for carrying into execution the foregoing powers...but this provision does not grant any extra Constitutional power to Congress whatsoever.

In Witness Whereof, the Parties hereto set their hands and Seals this date _____

Witness _____

First Party _____

Witness _____

Second Party _____

Independent Contractor Agreement

Independent Contractor Agreement

This agreement is made _____, 19____, between:

Client: _____

Address: _____

and the Contractor (business name): _____

Address: _____

This agreement is made for the purpose of establishing an independent contract relationship and contractual agreement between the parties identified above and excludes absolutely any employee-employer style relationship.

The contract entered into by the above parties expressly recognizes as its basis the Constitution of the United States and the Constitution of the State of _____ and the common law; and sovereign rights as secured by the Declaration of Independence and relies on the natural God given right to freely enter into an independent contractual relationship with each other unconditioned by any unconstitutional or illegal governmental interference.

This agreement is subject to, and in consideration of the following conditons, promises and understandings of the client and contractor.

That the Client and the Contractor do covenant and agree as follows:

Services

Contractor agrees to provide the services of _____

Compensation

Client agrees to pay contractor as follows and will pay in cash or check, at the option of the Client. Contractor compensation my be received at any time upon reasonable demand for work or performance of the contract up to the time of demand; all amounts shall be paid in full with no deductions of any kind.

Results and Methods

Client retains the exclusive right to specify the results, effects or finished product to be achieved by Contractor, and Contractor retains the exclusive right to determine the methods to be used to achieve said results, effects or finished products.

Equipment or Materials

Contractor agrees to supply necessary tools, equipment and materials except the following which the Client may supply: _____

Non-Exclusive Employment

Client understands and agrees that Client does not have the exclusive use of Contractor and that contractor is free to contract for similar services to other clients during the duration of the Agreement.

The Contractor is acting as a free agent and independent contractor, holding himself out to the General Public as an independent contractor for other work or contracts as he sees fit; that he may take advertisements offering his or her services, etc.

Length of Contract

This contract shall run from day to day or until the project the Contractor was hired for is completed; both parties being equally bound to this contract.

Contractor may start work or cease work at will as long as the contract is performed and accomplished satisfactorily and promptly; no supervision of the Contractor will be made by the Client in the details of the work to be performed after the initial period of introduction to the object of the contract described herein.

Taxes

Contractor agrees to accept full responsibility for any and all taxes that may be lawfully due to any governmental unit and to hold the Client harmless from any liability from the non-payment of taxes due from second party to any governmental unit.

Contractor waives any and all claim from Client to any form of Workmen's Compensation Insurance coverage or compensation provided under federal, state, or local compulsion or compulsory legislation which affects employees and employers, and agrees to carry and provide his or her own insurance for injury or sickness or retirement as may be desired.

Constitutional Rights

Both parties recognize the validity of the belief in the First and Fifth Amendments to the Constitution of the United States and agree to mutually and individually exercise those rights for the protection of each party.

The parties hereto recognize that any kind of state or personal coercion which forces either party, against his own free will, to surrender any of the rights secured to him by the Constitution of the United States is unlawful, ungodly and immoral.

Both parties claim the protection of the United States Constitution as spelled out in Article I, section 10 as follows:

"No state...shall pass any bill, or law impairing the obligation of contracts..."

Article I, section 1 which provides that only Congress has the power to make laws (consequently any rules, regulations or procedures which are not passed into law by Congress are void, and do not affect a free citizen).

Article I, section 8 which provides that only Congress has the power to coin money and regulate the value thereof (any abdication of this power to other agents is unconstitutional and void). Further that Congress shall make all laws necessary and proper for carrying into execution the foregoing powers (however this provision does not grant any extra constitutional power to Congress whatsoever).

Amendment IV which provides that no warrants shall issue but on probable cause (which protects us in all of our contractual affairs from being forced to reveal any information or produce any records unless a valid search warrant from the judicial branch of government is presented to us).

Amendment V which provides that no person...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 (guaranting us protection in this contract against all encroachments by the Internal Revenue Service or state revenue service which are consequently null and void in any place where they violate the Constitution).

