

***POLICY DOCUMENT:
PETER KERSHAW'S TAX APPROACH***

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1 **1 Introduction**

2 Peter Kershaw is a famous personality in the freedom community who maintains the following religious ministry and
3 website:

Heal Our Land Ministries
<http://hushmoney.org/>

4 He is frequently cited as an authority by church members and church officials when members of the congregation or
5 especially clergy insist that the average American is not legally liable for the income tax. Since our ministry is also a
6 religious ministry and all of our members are believers, reconciling Kershaw’s approach with both the Bible and the
7 Internal Revenue Code is important in order to ensure that our members can defend themselves against positions advocated
8 by Kershaw which are at odds with the teachings on this website.

9 The body of Peter Kershaw’s work appears to be advocacy for the following points of view:

- 10 1. That it is pointless and futile to insist on a law-abiding, limited, Constitutional government.
- 11 2. That revolution is the only answer to the political and moral ills which we face as Americans and that all other
12 incremental approaches to change are futile.
- 13 3. That there are no proper, well-researched tax arguments that can survive in litigation to right the wrongs that he
14 criticizes.
- 15 4. That there are no moral, ethical, legal remedies for opposing fraud and corruption perpetuated by IRS silence in
16 responding to attempts to remedy its chronic violations of law.
- 17 5. That education designed to prevent the failings of the very “tax protesters” that he criticizes is pointless and futile.
- 18 6. That Christians need not assume any moral or social responsibility for loving their neighbor by even attempting to right
19 any of the corruption or abuses of the tax system that he so eloquently propounds upon.
- 20 7. That the separation of powers doctrine can be maintained and that churches can be free, while the people who visit
21 them must remain serfs and slaves to a gigantic government corporate monopoly.

22 We strongly disagree with all of the above ideas. Instead, we believe:

- 23 1. That the Holy Bible represents a covenant and trust indenture in which Christians are “trustees”, fiduciaries, stewards,
24 ambassadors, and pilgrims on a temporary mission to Earth in which their actions out of obedience to God’s laws and
25 His will gives God a real existence and presence on what otherwise would be a depraved world. It is by this
26 mechanism and ONLY by this mechanism that that Christians can be described as the “salt and light” of the world. For
27 exhaustive details, see:

Delegation of Authority Order from God to Christians, Form #13.007
<http://sedm.org/Forms/FormIndex.htm>

- 28 2. That Christians are called to “Only conduct (politic) *themselves* in a manner worthy of the gospel of Christ” as
29 transient foreigners on this Earth because they have a “citizenship” (jurisdiction, domicile) in heaven (Phil. 1:27;
30 3:20).
- 31 3. That all Christians have a biblical responsibility to do justice and to love mercy as Micah 6:8 requires.
- 32 4. That faith without works is dead faith that will not earn much of a reward in Heaven.
- 33 5. That there is a reward for works of obedience above and beyond that of basic salvation, and that Christians who seek to
34 glorify the father and achieve greater position in Heaven should feel a strong obligation to remedy the wrongs
35 described by Kershaw.

36 *“But be doers of the word, and not hearers only, deceiving yourselves. For if anyone is a hearer
37 of the word and not a doer, he is like a man observing his natural face in a mirror; for he
38 observes himself, goes away, and immediately forgets what kind of man he was. **But he who looks
39 into the perfect law of liberty and continues in it, and is not a forgetful hearer but a doer of the
40 work, this one will be blessed in what he does.**”*
41 *[James 1:21-25, Bible, NKJV]*

42 ***“To him who overcomes I will grant to sit with Me on My throne, as I also overcame and sat
43 down with My Father on His throne.”***

1 [Rev. 3:21, Bible, NKJV]

2 **“He who overcomes, I will make him a pillar in the temple of My God, and he shall go out no**
3 **more.** I will write on him the name of My God and the name of the city of My God, the New
4 Jerusalem, which comes down out of heaven from My God. And I will write on him My new name.
5 [Rev. 3:12-13, Bible, NKJV]

6 6. That the only limits upon tyranny are the willingness of those who suffer it to be abused.

7 *“Power concedes nothing without a demand. It never did, and it never will. Find out just what the*
8 *people will submit to and you have found out the exact amount of injustice and wrong which will*
9 *be imposed upon them; and these will continue until they have resisted with either words or blows,*
10 *or by both. The limits of tyrants are prescribed by the endurance of those whom they suppress.”*
11 [Frederick Douglas]

12 The bulk of this document will consist of a rebutted version of Kershaw’s article entitled The Power to Tax is the Power to
13 Destroy, which is available on Kershaw’s website.

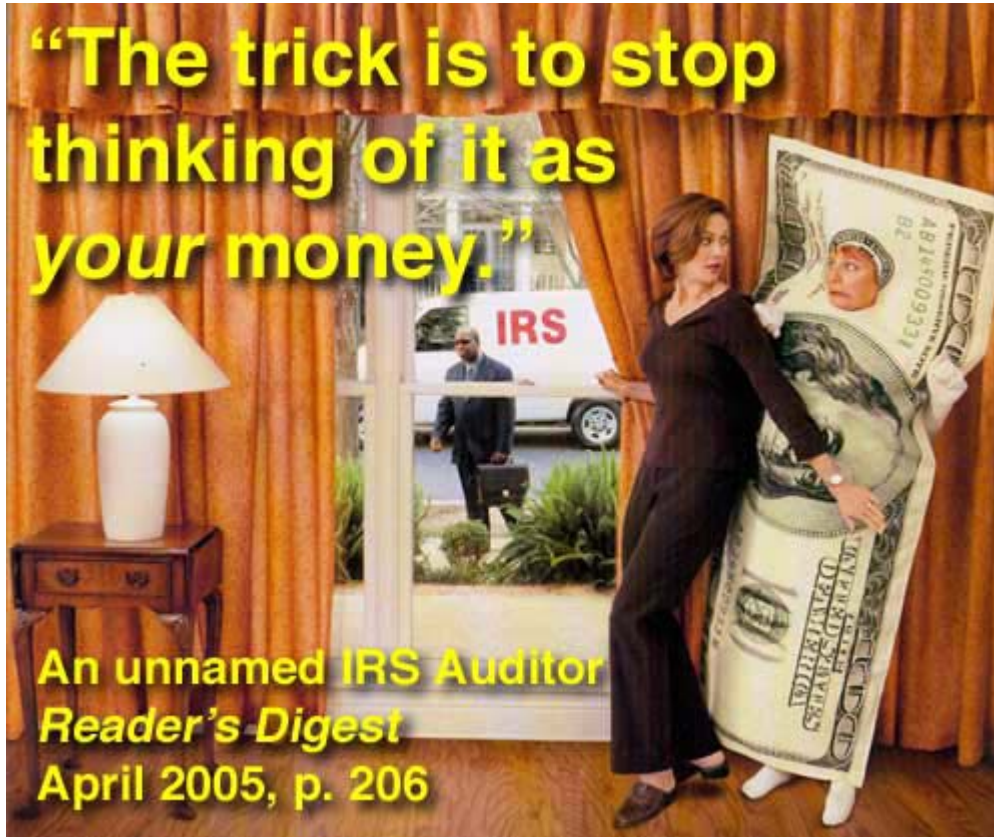
14 **2 Rebutted version of “The Power to Tax is the Power to Destroy”**

15 The following subsections contain an article downloaded off of Peter Kershaw’s website entitled The Power to Tax is the
16 Power To Destroy, Copyright 2004. You can find this article at the address below:

17 <http://hushmoney.org/power-to-tax.htm>

18 Our rebuttals and comments are interspersed within the text of his article, and appear in boxes with double-lines around their edges in Arial Font.

1 **2.1 Introduction**



2

3 **2.2 Part 1**

4 Tax protestors aren't the only Americans who hate the IRS and the federal income tax. Many tax-paying Americans also
5 hate the income tax system. The IRS has *earned* the contempt of millions of taxpayers.



6

7 I recently took my wife to see Ray Stevens here in Branson (Ray Stevens pays more in taxes in a single year than I'll
8 probably earn in my entire life). I can't recommend Ray's show (too much bathroom humor); but Ray did have one
9 particularly good song that we appreciated about the income tax entitled, "Ten-Percent." Ray Stevens offers up some valid
10 theology in the chorus of his song when he sings:

11 *"If ten-percent is good enough for Jesus, then it ought to be enough for Uncle Sam."*

12 Because of my widely-known anti-501(c)(3) stance, some folks have occasionally made the mistake of believing that my
13 ministry is involved in a form of tax protest. Churches seeking IRS approval, in the form of 501(c)(3) status, has become
14 so commonplace that anyone like myself who speaks out against it runs the risk of being slandered as "anti-government" or
15 a "tax protestor."

1 While I'm not a tax protestor, and I'm not anti-government (I'm anti-unconstitutional government), I do take pride in the
2 Reformed "Protestant" traditions of my forefathers. There are millions of American Christians that identify themselves as
3 "Protestants" who have never protested anything in their lives. "Protestant" has, by and large, lost its meaning as its
4 members have abandoned their duty to exhort the culture and call the nation to repentance.

