AN END TO THE DEBATE ON THE 16TH?

There has been much said about the Income tax, Pollock decision, Brushaber decision and the 16th Amendment lately on the net. Seems that there are varying opinions so I would like to share with you a text book of law used to teach constitutional law, if there ever was such an animal OF "CONSTITUTIONAL LAW." The book I am quoting from is titled Cases in Constitutional Law by Cushman & Cushman, third Edition. Page 287 starts with the Pollock case cite. I just obtained this book a week ago. These are not my words but that of the courts and the professors that authored the text book. My comments are in bolded text.

The decision in the Hylton case (1796) that a carriage tax was an excise tax was of no lasting practical significance, but the dictum of the justices that direct taxes comprised only taxes on land, and capitation taxes was of far reaching importance. During the Civil War, Congress, badly in need of money, enacted the first income tax law. Was this tax, levied on income, gains and profits, a direct tax? Springer, a lawyer, upon whom the tax had been levied, argued that it was. Relying on generally accepted theories of political economy, Springer argued that a tax which hit an individual directly and could not be passed on was a direct tax, in contrast to an indirect tax on manufacture or sales which could be passed on to the ultimate consumer in the form of higher prices.

**Informer’s comment:** The present day sales tax is a direct tax as you cannot pass it on. The last one in line has converted the excise tax, indirect, to a direct tax when he pays it as it is separate from the price of the goods. This is the argument against the sales tax if you want one. But read further as you can still use the argument.

In Springer v United States (1881) the Supreme Court rejected this economic definition of a direct tax in favor of the judicial-historical definition, and quoting at length from Hylton v. United States, held the income tax to be an excise: "Our conclusions are, that direct taxes, within the meaning of the Constitution, are only capitation taxes as expressed in that instrument, and taxes on real estate; and that the tax of which the plaintiff in error complains is within the category of an excise or a duty." Congress repealed the act five years later.

More than 20 years passed before Congress again enacted an income tax law, the legality of which was decided in the present case. In 1894, fulfilling promises made in a campaign of 1892, a Democratic Congress passed a law that levied an income tax graduated to the extent that it exempted incomes under $4000 and taxed those above at 2 percent. Subject to the tax were incomes from (1) real estate, (2) stocks, bonds, and other securities, (3) state and municipal bonds, and (4) wages, salaries, and professional earnings. Adopted and defended as a measure to relieve the victims of the panic of 1893 and to shift most of the tax burden to the wealthy, the act was bitterly denounced as socialistic; and capital and industry girded its loins for a last-ditch fight in the Supreme Court. Ignoring a well-established principle that taxes can be contested only after they have been paid, the Supreme Court agreed to hear on appeal a suit in which a stockholder sought to enjoin a bank from paying the new tax. The best legal talent of the country was brought into the case, and the Court heard argument twice, one justice being ill during the first argument. In a five-to-four decision, one unidentified justice having switched over on the second argument, the Court held the income tax law invalid. The provision taxing income derived from wages, salaries, and professional earnings was declared valid as an excise, but under the rule governing the partial unconstitutionality of statutes, the entire act was held void.

The adoption of the Sixteenth Amendment in 1912 gave Congress power to tax incomes from whatever source derived, but the wording of the amendment raised certain difficulties. The decision in the Pollock case, which was generally construed to mean that income taxes were direct taxes and must therefore be apportioned, seemed to infer that they were not excise taxes which had to be uniform, since obviously they could not be both at once. But with the removal by the Sixteenth Amendment of the requirement of apportionment, the income tax was not required to be either uniform or apportioned. The Court extracted itself from this apparent dilemma in Brushaber v. Union Pacific R. Co. (1916). Mr. Chief Justice White, in one of his famous nonstop sentences, solved the problem to the satisfaction of everyone. He said: "Moreover, in addition, the conclusion reached in the Pollock Case did not in any degree involve holding that income taxes generically and necessarily came within the class of direct taxes on property, but, on the contrary, recognized the fact that taxation on income was in its nature an excise entitled to be enforced as such unless and until it was concluded that to enforce it would amount to accomplishing the result which the requirement as to apportionment of direct taxation was adopted to prevent, in which case the duty would arise to disregard form and consider substance alone, and hence subject the tax to the regulation as to apportionment which otherwise as an excise would not apply to it." What this means is that income taxes are now returned to the status of excise taxes, which must be "uniform throughout the United States."