Legal Precedents

Several decisions by California courts are similar to decisions by courts of other states and this contract comes under the protection of those decisions (see U.S. Constitution, Article IV, section 1).

Decisions of California courts have long stated the general rule that the right to labor or earn one's livelihood in any legitimate field of industry or business is a right of "property" and any unlawful or unreasonable interference with, or abridgment of, such right is an invasion thereof and a restriction of the liberty of a citizen as guaranteed by the California Constitution, Article I, section 1.

Whitcomb v. Emberson, 46 Cal App. 2n 263 (1941)

One's right to make a contract concerning his business or wages to be received or paid is part of an individual's "liberty" as well as a "property right," protected by the United States Constitution, 14th Amendment, California Constitution, Article I, section 13 and Article I, section 1.

Ex Parte Moffett, 19 Cal. App 2d 7 (1937)

In Witness Whereof, the parties have executed this agreement at: _____
_____ on the day and year written above.

Client: _____

Contractor: _____

Independent Salesperson Contract

This contract is made and entered into on this _____ day of _____
19____, by and between _____ and _____
for the purpose of establishing an independent contractual relationship.

I agree to sell, as an independent salesperson, _____

The charges for these products or services are to be paid directly to _____

As agreed, an independent salesperson's commission will be payable to me weekly upon
submission of: _____

_____ with a commission rate as follows: _____

It is understood that I am a self-employed, free and independent salesperson in control of
my actions and not employed in any way by _____. Therefore, _____ is not liable to
withhold any state, federal or other tax monies; nor is said company liable for participation in
any state or federal unemployment compensation program in my behalf. Upon termination
of this contract I agree that I will not seek unemployment compensation or any other
payments from _____, the Employment Security
Commission or any other governmental entity.

It is hereby understood that it shall be the sole responsibility of the independently contrac-
ted salesperson to carry, obtain, and maintain all forms of insurance as may be desired by
the same.

In addition it shall be the responsibility of the independently contracted salesperson to
keep his or her financial records in regard to this contract.

Both parties agree to not enter into any agreement with any person or combination of
persons, public or private, to alter, abridge, or impair the terms and provisions herein.

The independently contracted salesperson agrees to perform the work and services to be
done under this contract to the best of his or her ability and conscience.

This contract may be terminated at any time by either party giving notice, either written
or oral, to the other party.

First Party _____

Second Party _____

ACCOUNT NAME:

ACCOUNT NUMBER(S)

Date

Dear

I am a customer of your bank, and I am also a concerned American. One of the things I am concerned about is the illegal tactics that have been used by the Internal Revenue Service in their attempts to intimidate or prosecute taxpayers. It is my understanding that they have been known to conduct searches of taxpayers' records without proper warrants in an attempt to discover incriminating evidence.

I am writing you to ensure that you are aware that the records you hold with regard to my accounts are my private property, and that you are responsible under the law for protecting that property from illegal search and seizure.

I am not, by any means, suggesting that you resist a lawful search warrant issued by a court of law and signed by a judge. I am, however, instructing you to disregard any administrative summons you may receive from the IRS, or any other regulatory body which is not a valid warrant issued by a court of law. I am also asking you to refrain from issuing any information to my Credit Bureau or other credit gathering groups without my prior knowledge and approval. I am also requesting that you inform me immediately should you receive such a summons so that I may retain my constitutional right to intervene with a Court Order in my own behalf.

The usual way the IRS conducts its "fishing expeditions" is through use of their form No. 2039-A "summons" which purports to require the bank to appear and provide the IRS with any and all records on the accounts of the individual name. You are not legally bound to respond to such a summons, and you are hereby notified that you will be held accountable by me under the law if you furnish any records of my accounts or information about my personal business without my written permission to do so.