We aren't "tax protesters" either. A "tax" is legally defined as a sum collected for the support of ONLY the government and not private persons. What our government collects cannot truthfully be described as a "tax" because it is being used for wealth redistribution. Of this abuse, the U.S. Supreme Court said:

*"In Calder v. Bull, which was here in 1798, **Mr. Justice Chase said, that there were acts which the Federal and State legislatures could not do without exceeding their authority, and among them he mentioned** a law which punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor] contracts [and labor compensation, e.g. earnings from employment through compelled W-4 withholding] of citizens; a law that made a man judge in his own case; and **a law that took the property from A [the worker]. and gave it to B [the government or another citizen, such as through social welfare programs]. 'It is against all reason and justice,' he added, 'for a people to intrust a legislature with such powers, and therefore it cannot be presumed that they have done it. They may command what is right and prohibit what is wrong; but they cannot change innocence into guilt, or punish innocence as a crime, or violate the right of an antecedent lawful private [employment] contract [by compelling W-4 withholding, for instance], or the right of private property. To maintain that a Federal or State legislature possesses such powers [of THEFT!] if they had not been expressly restrained, would, in my opinion, be a political heresy altogether inadmissible in all free republican governments.'** 3 Dall. 388."*
[Sinking Fund Cases, 99 U.S. 700 (1878)]

What we protest is a government that essentially amounts to a big corporate monopoly and which has abused its monopolistic power of "protection" to make EVERYONE into its own "officers" or "employees" who are the subject of an employment franchise agreement called the Internal Revenue Code Subtitle A. This is thoroughly documented below:

Corporatization and Privatization of the Government, Form #05.024
<http://sedm.org/Forms/FormIndex.htm>

All "U.S. citizens", "residents", and "taxpayers" within the I.R.C. are federal instrumentalities, officers, and employees, all of whom are aliens engaged in the trade or business franchise and domiciled in the District of Columbia pursuant to [4 U.S.C. §72](#), [26 U.S.C. §7701\(a\)\(39\)](#), [26 U.S.C. §7408\(d\)](#), and [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) . For proof of who the "taxpayers" really are, see:

1. *Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"?*, Form #05.013
<http://sedm.org/Forms/FormIndex.htm>
2. *Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes*, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>
3. [26 U.S.C. §6331\(a\)](#)
4. [26 U.S.C. §3401\(c\)](#)
5. 26 CFR §31.3401(c)-1.
6. 26 CFR §1.1-1(a)(2)(ii)

Kershaw here has abdicated his social and moral responsibilities under the Biblical covenant to "do justice" as Micah 6:8 requires, and the only explanation we have for this is that he is either ignorant, lazy, or doesn't appreciate the degree of responsibility that the Bible places upon him for it and the judgment that will come from an angry God for his omissions in fixing it. Didn't Micah the prophet singlehandedly expose corruption within the government of Israel even though it could have cost him his life (Micah 3:1-4)? Didn't Barak and Gideon and Samson make it into God's Hall of Fame (Heb. 11) because they dared to confront tyrannical governments

oppressing the people? Kershaw has resigned himself to a passive and fatalistic approach towards government which tolerates and passively encourages the very abuses that he so eloquently criticizes. Perhaps this is because he really doesn't fully understand the full extend of the fraud perpetrated on the unsuspecting American public and doesn't feel the obligations associated with the following:

"Be diligent to [investigate and expose the truth for yourself and thereby] present yourself [and the public servants who are your fiduciaries and stewards under the Constitution] approved to God, a worker who does not need to be ashamed, rightly dividing the word [and the deeds] of truth. But shun profane babblings [government propaganda, tyranny, and usurpation] for they will increase to more ungodliness. And their message [and their harmful affects] will spread like cancer [to destroy our society and great Republic]."
[2 Tim. 2:15-17, Bible, NKJV].

1 While I routinely protest against the 501(c)(3), my protests have never been with the IRS. Protests should be directed
2 toward the source of the problem, and the IRS isn't the problem.

The IRS is the problem, because they:

1. Unlawfully, prejudicially, and self-servingly presume that EVERYONE is a "taxpayer", when they know damn well that you can only become one by volunteering. See:
 - 1.1. Requirement for Consent, Form #05.003
<http://sedm.org/Forms/FormIndex.htm>
 - 1.2. Why the Government Can't Lawfully Assess Natural Persons With an Income Tax Liability Without Their Consent, Form #05.011
<http://sedm.org/Forms/FormIndex.htm>
 - 1.3. Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>
2. Illegally enforce the Internal Revenue Code Subtitle A franchise agreement against those who never expressly consented to it or are persons outside it's very limited lawful audience. See: Great IRS Hoax, <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
3. Refuse to entertain any notion that they could be wrong or to discuss the laws that prove they are acting illegally.
4. Habitually and self-servingly misrepresent the Internal Revenue Code to the American public with impunity.
5. Omit key facts from their publications that deceive "nontaxpayers" into believing that they are "taxpayers".
6. Omit to respond to complaints about their illegal enforcement activities in order to preserve "plausible deniability" that shields them from legal liability for their wrongdoing.
7. Use pseudonyms other than their real names as an encouragement to violate the laws by escaping personal liability.
8. Enforce unequal standards against the public by for instance refusing to sign anything under penalty of perjury and yet penalizing those who emulate their behavior on government forms.
9. Go after judges who don't give them everything they want.
10. Receive applications and encourage churches to become 501(c)3 organizations over which the government then acquires "parens patriae" sovereign control as the legal head of those federally incorporated institutions.

These tactics amount to constructive fraud and if the IRS were held to the same standard as the Americans they are supposed to SERVE (e.g. "Internal Revenue SERVICE") when they communicate with the government, most IRS employees would be in jail. If employees of the IRS were just as accountable as they try to hold the general American public and if federal judges were prohibited from being "taxpayers" so that the IRS could be held accountable without repercussions, then all these abuses would immediately stop.

3 The IRS has never required any church to become 501(c)(3), nor has the IRS ever threatened to tax a church if it didn't
4 become 501(c)(3). The IRS for many years has acknowledged ¹ that churches are "[automatically tax-exempt](#)" and

¹ Internal Revenue Code 508c1A and IRS Publication 557 (see also this author's book, *In Caesar's Grip*.)

1 "automatically qualified" to receive tax-deductible contributions,² without ever having to apply for 501(c)(3) status from
2 the IRS. As far as I'm concerned, that's a big admission on the IRS' part; so my beef isn't with the IRS.

3 Not only does an occasional taxpaying Christian misconstrue my anti-501(c)(3) stance as somehow fostering a tax protest
4 movement within the church, many tax protestors have, likewise, assumed the same. Consequently numerous tax protest
5 leaders have solicited me to join their movements (I use the plural "movements," rather than the singular because there is no
6 organized, consolidated tax protest "movement").

7 Tax protest leaders seem to appreciate much of what I share. They've even occasionally asked me to speak at their
8 conferences. If a tax protest conference runs over into Sunday, they'll usually also ask me to preach a sermon that morning.
9 But if they suppose that my appearance at any of their conferences is a tacit endorsement of their practices, they'd be dead
10 wrong. I speak at such functions because there's always a lot of lost people at "patriot" meetings, and my policy is that I
11 will never pass up an opportunity to share the Gospel of the Lord Jesus Christ with the lost.

We commend Kershaw for preaching the gospel to patriots. On the other hand, Kershaw is acting like a wolf in patriot sheep's clothing for not being totally up front with them about his anti-patriot sentiments and his pro-IRS strategies. Furthermore, Kershaw here is trying to associate "patriots" with "the lost". These are two distinct groups and he ought to emphasize that they are separate in order not to alienate or insult either of them.

12 One of the few things that I do share in common with contemporary tax protestors is the insight that the income tax system
13 is fundamentally, inherently and irreparably corrupt. The modern income tax system is inherently corrupt because it's
14 based upon a Socialistic system of (in the words of Frederick Bastiat) "legalized plunder." Tax protestors see what most
15 Americans don't -- the fact that no inherently corrupt system can be "overhauled" or "fixed" or "reformed." The only
16 remedy is for the income tax system (by "system" I mean not only the Internal Revenue Code, but also the Internal Revenue
17 Service) to be scrapped, altogether.

We agree with Kershaw that the entire tax system needs to be scrapped. The Internal Revenue Code, while entirely constitutional, is written in a way that deliberately encourages misapplication and misrepresentation by the IRS, the DOJ, and federal judges. Self-serving and treasonous abuses of the rules of statutory construction to the benefit of the government are epidemic. This is thoroughly documented in the treatise below:

The Meaning of the Words "Includes" and "Including", Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

The people who administer the federal tax system have a conflict of interest, and this conflict of interest and the control of the IRS over federal judges that creates it is the heart of why it needs to be scrapped.

18 "A heavy progressive or graduated income tax" is the second plank of the Communist Manifesto (crafted by Karl Marx in
19 1848). The stated agenda of an income tax, according to the Socialists who perfected it, is the "redistribution" of the
20 people's wealth: "From each according to his abilities to each according to his needs." The income tax is the tax most-
21 favored by oppressive, despotic governments to subjugate their citizenry. The income tax breeds government corruption
22 and is the very lifeblood of tyrannical government.

23 The Agency of government tasked with collecting and enforcing any corrupt tax will inevitably become corrupt itself. The
24 income tax system has no place in a free nation, and it's for good reason that President Ronald Reagan stated:

"Our federal tax system is, in short, utterly impossible, utterly unjust and completely counterproductive. The present system of taxation reeks with injustice and is fundamentally unAmerican. It has earned a rebellion and it's time we rebelled."

28 The obvious question then is what kind of a "rebellion" was Mr. Reagan speaking of, and what is the appropriate strategy
29 for "rebellng" against this "utterly unjust" and "fundamentally unAmerican" system?

² IRS Publication 526 (see also this author's book, *In Caesar's Grip*.)

1 I wholeheartedly concurred with Mr. Reagan when he gave his tax rebellion speech in Williamsburg, Virginia in May,
2 1983. However, one thing we can safely assume is that Ronald Reagan was not giving a nod to the methods of the tax
3 protest movement, when he spoke of a "tax rebellion." I've found very little to agree with in the tactics of tax protest
4 leaders. Their worldviews are unbiblical and, as such, any solutions they develop will be equally unbiblical.

The blanket statement that the worldviews of "tax protesters" are unbiblical is simply untrue. All the major conflicts described in the Bible were between devoted believers and governments that were violating God's laws. Was John the Baptist unbiblical for preaching to tax collectors "to take no more than what you have been ordered to (by law)" (Luke 3:13). By Kershaw's choice of words, even the Founding Fathers would be described as unbiblical, because the revolution was staged to protest taxation without representation. Originally, the power to lay and collect taxes originated in the House of representatives under our Constitution. The separation of powers doctrine requires that BOTH of these functions remain in the SAME branch of government and that neither one of them can be delegated. Through the Internal Revenue Code, the Congress has retained its power to lay while delegating its power to collect to the IRS, which the Treasury says is in the Executive Branch. This delegation of authority is permissible in the context of taxes affecting ONLY federal instrumentalities, agencies, and public officers but not in the case of the American public domiciled in states of the Union. The term "internal" within the phrase "Internal Revenue Service", means internal to the national but not federal government. The definition of "United States" within the Internal Revenue Code, 26 U.S.C. §7701(a)(9) and (a)(10) is entirely consistent with this conclusion that the "United States" really means the government and includes no part of any state of the Union.