The language of the Sixteenth Amendment, authorizing Congress to tax incomes "from whatever source derived," raised
other issues. Could Congress subject federal judges to income taxation on their salaries, in the face of the clause in Article III forbidding diminution of such judicial salaries? In Evans v. Gore (1920) the Court held it could not, although Mr. Justice Holmes urged in dissent that such salaries were "income from whatever source derived." It was also responsibly urged that this phrase in the amendment destroyed the immunity from federal taxation of income from state and municipal bonds, an immunity established in the Pollock case. Again it was plausibly argued that the income from these bonds fell within the meaning of the phrase, "income from whatever source derived." The Court's language in Evans v. Gore has been accepted as the answer to these problems. The words "from whatever source derived" are not to be construed literally, but rather in the context of the purpose of Congress in drafting the Sixteenth Amendment. The Court said: "... the genesis and words of the Amendment unite in showing that it does not extend the taxing power to new or excepted subjects, but merely removes all occasion otherwise existing for an apportionment among the states of taxes laid on income, whether derived from one source or another." While there has been no judicial utterance on the precise point, income from state and municipal bonds remains immune from federal taxation, and Congress has acquiesced in this result.

Informer's comment: Please note that the court said that the words are not to be taken literally. This is where people have gotten off track. Why are they not taken "literally? Because the intent of Congress, in drafting the sixteenth Amendment, was to apply the 1909 Corporation Tax Act by incorporating it into the Normal Tax on the Federal Government worker as found in 38 Stat 166 Part II. A careful reading of page 166 brings this out. I will include here a part of my book Which One Are You, so you can see that in 1990 I was right on point. Also notice it said "apportionment among the states" and NOT "apportionment among the people."

Now before I do, I have to give you a definition from Websters 1911 Dictionary because the word of the time must be defined and what better way than to use a dictionary from that time period. The word is Home and this is the definition of the phrase "at home" found in 38 Stat 166.

Websters page 633.

HOME: n. 1. A dwelling house; the house in which one resides; residence.
3. The place of constant residence; the seat.

At home, at one's own house or lodgings. Home department, in the executive part of a government, that department that has charge of matters connected with the civil jurisdiction of the State.

I now quote my book:

We now move to the Statute devised by Congress for the United States (D.C.) to deceptively relieve you of your property (money), using a metaphorical term (United States), under the guise of an Income Tax. The Statute was written so that it is Constitutionally correct providing you understand the terms. It is being applied arbitrarily, therefore, unconstitutionally. Lets put into practice what you have learned from the correct definition of the terms given to you in the preceding Chapters.

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"That there shall be levied, assessed, collected and paid annually upon the entire net income arising or accruing from all sources in the preceding calendar year to 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, a tax of 1 per centum per annum upon such income,

EXCEPT as herein after provided; and a like tax shall be assessed, levied, collected, and paid annually upon the entire net income from all property owned and of every business, trade or profession carried on in the United States by persons residing elsewhere."

THERE ARE TWO WAYS TO INTERPRET THE ABOVE STATUTE DEPENDING ON YOUR FRAME OF MIND.

1. Is the term "person", or "citizen" used as an Artificial entity or a Natural entity?
2. Is the term "United States", referring to the 48 States of the Union or to D.C. and its possessions and territories?
3. To whom is Congress referring when using the term "not a citizen thereof"?
4. To whom is Congress referring when using the term "persons residing elsewhere"?
5. Why use the word "home"?

You have the definitions that apply to the above. Some of you will take the position that the terms "citizen", "resident", or
"person" means an artificial corporation per 20 C.J.S. or U.C.C. rules, since this Income Tax Act repealed the 1909 Tariff Act and this replaced it. You might also say that the term "individual" is not defined in the IRC, but it is used to define "person" in 7701 (a) (1). Since "individual" is used in the same statute with corp., assoc, trusts, etc., to define "person", the rule states that a Natural individual cannot be included in a definition with Artificial persons when defining "person".

But in the definition of Corporation in Blk's law 4th ed. page 409 states:

"An intellectual body, created by law, . . . and which for certain purposes, is considered a natural person. Civil Code La. art. 427"

This could very well be, as the same "citizen", "resident" is used to define "United States person" in 7701 (a) (30), along with "domestic corporation", "domestic partnership" and "estate or trust". Could this be the reason IRS Individual Master Files have a numerical code, placing every Natural born Native from the States of the Union in a business? When you are taken before their tribunal they won't allow you to use the Constitution, because corporations cannot use the Constitution as they are Artificial. Read 1 Am Jur 2d, Administrative Law.