Should you wish to take this matter up with your legal department, I offer the following evidence in support of my demands, and to assist them in developing a clear policy for your bank to follow in such cases:

1. Other banks have successfully resisted IRS administrative summons on behalf of their depositors. Among them are: Oneida National Bank and Trust Company of Utica, New York, Capital Federal Savings and Loan of Denver, Colorado, and Commercial and Farmers National Bank of Santa Barbara, California.
2. Grounds used by these banks are: The account holder has the right of intervention in any legal matters which may affect his interests or result in criminal proceedings; and the bank is potentially liable for damages for invasion of privacy unless compulsion by legal process exists (i.e., a valid search warrant issued by a court of law and signed by a judge.)
3. Citations offered are: *Burrows v. Superior Court* 13 Cal 3d 238 (1974); *U.S. v. Miller* 500 F2d 751 (5th Cir. 1974); *Reisman v. Caplin* 375 US 400, 84 S Ct 508 (1964); *Donaldson v. U.S.* 400 US 517, 91 S Ct 534; *U.S. v. Bisceglia* 420 US 141, 95 S Ct 919 (1975); *U.S. v. La Salle National Bank*, 437 US 298, (1978); and the Bank Privacy Act of 1978, Title XI (requiring U.S. District Court warrant for Records and or monies).

I fully intend to preserve and protect my right under the Constitution of the United States. Your cooperation is urgently requested.

Thank you for your attention to this most important matter.

Signature of depositor

Please return the copy of this letter to me after having certified as to its receipt.

I HEREBY CERTIFY THE RECEIPT OF THIS LETTER.

Bank Official

Early Freedom Filer Return with Full Refund

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 1979

For Privacy Act Notice, see page 3 of Instructions | For the year January 1–December 31, 1979, or other tax year beginning . 1979, ending . 19

Use IRS label. Otherwise, please print or type.	Your first name and initial (If joint return, also give spouse's name and initial) RICHARD L.	Last name SCHWALTZER	Your social security number
	Present home address (Number and street, including apartment number, or rural route)		Spouse's social security no.
	City, town or post office, State and ZIP code		Your occupation ▶ MKT MANAGER

Presidential Election Campaign Fund

Do you want \$1 to go to this fund? Yes No

If joint return, does your spouse want \$1 to go to this fund? Yes No

Note: Checking "Yes" will not increase your tax or reduce your refund.

Filing Status

Check only one box.

1 Single

2 Married filing joint return (even if only one had income)

3 Married filing separate return. Enter spouse's social security number above and full name here ▶

4 Head of household. (See page 7 of Instructions.) If qualifying person is your unmarried child, enter child's name ▶

5 Qualifying widow(er) with dependent child (Year spouse died ▶ 19). (See page 7 of Instructions.)

Exemptions

Always check the box labeled Yourself. Check other boxes if they apply.

6a Yourself 65 or over Blind

b Spouse 65 or over Blind

c First names of your dependent children who lived with you ▶

d Other dependents: (1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of \$1,000 or more?	(5) Did you provide more than one-half of dependent's support?	Enter number of other dependents Add numbers entered in boxes above

7 Total number of exemptions claimed 1

Income

Please attach Copy B of your Forms W-2 here.

If you do not have a W-2, see page 5 of Instructions.

Please attach check or money order here.

8 Wages, salaries, tips, etc.	8	24855	44
9 Interest income (attach Schedule B if over \$400)	9		
10a Dividends (attach Schedule B if over \$400)	10a		
10b Exclusion	10b		
10c Subtract line 10b from line 10a	10c		
11 State and local income tax refunds (does not apply unless refund is for year you itemized deductions—see page 10 of Instructions)	11		
12 Alimony received	12		
13 Business income or (loss) (attach Schedule C)	13		
14 Capital gain or (loss) (attach Schedule D)	14		
15 Taxable part of capital gain distributions not reported on Schedule D (see page 10 of Instructions)	15		
16 Supplemental gains or (losses) (attach Form 4797)	16		
17 Fully taxable pensions and annuities not reported on Schedule E	17		
18 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	18		
19 Farm income or (loss) (attach Schedule F)	19		
20a Unemployment compensation. Total amount received	20a		
20b Taxable part, if any, from worksheet on page 10 of Instructions	20b		
21 Other income (state nature and source—see page 10 of Instructions) ▶	21		
22 Total income. Add amounts in column for lines 8 through 21	22	24855	44