The story of Nehemiah in the book of Nehemiah in the Bible was about efforts to restore the separation between believers and the surrounding pagan governments. By illegally enforcing the I.R.C. against believers domiciled outside of federal territory and federal jurisdiction and who do not work for the government as "officers" or "employees", the IRS is completely destroying the separation of church and state and assimilating everyone into the government corporation as "public officers" engaged in a "trade or business". To imply that this form of destruction of separation of powers is NOT unbiblical, or to say that those who are trying to remedy the destruction of the separation of powers by the I.R.S. are unbiblical as Kershaw does here is a gross misunderstanding of the very foundation of our republican form of government.



5
6 Tax protestors often presume that I make my living unlicensing churches and, therefore, that is the extent of my legal
7 expertise. However, the fact of the matter is that I earn my living as a paralegal and I only work part-time in the ministry (as
8 an unpaid volunteer). One of my legal specialties is fixing the IRS problems of tax protestors. I know considerably more
9 about the tax protest movement than most tax protestors know about the tax protest movement. I've had considerable
10 exposure to tax protestors, and I count myself uniquely qualified to serve as a cultural commentator on the tax protest
11 subculture.

We too merit such a distinction. We have analyzed the views and behavior of many people Kershaw refers to as "tax protestors". We don't call them "tax protestors", but rather freedom and justice advocates. To call them simply "tax protestors" is to dishonor their motives, which are not commercial at all. All Mr. Kershaw dishonors patriots by reducing them to money-grubbing, selfish "tax protestors" who only have an economic motive and thereby ensures their defeat in the courts. Just by the way he describes such people, he assures the very failures that he attributes to them and criticizes them for. For example, see the following document on our

website:

Who's Who in the Freedom Community, Form #08.009
<http://sedm.org/Forms/FormIndex.htm>

1 One of the biggest problems with the modern tax protest movement is the eagerness with which tax protestors embrace
2 urban legends. There's a never-ending stream of urban legends that circulate rapidly and efficiently through the tax protest
3 movement, and even more circulate through it's big brother, the "patriot movement" (aka freedom movement, sovereignty
4 movement, etc.). I refer to these urban legends as "patriot mythology."

Kershaw is correct about this. However, our ministry takes a very strict approach towards justifying everything we do with exhaustive legal authorities. There is more law and legal reference material on our website than the entire FindLaw or Dept. of Justice Websites combined. We also go out of our way to warn those seeking to enforce the law in defense of their rights about all of the most important flawed arguments and "patriot myths" that Kershaw speaks about. For instance, see:

1. *Flawed Tax Arguments to Avoid*, Form #08.004
<http://sedm.org/Forms/FormIndex.htm>
2. *Rebutted Version of the IRS "The Truth About Frivolous Tax Arguments"*, Form #08.005
<http://sedm.org/Forms/FormIndex.htm>
3. *Rebutted Version of the Congressional Research Service Report 97-59A: Frequently Asked Questions Concerning the Federal Income Tax*, Form #08.006
<http://sedm.org/Forms/FormIndex.htm>
4. *Rebutted Version of Dan Evan's Tax Resister FAQs*, Form #08.007
<http://sedm.org/Forms/FormIndex.htm>

It is hypocritical of Kershaw to criticize others for their well-intentioned but mistaken attempts to use the law to enforce their rights while not balancing the criticism by providing educational tools that will prevent the very problems he criticizes. There is nothing on his website that takes a stand, one way or another, on the correct application of the I.R.C. For that, he is at least partly responsible because the vacuum of information and overabundance of criticism created by him work against each other and promote the very thing he criticizes.

5 The modern patriot movement advances a plethora of "personal liberty" issues above and beyond tax protest. These include
6 SSN revocation, driver's license revocation, debt cancellation, New World Order conspiracies, etc. Like the income tax
7 issue, there's a grain of truth to be found in many patriot issues. However, taking actions based upon a mere *grain* of truth
8 can produce disastrous results.

We agree with Kershaw that proceeding into battle without learning about and comprehending the WHOLE truth about the tax issue can have disastrous results. That is why we advocate that people take at least two years studying materials in our Liberty University and our Forms page BEFORE they act on their beliefs, that they may only rely upon their own reading of what the law says, and that they should not rely on what any "expert", including us, tells them. Look at our Member Agreement for the proof:

SEDM Member Agreement
<http://www.sedm.org/MemberAgreement/MemberAgreement.htm>

9 This isn't to say that everything that patriots assert is bogus. Indeed, some of the issues that they've brought to light merit
10 further investigation and discussion. However, experience tells me that the contemporary tax protest movement is not the
11 paladin we seek for slaying the income tax dragon, and we'll need to look elsewhere for a champion. The income tax
12 disaster needs to be addressed, so let's listen to what tax protestors have to say, while we remain cautious about following
13 their example.

The reason the income tax is a "disaster", as he calls it, is because of a vacuum of solid, authoritative research which describes in detail the lawful limits upon the government's authority and which is useful as evidence in a court of law. His website perpetuates this "disaster" by not answering this pressing need among those in the freedom community.

*"They have a Right to censure, that have a Heart to help: The rest is Cruelty, not Justice."
[William Penn, Some Fruits of Solitude, pt. 1, no. 46 (1693)]*

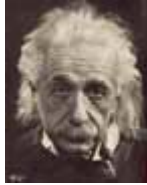
Where's the help? His entire website is little more than criticism. While he does offer solutions for extracting a church from the compromises of a 501(c)3, he offers little to no solutions for the enslaved "taxpayer" to escape the legal plundering of his wealth year to year. Making a ministry out of picking up the pieces of those who proceeded without sufficient knowledge and without all the armor available to them BEFORE they went to battle is little more than a band-aid that does nothing to prevent people from being injured. Our website, on the other hand, requires that no one may use our materials without complying with the Member Agreement, which in turn requires that people go into battle prepared and executing all the necessary preparatory and protective steps. The more proactive approach is better. Kershaw's approach is not proactive at all, but rather reactive.

1 The vast majority of American taxpayers "voluntarily comply" with the federal income tax motivated largely by IRS
2 intimidation. Americans fear the IRS as much as Russians fear the KGB; perhaps even more so. Former IRS Revenue
3 Officer [Richard Yancey](#) describes the IRS as "the most frightening agency on the face of the planet!" No nation that calls
4 itself "free" can truly be free when the people are afraid of their own government.

5 *"When the people fear the government, tyranny has found victory."
6 [Thomas Jefferson]*

7 Fear of the IRS may indeed prompt a high level of "voluntary compliance," but fear never breeds honesty. Most Americans
8 view the IRS as a big bully. Even a child soon figures out how to avoid the bully's repeated *shakedown* for his lunch
9 money. So it's little wonder that such a large percentage of taxpayers habitually [cheat on their taxes](#). As Will Rogers put it:

10 *"The income tax has made more liars of men than the game of golf."*



11
12 The inequities of the income tax system, and how the IRS chooses to enforce it, cause intense resentment for millions of
13 taxpayers.

Kershaw is way too accommodating of and unrealistic towards the IRS. What the IRS does is:

1. ILLEGALLY enforce the Internal Revenue Code.
2. Misrepresent the requirements of the I.R.C. to the American public. The courts refuse to hold them accountable for these misrepresentations, and yet hypocritically do not afford the same level of protection to the American public. All the authority of the government is delegated by We the People and it is a violation of equal protection to not protect the American public from any misrepresentations they put on government forms if they are going to do it with the IRS.
3. Omit key facts from their publications that prevent the I.R.C. from being correctly and lawfully enforced. Things such as:
 - 3.1. The definition of the term "United States", "State", "trade or business", "employee", "employer", "income" that is consistent with the I.R.C.
 - 3.2. The nature of the tax as an excise tax upon "public offices" (called a "trade or business" in 26 U.S.C. §7701(a)(26)) within the United States government.
 - 3.3. Forms and procedures for "nontaxpayers" to protect themselves from illegal enforcement by the IRS.
 - 3.4. Information about "nontaxpayers". There is nothing to be found on the IRS in the way of remedies for "nontaxpayers". Instead, they try to pretend that "nontaxpayers" don't even exist and prejudicially assume that everyone is a "taxpayer" and call them by the name "taxpayer" even though they aren't.

4. Illegally plunder the wealth of American Citizens by indoctrinating the public and by placing unperfected liens in violation of their limited authority as stated in I.R.C. §6331(A). In that sense, they are engaging in criminal activity and securities fraud, because these unperfected liens are often treated as securities by private companies, even though they in fact are not.
5. Spread propaganda, rumor, and disinformation that they refuse to take any legal responsibility for and yet hypocritically call this propaganda "truth". See:

Rebutted Version of the IRS "The Truth About Frivolous Tax Arguments", Form #08.005
<http://sedm.org/Forms/FormIndex.htm>

All of the above tactics are immoral and if they were eliminated, more people would be in compliance with what the Internal Revenue Code actually says. All of these tactics contribute towards TREASON and make the government into a pagan deity by giving it powers that were never delegated by the people and which the people themselves are prohibited from having.

1 The middle-class believe they are "paying their fair share," while the wealthy often pay little or nothing. Middle-class
2 perceptions are correct. The rich can readily afford to hire experts to assist them in avoiding most, if not all, of their tax
3 liabilities. It's not uncommon that the wealthy pay no income taxes and, in some cases, [file no income tax returns](#) at all. The
4 wealthy generally get away with it and hardly ever get challenged by the IRS. The wealthy have the *muscle* to stand up to
5 the bully, so the bully moves on to a more vulnerable prey, the middle-class.

Notice Kershaw uses the term "believe:" "The middle-class believe . . ." He admits the present system is a belief, a faith, a religion, and a false belief at that. Why doesn't Kershaw become part of the solution and teach the truth. What is needed is men who will come into the light and fight the greatest fraud in history with the sword of truth. This is what our website has done. SEDM tells the truth about tax law and to and to whom it correctly applies.