To answer #3 above, they refer to them as Alien residents.
To answer #4 above, they refer to them as Nonresidents.
Both 3 & 4 are listed as side notes on the Act of 1913.
To answer #5. In dictionaries of the time, "at home" also was defined as "the seat of government." Why do you think 26 USC 7701 (a) (39) states;

"Persons residing outside the United States. If any citizen or resident of the United States does not reside in (and is not found in) any United States judicial district, such citizen or resident shall be treated as residing in the District of Columbia for the purposes of any provision of this title relating to-- (A) jurisdiction of courts, or (B) enforcement of summons."

Isn't D.C. the seat of the United States administrators of government? Now I am going to show you what Congress stated its intentions were, with respect to the Income tax.

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"The sixteenth amendment authorizes the taxation of income 'from whatever source derived'-- thus taking in investment income-- 'without apportionment among the several States.' . . . So the amendment made it possible to bring investment income within the scope of a general income-tax law, but did not change the character of the tax. It is still fundamentally an excise or duty with respect to the privilege of carrying on an activity or owning any property which produces income. The income tax is, therefore, not a tax on income as such. It is an excise tax with respect to certain activities and privileges which is measured by reference to the income which they produce. The income is not the subject of the tax: it is the basis for determining the tax." emphasis mine.

Simply put, where is the privilege you asked of the corporate United States or State, to engage in a revenue taxable activity; that created an investment income; to which an excise tax is to be applied, that is not considered a right? The 1939 Public Salary Tax Act, Title II Section 208, Pg. 576, proves the corporate nature and the government employee cannot be taxed when working for a corporation not chartered by Congress, which means you cannot be taxed either, I quote;

"Sec. 208. This Title shall not apply with respect to any officer or employee of a State, or any political subdivision thereof, . . . In making such determination the Secretary of the Treasury shall disregard the taxation of officers and employees of any corporate agency or instrumentality which is not exempt from Federal income taxation, or which if so exempt is one [(a) a majority of the stock of which IS NOT owned by or on behalf of the United States and (b) the power to appoint or select a majority of the board of directors of which IS NOT exercisable by or on behalf of the United States]."

After God gave you the right to earn your daily bread, can your neighbor compel you to give him some of your income to provide for him or vice versa? If you said yes, then it is a subject of a direct tax on his income and violates Congress's intent and you have created a "legal plunder." How can he delegate to the administrators of the government, to do that which neither he nor you cannot do? True Constitutional republican government is not designed to be in the welfare system and all other schemes that they are in. A very good little booklet to read, titled "The Law," was authored by Frederic Bastiat in 1850. It is published by The Foundation for Economic Education Inc.. Bastiat, had this to say about legal plunder, which the
administrators of our government are doing to us today;

"When a portion of wealth is transferred from the person who owns it-without his consent and without compensation, and whether by force or by fraud-to anyone who does not own it, then I say that property is violated; that an act of plunder is committed. . . "How is the legal plunder to be identified? Quite simply. See if the law takes from some persons what belongs to them, and gives it to other persons to whom it does not belong. See if the law benefits one citizen at the expense of another by doing what the citizen himself cannot do without committing a crime . . ." (The Law, p. 21, 24)

Sound like the present tax structure we now have? Legal plunder takes on all the forms that we have been accustomed to by controlled education, for this is what Bastiat had to say;

"Now, legal plunder can be committed in an infinite number of ways. Thus we have an infinite number of plans for organizing it: tariffs, protection, benefits, subsidies, encouragements, progressive taxation, public schools, guaranteed jobs, guaranteed profits, minimum wages, a right to relief, a right to the tools of labor, free credit, and so on, and so on. All these plans as a whole--with their common aim of legal plunder--constitute socialism." (The Law p.22)

I now go back to the Constitutional Cases Book.

While the Constitution requires that direct taxes shall be apportioned, it also says that "duties, imposts, and excises shall, be uniform throughout the United States." In 1882 Congress had passed "An Act to Regulate Immigration" which levied a tax of 50 cents on every alien immigrant passenger arriving by steam or sail vessel, the tax to be collected from the master of the vessel involved. In the Head Money Cases (1884), a number of steamship companies challenged the uniformity of the tax because it was not exacted from those bringing in alien passengers by rail, carriage, horse, or rowboat. Although the Court held that the levy in question was a regulation of commerce rather than a tax, in a famous dictum it pointed out that uniformity means geographical uniformity: "The tax is uniform when it operates with the same force and effect in every place where the subject of it is found. The tax in this case, which, as far as it can be called a tax, is an excise duty on the business of bringing passengers from foreign countries into this by ocean navigation, is uniform and operates precisely alike in every port of the United States where such passengers can be landed."