Adjustments to Income

▶

23 Non-Taxable Compensation	23	24855	44
24 EISNERVSMACOMBER 252US189	24		
25 Payments to an IRA (see page 11 of Instructions)	25		
26 Payments to a Keogh (H.R. 10) retirement plan	26		
27 Interest penalty on early withdrawal of savings	27		
28 Alimony paid (see page 11 of Instructions)	28		
29 Disability income exclusion (attach Form 2440)	29		
30 Total adjustments. Add lines 23 through 29	30	24855	44

Adjusted Gross Income

31 Adjusted gross income. Subtract line 30 from line 22. If this line is less than \$10,000, see page 2 of Instructions. If you want IRS to figure your tax, see page 4 of Instructions

31	31	24855	44
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Tax Computation (See Instructions on page 12)	32	Amount from line 31 (adjusted gross income)	32	-0	
	33	If you do not itemize deductions, enter zero	33	-0	
	If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41 . . . } Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here <input type="checkbox"/> and see page 12 of the Instructions. Also see page 12 of the Instructions if: • You are married filing a separate return and your spouse itemizes deductions, OR • You file Form 4563, OR • You are a dual-status alien.				
	34	Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I	34		
	Use Schedule TC, Part I, and the Tax Rate Schedules ONLY if: • Line 34 is more than \$20,000 (\$40,000 if you checked Filing Status Box 2 or 5), OR • You have more exemptions than are shown in the Tax Table for your filing status, OR • You use Schedule G or Form 4726 to figure your tax.				
	Otherwise, you MUST use the Tax Tables to find your tax.				
	35	Tax. Enter tax here and check if from <input type="checkbox"/> Tax Tables or <input type="checkbox"/> Schedule TC	35	-0	
36	Additional taxes. (See page 12 of Instructions.) Enter here and check if from: <input type="checkbox"/> Form 4970, <input type="checkbox"/> Form 4972, <input type="checkbox"/> Form 5544, <input type="checkbox"/> Form 5405, or <input type="checkbox"/> Section 72(m)(5) penalty tax	36	-0		
37		Total. Add lines 35 and 36	37		
Credits	38	Credit for contributions to candidates for public office	38		
	39	Credit for the elderly (attach Schedules R&RP)	39		
	40	Credit for child and dependent care expenses (attach Form 2441)	40		
	41	Investment credit (attach Form 3468)	41		
	42	Foreign tax credit (attach Form 1116)	42		
	43	Work incentive (WIN) credit (attach Form 4874)	43		
	44	Jobs credit (attach Form 5884)	44		
45	Residential energy credits (attach Form 5695)	45			
46	Total credits. Add lines 38 through 45	46	-0		
47	Balance. Subtract line 46 from line 37 and enter difference (but not less than zero)	47	-0		
Other Taxes (Including Advance EIC Payments)	48	Self-employment tax (attach Schedule SE)	48		
	49a	Minimum tax. Attach Form 4625 and check here <input type="checkbox"/>	49a		
	49b	Alternative minimum tax. Attach Form 6251 and check here <input type="checkbox"/>	49b		
	50	Tax from recomputing prior-year investment credit (attach Form 4255)	50		
	51a	Social security (FICA) tax on tip income not reported to employer (attach Form 4137)	51a		
	51b	Uncollected employee FICA and RRTA tax on tips (from Form W-2)	51b		
	52	Tax on an IRA (attach Form 5329)	52		
53	Advance earned income credit payments received (from Form W-2)	53			
54	Total. Add lines 47 through 53	54	-0		
Payments Attach Forms W-2, W-2G, and W-2P to front.	55	Total Federal income tax withheld	55	5200	00
	56	1979 estimated tax payments and credit from 1978 return	56		
	57	Earned income credit. If line 32 is under \$10,000, see page 2 of Instructions	57		
	58	Amount paid with Form 4868	58		
	59	Excess FICA and RRTA tax withheld (two or more employers)	59		
	60	Credit for Federal tax on special fuels and oils (attach Form 4136 or 4136-T)	60		
	61	Regulated Investment Company credit (attach Form 2439)	61		
62	Total. Add lines 55 through 61	62	5200	00	
Refund or Balance Due	63	If line 62 is larger than line 54, enter amount OVERPAID	63	5200	00
	64	Amount of line 63 to be REFUNDED TO YOU	64	5200	00
	65	Amount of line 63 to be credited on 1980 estimated tax.	65		
	66	If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order. (Check <input type="checkbox"/> if Form 2210 (2210F) is attached. See page 15 of Instructions.) <input type="checkbox"/> \$	66		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, this return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Richard L. Schallier April 1982
 Your signature Date Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Please Sign Here