6 The income tax system is outrageously complex and frustrating. No nation can be free when that nation's laws have been
7 deliberately crafted to be so complex that even the licensed professionals find it impossible to agree on what the laws say.
8 There is no legal code in the world as complex, convoluted and confusing as the U.S. Internal Revenue Code:

9 *"The hardest thing in the world to understand is the income tax."*
10 *[Albert Einstein (1879-1955)]*

11 *"Any tax practitioner, any tax administrator, any taxpayer who has worked with the Internal*
12 *Revenue Code knows that it is probably the biggest mishmash of statutes imaginable. Congress,*
13 *various Administrations and all the special interest groups have tinkered with it over the years,*
14 *and now a huge assortment of special interest and pet economic theories have been woven into the*
15 *great hodgepodge that is today's Internal Revenue Code."*
16 *[Former IRS Commissioner Roscoe Egger, Jr. (Nov. 30, 1984)]*

17 *"Eight decades of amendments to the code have produced a virtually impenetrable maze. The*
18 *rules are unintelligible to most citizens. The rules are equally mysterious to many government*
19 *employees who are charged with administering and enforcing the law."*
20 *[Former IRS Commissioner Shirley Peterson (2/92 - 1/93)]*

21 *"The government has the nerve to tell the people of the country, 'You figure out how much you owe*
22 *us, and we can't help you because our people don't understand it either; and if you make a*
23 *mistake, we'll make you pay a penalty for making the mistake.'"*
24 *[President Ronald Reagan]*

25 There are several congressmen, numerous grass roots organizations, and even the [U.S. Treasury](#), all calling for "tax
26 simplification." Unfortunately, the likelihood of ever achieving any *genuine* tax simplification is extremely remote. All
27 previous attempts at tax simplification have failed miserably. Ronald Reagan's tax simplification efforts decreased the
28 number of tax brackets to two, but it also resulted in adding thousands of additional pages to the tax code. Moreover, any
29 sincere attempts at tax simplification will necessitate the [elimination of deductions](#) that millions of taxpayers have come to

1 rely upon to mitigate their tax liabilities (e.g. Earned Income Tax Credit). That's a political hot potato that few politicians
2 are willing to handle.

3 Then there are those who propose a "[flat tax](#)." In theory a flat tax could be, in itself, a form of tax simplification, which
4 could make the process of filing tax returns more streamlined. Streamlining is certainly desirable, given that the costs of
5 "voluntary compliance" under an obscenely complex tax code are immense: \$200 billion and 5.4 billion man-hours per
6 annum. However, a flat tax comes at the expense of millions of taxpayers paying considerably more in taxes because of the
7 elimination of big deductions, such as mortgage interest. Charitable contributions to 501(c)(3) organizations would no
8 longer be tax deductible under a flat tax. Not surprisingly, one of the strongest opponents to a flat tax (as well as the
9 elimination of the income tax) is the National Council of Churches.

10 Then there are those who believe the solution lies in replacing the income tax with a [national sales tax](#). A national sales tax,
11 as a replacement for the income tax, is as poor an option as the others, since it leaves the IRS in place to enforce the tax
12 (this in spite of what its idealistic proponents claim). Those who laud the NST have failed to learn from the experiences of
13 those countries who have already adopted it. As bad as the income tax is, the NST (known in Europe and elsewhere as
14 VAT, GST, etc.) is even far more destructive to national economy than the income tax. Furthermore, the risk is great that
15 rather than replacing the income tax, our Congress will *bait and switch* the deal, keeping the income tax (in some modified
16 form) and also giving us a NST on top of it.

17 Regardless of what Congress does in the way of "reforming" the present tax system, any benefits derived are likely to only
18 last a few years. Congress has an inability to leave laws as they are (the influence of lobbyists is just too great); so we can
19 be confident that the week after the ink dries on a flat tax code, Congress will start messing it up all over again. Speaking of
20 Reagan's tax reforms, [Martin Press](#), vice chairman of the ABA task force on federal tax reform stated:

21 *"It didn't take more than two years for Congress to fiddle with it. Lawmakers can't resist loading*
22 *up the tax code with provisions to benefit special interests."*

23 Now the tax system is even more complex and confusing than it has ever been.

24 Ronald Reagan referred not just to the income tax as "unAmerican." Mr. Reagan was speaking of the entire rapacious D.C.
25 bureaucracy whose voracious appetite and lust for plundering wage-earners is never satiated. The solution isn't to
26 "simplify" it, "flatten" it, or "substitute" it for another unAmerican tax system. The solution is to abolish entirely the "un-
27 American system," thereby ridding ourselves of the corrupt culture which it breeds.³

28 There are those who call for various forms of increased [IRS accountability](#), as well as improving [congressional oversight](#).
29 Accountability is certainly a good thing, if it's reasonable to expect that it can be made to work. The reason it can't work is
30 because the IRS considers itself a law unto itself, and it refuses to be held accountable.

31 Within the IRS is a deeply-entrenched rogue culture almost as nefarious and clandestine as the CIA. They get away with it
32 only because everyone is afraid of the IRS, including Congressmen, and even federal judges.

The problem is not that the IRS refuses to be held accountable. The problem is that we have no separation of powers because all of the federal courts are Article IV legislative courts, not Article III constitutional courts. The judges are in the back pocket of the IRS because they are "taxpayers" and know they will become immediate targets of enforcement if they don't give the IRS their way. This conflict of interest is at the heart of WHY the IRS can continue be unaccountable. Exhaustive evidence proving these conclusions is found below:

What Happened to Justice: Why There is No Justice In Federal Court and What to Do About It
<http://sedm.org/ItemInfo/Ebooks/WhatHappJustice/WhatHappJustice.htm>

Until we understand the root causes of the problem, we will never get closer to a solution. Kershaw doesn't seem to care about solutions, but rather blame. His negative view of the situation and failure to identify, analyze

³ [Witnesses Say IRS Agent Tried to Frame Ex-Senator](#)
[IRS agent admits helping dancers for sexual favors](#) (see also [Covenant News](#))
[2 Ex-I.R.S. Lawyers' Licenses Suspended for Misconduct \(IRS lawyers defraud courts to win 1300 tax shelter cases\)](#)
[IRS Agent charged with bribery, currency structuring](#)

and recommend solutions world does nothing to facilitate reform. It makes him part of the problem, not the solution.



The press, too, is fearful and intimidated by the IRS. As such, don't expect to but rarely see a story about the criminal activities of IRS agents on the evening news or in your newspaper or news magazine. The wire services (e.g. AP) have distributed numerous newsworthy stories of IRS abuse, but the mainstream press hardly ever publish them. One of those rare exceptions was the October 13, 1997 edition of Newsweek, the cover story being entitled, "Inside the IRS: Lawless, Abusive and Out Of Control."

We agree, the media is involved in the biggest cover up in history. Furthermore, instead of exposing the complicity of the media with the IRS, Kershaw appears to be leading his sheep to be content with the corruption and tolerant of tyranny so none of them get bitten by the big, bad wolf.

The magnitude of IRS abuse warrants that several cover stories each year be devoted to its coverage. Yet, we can count on one hand the number of times the mainstream press has devoted their ink to exposing IRS abuse. The only income tax-related stories the mainstream press faithfully covers are those which serve to scare the people into "paying their fair share." For all intents and purposes, the mainstream press is a lapdog of the IRS.

It would seem that the only people who aren't afraid of the IRS are IRS employees. Since the chief motivation for filing tax returns is usually fear of the IRS, and since many IRS employees don't fear the IRS (and they would certainly be in the ideal position to game the system), hundreds of [IRS employees don't file tax returns](#). How is the IRS to maintain any sense of credibility with the public when many of it's own employees hold themselves above the same laws that they are charged with enforcing?

See also:

[Tax Delinquency Among Federal Workers](#)

<http://famguardian.org/Subjects/Taxes/News/TaxDelinquentsAmongFedWorkers-040920.pdf>

Several grass roots groups are doing some commendable work in [exposing IRS abuse](#) and corruption. However, the solutions they offer up are inadequate and short-sighted, or they've already been tried before and failed miserably. Their intentions are good, but their expectations are unrealistic because they fail to recognize the nature of the problem and its magnitude.

Kershaw's website doesn't recognize the nature of the problem either. Where is the legal research and the tools needed to CORRECTLY seek the needed solutions within a litigation context? Where are the "chinks in the armor" of the beast correctly and completely exposed in order to facilitate the needed reforms from both a legal and a political standpoint? We don't need more nay-sayers, we need more tools. We need men like Samson who provoked controversies with the Philistines to help God's people escape the plunder of their wealth, a fraudulent system of taxation, and the misinformation and deception surrounding it.

Increased congressional scrutiny and oversight of the IRS was last tried in 1997 with [Senator William Roth's IRS hearings](#). The testimony given by hooded witnesses in their electronically altered voices was truly shocking; but any resulting IRS

1 changes were superficial and not long-lasting. Rather than Congress establishing substantive IRS accountability, it
2 delegated that responsibility to the Treasury Inspector General's Office (TIGTA), which in turn created a program called
3 [Employee Integrity](#). Every year TIGTA offers up a few token criminal prosecutions of IRS employees in order to pacify the
4 public and Congress, and give the impression that they're doing something substantive; but TIGTA's Employee Integrity
5 program is barely scratching the surface of IRS corruption.

6 Under the leadership of Bush-appointed IRS Commissioner, Mark Everson, the IRS has returned to a pattern of the same
7 abuses that existed prior to Sen. Roth's hearings, perhaps even worse.

8 *"Can the Ethiopian change his skin, or the leopard his spots? Then may ye also do good, that are*
9 *accustomed to do evil?"*
10 *[Jeremiah 13:23]*

11 Identifying problems with the income tax system, and the injustices of its enforcement at the hands of a corrupt tax
12 collection agency whose methods are the envy of the Mafia, have been [well documented](#). The hard work is in developing
13 viable solutions. I have serious doubts that the contemporary tax protest movement is the answer. Nor has the tax protest
14 movement proven itself to be an asset in providing credibility to the argument that the income tax system must be junked.
15 Indeed, lack of credibility is one of the chief problems with the modern tax protest movement.