The decision of the Court in Knowlton v. Moore (1900) reaffirmed this statement. A congressional inheritance tax which varied with the amount of the inheritance and the closeness of the relationship of the heir was held to be uniform, since "what the Constitution commands is the imposition of a tax by the rule of geographical uniformity, not that in order to levy such a tax objects must be selected which exist uniformly in the several states." The argument that the statute violated the "uniformity" requirement of the Constitution was grounded on the theory that "uniformity" means "intrinsic" uniformity. This theory would require that all persons to whom the tax applied would be subject to identical rates, exemptions, etc., and the modern principle of "progressive rates of taxation," embodied in virtually all modern tax statutes, would be completely outlawed.

Informer's comments: So, you have to go back to basics to understand the difference between the Direct, Indirect and Uniform taxes and in Chapter 11 of the Constitutional Cases book, it starts with the Hylton case and here are the statements.

The Convention of 1787 disagreed upon many things, but they were wellnigh unanimous that the Congress of the new national government should have the power to lay and collect taxes. That heads the list of delegated powers. But the power to tax is a potent economic weapon, and the framers sought to make sure that it could not be used to the advantage of some states at the expense of others. To accomplish this they provided that both direct taxes and representatives should be apportioned among the states on the basis of population. Concretely this means that Congress in levying a direct tax must decide in advance how much money it wishes to raise. The sum is then assessed against the states on the basis of the ratio which each state's population bears to the population of the nation. Since the number of a state's seats in the House of Representatives (with certain exceptions) is computed in this way, a state's share of a direct tax would be approximately the same share that its delegation bears to the total size of the House.

The Constitution, however, does not explain what direct taxes are, and in the present case the Supreme Court faced the problem of defining this term. The case is remarkable in a number of ways. First, it confronted the Court with the duty of deciding whether a law passed by Congress was constitutional or not; the Court upheld the law rather than invalidate it as it did in Marbury v. Madison (1803). Second, the case was so obviously trumped up that no modern court would consider taking it. Congress, in 1794, had levied a tax on carriages; and Hylton, who owned a carriage, was taxed $16. Hamilton, as Secretary of the Treasury, was anxious to have the validity of the carriagex tax established, but the $16 was far short of the $2000 necessary to give the circuit court jurisdiction. Accordingly Hylton and the Treasury Department entered into a
stipulation that Hylton owned the astounding number of "125 chariots · ·. kept exclusively for the defendant's own private use, and not to let out to hire, or for the conveyance of personal [sic] for hire .... "This brought the amount of the tax to $2000, which the Treasury promised could be discharged by the payment of $16. Third, when the circuit court divided evenly in its decision, Hylton's enthusiasm waned; and the Treasury, in order 282 to bring the issue before the Supreme Court, agreed to pay all the costs of the appeal. Fourth, the case was decided by only three of the six justices on the Court; and Alexander Hamilton, who had just retired as Secretary of the Treasury, argued the case as special counsel for the government.

Only five times has Congress resorted to the complicated plan of apportioning direct taxes, the last being in 1861 during the Civil War. This tax, levied on real property and household furnishings, was apportioned to include the seceded states on the theory that they were still in the Union; and the attempts to collect it were so unsuccessful that in 1891 Congress reimbursed those states who had paid.

In 1929 the Court held in Bromley v. McCaughn that a tax on gifts is an excise tax and not a direct tax. Mr. Justice Stone gave the following distinction between the two kinds of taxes: "While taxes levied upon or collected from persons because of their general ownership of property may be taken to be direct... this court has consistently held, almost from the foundation of the government, that a tax imposed upon a particular use of property or the exercise of a single power over property incidental to ownership, is an excise which need not be apportioned, and it is enough for present purposes that this tax is of the latter class .... It is a tax laid only upon the exercise of a single one of those powers incident to ownership, the power to give the property owned to another ....It ... is clearly distinguishable from a tax which falls upon the owner merely because he is owner, regardless of the use or disposition made of his property."

In the "pre-Marshall" period of the Supreme Court's history, each justice of the Court wrote a separate opinion announcing his decision in the case and his reasons for it. These were called "seriatim" opinions. In the Hylton case they were as follows:

Chase, Justice:

The Constitution evidently contemplated no taxes as direct taxes, but only such as Congress could lay in proportion to the census. The rule of apportionment is only to be adopted in such cases where it can reasonably apply; and the subject taxed must ever determine the application of the rule.