Paid Preparer's Information	Preparer's signature and date	Check if self-employed <input type="checkbox"/>	Preparer's social security no.
	Firm's name (or yours, if self-employed) and address	E.I. No.	ZIP code

Full Refund Freedom Filer Check

3 Employer's name, address and ZIP code		2 Employer's State number		4 Subtotal Correction Void <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		Copy B To be filed with employee's FEDERAL tax return This information is being furnished to the Internal Revenue Service.	
5 Employee's social security number		6 Advance tax payment 0.00		7			
8 Federal income tax withheld 5,200.00		10 Wages, hrs. other compensation 24,355.44		11 FICA tax withheld 1,403.77		12 Total FICA wages 22,900.00	
13 Employee's name (first, middle, last) R L SCHWALLIER				14 Personal exemption YES		15	
16 FICA nos				17 State income tax withheld 1,143.45		18 State wages, hrs. etc MICHIGAN	
19 Employee's address and ZIP code				20 Local income tax withheld .00		21 Local wages, hrs. etc GRAND RAP	
Wage and Tax Statement 1979				Form W-2 13-2878063 Department of the Treasury— IRS APP. 6/18/78		814	

TREASURY
FISCAL SERVICE
DIVISION OF DISBURSEMENT

CHICAGO, ILLINOIS

Check No. 74,481,591

SYMBOL 2079

United States Treasury

PAY TO THE
ORDER OF RICHARD SCHWALLIER

16-51
000

12/79

04 25 80

\$\$\$5200 00

91 TAX REF

366465019 CNCNATI 38

050

DO NOT FOLD, SPINDLE OR MUTILATE
KNOW YOUR ENEMY... KNOW YOUR IDENTIFICATION

20790 000000518 744815918

IDENTIFICATION PROCEDURE

When cashing this check for the individual payee, you should require full identification and endorsement in your presence, as claims against endorser may otherwise result.

The paper should endorse below in ink or indelible pencil.

If an endorsement is made by mark (X) it must be witnessed by two persons who can write, giving their places of residence in full.

It is suggested that this check be promptly negotiated.

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With all taxes added up, you work until May 15 for government!
Only from May 16 on do you work for yourself and your family!
Right now, you work nearly half your life for government!
But you don't have to.

You can start enjoying 100% take-home pay. In only 30 days!

If you got a letter from the United Nations asking why you haven't
paid any U.N. income tax, what would you do?

Would you rush a check off to the United Nations? Why not?
Because you KNOW you do not owe any U.N. income tax.

Well, if you don't owe the U.N., why are you paying U.S. income tax?
Because you BELIEVE you owe U.S. income tax!
But you don't owe it.

Who told you that you owe federal income tax? The government?
The government lied.
And still does.

*If the taxpayers...ever discover that the Internal Revenue Service
operates on 90% BLUFF, the entire system will collapse.
--an anonymous IRS official in 1969*

After reading GOOD-BYE APRIL 15TH! you'll KNOW the truth on taxes.

You can start enjoying 100% take-home pay. In only 30 days!

DID YOU KNOW:

Your wages and salaries are NOT taxable income.

DID YOU KNOW:

Your employer is NOT REQUIRED by any law to withhold from wages.

DID YOU KNOW:

You are NOT REQUIRED by any law to have a Social Security Number.

DID YOU KNOW:

You can STOP all withholding from your wages within only 30 days!

DID YOU KNOW:

You are NOT REQUIRED by any law to file income tax returns.

DID YOU KNOW:

You are NOT REQUIRED by any law to be audited by the IRS.

DID YOU KNOW:

You are NOT REQUIRED by any law to pay income taxes.

You do not owe income tax.

BUT YOU DO OWE YOURSELF AND YOUR FAMILY THIS BOOK.

Start enjoying 100% take-home pay. Next month!