

**THEY JUST BROKE THE U.S. TAX SYSTEM  
WITH THE NEW INCOME TAX LAW  
(H.R. 1 - Dec. 2017)**

The new federal personal income tax law, H.R. 1, - that was just enacted into law by Congress in December 2017, and already made effective as of January 1st, 2018, has the **immediate** legal effect of:

1. completely **disemboweling** and **destroying** the I.R.S.' current personal income tax collection and enforcement *practices* and *operations*, by **removing them entirely and completely from all legitimate constitutional authority** to act to enforce the *direct* taxation of *income* under the 16th Amendment, as *practiced* for the last 60 years;
2. strips the federal Department of Justice **naked** in the courtroom of all of its now exposed as illegitimate and unconstitutional arguments that have been made in the courtroom for the last 60 years, to sustain the federal court's (both district and tax courts') *erroneous* enforcement of a *direct* and *unapportioned* tax upon the *income* derived from the *labors* of *We, the American People*, under alleged authority of the 16th Amendment; and
3. completely exposes the federal judiciary's erroneous and prejudicial enforcement of the federal personal income tax under the 16th Amendment over the last 60 years of American history, as nothing but a **complete and total judicially committed fraud** that plainly and clearly can now be seen as the true *judicial* conspiracy of **sedition** that it is, - to undermine and remove the constitutional limitations placed upon the federal taxing powers, in order to enforce the unconstitutionally *direct* taxation of the *labors* and *work* ("*wages*" and "*salaries*") of the American People, in order to fund, **not the legitimate operation of the government**, but the constitutionally **unauthorized** progressive, liberal, Fabian, socialist programs effecting the re-distribution of wealth that have been by used by the politicians to create the *welfare based*, **unconstitutional class warfare** system of taxation that has resulted in the divisive destruction of America, its people's Freedom, Liberty, private property, and *equal rights*; - by expanding the judicial authority beyond that which is constitutionally authorized, to enable the federal *judiciary* to constitutionally usurp the legislative authority of the Congress, through the *judicial* enforcement of **only** the perverted **judicial Fabian opinions** they issue, in place of the actual written constitutional tax law that is authorized and exists in the Code.

What ? You may say - **that's crazy. What the hell are you talking about ?** It's the same tax its always been ! There's nothing new in the law that could do that !

Yea, - that's right, it's the same *income tax* law that it has always been, and now they have **admitted it** on the Congressional Record, and their world is about to change, - well, actually, **implode**.

Congress has no idea of what they have done, or of the true extent or size of the catastrophe within the tax enforcement system, that they have wrought with the new income tax law, and few Americans, if any have realized it yet, - but any honest lawyer will tell you (after reading this) that everything you are about to read (and have read up to this point in this article) is irrefutably true.

**FACT:** For the last 60 years the IRS has been issuing income tax collection correspondence to Americans asserting that American citizens owe the payment of an income tax on their work, because of the adoption of the 16th Amendment. This claim to legal authority is all over their website; it is in their "*frivolous Arguments*" publications, where they repeatedly assert the *income* taxing authority under the 16th Amendment; - and label as *frivolous* any reference made to the limitations on the taxing powers imposed under Article I of the Constitution; and, it is in the pleadings made on the record of the court by the United States as a plaintiff, in every tax case prosecuted in the federal courts in the last 30 years.

**FACT:** The Department of Justice attorneys argue in every single income tax case prosecuted in the federal courts, that the income tax is owed by the individual defendant as a function of the 16th Amendment alone, without use or need of any "applicability" of authority under the constitutionally authorized *indirect* Article I, Section 8, clause 1, *impost, duty* and *excise*, taxing powers.

**FACT:** For the last 60 years the federal courts have been **wrongfully** allowing and upholding the *constitutionally prohibited*, and therefore **unconstitutional**, *direct* taxation of the alleged *gross income* of the American People, created as a function of all of their *labors* and *work*, as a *direct tax* without *apportionment*, under alleged authority conferred under the 16th Amendment to tax "... *income, from whatever source derived, without apportionment, and without regard to any census or enumeration.*"

**FACT:** The 16th Amendment has no *enabling enforcement clause* in it, that would constitutionally authorize the U.S. Congress to write any law to enforce any power alleged *newly created* or *authorized* under authority of the Amendment alone.

**FACT:** There are Amendments to the Constitution, both before and **after** the 16th Amendment, that do have and clearly contain an *enabling enforcement clause* within them, irrefutably proving the **absence** within the 16th Amendment, of such alleged grant of any new *enforceable* power, **is intentional**.

**FACT:** In assessing the legal effect of the 16th Amendment, the Supreme Court plainly said in 1916 that "*the Sixteenth Amendment conferred no new power of taxation*".

". . . The provisions of the Sixteenth Amendment **conferred no new power of taxation** but simply **prohibited** the previous complete and plenary power of income taxation possessed by Congress from the beginning **from being taken out of** the category of **indirect taxation** to which it **inherently belonged** . . ."  
*Stanton v. Baltic Mining Co.*, 240 U.S. 103, 112-13 (1916)

**FACT:** The Article I, Section 8, clause 1, authorities to tax *only indirectly, by uniform impost, duty and excise, do not reach the labors of the American people with legal effect.* This is why the federal government has argued for sixty years that the 16th Amendment was the sole basis for the enforcement of the income tax imposed by Section 1 of Title 26 United States Code (Title 26 is also called the I.R.C.).

