

Rendering Caesar His Due

A Christian Response to the Income Tax
by Sam Adams

Most Christians in America believe it is their moral, legal, and Biblical duty to send in their form 1040's every April and pay what is known as the income tax. Many do so without any thought being given to where the money is going or what type of destructive socialistic programs or other ungodly abortionist, anti-Christian, anti-family or globalist agendas are being funded by their money. Many Christians are not at all bothered by the fact that all told their government asks for over five times the proportion of their earnings than Almighty God requires. And most Christians in America are so ignorant of the Constitution and are so trusting in their secular humanist government that even when presented with the evidence they refuse to believe that they in fact in most cases have no Biblical, moral, or legal duty to pay the IRS "income tax".

In recent years it has increasingly come to light that the American people have throughout most of this century been duped by what is probably the most colossal fraud ever perpetrated by any government against its own people. This fraud has resulted in a tyranny far worse than our founding fathers took up arms against or would have imagined could arise under the Constitution they left to us. But tragically and to our extreme detriment the Constitution, the supreme law of the land, is being ignored and by-passed by socialist and totalitarian forces in our government that are attempting to replace the Constitution with their own "laws" which are stripping us of the freedoms and "unalienable rights" our Christian forefathers were willing to fight and die for, and are leading us to the brink of the absorption of America into the "New World Order" global government.

These forces have replaced the Constitutional protection of free speech and the free exercise of religion with the expulsion of the Bible and Christianity from the public arena. The Constitution's forbiddance of "ex-post-facto" laws has been ignored to allow retroactive taxes, and its strict limitation on legal tender to gold and silver coin (Art. 1 Sec. 10) has been replaced with a worthless paper dollar economy manipulated and controlled by the Federal Reserve System, which is not a government agency as many believe but is actually part of a private banking cartel run by an elite group of international financiers, whose well documented goal is global economic control and abolition of national sovereignty. The right to keep and bear arms, intended by the Framers to allow the citizenry to protect themselves from the rise of tyrannical government, has been replaced with "gun control" and the right of the Federal government to attack, murder, and burn down any government-defined cult *accused* of stockpiling illegal weapons, women and children included. The 5th and 14th amendments to the Constitution were worded to protect our God-given, unalienable rights to "life, liberty, and property." The right to life has now been replaced with the "right" to taxpayer funded abortion on demand. And our unalienable rights to liberty and property? Well, then there's the IRS...

Back to the world's biggest fraud mentioned earlier. Do you believe you are required by law to pay a tax on your income? The theory of "cognitive dissonance" asserts that because you have been consistently fed and have come to believe contrary information, you will at first tend to reject the following true fact: U.S. citizens and resident aliens living in and earning personal incomes within the 50 States of the Union are not legally required to pay any tax on their incomes! Filing of tax return form 1040 and payment of the "income tax" is strictly VOLUNTARY! There is NO LAW which requires ANYONE to file form 1040's. Yes, it does sound too good to be true. But you are challenged to check out the following facts for yourself as they are easily verifiable, beginning with as Exhibit A your 1993 form 1040 instruction booklet, in which on page 3 the IRS Commissioner describes our tax system as *"the most effective system of voluntary compliance in the world"* (emphasis added). While instruction manuals for preceding years used similar revealing language to describe our tax system (the 1992 manual said *"you are among the millions of Americans who comply with the tax law voluntarily"*), the phrase was deleted in the 1994 manual, probably because too many ordinary American citizens are finding out the truth and are standing up for their God-given rights. The use of the term "voluntary" is not accidental, it is not misused, and it is definitely never used to describe any of the other types of legally applied taxes and excises such as the gas and alcohol taxes which are quite mandatory. The word "voluntary" is a legal term; the reason for its use is that for U.S. citizens and resident aliens, payment of the income tax is absolutely without distrain or legal obligation.