It is prejudicial to lump all freedom advocates into one basket. SEDM, for instance, provides very thoroughly researched information on the correct application of the Internal Revenue Code to its intended audience. It even points to the government's own websites as sources of evidence. It has survived at least one attempt by the DOJ to enjoin it. It's contents have been inspected and critiqued by IRS agents, the DOJ, and federal judges and not one thing remains on the ministry website that has been labeled false or fraudulent or even "frivolous". The DOJ and the federal courts have repeatedly avoided attempts to label anything on this website as false or fraudulent after an entire copy of the website was repeatedly provided to them attached to various legal pleadings. There is hope, but Kershaw is correct that the majority of information available to freedom researchers is of poor quality and does more harm than good.

16 Many of the claims of tax protestors are gravely lacking in credibility, and are even absurd. Some tax protestors have gone
17 so far as to claim that the IRS is incorporated in Puerto Rico. Others, like Lamarr Hardy, came up with the equally bazaar
18 claim that the IRS was incorporated in Delaware in 1933. I long ago reviewed the "evidence" for these claims and found it
19 to be entirely specious. Such "evidence" would be laughable if it weren't for the fact that so many people have relied upon
20 it, and had their lives ruined, as a direct result.

21 The number of bogus tax protest theories is limited only by the lack of objective thinking on the part of tax protest leaders.
22 For example, some claim that the IRS is a wholly-owned subsidiary of the Federal Reserve Bank (while others claim that
23 the Secretary of the Treasury is actually a foreign agent of the IMF). This seems to be based upon a confused version of the
24 FRB not being a branch of the federal government. Federal Reserve banks have always asserted that they are not agencies
25 of the U.S government, and have so argued in the courts;⁴ but what does that have to do with the IRS?

26 The thinking of the tax protestors seems to be that if they can show that the IRS is not a branch of the U.S. government, but
27 is actually owned by the incorporated and privately-held FRB, that would strengthen their position that they don't have to
28 pay income taxes. Even if that were true (which it's not) it wouldn't change a thing in terms of the lawfulness, or lack
29 thereof, of the federal income tax.

⁴ "Examining the organization and function of the Federal Reserve Banks and applying the relevant factors, we conclude that the Federal Reserve Banks are not Federal instrumentalities... but are independent and privately owned and controlled corporations... Federal Reserve Banks are listed neither as 'wholly owned' government corporations [under 31 U.S.C. Section 846] nor as 'mixed ownership' corporations [under 31 U.S.C. Section 856]... It is evident from the legislative history of the Federal Reserve Act that Congress did not intend to give the Federal government direction over the daily operation of the Reserve Banks... The fact that the Federal Reserve Board regulates the Reserve Banks does not make them Federal agencies under the Act." [Lewis v. U.S. 680 F.2d 1239](#), No. 80-5905, 9th Circuit (1982)

The creation of the "Fed" in 1913 under the Federal Reserve Act, and its consequent unconstitutional delegation of money creation powers to a privately-held banking cartel has, ever since that time, fabulously enriched bankers and plunged the nation into a state of perpetual debt. Congressman Ron Paul has [introduced legislation](#) to abolish the Fed and restore the powers of money creation to the Congress, where they rightfully belong.

We don't advocate any of these arguments. Instead, we rebut them.

Flawed Tax Arguments to Avoid, Form #08.004
<http://sedm.org/Forms/FormIndex.htm>

There is plenty of credible information right from the Internal Revenue Code that proves it is being illegally enforced and misrepresented by the government without resorting to the arguments that Kershaw advocates.

1 The [IRS refutes](#) the allegation that the IRS is not an agency of the United States government. The IRS asserts that it is a
2 department of the U.S. Treasury (their logo alone should make that self-evident).



3
4 The U.S. Treasury, likewise, claims that the IRS is a department of the U.S. Treasury:

5 *"The Internal Revenue Service (IRS) is the largest of Treasury's bureaus. It is responsible for*
6 *determining, assessing, and collecting internal revenue in the United States."*
7 *[U.S. Treasury]*

8 Both the IRS and the FRB deny that the IRS is a branch of the FRB. I don't know of any U.S. official who has ever claimed
9 otherwise, including any U.S. Congressman who disdains the IRS (and there are more of those than most people realize)
10 and who are working to see the personal income tax abolished, such as [Rep. Ron Paul](#).

11 Do claims by U.S. officials that the IRS is a branch of the U.S. government make it so? Not necessarily. However,
12 attempting to argue otherwise without any hard evidence is not only an exercise in futility, it has cost many people dearly.
13 Raising such issues with the IRS has invariably resulted in an ugly and costly battle that can't be won. Raising such
14 arguments in court usually results in the court imposing a civil penalty in the range of \$5,000 to \$25,000 "for raising a
15 frivolous tax protest argument" and "wasting court time with arguments that the courts have already settled."

16 Was the IRS ever lawfully constituted by the U.S. Congress? Was the 16th Amendment ever legitimately ratified? Many
17 people have serious doubts over these issues, and I share some of those doubts. Unfortunately, the courts don't have such
18 doubts and, whether we like it or not, when it comes to the legalities of the income tax, what counts is the opinions of
19 federal judges. The problem with 16th Amendment ratification, and the plethora of other tax protest arguments, is that
20 people keep taking them into court and winding up in jail. No one has ever won "the 16th Amendment was never legally
21 ratified" argument in any court (and certainly no one has ever won a tax protest argument of any kind with the IRS), so why
22 do tax protestors keep bringing it up?

We agree with Kershaw on the Sixteenth Amendment issue in the following publication See section 6.1 of the following.

Flawed Tax Arguments to Avoid, Form #08.004
<http://sedm.org/Forms/FormIndex.htm>

23 I'm not unwilling to listen to what the patriots have to say. Indeed, I've found many of their issues to be fascinating.
24 However, I'm not willing to accept every unsubstantiated theory (urban legend) that gets thrown my way, especially when
25 those making their claims refuse to produce any hard evidence to support their theories. Nor would I ever expect anyone
26 else to believe anything I've asserted (e.g. 501(c)(3), church incorporation, etc.) absent my ability and willingness to
27 furnish the black-letter law to support my position.

We don't allow anyone to trust anything we say either. Instead, our Member Agreement and the government itself both require that the only sources of reasonable belief about tax liability are the following

1. The U.S. Constitution.

2. The Rulings of the U.S. Supreme Court but not lower courts.
3. The Statutes At Large after January 2, 1939. All revenue laws prior to that were repealed by the Internal Revenue Code of 1939.
4. No part of the Internal Revenue Code, which 1 U.S.C. §204 says is not positive law and therefore simply a "presumption" that is inadmissible as evidence.

For details on what the courts and the government say constitutes a reasonable belief about income tax liability, see:

[Reasonable Belief About Income Tax Liability](http://sedm.org/Forms/FormIndex.htm), Form #05.007
<http://sedm.org/Forms/FormIndex.htm>

1 Regardless of how unjust and corrupt the income tax system is, we must still take cognizance of the 9th Commandment.
2 God draws no distinction, or makes any allowance, if we bear false witness only against our foes, and not against our
3 friends. Either way it's still sin, and God will hold us accountable if we violate His Law against bearing false witness. While
4 the IRS routinely violates the 9th Commandment (and certainly the 8th Commandment), we mustn't allow ourselves to be
5 drawn into the same sinful conduct –

6 *"Two wrongs don't make a right."*

7 Unfortunately, far too many patriots view vengeance as their right, and even a patriotic duty. "Payback" is spoken of
8 regularly at patriot meetings, and payback strategies are routinely taught. Patriots convene their own sham "common law
9 courts" which issue bogus legal judgments. Patriots have filed thousands of baseless commercial liens against IRS agents,
10 and even against federal judges, often for millions of dollars each. They file 1099's against IRS agents. They create bogus
11 "commercial paper" and "certified money orders" to "pay off" mortgages, car loans and credit cards. They do so under the
12 guise of "paying them back with what they paid me." They may view it as righting a wrong, but it's all vengeance, and it
13 does little good to tell them:

14 *"Dearly beloved, avenge not yourselves, but rather give place unto wrath: for it is written,*
15 *'Vengeance is mine; I will repay, saith the Lord'."*
16 *[Romans 12:19]*

17 While I don't agree with the vengeful spirit rampant in the patriot movement, I do understand why it happens. Virtually all
18 tax protestors are former taxpayers. They usually become tax protestors because the IRS has provided them *strong*
19 *encouragement* to do so. Most tax protestors got into the movement because their *ox got gored* by the IRS. It's IRS abuse
20 that fuels the movement, and the tax protest leaders know it, and they play it up to the hilt. I've had several tax protest
21 leaders tell me, "If the IRS would just stop abusing so many people the tax protest movement would shrivel up and die."

We don't advocate a vengeful spirit. We instead advocate learning and obeying both God's law and man's law where the two are compatible. Where they aren't compatible, we tell people to politically and legally disassociate from the government and "state" where they live, and this right is protected by the First Amendment. The First Amendment guarantees us a right of freedom from compelled association, including political and legal association. Furthermore, seeking justice through administrative remedies or the courts is not an act of vengeance. The IRS has damaged thousands of people and they need to make restitution. A court solution is not vengeance. It is justice and the legal education and obedience that makes it possible.

Those who join our ministry in pursuit of the above goals are forbidden by our Member Agreement from doing so for commercial reasons. The only valid reason for joining is a desire to love our God by obeying His laws exclusively and honoring Him in everything that we do. We don't protest anything except those in government who try to enforce civil laws against people who do not have a domicile in their jurisdiction, and the Internal Revenue Code is only one of many types of civil laws that are being illegally enforced against persons not domiciled on federal territory.

2.3 Part 2

The IRS has a long history of wrongdoing, abuse and outright tyranny against the American people, all of which is easy to substantiate. Just as easy to prove are the abuses of Congress in [squandering](#) the People's tax money. Ronald Reagan's [Grace Commission Report](#) well-proved it, and it was in that context that President Reagan spoke of a "tax rebellion." If a tax rebellion movement were launched, championed by men of such noble character as the tax protestors of the Colonial era, it could have a huge impact in issues of not only government taxation, but also government stewardship of the People's taxes, the ultimate result of which would be to forever end the federal income tax.