If it is proposed to tax any specific article by the rule of apportionment and it would evidently create great inequality and injustice, it is unreasonable to say that the Constitution intended such tax should be laid by that rule.

It appears to me that a tax on carriages cannot be laid by the rule of apportionment, without very great inequality and injustice. For example, suppose two States equal in census, to pay 80,000 dollars [$8,000] each, by a tax of 8 dollars on every carriage, and in one State there are 100 carriages, and in the other 1,000. The owners of carriages in one State would pay ten times the tax of owners in the other. A, in one State, would pay for his carriage 8 dollars; but B, in the other State, would pay for his carriage, 80 dollars ....

I think an annual tax on carriages for the conveyance of persons may be considered as within the power granted to Congress to lay duties. The term duty is the most comprehensive next to the generical term tax; and practically in Great Britain, whence we take our general ideas of taxes, duties, imposts, excises, customs, etc., embraces taxes on stamps, tolls for passage, etc., etc., and is not confined to taxes on importation only.

It seems to me that a tax on expense is an indirect tax; and I think an annual tax on a carriage for the conveyance of persons, is of that kind; because a carriage is a consumable commodity, and such annual tax on it is on the expense of the owner.

I am inclined to think, but of this I do not give a judicial opinion, that the direct taxes contemplated by the Constitution, are only two, to wit, a capitation or poll tax, simply without regard to property, profession, or any other circumstance; and a tax on land, ---I doubt whether a tax, by a general assessment of personal property, within the United States, is included within the term direct tax.

As I do not think the tax on carriages is a direct tax, it is unnecessary at this time for me to determine whether this court constitutionally possesses the power to declare an Act of Congress void, on the ground of its being made contrary to, and in violation of the Constitution; but if the court have such power, I am free to declare, that I will never exercise it but in a very clear case ....

Paterson, Justice:

... What are direct taxes within the meaning of the Constitution? The Constitution declares that a capitation tax is a direct tax; and both in theory and practice, a tax on land is deemed to be a direct tax. In this way, the terms direct taxes, and capitation and other direct tax, are satisfied. It is not necessary to determine, whether a tax on the product of land be a direct or indirect tax. Perhaps the immediate product of land, in its original and crude state, ought to be considered as the land itself; it makes part of it; or else the provision made against taxing exports would be easily eluded. Land, independently of its
produce, is of no value. When the produce is converted into a manufacture it assumes a new shape; its nature is altered; its original state is changed, it becomes quite another subject, and will be differently considered. Whether direct taxes, in the sense of the Constitution, comprehend any other tax than a capitation tax, and tax on land, is a questionable point. If Congress, for instance, should tax, in the aggregate or mass, things that generally pervade all the states in the Union, then perhaps the rule of apportionment would be the most proper, especially if an assessment was to intervene. This appears, by the practice of some of the states, to have been considered as

Informers comment: I cut this short because all the Justices opinions take up too many pages and this is to give you a sound basis on what everybody thinks direct, indirect etc. means. Here is what the government tells you what it means to them, regardless what you say it is. They have the guns to back up what they say, don't they? Notice how they say the state must pay the direct tax and no mention of people in paying the tax? Reason being, people cannot join the Union, only States can. If you "reside" in the State of So & So, you become a political member and subject yourself to all the taxes they can lay upon you as surety. Yes, simply for "Residing" in the State. That is the corporate State and not the geographical state called, for example New York. But, simply say you live in "The State of New York" and you become a taxpayer by their definition. Also note that although real property tax is supposed to be a direct tax, they state the USE of the property gives them the right to tax it under excise. They can be so crafty that you will never know. Look how they change the definition of a word for one sentence. I pointed this out in my book, Which One Are You, and place it here for you to see. This happened when they brought Alaska and Hawaii into the States of the Union:

Congress can change the definition of United States for two sentences and then revert back to the definition it used before the two sentences. This is what they did in Public Law 86-624 Pg. 414 under School Operation Assistance in Federally affected areas (d) (2):

"The fourth sentence of such subsection is amended by striking out "in the continental United States (including Alaska)" and inserting in lieu thereof "(other than Puerto Rico, Wake Island, Guam, or the Virgin Islands)" and by striking out "continental United States" in clause (ii) of such sentence and inserting in lieu thereof "United States (which for purposes of this sentence and the next sentence means the fifty States and the District of Columbia)". The fifth sentence of such subsection is amended by striking out "continental" before "United States" each time it appears therein and by striking out "(including Alaska)".