In speaking of the Article I taxing powers, to tax by 'Duties,' 'Imposts,' and 'Excises,' the Supreme Court has consistently said:

" **We think that they were used comprehensively, to cover customs and excise duties imposed on importation, consumption, manufacture, and sale of certain commodities, privileges, particular business transactions, vocations, occupations, and the like.**'

Duties and impostos are terms commonly applied to levies made by governments on the importation or exportation of commodities. **Excises are 'taxes laid upon the manufacture, sale, or consumption of commodities within the country, upon licenses to pursue certain occupations, and upon corporate privileges.'** Cooley, Const. Lim. 7th ed. 680.

The tax under consideration, as we have construed the statute, **may be described as an excise upon the particular privilege of doing business in a corporate capacity,** i. e., with the advantages which arise from corporate or quasi corporate organization; or, when applied to insurance companies, for doing the business of such companies. As was said in the Thomas Case, 192 U. S. supra, **the requirement to pay such taxes involves the exercise of privileges,** and the element of absolute and unavoidable demand is lacking. If business is not done in the manner described in the statute, no tax is payable.

**If we are correct in holding that this is an excise tax, there is nothing in the Constitution requiring such taxes to be apportioned according to population.** *Pacific Ins. Co. v. Soule*, 7 Wall. 433, 19 L. ed. 95; *Springer v. United States*, 102 U.S. 586 , 26 L. ed. 253; *Spreckels Sugar Ref. Co. v. McClain*, 192 U.S. 397 , 48 L. ed. 496, 24 Sup. Ct. Rep. 376.“ *Flint v. Stone Tracy Co.*, 220 US 107, 151-152 (1911)" *Thomas v. United States*, [192 U.S. 363](#) , 48 L. ed. 481, 24 Sup. Ct. Rep. 305

"Excises are **"taxes laid upon the manufacture, sale or consumption of commodities** within the country, **upon licenses to pursue certain occupations, and upon corporate privileges ... the requirement to pay such taxes involves the exercise of the privilege** and if business is not done in the manner described **no tax is payable...it is the privilege which is the subject of the tax and not the**

mere buying, selling or handling of goods. " Cooley, Const. Lim., 7th ed., 680." *Flint*, supra, at 151; *Flint v. Stone Tracy Co.*, 220 U.S. 107 (1911)<sup>1</sup>

Which is mirrored in Black's Law Dictionary and in the lines of precedential authority:

"Excise taxes are taxes "laid upon the manufacture, sale or consumption of **commodities** within the country, upon licenses to pursue certain occupations, and upon **corporate privileges**." *Flint v. Stone Tracy Co.*, 220 U.S. 107, 31 S.Ct. 342, 349 (1911); or a tax on privileges, syn. "privilege tax". *Black's Law Dictionary* 6<sup>th</sup> Edition

"The subject matter of taxation open to the power of the Congress is as comprehensive as that open to the power of the states, though the method of apportionment may at times be different. "The Congress shall have power to lay and collect taxes, duties, imposts and excises." Art. 1, § 8. **If the tax is a direct one, it shall be apportioned** according to the census or enumeration. **If it is a duty, impost, or excise, it shall be uniform** throughout the United States. **Together, these classes include every form of tax appropriate to sovereignty.** Cf. *Burnet v. Brooks*, [288 U. S. 378](#), [288 U. S. 403](#), [288 U. S. 405](#); *Brushaber v. Union Pacific R. Co.*, [240 U. S. 1](#), [240 U. S. 12](#)." *Steward Mach. Co. v. Collector*, 301 U.S. 548 (1937), at 581

"The [income] tax **being an excise**, its imposition must conform to the canon of **uniformity**. There has been no departure from this requirement. According to the settled doctrine the uniformity exacted is geographical, not intrinsic. *Knowlton v. Moore*, supra, p. [178 U. S. 83](#); *Flint v. Stone Tracy Co.*, supra, p. [220 U. S. 158](#); *Billings v. United States*, [232 U. S. 261](#), [232 U. S. 282](#); *Stellwagen v. Clum*, [245 U. S. 605](#), [245 U. S. 613](#); *LaBelle Iron Works v. United States*, [256 U. S. 377](#), [256 U. S. 392](#); *Poe v. Seaborn*, [282 U. S. 101](#), [282 U. S. 117](#); *Wright v. Vinton Branch Mountain Trust Bank*, [300 U. S. 440](#)." *Steward Mach. Co. v. Collector*, 301 U.S. 548 (1937), at 583

"Whether the tax is to be classified as an "**excise**" is in truth not of critical importance. If not that, it is an "**impost**" (*Pollock v. Farmers' Loan & Trust Co.*, 158 U. S. 601, 158 U. S. 622, [158 U. S. 625](#); *Pacific Insurance Co. v. Soble*, 7 Wall. 433, [74 U. S. 445](#)), or a "**duty**" (*Veazie Bank v. Fenno*, 8 Wall. 533, [75 U. S. 546](#), [75 U. S. 547](#); *Pollock v. Farmers' Loan & Trust Co.*, [157 U. S. 429](#), [157 U. S. 570](#); *Knowlton v. Moore*, [178 U. S. 41](#), [178 U. S. 46](#)). **A capitation or other "direct" tax it certainly is not.**" *Steward Mach. Co. v. Collector*, 301 U.S. 548 (1937), at 581-2

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<sup>1</sup> Again, *Flint v. Stone Tracy Co.* is controlling and Constitutional law, having been cited and followed over 600 times by virtually every court as the authoritative definition of the scope of excise taxing power.

So, the granted taxing powers are conclusively defined within the U.S. Constitution:

"Mr. Chief Justice Chase in *The License Tax Cases*, 5 Wall. 462, 72 U. S. 471, when he said: "It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only it reaches every subject, and may be exercised at discretion."