Why, then, do contemporary tax protest leaders expend their time and energies promulgating illogical, implausible and untenable theories that no one has ever won in court (e.g. the IRS is a Puerto Rican corporation)? Why do they promulgate theories that border on science fiction (e.g. the IRS is a wholly-owned subsidiary of the FRB)? Why is their demeanor often so shrill, wild-eyed and belligerent? Why, rather than attempting to build credibility with the American people, is their every action, and many of their theories, guaranteed to undermine credibility?

It is once again entirely unreasonable and prejudicial to lump all "tax protestors" into one convenient box and discredit them all with one stroke of the pen. This is a simplistic, lazy, and irresponsible approach to journalism and our moral and social responsibilities as devout Christians. This approach to stereotyping avoids the responsibility that we should all feel to provide desperately needed information about the CORRECT application of the Internal Revenue Code that is not provided by the mainstream media or IRS that Kershaw so readily criticizes. We need tools and solutions, not more blame. Where are the tools?

Furthermore, it is never a waste of time being in God's will fighting injustice any more than it is a waste of time to pray. God calls Christians to be salt and light (Mt. 5:13) and to defend the poor and needy oppressed by greedy civil rulers (Ps. 82:3). If the Holy Scripture teaches, "thou shall not steal," then a righteous man will oppose thieves including IRS agents that plunder God's people.

"Lord, who may abide in Your tabernacle? Who may dwell in Your holy hill?

He who walks uprightly, and works righteousness, and speaks the truth in his heart;

He who does not backbite with his tongue, nor does evil to his neighbor, nor does he take up a reproach against his friend;

In whose eyes a vile person is despised, but he honors those who fear the Lord; He who swears to his own hurt and does not change;

He who does not put out his money at usury, nor does he take a bribe against the innocent.

He who does these things shall never be moved."

[Psalm 15:1-5, Bible, NKJV]

It appears that they're not particularly serious about vanquishing the income tax system. It even seems as if they're deliberately sabotaging their own movement. Indeed, the methods of many tax protest leaders have caused me to often ask tax protestors: "Who's that guy you're following *really* working for?"⁵ If that's not in doubt, then it's often been the case

⁵ It's naive to suppose that IRS Special Agents don't routinely infiltrate tax protest organizations and engage in undercover operations at tax protest meetings. It goes with their job description, and many of them are very effective at it (see Internal Revenue Manual, Part 9, Chapter 4, Section 8, "[Undercover Operations](#)"). The IRS also has a long history of using sting operations against tax protestors, and it's remarkable how easily many tax protestors can be entrapped into doing something blatantly illegal (e.g. money laundering), based upon their own greed.

It's easy to demonstrate that many tax protest groups are infiltrated by IRS agents, or civilian informants on the IRS dole (the IRS refers to them as "stakeholders"), and this is especially true of the larger tax protest groups. The case files in federal cases filed against prominent tax protest groups are chock-full of testimony given by "confidential informants." The government's most useful confidential informants are those which work right in the offices of the tax protest groups. Because tax protest leaders are usually reckless and cavalier, confidential informants find it especially easy to infiltrate their organizations. They either volunteer to "help out" or they might even become a paid staff worker, all the while also being paid by the IRS to gather evidence, as well as the names of that tax protest group's clients.

1 that tax protest leaders are delusional or just plain nuts. I say this not in a figurative sense, but the literal sense. In the trials
2 of several prominent tax protest leaders their attorneys have moved to have them declared insane. The evidence for doing
3 so has been quite compelling.⁶

While it is true, patriots have erred in this battle, it doesn't help to have a Christian paralegal standing on the sidelines throwing stones like Shemei did at King David when he was a fugitive from Abasalom (2 Samuel 16:6). David was weak, flawed, and made many administrative errors, but he was still God's man on God's side of the political issues of his day. As history played itself out, those who joined forces with David were on the winning side—on God's side!

We agree with Kershaw that most freedom advocates are motivated by arrogance and self-aggrandizement and that any man-centric approach to justice such as that is bound to failure. That is why our ministry doesn't focus on personalities or on following any man, but only in reading, learning, and obeying the law as interpreted

There are few tax protest groups that ever escape IRS attention. If you affiliate yourself with a tax protest group it's very likely that you'll attract IRS attention to yourself.

⁶ The mental problems of prominent tax protest leaders are legendary; but since tax protest followers typically do nothing in the way of due diligence, they would have no way of knowing that their tax protest leader might be delusional, psychotic, or a pathological liar. According to the IRS the single largest tax protest group in modern history was The Pilot Connection Society (later changed to "The Liberty Foundation"), founded by Phillip Marsh (aka Milton Pilot). For a time I personally knew Phillip Marsh. Phil tried to hire me to paralegal for him. After investigating his organization and his methods I refused his offer. Phil's followers described him as "a bit eccentric, but a genius." I've known plenty of eccentrics and geniuses, and Phil was neither. Phil Marsh was just plain nuts, and he was greedy.

When Phillip Marsh was tried for the second time under a superseding indictment in federal district court (San Francisco), everyone in the courtroom figured out the first day he was insane, including the judge, the jury, the prosecution, his friends, his expert witnesses, and even his wife, Marlene. I had breakfast with Marlene during the trial and she raised the issue with me of Phil copping an insanity plea. It had become obvious to her that her husband had *gone off the deep end*. At the very least Phil was delusional and, in all likelihood, probably psychotic. Marlene was worried that Phil's bazaar demeanor in court was prejudicing the jury not only against Phil, but also against her, her daughter and son-in-law, and the other TPCS co-defendants. Phil's attorney, Bill Cohan, and I discussed over a meal what was apparent to everyone -- Phil was crazy, and the only right thing to do, for the sake of Phil's co-defendants, was to convince Phil to cop an insanity plea. For that good advice Phillip Marsh fired his attorney and proceeded *pro se*. Phil Marsh then proceeded to sink his own ship and take everyone else down with him.

Phil Marsh [made millions of dollars](#) and got thousands of people to follow him in his untax agenda. Phil had known for many months that his untax program wasn't working, but He continued lying to thousands of people, telling them, "No one has ever gotten into trouble for using our untax program. We have a 100% success rate." I confronted Phil Marsh with the proof that his program was anything but a 100% success and, in point of fact, his untax program was an utter failure (a number of TPCS clients had hired me to *pull their bacon out of the fire*). Others had tried to prove the same but Phil had always claimed, "We didn't cause their IRS problems. They had preexisting IRS problems." However, the evidence I laid before Phil included their IRS Individual Master File (IMF), and the IMF proved these were folks who had no "preexisting IRS problems." When I laid that proof in front of him he finally admitted to me that he knew his program often didn't work. I asked him how he could justify lying to all those people. "We're at war, Peter. Those are just the casualties of war."

The strongest evidence for the failure of Phillip Marsh's untax program came out in trial. Phil Marsh had received numerous letters from dissatisfied untax clients demanding their money back (referred to in the [appellate court decision](#)), and accusing him of fraud. He ignored each and every client letter.

Other prominent tax protest leaders also have a history of mental problems. Perhaps most legendary of them all is Irwin Schiff. Mr. Schiff claims to be "the grandfather of the tax protest movement." Indeed, he's been at it a long time and has authored numerous books on the subject. Some of his earlier works contained some interesting and perhaps even insightful research. Unfortunately, Irwin Schiff never developed any workable solutions, and most of his strategies were seriously misguided. For example, Irwin Schiff has long operated his businesses as Nevada corporations, of which he serves as President. Yet he argues that, even as a corporate president, he's not legally obligated to pay incomes taxes or file tax returns. Just as absurd Mr. Schiff holds that the IRS doesn't have jurisdiction over him (even though he's a corporate officer). Little wonder Mr. Schiff keeps winding up in jail.

Irwin Schiff is not alone when it comes to his lack of appreciation for the fact that a corporation is "a creature of the State." I've explained this legal principle to numerous tax protest leaders, but many of them just don't get it. They continue operating their organizations as corporations. In the case of We The People Foundation, not only are they [organized as a corporation](#), We The People is also a [501c3](#). We The People founder Bob Schultz epitomizes the hypocrisy endemic in much of the tax protest movement. Schultz claims that, "there is NO legal or constitutional basis for the federal income tax," yet he goes to the IRS and asks their *permission* to not pay the income tax by securing a 501c3! Apparently Bob Schultz has little conviction for the legitimacy of his own position. I know I'm not the only one [who sees through](#) the mendacity of it all.

My attempt to debate Irwin Schiff, some years ago, during a panel discussion at a conference, proved to be a breathtaking experience in being led around in a line of circular reasoning and irrational argumentation. Mr. Schiff refused to acknowledge that a corporation is "a creature of the State," and that what the government creates the government may tax. This culminated with Schiff yelling and swearing at me. My comment to the audience, after Schiff stormed out of the room was, "I believe that what we have all just witnessed here are the rantings of a delusional man." The host of the conference later apologized and assured me, "This is the last time I'll ever invite Irwin Schiff to speak at any of my conferences."

On January 21, 2004 Mr. Schiff's Attorney, William Cohan, [filed a brief](#) in Mr. Schiff's case, supported by the expert testimony of [psychiatric hospital psychiatrist, Dr. Luis Orgega](#), stating that his client has long suffered from a "mental defect or disease." Attorney William Cohan and Dr. Luis Orgega are merely affirming what I and numerous others have known for a long time -- "Mr. Schiff has exhibited symptoms of a chronic and severe delusional disorder." Just like Phillip Marsh, Irwin Schiff has lied hundreds of times by saying, "No one has ever gotten into trouble using my methods." Irwin Schiff appears to actually believe his own lies, which means he's a pathological liar.

according to the strict rules of statutory constructions. The enemy we fight is not the government, but ignorance about law and the correct application of the law. Our ministry Member Agreement requires those joining the ministry to admit under penalty of perjury that the only source for reasonable belief is what the law actually says, and not what some man interprets the law to say. Kershaw seems to be cajoling those who are doing their best to be law abiding Citizens who also insist as good Americans that the government should obey its own law. Isn't this the real problem? Judge Napolitano, in his book *Constitutional Chaos*, asks this question in the pretitle, **"WHAT HAPPENS WHEN THE GOVERNMENT BREAKS ITS OWN LAWS"?**⁷ From inside the system, Judge Napolitano made this brilliant observation, ***"Because the government breaks the law and denies it, the government is not your friend."***⁸ We could put it another way:

"Because the government breaks the law and denies it, the government is your enemy."