The Constitution allows Congress to raise revenues through 2 types of taxes: direct taxes, which are taxes assessed by Congress (not self-assessed) and are subject to the rule of apportionment in the same way Representatives to the House are apportioned among the States by population (Art. 1, Sec. 2, Cl. 3); and indirect taxes (imposts, duties, and excise taxes such as gas tax or license fees) which are subject to the rule of uniformity (Art. 1, Sec. 8, Cl. 1). Neither of these categories of taxation allow for the current system of a graduated or progressive bracketed income tax, which happens to be the second plank of Karl Marx's ten plank "Communist Manifesto," written in 1848 to outline ten steps necessary to convert a free enterprise society to communism. In 1894 Congress passed an act to tax incomes of citizens and resident aliens of the United States, which was struck down the following year by the Supreme Court as unconstitutional because it was a direct tax not apportioned as the Constitution requires. The Supreme Court agreed with the plaintiff attorney's argument that the tax was communistic in its intentions; the Court opinion by Justice Field said "Here I close my opinion. I could not say less in view of questions of such gravity that go down to the very foundations of government. If the provisions of the Constitution can be set aside by an act of Congress, where is the course of usurpation to end? The present assault upon capital is but the beginning..." (Pollack v. Farmer's Loan & Trust Co., 157 US 429, 1895).

The socialists' recourse was to revise the Constitution. The 16th Amendment, passed by Congress in 1909 and allegedly (but quite questionably) ratified by ¾ of the States in 1913, reads "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." While this sounds as if the Constitution was changed to allow a *direct* tax without apportionment (which the IRS continues to claim), the U.S. Supreme Court ruled in 1916 that the 16th amendment did not change the Constitution since Art. 1, Sec. 2, Cl. 3 and Art. 1, Sec. 9, Cl. 4 were not repealed or altered, and the Constitution cannot contradict itself. Thus the income tax was ruled to be an indirect tax (Brushaber v. Union Pacific R.R. Co., 240 U.S., p.16). In another 1916 decision (Stanton v. Baltic Mining Co., 240 U.S., 112) the Supreme Court said that by the previous ruling [Brushaber] "it was settled that 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..." The income tax is then an indirect excise tax, subject to the rule of uniformity, and defined by the Supreme Court as follows; "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...it is the privilege which is the subject of the tax and not the mere buying, selling or handling of goods." Has our government then turned the God-given mandate and unalienable right to earn a living into a government granted privilege? While the IRS wants you to believe that this is the case, the Supreme Court has ruled repeatedly that our unalienable property rights include the right to exchange *labor* (held by the court to be the most sacred and inviolable form of personal property) for other properties such as wages, tips, and other compensation. If the exercise of rights were subject to taxation, the rights could be destroyed by increasing the tax to unaffordable levels. Recognizing this the courts have consistently ruled that government has no power to tax citizens' rights, such as in the 1943 Supreme Court ruling that "a state may not impose a charge for the enjoyment of a right granted by the Federal Constitution." (Murdock v. Pennsylvania, 319 U.S. 105 p.113, 1943). Your right to exchange your *labor* for other property is not a taxable privilege; it is a *right* which cannot be subjected to a mandatory tax.

Another right which is protected in the 5th Amendment to the Constitution is the freedom from compulsion by the government to testify or provide any evidence which can be used against us in a court of law. But because of our blind trust in the government, in our dillusion that it is our government's intention to protect rather than to usurp our rights, we fail to recognize that every time we file a tax return ("*under penalty of perjury*"), provide records to the IRS or submit to an IRS audit we unwittingly waive our 5th Amendment rights, and we do so under threat, intimidation, and coercion by government officials. Our rights must be aggressively asserted; if not they are assumed to have been waived. There is no law anywhere requiring U.S. citizens, protected inder the Constitution, to file tax returns. Any such law would be a direct violation of the 5th Amendment.