And although there have been from time to time intimations that there might be some tax which was not a direct tax nor included under the words "duties, imposts and excises," such a tax, for more than one hundred years of national existence, has as yet **remained undiscovered**, notwithstanding the stress of particular circumstances [that] has invited thorough investigation into *sources* of revenue."

And with respect to the power to tax *income* the Supreme Court has said:

"The act now under consideration does not impose direct taxation upon property solely because of its ownership, but the tax is within the class which Congress is authorized to lay and collect under article 1, [section] 8, clause 1 of the Constitution, and described generally as taxes, duties, imposts, and excises, upon which the limitation is that they shall be uniform throughout the United States.

Within the category of indirect taxation, as we shall have further occasion to show, is embraced a tax upon business done in a corporate capacity, which is the subject-matter of the [income] tax imposed in the act under consideration. The Pollock Case construed the tax there levied as direct, because it was imposed upon property simply because of its ownership. In the present case the tax is not payable unless there be a carrying on or doing of business in the designated capacity, and this is made the occasion for the tax, measured by the standard prescribed. The difference between the acts is not merely nominal, but rests upon substantial differences between the mere ownership of property and the actual doing of business in a certain way." *Flint v. Stone Tracy Co.*, 220 US 107, 150 (1911)

Which is repeatedly supported:

"As has been repeatedly remarked, the corporation tax act of 1909 was not intended to be and is not, in any proper sense, an income tax law. This court had decided in the *Pollock* Case that the income tax law of 1894 amounted in effect to a direct tax upon property, and was invalid because not apportioned according to populations, as prescribed by the Constitution. The act of 1909 avoided this difficulty by imposing not an income tax, but an excise tax upon the conduct of business in a corporate capacity, measuring, however, the amount of tax by the income of the corporation, with certain qualifications prescribed by the act itself. *Flint v. Stone Tracy Co.* 220 U.S. 107 , 55 L. ed. 389, 31 Sup. Ct. Rep. 342, Ann. Cas. 1912 B, 1312; *McCoach v. Minehill & S. H. R. Co.* 228 U.S. 295 , 57 L. ed.

842, 33 Sup. Ct. Rep. 419; *United States v. Whitridge* (decided at this term, 231 U.S. 144, 58 L. ed. --, 34 Sup. Ct. Rep. 24." *Stratton's, supra* at 414

So imposts and duties are taxes on imported and exported goods, *i.e.*: *commodities* and *articles of commerce* that are imported into, and or exported from, the United States of America. Imposts are also taxes on *foreign "persons"* and their activities in the United States (foreign individuals & companies, & organized operations like a foreign trust, charity, etc.). Imposts and duties are also taxes that are imposed on *persons* in the **U.S. territories** and **possessions**, and on America citizens who are **living and working in a foreign country** under a **tax treaty** with the United States that allows the federal taxation of the American *persons* in that foreign country, under the active tax treaty.

So *taxation*, by impost and duty, by definition, ***fundamentally*** does **not** reach the *labors* of the American people conducted in the fifty states, where the *labor* does not involve any import or export, or other *foreign* activity.

And *Excise* taxes are now accepted as being *constitutionally* defined by both law and precedent (over 600 times) as: "*taxes laid upon the manufacture, sale or consumption of commodities within the country, upon licenses to pursue certain occupations, and upon corporate privileges ...*".

But Title 15 U.S.C. Section 17, plainly and clearly states that: "***The labor of a human being is not a commodity or article of commerce...***". Under the U.S. Constitution this law **removes** "**the (domestic) labor of a human being** (American **citizens**)" **from** **subjectivity** to any and all **taxation by excise** under Article I, Section 8. This is of course why the United States' IRS, DOJ, and the entire federal judiciary (at this point) have had to claim in court for 50 years that it is the 16th Amendment that authorizes the income tax, **and not Article I, Section 8.**

Thus, under Article I of the Constitution, there is an admitted **total lack** of fundamental ***subjectivity*** of the citizens to any and all *Impost, Duty* or *Excise* taxation on *Labor, i.e.*: the *indirect* taxation of the citizen's *labors*, or a tax upon the exercise of his or her *Right to Work* resulting in the payment of "*salary*" or "*wages*" is **unconstitutional**, and **cannot apply** to citizens, because it is neither constitutionally nor statutorily authorized, nor made enforceable by law, as it is fundamentally outside of the legal reach, and scope of legal effect, of **all** of the granted Constitutional authorities to tax ***indirectly*** under the granted authorities of Article I, Section 8, clause 1 of the U.S. Constitution.

The reason why this is so important to understand, is because this basic information, concerning the proper, limited, application and enforcement of the constitutional, and constitutionally granted, powers to tax, is essential in properly and fully understanding the legal issue of the **limited** *subject-matter jurisdiction* of the federal courts that exists with respect to the taxation of the individual citizens. A proper and complete understanding of this legal issue, immediately leads to the realization that there is no constitutionally granted *subject-matter jurisdiction* that can be taken over a civil action to adjudicate and or enforce the claims that are alleged by the United States in any *Complaint* filed in a legal action that is filed in the federal courts to pursue

the enforcement of the payment of a personal income tax against an individual American citizen as defendant.

In the United States of America, under the Constitution of the United States of America, our federal courts are courts of **only** limited, specifically enumerated, *constitutionally* granted, powers, that **only** exist as written in the law. The courts cannot enforce ideas, or philosophy, or custom or habit, or ritual, or beliefs, or their own preferences, or even common sense. The courts can only enforce the written law of the statutes of the Titles of United States Code as they are written. Nothing else.