See:

1. *Reasonable Belief About Income Tax Liability*, Form #05.007
<http://sedm.org/Forms/FormIndex.htm>
2. SEDM Member Agreement
<http://www.sedm.org/MemberAgreement/MemberAgreement.htm>

1 This isn't to say that all tax protest leaders exude the persona of nut jobs. If that were the case the only people who would
2 follow them would be nut jobs. Some tax protest leaders are highly polished and professional. They know that image is
3 important, so they put forth considerable effort in producing slick multimedia presentations, such as Larken Rose's [861](#)
4 [Evidence](#). Such presentations may even include the opinions of CPAs, attorneys and former IRS agents. Opinions about the
5 income tax that are backed up by such apparently credible witnesses can, for the average viewer, be most convincing.

6 However, the very first people who should be shown such *evidence* are federal judges, and people like Larken Rose should
7 be using themselves as guinea pigs, testing their theories in court prior to selling them to others. Instead, they use their own
8 clients as cannon fodder. In the final analysis it is the opinions of federal judges which really matter. Anyone else's
9 opinion, whether CPA, attorney or former IRS agent, is irrelevant and will do nothing to keep the IRS from ruining your
10 life. In point of fact, relying on the advice of tax protestors, like Larken Rose, is a surefire method for gaining firsthand
11 experience under the iron fist of government retaliation.

We agree with Kershaw that Larken Rose's approach is not useful in correcting any of the illegal activities of the IRS. For details, see the following:

The Great IRS Hoax, Section 5.7.5 and following
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

However, it should be stated that Larken Rose's arguments were never heard in court; that the court never ruled against his position. Rather, it attacked him at a more vulnerable and personal point using "opinions" and experts that Federal Rule of Evidence 610 says are NOT admissible. Furthermore, the IRS drew from their unlimited war chest and team of battle lawyers to marshal a full scale attack on Rose. Mr. Rose like so many good people did not have the financial resources to constable a fair defense. One reason the IRS wins is that they do not play on an even playing field. Regardless, one has to commend the man for his courage. He was not ashamed of his stance, and neither should we be.

12 Many people have been convinced by Larken Rose's slick puff piece, *861 Evidence*, yet not a single person has ever
13 prevailed with the IRS using the 861 argument, nor has anyone ever won in court, though many have tried. Indeed, people
14 are having their lives ruined over the 861 argument, including some of the very people Larken Rose interviewed for his
15 video presentation (e.g. [Robert C. Welti CPA](#), [Bryan Malatesta CPA](#)). Any apparent credibility left in the mind of the
16 viewer of one of these tax protest promotional pieces is, in reality, just marketing fluff.

⁷ Judge Andrew P. Napolitano, *Constitutional Chaos: What Happens When the Government Breaks its own laws*, (Nelson Current: Nashville, Tenn., 2004).

⁸ Ibid, p. ix.

1 **Update 08-05:** [Larken Rose is convicted](#) in federal court of multiple counts of Willful Failure To File, and for filing false
2 amended returns. Like so many other tax protestors, Larken Rose denies being a tax protestor and says he's a part of the
3 "tax honesty movement." Yet, like so many other "tax honesty" leaders, his own honesty is seriously lacking, particularly
4 when it comes to how well his theories work. Even after he was criminally convicted over the 861 myth, he continues to
5 push it on his web sites. Nor does he make any mention on his web sites that he was ever criminally indicted for Willful
6 Failure To File and for Tax Fraud, and that he was convicted. So much for "honesty."

7 Undermining tax protest credibility further is the fact that it's difficult to find any two tax protest leaders that can agree on
8 much of anything. The amount of bickering and mudslinging that takes place between tax protest leaders is unprecedented
9 among protest movements. Tax protest leaders all claim to offer "the solution" for getting out of the income tax (and they
10 all give the impression that no one has ever gotten into trouble for using their programs). Yet "the solution" of one tax
11 protest leader often contradicts the others:

- 12 1. [Irwin Schiff Debunks Larken Rose and the 861 argument.](#)
13 <http://www.paynoincometax.com/861.htm>
- 14 2. [Larken Rose debunks Irwin Schiff.](#)
15 <http://www.taxableincome.net/debate/attempt/schiff.html>
- 16 3. [Larken Rose Debunks "Other Tax Protest Arguments."](#)
17 <http://www.taxableincome.net/articles/othertax/index.html>
- 18 4. [Convicted Tax Protestor Sues Irwin Schiff For Millions.](#)
19 <http://www.cnsnews.com/ViewCulture.asp?Page=%5CCulture%5CArchive%5C200205%5CCUL20020529a.html>
- 20 5. [Steven Swan debunks Irwin Schiff.](#)
21 <http://www.stevenswan.com/>
- 22 6. [Otto Skinner debunks "exempt W-4" promoted by Irwin Schiff.](#)
23 http://www.ottoskinner.com/articles/who_to_trust.html
- 24 7. [Otto Skinner responds to being called "a liar" by Irwin Schiff](#)
25 <http://www.ottoskinner.com/a-liar.html>
- 26 8. [Otto Skinner questions motives and integrity of Joe Banister, Bill Conklin and other tax protest leaders.](#)
27 <http://www.ottoskinner.com/articles/banister.html>
- 28 9. [Bill Conklin's "tax protest weasels" Hall Of Shame.](#)
29 http://www.anti-irs.com/hall_of_shame.htm
- 30 10. [Thurston Bell's list of tax protest "snake oil peddlers and con-men."](#)
31 http://geocities.com/patriot_mythology/thurston_bell_tplist.html

32 Tax protest leaders have a strong propensity toward, "I'm right and everybody else is wrong." So how is anyone to
33 determine "the solution" when none of them can agree with any of the others? How can anyone determine if any of the tax
34 protest leaders really know what they're talking about? This isn't to say that taxpayers shouldn't evaluate for themselves the
35 issues that tax protest leaders are raising. I believe they should. Some of the issues and concerns they raise are valid. But I
36 also believe that it's unwise to take any action based upon the advise of a cadre of self-styled "tax experts" who can't agree
37 on much of anything, beyond the fact that they all hate the income tax system.

The IRS has an historic propensity toward, "I'm right and everybody else is wrong." Since when is the Citizen supposed to allow the government to be the ultimate and ONLY interpreter of the law? This is like asking the fox to guard the hen house. We encourage people to study the law as it is written and to act accordingly. Better to obey the law and be pummeled for it than to participate in the fraud and be rewarded for it.

Volunt non fit injuria.

He who consents cannot receive an injury. 2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657; Shelf. on mar. & Div. 449.

Consensus tollit errorem.

Consent removes or obviates a mistake. Co. Litt. 126.

Melius est omnia mala pati quam malo concentire.

It is better to suffer every wrong or ill, than to consent to it. 3 Co. Inst. 23.

Nemo videtur fraudare eos qui sciunt, et consentiunt.

One cannot complain of having been deceived when he knew the fact and gave his consent. Dig. 50, 17, 145.

[Bouvier's Maxims of Law, 1856;

SOURCE:

<http://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

It is entirely true that some tax protesters typically have large egos that interfere tremendously with their ability to learn or absorb new ideas, and which also tend to alienate them from the moral and financial support that they so desperately need for their own good. Little people focus on opinions and others. True leaders limit their attention to ideas and facts. We don't care who thinks they are right. All we care about is what the law actually says on the subject and whose approach is most consistent with what the written law, both man's law and God's law, actually says.

Our website is different than every other freedom website out there because almost none of our works have authors and because the focus of our efforts is entirely upon glorifying, obeying, and honoring God and not any vain man, "leader", "guru", or expert. This is consistent with Jesus' approach, when he said:

"My doctrine is not Mine, but His who sent Me. If anyone wills to do His will, he shall know concerning the doctrine, whether it is from God or whether I speak on My own authority. He who speaks from himself seeks his own glory; but He who seeks the glory of the One who sent Him is true, and no unrighteousness is in Him."

[[John 7:16-18](#), Bible, NKJV]

1 More important than the issue of whether or not tax protest leaders agree with one another is the issue of whether or not the
2 courts agree with any of them. As I've told a number of tax protest leaders, "I'm not interested in your opinions. I'm
3 interested in the opinions of federal judges. When any of your theories result in a win⁹ for any of your clients, give me a
4 call. We'll have something to talk about then. Until then, don't plan on using me, or any of my clients, as your guinea pig."

We are not interested in the opinions of men or even the opinions of judges for that matter. Christians are not allowed to follow the presumptions of ordinary men or even the presumption of the courts (Number 15:30, NKJV). WE as believers are called to follow truth; to follow the law; to follow Christ even if it has an uncomfortable outcome.

"But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings reproach on the LORD, and he shall be cut off from among his people."