The wonderful truth is that the tax laws as written into the Internal Revenue Code are Constitutional, but they are being fraudulently misapplied and illegally enforced. The Internal Revenue Code nowhere requires U.S. citizens or resident aliens to pay any tax on personal incomes earned within the 50 states. The only groups legally required to file tax returns are withholding agents for non-resident aliens, foreign corporations, and foreign tax exempt organizations earning

income within the States. Additionally, Americans working abroad in certain countries bound by tax treaties are required to file income tax forms 2555 (not 1040). The section of the IR Code that authorizes withholding of monies for income tax purposes is section 7701(a)(16) and such withholding is only authorized under sections 1441 (non-resident aliens), 1442 (foreign corporations), 1443 (foreign tax exempt organizations), and 1461 (withholding agents). Tax withholding for all these entities is not graduated, but is a flat 30% (rule of uniformity). Americans are duped into the system by being deceived into believing they must acquire an identifying number before they may be granted the "privilege" of earning a living. By applying for this "social security" number and entering it on an IRS form W-4 American citizens voluntarily become *contractually* bound as "taxpayers" and unnecessarily become the financial supporters of an increasingly corrupt, evil, and socialist state. Those that go to jail for "income tax evasion" usually do so for committing contract fraud or perjury by lying on their tax returns. THERE IS NO LAW which requires a U.S. citizen to have a social security number or sign a form W-4 to earn a living. The right to exchange labor for money is NOT a privileged taxable activity. THERE IS NO LAW requiring U.S. citizens to file form 1040 income tax returns. For U.S. citizens working within the U.S., payment of the "social security" and income tax must by law be strictly VOLUNTARY.

Biblical / Theological Considerations

How should Christians respond to this information? What is our responsibility under the law and according to the Word of God? Our Lord commands that we render to Caesar that which is Caesar's and to God that which is God's (Matt. 22:21). Many Christians are quick to quote the first part of that phrase (render to Caesar) but forget the latter. And too many Christians prioritize their "rendering" in the same order, tithing to God only if they have enough left after rendering to Caesar. In so doing Christians are rendering to Caesar that which belongs to God! Christians must realize that it is absolute BLASPHEMY for our government to require (fraudulently) 50-60% of our income all told, between income, social security, excise, sales and property taxes, when Almighty God only asks for 10%! And it is idolatrous for Christians to prioritize support for a social system that by its onerous taxation exalts itself over the Creator and that has usurped God's rightful position as our provider, through the socialistic "welfare" and "social security" system that thwarts the doctrine of Scripture, "he who will not work shall not eat." This usurpation has been aided, abetted and even enhanced by an apostate and ignorant church that has by its incorporation under Internal Revenue 501(c)3 regulations legally become a creation of the state rather than an independent entity under the sovereignty of God. The Church is actually *immune* from taxation under our Constitution, rather than merely *exempt* from taxation as many churches have become under 501(c)3 status, which is in reality only a government granted license or privilege. By incorporating under 501(c)3 status churches have bowed their knee to Caesar and practically denied the Lordship of Christ, having placed themselves in the same legal category as "Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes or to foster national or international amateur sports competition,....no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation..." (IR Code Section 501(c)3). Churches have been effectively silenced from speaking out on the issues of our day to maintain "tax exempt" status, while they actually use this corrupt and ungodly tax system as an incentive to make appeals for year-end "tax deductible contributions" for their building programs; and we wonder why the Church has become so ineffective in our society!

In 1 Samuel 8 the Lord tells Samuel to warn Israel of the consequences of asking for a king, and says that the king will make the people his slaves, by taking 10% of everything they had. If only this were the limits of our current slavery! We are told in 1 Corinthians 7:23, "You were bought with a price; do not become slaves of men." But we have been woefully enslaved by a system that has robbed our families of their rightful inheritances, and that has deceived us into believing that we must receive a government number before being allowed the "privilege" of working for a living as God has commanded man to do since before the fall of Adam! This should cause great alarm to every student of Bible prophecy. The "social security" number is not legally required, but is clearly turning out to be a precursor to the coming U.S. and then U.N. identification system which will be required of all to be able to buy or sell. It should be noted that the issue of Revelation 13:16-18 is not about doctrinal heresy or false doctrines about salvation as much as it is about economic enslavement, to which Christians must not submit.