And of course, under the Constitution of the United States of America, a statute (law), can only be written by Congress, where, **first**: - the Constitution grants a specific power to be exercised by the Congress (as is done in Article I, Section 8, clause 1); and **second**: the Constitution **specifically grants the** authority to the Congress to write law (as is done in Article I, Section 8, clause 18), with specific applicability to the enforcement of the *power(s)* granted, that was, or were, *exercised in operational practice* (and enforcement) by the U.S. government (the IRS).

So, the three required elements of our constitutional law in America, necessary to establish the *subject-matter jurisdiction* of the court that can be taken over any legal action, sufficient to allow that court to entertain and adjudicate the action in the court, are:

- (1) a specific power must be granted by the Constitution or Amendment for Congress (the United States) to exercise;
- (2) a specific grant of authority for Congress to write law must be made by the Constitution or Amendment, with respect to the administration and enforcement of the specific power granted in (#1) above<sup>2</sup>; and,
- (3) a specific statute must be legislatively enacted by an authorized Congress, with specific application to the enforcement of the specific *power* alleged granted and exercised in (#1) above, and made enforceable with authorized law under (#2) above.

These fundamental elements of constitutional law, controlling the ability of a federal court to lawfully take a granted *subject-matter jurisdiction* over a legal claim made by complainant (like the United States) in the federal district court, combined with the irrefutable **lack** of any *enabling enforcement clause* that exists in the 16th Amendment as adopted, make the United States' claims in the courts that the 16th Amendment is the foundational authority for the enforcement of the income tax against the individual citizens, on the mere basis of being a "*person*" with alleged "*gross income*", appear **dubious** at best, and a **complete and total lie** at worst, as this lack of granted constitutional authority to write law under the 16th Amendment also explains the *alleged* tax-protestors' claims of the last 50 years, that - if the tax is under the 16th Amendment, then the tax **must** be voluntary, as **no** law is *constitutionally* authorized to be written by Congress, and therefore **no law can exist**, or **does exist**, under the 16th Amendment that effects the *income* of the citizens directly, without the underlying foundational use of the *impost, duty*

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<sup>2</sup> *i.e.*: a specific *enabling enforcement clause* of the Constitution, or one of its Amendments, must be shown to have been made applicable to the **specific** *taxing power* alleged *constitutionally* granted, and *operationally practiced* under (#1) above;

and *excise* taxing authorities of Article I first being shown to be somehow applicable to the *person*.

So the lower federal district and circuit courts have over time, *seditionously* **reversed** the Supreme Court's original and true holding in 1916 - that the *income* tax is authorized and is constitutional under the granted and enforceable *indirect* Article I taxing authorities, as a *measure* of the amount of the *indirect* tax that is imposed on the *income* derived from the *impost, duty* or *excise taxable* activities or *persons*, - who are made subject by the tax law to the payment of the *uniform impost, duty* or *excise*; - which does **not constitute** an unconstitutionally *unapportioned direct* tax.

The Supreme Court plainly held in 1916, in the *Brushaber v. Union Pacific RR Co.*, 240 US 1 (1916) and *Stanton v. Baltic Mining Co.*, 240 U.S. 103 (1916) cases, that the *income* tax is an *indirect* tax under Article I, and is **not** a *direct* tax under the 16th Amendment. Again:

". . . The provisions of the Sixteenth Amendment **conferred no new power of taxation** but simply **prohibited** the previous complete and plenary power of income taxation possessed by Congress from the beginning **from being taken out of** the category of **indirect taxation** to which it **inherently belonged** . . ." *Stanton v. Baltic Mining Co.*, 240 U.S. 103, 112-13 (1916)

"It is clear on the face of this text that it does not purport to confer power to levy income taxes in a generic sense - an authority already possessed [under Article I, Section 8] and never questioned - or to limit and distinguish between one kind of income taxes and another, but that the whole purpose of the Amendment was to relieve all income taxes when imposed from apportionment from a consideration of the source whence the income was derived." *Brushaber*, supra, at 17-8

"The various propositions are so intermingled as to cause it to be difficult to classify them. We are of opinion, however, that the confusion is not inherent, but rather arises from the conclusion that the Sixteenth Amendment provides for a hitherto unknown power of taxation, that is, a power to levy an income tax which although direct should not be subject to the regulation of apportionment applicable to all other direct taxes. **And the far-reaching effect of this erroneous assumption will be made clear** by generalizing the many contentions advanced in argument to support it, . . ." *Brushaber*, supra, at 10-11

"...it clearly results that the [direct tax] proposition and the contentions under it, if acceded to, **would cause one provision of the Constitution to destroy another**; that is, they would result in bringing the provisions of the Amendment exempting a direct tax from apportionment into **irreconcilable conflict** with the general requirement that all direct taxes be apportioned. ... This result ... would



create radical and destructive changes in our constitutional system and multiply confusion.” *Brushaber v. Union Pac. R.R.*, 240 U.S. 1, 12

"The Sixteenth Amendment, although referred to in argument, has no real bearing and may be put out of view. As pointed out in recent decisions, it does **not extend the taxing power to new or excepted subjects**, but merely removes all occasion, which otherwise might exist, for an apportionment among the States of taxes laid on income, whether it be derived from one source or another. *Brushaber v. Union Pacific R.R. Co.*, 240 U.S. 1, 17-19; *Stanton v. Baltic Mining Co.*, 240 U.S. 103, 112-113."

These holdings in 1916 of course merely reasserted the Court's long-standing recognition of the constitutional fact that the federal *taxation* of labor (without apportionment to the states for payment of the *direct* tax), is **not** a constitutionally granted taxing power, as *labor* has historically been perceived by the courts as a constitutionally protected *Right*, and outside of the granted internal *Excise* taxation powers.