Just this little section contains all the evidence you need, by words of construction, to prove the term United States on either side of these sentences did not mean the fifty states. If that is not conclusive to you then how about this;

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

(a) When used in the regulations in this subpart, the term "State" includes [in its restrictive form] the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, the Territories of Alaska and Hawaii before their admission as States, and (when used with respect to services performed after 1960) Guam and American Samoa.

(b) When used in the regulations in this subpart, the term "United States", when used in a geographical sense, means the several states (including the Territories of Alaska and Hawaii before their admission as States), the District of Columbia, the Commonwealth of Puerto Rico, and the Virgin Islands. When used in the regulations in this subpart with respect to services performed after 1960, the term "United States" also includes [in its expansive form] Guam and American Samoa when the term is used in a geographical sense. The term "citizen of the United States" includes [restrictive form] a citizen of the Commonwealth of Puerto Rico or the Virgin Islands, and effective January 1, 1961, a citizen of Guam or American Samoa."

The bolded terms. In (a), Alaska and Hawaii only fit the definition of "State" before joining the Union. That meant the definition of "state" never was meant to be the 48 now 50 States of the Union unless distinctly expressed. Well you are now confused by (b) are you not? The word "geographical" was never used in tax law until Alaska and Hawaii joined the Union, and it is not defined in the Internal Revenue Code. So we use the Standard Random House Dictionary;

"ge.o.graph.i.cal 1. of or pertaining to geography. 2. of or pertaining to the natural features, population, industries, etc., of a region or regions."

Were you born in the United States? The preposition "in" shows that "United States" in this question is a place, a geographical place named "United States." It is singular even though it ends in "s". It also can be plural when talking about a Union which are things existing by agreement. Every human in a nation is a natural Citizen of a place called a nation if they were born in that nation. Those same people must be Naturalized (born again) if wanting to become a citizen of another
Nation. Original Citizenship exists because of places, not agreements.

Here are two questions that your own answer will solve the dilemma. In a geographical sense where is the continental Iowa located on the continent? In a geographical sense where is the continental United States (Congress) located on the continent?

END OF QUOTE FROM WHICH ONE ARE YOU

SO, does the 1909 corporation income tax that was placed in the 1913 Income Tax Act at 38 Stat 166 apply to you? Are you the U.S. citizen whose residence is "at home" or are you a U.S. citizen who has a residence abroad in a foreign state such as New York? Are you the government employee (resident) that the "Normal Tax" applies in 38 Stat 166 Section A I? No? Well then, are you the "person" that 38 Stat 166 Section A II applies? Read up to 38 Stat 202 and see if you fit the definition of taxpayer from page 200 to 203. Now you will understand the court when it stated that it was the INTENT of Congress when the phrase "from any source derived" cannot be taken "literally."

Well I hope this puts everyone to rethinking, regrouping and not letting the government spin doctors, (The Lawyers) lead you astray, nor anyone that thinks they know what is and is not the classification of the "income tax." Can we all agree what the definition is of all the decisions are concerning Brushabe, Pollock, the 16th and put them to rest once and for all? This is exactly what the government wants, dissention among the ranks that leads to wasting our time and getting nowere. But remember, the arguments are for naught because we are still the enemy under War powers of the Congress and President and we have no standing to challenge the taxes they impose, by force, upon us all, regardless what the statutes and courts HAVE said. It is another whole new ball game that you are playing in and that’s why we cannot win in their courts using their own laws against them. The reason being that you, the cash cow, are using private scrip of a private concern, that has use of their "intangible property" that is the subject of the tax and the liability is found in 26 USC Section 2501. The Frn is only "representitive" in value and the Fed’s will tell you this, therefore it is the subject of the tax because it is excise and fits the description given by Brushaber as quoted above in the Constitutional Cases Book. Check out 26 USC 2501 (b) (2). Isn’t the Federal Reserve System of private Banks licensed and chartered by the Congress? Isn’t that the impetus needed to invoke the "domestic corporation" status that the United States draws its obligations from so that the USE of these obligations can be taxed? Seems to me that on the net someone posted the results of a meeting by the government on the Y2K problem and buried in there was a statement by the IRS that all the money is given to the people and they can tax it because it was never the people’s, or close to that effect.

Sincerely, The Informer