We are told by the Apostle Paul in Romans 13 to render taxes to whom taxes are due. Governments must collect taxes to function adequately, and Christians must obey all tax laws that apply to them, and that do not conflict with the Laws of God. However, illegally collected taxes are not taxes due. Christians have a quite mistaken understanding of Paul's point in Romans 13:1 which says "there is no authority except from God, and those which exist are established by God" (NAS). This is not to say that every government official or despotic tyrant that finds himself in power was put there by God. Paul here is defining the limited function of human government as ordained by Almighty God; and the authority ordained by God is only as defined by those limits; "there is no authority except from God." When governments go beyond their biblically defined limits of protecting the citizenry and punishing evil-doers they have usurped powers not given them by Almighty God. This is the Apostle's point, and it was the founding basis of our Christian Constitutional Republic; limited government, with limited taxes. Romans 13 does not allow for a socialistic welfare state as we now have which destroys the family as God designed it, by robbing households of the inheritance a godly man is supposed to leave to his children's children (Proverbs 13:22), thereby forcing the elderly to try to live off "social security", and by encouraging young women in their teen years to rebel against their parents, leave home and have as many children out of wedlock as possible so they can live off government handouts. Limited government is not a philosophical party line subject to debate; it is mandated by the Bible and secured in our wonderful Constitution. The divinely ordained government in this nation is not the President, it is not the Congress, and it is not the Supreme Court; it is the Constitution, to which all these three must ultimately answer.

"Therefore he who resists the authority has opposed the ordinance of God; and they who have opposed will receive condemnation upon themselves" (Rom. 13:2). All three branches of our government are currently in rebellion against the Constitution, and are thereby in opposition to God. Contrary to punishing evil-doers and protecting the innocent, our government frees murderers and rapists while literally murdering innocent civilians (Waco is not the only example) and while promoting and funding world-wide abortion. The current White House administration has continued and accelerated the treasonous and yet rigorous movement to subvert our Constitution and subjugate it to the U.N. charter, attempting to absorb America into the socialistic, totalitarian global empire of the "New World Order." Jesus warned in Matthew 24 of lawlessness in the last days. The lawlessness and rampant crime in our society is actually a symptom of a greater evil; it has actually been fostered and promoted by the extreme lawlessness and contempt of the Law at the highest levels of our government, as is evident not only in their personal lives but also in their public policy. Violent crime and gun violence has been promoted by a lenient judiciary and penal system and has been publicized and sensationalized by the controlled media to sway public opinion in favor of unconstitutional gun control legislation to allow the takeover of America by the globalists. As Christians we are not only free to oppose the would-be despots that are attempting to usurp the ordained authority in this nation, but we are mandated to do so (Acts 4:19 & 5:29). The same Apostle Paul that said "our citizenship is in heaven" and "let every soul be subject to the governing authorities" also refused to be subjected to unjust punishment and on three occasions stood up for his rights as a Roman citizen (Acts 16:37, 22:25 and 25:11). The same Apostle Peter that said "Submit yourselves to every ordinance of man for the Lord's sake" (1 Pet. 2:13) also said "We must obey God rather than men" (Acts 5:29, 4:19). It is time to act. This is not a call to arms (at least not yet), but it is a call to take whatever political action is necessary to regain constitutional government in this nation. We must aggressively demand that our Congressmen restore, protect, and defend our Constitution as they have sworn on oath to do. Christians proved that we do have a voice in Congress in the early 1994 deluge of opposition to House bill HR-6 through which the socialists tried to force their "outcome based" education curriculum of global unity on every Christian school and home school in the land, and again in October '94 in the defeat of the "Gag Law" through which they attempted (in complete disregard of the First Amendment) to restrict our rights to contact our Congressmen, by compelling us to register as lobbyists. While we have a voice in Congress we must focus our political attention on restoration of the Constitution before it is abolished by the forces in our government that have a very real hatred for its Christian foundations. Any Christian that feels he is too spiritual for political battles needs to re-read Ephesians 6:12, for this battle is not against flesh and blood; this is a spiritual battle.