"As in our intercourse with our fellow-men certain principles of morality are assumed to exist, without which society would be impossible, so certain inherent rights lie at the foundation of all action, and upon a recognition of them alone can free institutions be maintained. These inherent rights have never been more happily expressed than in the Declaration of Independence, that new evangel of liberty to the people: 'We hold these truths to be self-evident' — that is so plain that their truth is recognized upon their mere statement — 'that all men are endowed' — not by edicts of Emperors, or decrees of Parliament, or acts of Congress, but 'by their Creator with certain inalienable rights' — that is, rights which cannot be bartered away, or given away, or taken away except in punishment of crime — 'and that among these are life, liberty, and the pursuit of happiness, and to secure these' — not grant them but secure them — 'governments are instituted among men, deriving their just powers from the consent of the governed.'

"Among these inalienable rights, as proclaimed in that great document, is the right of men to pursue their happiness, **by which is meant the right to pursue any lawful business or vocation**, . . . "It has been well said that, "**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** [right] . . ." Adam Smith's *Wealth of Nations*, Bk. I. Chap. 10." [in Justice Field's Concurrence in *Butchers' Union Co. v. Crescent City Co.*, 111 U.S. 746, 756 4 S.Ct. 652 (1884)]

Justice Field was not alone in his assessment. He was joined in his concurrence by Justice Bradley, who, joined by JJ. Harlan and Woods, also concurred, but on the basis of Field's reasoning, stating at p. 762:

"The right to follow any of the common occupations of life is an inalienable right; it was formulated as such under the phrase "pursuit of happiness" in the Declaration of Independence, which commenced with the fundamental proposition that "all men are created equal, that they are endowed by their Creator with certain inalienable rights; that among these are life, liberty, and the pursuit of happiness." This right is a large ingredient in the civil liberty of the citizen."

"Included in the right of personal liberty and the right of private property - partaking of a nature of each- is the right to make contracts for the acquisition of property. Chief among such contracts is that of personal employment, by which labor and other services are exchanged for money or other forms of property. If this right be struck down or arbitrarily interfered with, there is a substantial impairment of liberty in the long established constitutional sense." Justice Pitney in *Coppage v. Kansas*, 236 U.S. 1, 14, 59 L.Ed. 441, L.R.A. 1915C, 960, 35 S.Ct.Rep. 240 (1915)

"But the fundamental rights to life, liberty, and the pursuit of happiness, considered as individual possessions, are secured by those maxims of constitutional law which are the monuments showing the victorious progress of the race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in the famous language of the Massachusetts Bill of Rights, the government of the commonwealth 'may be a government of laws and not of men.' For, the very idea that one man may be compelled to hold his life, or the means of living, or any material right essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any country where freedom prevails, as being the essence of slavery itself." *Yick Wo v. Hopkins*, 118 U.S. 356, 370 (1886)

But the lower federal district and circuit courts have reversed this clear *indirect* "income tax" holding that was made by the Supreme Court in 1916, by invoking as controlling, not these true, controlling Supreme Court cases cited above (*Brushaber & Stanton*), but instead they invoke one of their own contradictory inferior *opinions* from the below list of inferior circuit court decisions that openly declare, erroneously (and obviously so), that the federal personal income tax is authorized by the 16th Amendment as a direct unapportioned tax that is laid on all of the *income* of all *persons*.

*United States v. Collins*, 920 F.2d 619, 629 (10th Cir. 1990),

(which simply asserts the tax is *direct* and unapportioned, reversing *Brushaber* without actually citing or quoting any text from that case opinion);

*Parker v. Comm'r*, 724 F.2d 469 (5th Cir. 1984).

(which also asserts the tax is *direct* and unapportioned, reversing *Brushaber* without citing or quoting any actual text from the case opinion);

*Lovell v. United States*, 755 F.2d 517 (7th Cir. 1984),  
(which simply cites to *Parker v. Comm'r.* to make its assertions);  
*United States v. Sloan*, 755 F.2d 517, 519 (7th Cir. 1984),  
(which simply cites to *Lovell* and *Collins* to make its assertions);  
*In re Becraft*, 885 F.2d 547, 548 (9th Cir. 1989),  
(which simply cites to *Lovell* and *Parker* to make its assertions).

There is absolutely no doubt that today, the IRS Agents and Officers assess the federal personal *income* tax within its institutional practices, **only** as a *direct unapportioned* tax that is allegedly authorized under the 16th Amendment, according to their claims that are routinely made in all of their correspondence letters seeking payment and enforcement of the federal personal income tax. In fact, today, the United States IRS labels as *frivolous* any assertion or argument made by any citizen asserting that the *income* tax is not authorized as a *direct* and *unapportioned* tax under the 16th Amendment. Their position, verbatim from their *Frivolous Positions Paper*:

**"6. Contention: The Sixteenth Amendment does not authorize a direct non-apportioned federal income tax on United States citizens.**

Some assert that the Sixteenth Amendment does not authorize a direct non-apportioned income tax and thus, U.S. citizens and residents are not subject to federal income tax laws.

**The Law:** The constitutionality of the Sixteenth Amendment has invariably been upheld when challenged. And numerous courts have both implicitly and explicitly recognized that the Sixteenth Amendment authorizes a non-apportioned direct income tax on United States citizens and that the federal tax laws as applied are valid. In *United States v. Collins*, 920 F.2d 619, 629 (10th Cir. 1990), cert. denied, 500 U.S. 920 (1991), the court cited to *Brushaber v. Union Pac. R.R.*, 240 U.S. 1, 12-19 (1916), and noted that the U.S. Supreme Court has recognized that the "sixteenth amendment authorizes a direct nonapportioned tax upon United States citizens throughout the nation."

**Relevant Case Law:**

*In re Becraft*, 885 F.2d 547 (9th Cir. 1989) – the court affirmed a failure to file conviction, rejecting the taxpayer's frivolous position that the Sixteenth Amendment does not authorize a direct non-apportioned income tax.

*United States v. Collins*, 920 F.2d 619, 629 (10th Cir. 1990) – the court found defendant's argument that the Sixteenth Amendment does not authorize a direct, non-apportioned tax on United States citizens similarly to be "devoid of any arguable basis in law."

Lovell v. United States, 755 F.2d 517, 518 (7th Cir. 1984) – the court rejected the argument that the Constitution prohibits imposition of a direct tax without apportionment, and upheld the district court’s frivolous return penalty assessment and the award of attorneys’ fees to the government “because [the taxpayers’] legal position was patently frivolous.” The appeals court imposed additional sanctions for pursuing “frivolous arguments in bad faith.”

Broughton v. United States, 632 F.2d 706 (8th Cir. 1980) – the court rejected a refund suit, stating that the Sixteenth Amendment authorizes imposition of an income tax without apportionment among the states.

Stearman v. Commissioner, T.C. Memo. 2005-39, 89 T.C.M. (CCH) 823 (2005), aff’d, 436 F.3d 533 (5th Cir. 2006) – the court imposed sanctions totaling \$25,000 against the taxpayer for advancing arguments characteristic of tax-protester rhetoric that has been universally rejected by the courts, including arguments regarding the Sixteenth Amendment. In affirming the Tax Court’s holding, the Fifth Circuit granted the government’s request for further sanctions of \$6,000 against the taxpayer for maintaining frivolous arguments on appeal, and the Fifth Circuit imposed an additional \$6,000 sanctions on its own, ..."

So, it is absolutely **irrefutable** that the IRS Revenue Agents and Officers operating today, **only** assess the personal income tax **as a direct** tax **without apportionment**. This *policy* statement above, from the IRS' "*Frivolous Arguments*" document, is what is practiced, *operationally*, by the IRS Agents and Officers. The fact that the 16th Amendment **never** gives Congress the authority to write law with respect to the enforcement of this alleged *direct* taxing power under the 16th Amendment, is just ignored by the IRS, but should be an irreconcilable *subject-matter jurisdiction* problem for any honest court.

And so, as a result of the federal courts improperly using for the last 40 years these inferior, isolated, self-circular court decisions (upholding the *direct unapportioned* taxation of *income* under the 16th Amendment), actually reversing the Supreme Court's true holding (upholding **only indirect uniform** taxation of *income* under Article I, Section 8), the federal personal income tax has been enforced for 60 years in the lower federal Tax Court and district and circuit courts, **erroneously**, as a *direct unapportioned* tax, in blatant violation of the prohibition on such *direct* taxation that is still **constitutionally prohibited** by Article I, Section 2, clause 3 and Article I, Section 9, clause 4 of the U.S. Constitution.

Which brings us back to the focus of this exposé, and the beginning of this paper, - the new *income* tax law, H.R. 1 (Dec. 2017), made effective as law as of January 1, 2018.

You see in 2011 the United States Congress passed another law, requiring that all legislative Bills brought forward to the House floor for debate, contain within them a plain and clear statement identifying and declaring the alleged constitutional clause with the grant of authority that serves as the constitutional foundation to the congressional claim of a granted authority to write law with respect to the administration of the powers claimed, and proposed *exercised* by Congress, under the new legislation. So, what did they put in the *Constitutional Authority Statement* for H.R. 1, the new income tax law now in effect ? Did they write "the 16th Amendment", as argued for 50 years, or did they write something else ? Like, maybe, "ARTICLE I, SECTION 8, CLAUSE 1" ???????

First, it should be noted that the re-enactment of Title 26 U.S.C. (I.R.C.) Section 1, as done in H.R. 1, of course constitutes a re-enactment of **exactly the same** *income* taxing powers, and *scheme of taxation*, as previously **existed** under the previous version of the income tax law, *i.e.*: the 1986 IRC code provisions of Title 26 U.S.C. (IRC) Section 1. Congress has simply adjusted the number of tax-brackets from seven to four, with different earnings thresholds and tax-rates associated with each of the four new tax-brackets, and with a new set of allowed or disallowed deductions and exemptions for everyone. But, it is basically and essentially, an undeniable re-implementation of **exactly** the same *scheme* of *graduated, bracketed, gross-income* taxation (under IRC § 61) of *taxable income* (IRC § 63), as that which has existed since 1913.

Supposedly, under this new law, nothing substantial or *constitutionally* foundational is believed to have been changed concerning or controlling the fundamental taxing *power* exercised, to tax *income*, and everything about the *scheme* is basically left unchanged, *schematically*, identically the same as before H.R. 1. So, the "*Constitutional Authority Statement*" for the new law (Title 26 U.S.C. (I.R.C.) Section 1 - *Tax imposed*) plainly states:

The screenshot displays the legislative page for H.R. 1, "An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018." The page includes a tracker showing the bill's progress: Introduced, Passed House, Passed Senate, Resolving Differences, To President, and Became Law. A pop-up window titled "Constitutional Authority Statement" is open, containing the following text: "[Congressional Record Volume 163, Number 178 (Thursday, November 2, 2017)] From the Congressional Record Online through the Government Publishing Office [www.gpo.gov] By Mr. BRADY of Texas: H. R. 1, Congress has the power to enact this legislation pursuant to the following: Article I, Section 8, Clause 1 of the Constitution of the United States. [Page H8444]". Below the pop-up, the text "H. R. 1" is visible above a large, framed image of the title page of the Congressional Record, which reads: "One Hundred Fifteenth Congress of the United States of America AT THE FIRST SESSION Begun and held at the City of Washington on Tuesday, the third day of January, two thousand and seventeen".