We must also force the IRS to obey its own laws and stop their reign of gestapo-like terror, ruling by force of fear rather than by rule of law. There is a rising groundswell of patriotic Americans, banding together to regain "government of the people" and to force the lawless

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bureaucrats back within the confines of the Constitution. Within this patriot movement several paralegal organizations have arisen to assist individuals desiring to be free from IRS tyranny and the social security system; and in spite of the few losses which have been publicized by the controlled media there have been many victories. Recently a Tennessee man named Lloyd Long was taken to court by the IRS and charged with willful failure to file a tax return for tax years 1989 and 90. Using the above legal arguments combined with other court decisions and the IR Code itself Mr. Long's attorneys proved to the Chattanooga jury that Mr. Long as a U.S. citizen is not liable to pay an income tax and is in no way "required by law" to file tax returns, even though he had earnings over \$49,000.00 for each year in question. Due to this and many other patriot successes the government is reportedly trying to save face and excuse itself from a very embarrassing and potentially costly situation by abolishing the current income tax and possibly replacing it with either a national sales tax or a reduced flat rate (10-17%) income tax (still unacceptable Constitutionally) with the excuse that the tax laws are too complicated and "unenforceable." By the IRS's own admission 1 in 5 "taxpayers" have stopped filing 1040 forms. Even if the income tax is abolished and revenues raised legally, the tyranny will not end there: "Eternal vigilance is the price of freedom." Our government wants to control every facet of our lives; plans are set and the technology is now in place to move to a cashless economy (to be justified as a crime and counterfeit control measure) whereby every person will be required to use a government ID / bank debit card for every purchase, and whereby the government will be able to monitor our every financial transaction and instantly seize all our monetary assets. This "M.A.R.C." card (Multi-technology Automated Reader Card) is already under experimental use by the U.S. military, and the populace is being prepared and de-sensitized through increasing use of credit and debit cards. The government plans to control and ration all health care, and plans (by U.N. treaty) to institute an international UN income tax and to use the U.N. to seize all guns from American citizens, robbing us of the God given right and responsibility to defend ourselves and our families. They have now, as of February 1995, legislated away the 4th Amendment right we have enjoyed for 200 years to be free from illegal search and seizure, through a bill infamously known as HR 666. Where will the tyranny end, and how much must we Biblically submit to?

"You were bought with a price; do not become slaves of men." Jesus Christ the Son of God took on human flesh, lived a sinless life, submitted Himself to an excruciating sacrificial death, was buried, and was raised bodily from the dead to set us free from the penalty, the power, and eventually the presence of sin. That being the price of our ultimate freedom, we cannot allow ourselves to become enslaved by a godless society that *promotes* sin; that calls evil good and good evil, that punishes the innocent and acquits the guilty, that taxes its own citizens into poverty, and that tramples the Laws of God under foot under the guise of "pluralism" or "tolerance." Isaiah 10:1-2 says, *"Woe to those who enact evil statutes, and to those who constantly record unjust decisions, so as to deprive the needy of justice, and rob the poor of My people of their rights..."* Our rights are "unalienable" because they are from God; and He *is* concerned with the way our government preserves and protects the rights and liberties given by Him and secured in our Constitution. Getting into this battle may be costly. There are many corrupt judges and ignorant jurors in our court system. But as the great patriot known as the father of the American Revolution, Samuel Adams said, "If men, through fear, fraud, or mistake, should in terms renounce or give up any natural right, the eternal law of reason and the grand end of society would absolutely vacate such renunciation. The right to freedom being the gift of God, it is not in the power of man to alienate this gift and voluntarily become a slave." Christians are not called to sit idly by and wait for the rapture while society goes to hell. Christians have been called to action; first to evangelism, but also to oppose, to "root out and to pull down" the rampant evil in our society (Jer. 1:10). Daniel 11:32-35 describes how the people of God are to oppose the kingdom of Antichrist: *"And by smooth words he will corrupt those who act wickedly against the covenant, but the people who know their God shall display strength and take action"*. With light comes responsibility; every Christian must prayerfully consider his calling into this battle, counting the cost. The time has come for God's people to take action; to *"stand fast therefore in the liberty wherewith Christ hath made us free, and be not entangled again with the yoke of bondage"* (Galatians 5:1).