Lets look at that, closer:

### Constitutional Authority Statement

[Congressional Record Volume 163, Number 178 (Thursday, November 2, 2017)]  
From the Congressional Record Online through the Government Publishing Office

[www.gpo.gov](http://www.gpo.gov)

By Mr. BRADY of Texas:

H.R. 1.

Congress has the power to enact this legislation pursuant  
to the following:

Article I, Section 8, Clause 1 of the Constitution of the  
United States.

[Page H8444]

### About Constitutional Authority Statements

On January 5, 2011, the House of Representatives adopted an amendment to House  
Rule XII. Rule XII, clause 7(c) requires that, to be accepted for introduction by the

It plainly states that the Constitutional Authority for the enactment of the new income tax law enacted under H.R. 1, is **not** the 16th Amendment **at all**, but relies solely on "**ARTICLE I, SECTION 8, CLAUSE 1 of the Constitution of the United States.**" for its authority.

**Uh-oh!** You mean it **isn't** the 16th Amendment, and that claim of constitutional authority under the Amendment as legal foundation to sustain the imposition and enforcement of the personal *income* tax, **can never** be made again by the IRS; - or in court by the United States attorneys, again, - **ever** !! In neither civil, **nor** criminal, tax prosecutions.

Finally, the true and correct constitutional authority for the federal personal income tax is plainly and clearly specified in the law, on the Congressional House record, as being established under **only Article I, Section 8, clause 1** of the U.S. Constitution, which contains **only** the grant of the required constitutional authority to tax, **indirectly**, by *impost, duty and excise*, which **powers, by law** (Title 15 USC Sec. 17) do **not** lawfully reach the *labors* or *income* of the American People with *force of law* though the proper and lawful invocation and enforcement upon individual *persons* of **only** the granted *indirect* taxing powers. *i.e.:* taxation by **only** *Impost, Duty, and Excise*.

The new income tax law, H.R. 1, by **completely removing** the 16th Amendment as an arguable constitutional basis and legal foundation, or as the applicable constitutional authority that is *allegeable* as the constitutional authority for the imposition, withholding, collection, and enforcement of the personal income tax in the federal courts **as** a *direct* tax, - completely **strips** the IRS, the DOJ, and the federal judiciary of all of their lawful ability to legally enforce on American citizens after January 1st, 2018, the federal personal income tax in the federal courts as it has been practiced since 1945.

**Its' over.** The IRS, the DOJ, the federal judiciary are all **eviscerated**. The **monstrous income tax FRAUD** perpetrated by the federal courts on the American People is fully exposed now,

naked to the world, and the behavior and *opinions* of the federal judiciary are exposed as nothing but the treasonous sedition they have always been. *i.e.:* *communistic* and **not constitutional**.

Repugnant, disgusting, corrupted, polluted, perverted, ***ultra vires*** *judicial* behavior and *opinions*, all committed for sixty years outside of the granted constitutional authority that exists for the court to lawfully act under, is all exposed. Naked to the world. - as *the Emperor wears no clothes*.

It has all been *conspiratorial* ***judicial theft***. Nothing more, and nothing less. The judicial crimes of the last sixty years, fraudulently perpetrated on the American People by the federal judiciary in the *name of tax* has all been pure *unlawful* and *wrongful conversion* of the constitutionally protected *private property* of *We the People*, under *color of law*, under *color of office*, and in the *name of tax* only; - **for there is no law** because **none is authorized**, and there is no *enforceable direct* tax or taxing power conferred under the 16th Amendment, because no such *power* is constitutionally made enforceable against the individual *person*<sup>3</sup>, as opposed to one of the "*several states*".

**All** American citizens, in **all** 50 states, are **all** now **EXEMPT** by constitutional law from any required payment or withholding of the federal personal income tax from their paycheck or *wages*, earned at their place of employment in one of the fifty states, and everyone should therefore now claim **EXEMPT** on their W-4 form, as provided in law thereupon, under the *supremacy-clause* ***exemption from the employer's authority to withhold***, that is made at Title 26 USC (IRC) Section 3402(n), for ***informed*** employees to claim.

Go ahead, "Google" it, - "H.R. 1 Constitutional Authority Statement". See for yourself. Then Google: "26 USC 3402" and scroll down to subsection (n). See if I'm the one lying to you.

Without the use of the 16th Amendment to erroneously allege a *direct* tax on *income* that is owed by all *persons*, there can be no lawful enforcement of the personal *income* tax on the *income* of the American People, by any Department, Agency, *Service*, or any other group of men that exist within the federal government, - like the IRS, the DOJ, the federal judiciary, or even the "United States of America" (as a plaintiff in the courts), without there first being the **clear *applicability*** of some ***Impost, Duty, or Excise*** tax ***to measure***, that lawfully and properly taxes the underlying *taxable* (business, commodity, or *trade* based) activity from which the income is derived.

So, if there is no *impost, duty, or excise* tax that exists in the written law of the United States Code (the written laws) that applies to the underlying ***taxable activity***, resulting in *taxable income*, then there is no need or authority to use "***gross income***" to ***measure*** a non-existent tax.

And, since there is no *impost, duty, or excise* tax that exists in the written law of the United States Code (the written laws) that reaches either the "*wages*" or "*salary*" of the American People, earned by *Right*, as those *terms* ("*wages*" and "*salary*") are not included in IRC Section 61 defining the *sources* of *gross income* constituting *taxable income* of an American citizen; and since *labor* is excluded by law under Title 15 USC Section 17 from any *excise* taxation of *labor*;

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<sup>3</sup> Article 1, Section 2, clause 3 - "Representatives and direct Taxes shall be apportioned amongst the several states which may be included within this Union"

then no *impost, duty, or excise* tax can reach the *labor of We the People* with legal effect. However, those terms are specifically included in IRC Section 1441(b), where the "*wages*" and "*salary*" that are earned **only** by the **non-resident alien** *person* that is identified in law under IRC § 1441(a), are made subject to the collection of the tax.

And, since it is **only** the ***foreign person*** who is made subject under the provisions of IRC Sections 7701(a)(16), to the collection of the federal personal income tax imposed in the code sections of Subtitle A (Chapters 1-6) of Title 26, which is where the original 1913 *income tax* laws are found in today's law (aside - Subtitle A is the body of law that was enacted by Congress in 1913 as the federal personal income tax law, enacted under the original *income tax* legislation of the *Underwood-Simmons Tariff Act of Oct. 3, 1913*), then it has now become impossible (under the new H.R. 1 *income tax* law, under Article I, Section 8, authorities) for any party or *person* to lawfully withhold or collect any federal *income tax* from the *wages* or other payments that are made to an informed American citizen in one of the fifty states.

Oh, by the way, a **Tariff**, as enacted within the *Underwood-Simmons Tariff Act of Oct. 3, 1913*, is one form of an *impost*, - which taxing *power*, when exercised in the 50 states, is **limited** in *constitutional operation* to the taxation of **only foreign persons** and imported ***foreign*** goods, commodities, and other ***taxable "articles of commerce"***. An *impost*, in the form of an enacted tariff, has **no internal** application to the **domestic** activity of American citizens conducted by *Right* within the fifty states, without any involvement with foreign goods or foreign *persons*.

So, as I said in the beginning:

The new federal personal income tax law, H.R. 1, - that was just enacted into law by Congress in December 2017, and already made effective as of January 1st, 2018, has the **immediate** legal effect of:

1. completely **disemboweling** and **destroying** the I.R.S.' current personal income tax **collection** and **enforcement practices** and **operations**, by **removing them entirely and completely from all legitimate constitutional authority** to act to enforce the *direct* taxation of *income* under the 16th Amendment, as *practiced* for the last 60 years; Exposing 60 years of **IRS THEFT & UNLAWFUL CONVERSION BY FRAUD**.
2. strips the federal Department of Justice **naked** in the courtroom of all of its illegitimate and unconstitutional arguments that have been made in the courtroom for the last 60 years to sustain the federal court's (both district and tax courts') *erroneous* enforcement of a *direct* and *unapportioned* tax upon the *income* of *We the American People* under alleged authority of the 16th Amendment (Exposing 60 years of **DOJ FRAUD & STUPIDITY**); and
3. completely exposes the federal judiciary's unlawful enforcement of the federal personal income tax under the 16th Amendment over the last 60 years of American history, as nothing but a **complete** and **total judicially committed fraud** that plainly and clearly can now be seen as the true *judicial conspiracy* of **sedition** that it is, - to undermine and remove the constitutional limitations placed



upon the federal taxing powers, in order to enforce the unconstitutionally *direct* taxation of the *labors* and *work* ("wages" and "salaries") of the American People, in order to fund, **not the legitimate operation of the government**, but the constitutionally **unauthorized** progressive, liberal, Fabian, socialist programs effecting the re-distribution of wealth that are used to create the *welfare-class* and *class warfare* tax systems that are resulting in the destruction of America, its Freedom, Liberty, private property, and *equal rights*, by expanding the judicial authority beyond that which is authorized, to enable the federal *judiciary* to constitutionally usurp the legislative authority of the Congress, through the *judicial* enforcement of **only** the perverted **judicial Fabian communistic opinions**, in place of the actual written constitutional tax law that exists. (Exposing 60 years of **JUDICIAL ERROR, ARROGANCE, and FRAUD**)

And now you know that not only is this **not** crazy, it is **ALL irrefutably TRUE**.

Oh yea, by the way, I'm justified in calling this all out as unconstitutionally *communistic*, because it is the 2nd plank of the Communist Manifesto that calls for the *graduated* and *class based* taxation of a population that is kept divided by the different *classes* of the population that are defined by the non-uniform tax rates and law, created by the different tax-brackets established thereunder; - with different rates of tax for each bracketed *class* of the population, as perpetrated under the communistic system of unconstitutional taxation that we suffer under today (for the last 72 years- since 1945), rather than the system of *uniformity* in taxation and equality of treatment of the individual *persons*, that is constitutionally required of both the authorized *direct*, and *indirect* taxation of *We the People* in America and our activities.

That 2nd Plank of the Communist Manifesto, explicitly states:

**"A heavy progressive or graduated income tax."**

So, now you know where the income tax enforcement operations of the IRS, the DOJ, and federal judiciary really came from, for the last 60 years; - because it isn't Article I of the Constitution of the United States of America, or the 16th Amendment !

Our government, and especially the federal judiciary, stand **condemned** by their own **ignorance** and **arrogance**, and **sedition**. By its own congressional admission, now **made** in the written **formal Congressional Record** of the United States of America, they are now known to be **nothing** but **guilty** as **sin** itself.

And now, there is only one path left to them, by which they may escape to find their way back to *justice* and *righteousness*, **repent**.

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