[[Numbers 15:30](#), Bible, NKJV]

None of the tax arguments documented on our website have ever been refuted by any federal court. Many of our members have tried them in court and the government's response always falls into one of the two categories:

1. Silence on the part of the court, which constitutes agreement pursuant to [Federal Rule of Civil Procedure 8\(d\)](#).
2. An unfounded accusation of being "frivolous", which our [Federal Pleading Attachment, Litigation Tool #01.002](#) that we file with our pleadings identifies as "truthful, accurate, and consistent with prevailing law". An unsubstantiated label of "frivolous" or one that is based upon litigation against persons who are "taxpayer" is not authoritative towards a person who is not a franchisee called a "taxpayer". Calling our research "frivolous" doesn't constitute an admission that they have been refuted, but rather constitutes an admission by judges that they view us as a "hereitic" who refuses to participate in the state-sponsored

⁹ By "win" I mean not only winning criminally but also civilly. FedEx pilot Vernice Kuglin was acquitted in her federal tax case when she was criminally indicted under IRC 7203, for willful failure to file tax returns. Since that time [Vernie Kuglin](#) has become the *poster-child* for the tax protest movement. But tax protest leaders fail to mention that while Vernie Kuglin, Lloyd Long, and several other tax protestors have beat the IRS criminally, they still always lose civilly. The IRS is garnishing practically all of Kuglin's \$250,000 salary, and when Vernie retires from Federal Express in the near future the IRS will be garnishing her pension, as well. Vernice Kuglin managed to avoid jail, but considering she'll probably be destitute for years to come, it's hard to consider that much of a "win."

church called the "Civil Religion of Socialism". For exhaustive proof of the existence of this religion, see and rebut:

Socialism: The New American Civil Religion, Form #05.016
<http://sedm.org/Forms/FormIndex.htm>

In a field so litigious as tax litigation, the most authoritative proof that you are onto the truth is to identify all the things the government responds to with silence and cannot talk about, which is the category that everything on our website fits into. For details, see:

Silence as a Weapon and a Defense in Legal Discovery, Form #05.021
<http://sedm.org/Forms/FormIndex.htm>

1 "But the federal courts are corrupt," they say, "and the judges will never admit the validity of our position. They're not
2 interested in justice. All they're interested in is protecting an unjust and unconstitutional income tax system." Perhaps so.
3 But if that's what tax protest leaders really believe, why do they keep engaging in conduct that practically guarantees that
4 they and their clients will wind up in those "corrupt unjust courts"? My recommendation is you'd be wise to do all you can
5 to avoid court.

The courts were corrupt in Paul's time, but it did not stop him from presenting the gospel to them. Likewise, the courts are notoriously corrupt today. Does that mean we should condone and tolerate the corruption and thereby encourage it to grow and flourish?

6 *"The curious thing about tax protesting is that it requires you to judge your government as*
7 *immoral for attempting to tax your income, while at the same time counting on the morality of*
8 *their courts to uphold your rights. This is a huge contradiction, but one that the tax protest people*
9 *do not recognize or face."*

10 [\[Tax Protesting, ScamDog.com;](#)

11 *SOURCE: http://www.scamdog.com/sovereignty/?view=tax_protesting]*

We don't believe that freedom advocacy involves any of the above. We think that government is a corporation and the only product that it delivers is "protection". Taxes are the institutionalized method of paying for "protection", and the origin of all of the government's authority to tax is one's VOLUNTARY choice of domicile. Those who don't want the product that government delivers and reject all of its "benefits" have a perfect legal and political right protected by the First Amendment to change their domicile and abandon the protections of a corrupted government and thereby cease to be "customers" of the government's "protection product". Anyone who suggests that the government has a legal right to demand payment for services not rendered and which aren't wanted is sanctioning what amounts to a "protection racket", whereby persons must pay for services and things that they not only don't want and refuse to accept, but which they can actually prove are harmful to them because they violate God's Holy law.

The Bible says that Christians are not allowed to nominate a king or ruler above them who is a man, or to have allegiance or take oaths to such a pagan king or ruler.

"And the men of Israel were distressed that day, for Saul [Israel's new king] had placed the people under oath [of allegiance]"
[\[1 Sam. 14:24, Bible, NKJV\]](#)

*And all the people said to Samuel, "Pray for your servants to the Lord your God, that we may not die; for **we have added to all our sins the evil of asking a king for ourselves.**"*
[\[1 Sam. 12:12, 19, Bible, NKJV\]](#)

The whole notion of "domicile" as a basis for taxation mandates that one MUST violate this prohibition against having a king or taking oaths and nominate a man-made protector or ruler and thereby fire God as our only King, Lawgiver, and Judge:

Then all the elders of Israel gathered together and came to Samuel at Ramah, and said to him, "Look, you are old, and your sons do not walk in your ways. **Now make us a king to judge us like all the nations** [and be OVER them]".

But the thing displeased Samuel when they said, "**Give us a king to judge us.**" So Samuel prayed to the Lord. **And the Lord said to Samuel, "Heed the voice of the people in all that they say to you; for they have rejected Me [God], that I should not reign over them.** According to all the works which they have done since the day that I brought them up out of Egypt, even to this day—**with which they have forsaken Me and served other gods [Kings, in this case]—so they are doing to you also** [government becoming idolatry]. Now therefore, heed their voice. **However, you shall solemnly forewarn them, and show them the behavior of the king who will reign over them.**"

So Samuel told all the words of the LORD to the people who asked him for a king. And he said, "**This will be the behavior of the king who will reign over you: He will take [STEAL] your sons and appoint them for his own chariots and to be his horsemen, and some will run before his chariots. He will appoint captains over his thousands and captains over his fifties, will set some to plow his ground and reap his harvest, and some to make his weapons of war and equipment for his chariots. He will take [STEAL] your daughters to be perfumers, cooks, and bakers. And he will take [STEAL] the best of your fields, your vineyards, and your olive groves, and give them to his servants. He will take [STEAL] a tenth of your grain and your vintage, and give it to his officers and servants. And he will take [STEAL] your male servants, your female servants, your finest young men, and your donkeys, and put them to his work [as SLAVES]. He will take [STEAL] a tenth of your sheep. And you will be his servants. And you will cry out in that day because of your king whom you have chosen for yourselves, and the LORD will not hear you in that day.**"

Nevertheless the people refused to obey the voice of Samuel; and they said, "No, but we will have a king over us,²⁰ that we also may be like all the nations, and that our king may judge us and go out before us and fight our battles."

[1 Sam. 8:4-20, Bible, NKJV]

We are not against government. The government we have is primarily there for people who cannot govern their own lives in conformance with God's Holy Laws. Those who CAN do so, however, deserve and are legally entitled to be LEFT ALONE and not plundered from.

"The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect Americans in their beliefs, their thoughts, their emotions and their sensations. **They conferred, as against the Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized men.**"

[Olmstead v. United States, [277 U.S. 438, 478](#) (1928) (Brandeis, J., dissenting); see also Washington v. Harper, [494 U.S. 210](#) (1990)]

This perfectly legal process of "divorcing the state" by changing our domicile and allegiance is thoroughly documented in the article below, which has never been refuted by any court:

[Why Domicile and Becoming a "Taxpayer" Require Your Consent](http://famguardian.org/Subjects/Taxes/Articles/DomicileBasisForTaxation.htm)
<http://famguardian.org/Subjects/Taxes/Articles/DomicileBasisForTaxation.htm>

1 For the record, it's not tax protesting that I am opposed to.

Doesn't sound like it to us!

1 America's Founding Fathers were, each and every one of them, tax protestors, and they used tax protesting as a means of
2 redressing their grievances:

3 *"The privilege of giving or withholding our moneys is an important barrier against the undue*
4 *exertion of prerogative, and all history shows how efficacious its intercession for redress of*
5 *grievances and reestablishment of rights, and how improvident would be the surrender of so*
6 *powerful a mediator."*

7 *[Thomas Jefferson]*

8 A great many of the Colonial clergy were also tax protestors, and they regularly expounded from the pulpit what the Word
9 of God has to say on the subject of lawful taxation versus "legalized plunder." Our own history teaches us that unless the
10 People periodically rise up to challenge their government, an unchecked government will inevitably become corrupt and
11 tyrannical.

Then why in the heck are you pounding on patriots instead of joining forces with them?

12 It's wholly inadequate to, just once every four years, "throw the bums out." Civil government can never be trusted to check
13 itself, especially when it comes to the temptation of stealing the People's wealth through confiscatory taxation and do-
14 gooder government-nanny "redistribution" programs.

15 *"What country can preserve its liberties if its rulers are not warned from time to time that the*
16 *people preserve the spirit of resistance?"*

17 *[Thomas Jefferson]*

18 The question then becomes, what are the best methods for checking government abuse and getting rid of socialistic
19 confiscatory taxation? Today's tax protestors believe it's by announcing their intentions to the IRS, and then refusing to pay
20 the federal income tax (most of them also refuse to pay any state income tax¹⁰). That's their form of "throwing the tea into
21 the harbor." It would be one thing if they *threw the tea into the harbor* quietly, covertly and unobserved; but that wouldn't
22 give them the sort of visceral satisfaction they're looking for. So they write the IRS letters and mail impressive-looking
23 legal documents, and put the IRS on notice that they won't be paying their taxes anymore.

24 In their idealistic wishful-thinking ignorance they somehow believe that the IRS will respond, "Thanks, Mr. Jones, for
25 writing us and putting us on notice that you figured out that you have constitutional rights, and that you don't have to pay
26 the income tax. We at the IRS respect and honor the Constitution and we would never trample on your rights. We can't find
27 the law that makes you subject to the income tax, or filing tax returns, so that must mean that you don't have to. This is the
28 last you'll ever hear from us. Thanks, and have a nice life."

This is partially true, but needs to be rebutted. The problem is not the Citizen who seeks to rebut the
presumption of the IRS, but an out of control agency who is opposed to truth and in love with money (I Tim. 6:5-
8). **"Silence is a species of conduct**, and constitutes an implied representation of the existence of facts in
question. When silence is of such **character and under such circumstances that it would become a fraud, it**
will operate estoppel" Carmine v. Bowen, 64 A. 932 (Emphasis added.); and, **"Silence can only be equated**

¹⁰ Few, if any, of the arguments that tax protestors use to justify nonpayment of federal taxes have any application to state tax laws. For example, the argument that the U.S. Constitution bars the imposition of direct federal taxation (such as an income tax) on individuals other than residents of Washington, D.C., Guam, Puerto Rico, and other U.S. territories is, even if it *were* true, irrelevant for state income tax purposes. Unless a state Constitution expressly prohibits a state income tax (e.g. Nevada, Texas, Tennessee, etc.) that state is free and unfettered to enact legislation imposing a state individual income tax. The preoccupation by tax protestors on the IRS, while usually ignoring their state income tax laws, is the result of their falsely believing that the federal Constitution serves as a prohibition against state income taxes. However, there is no such constitutional prohibition.

This serves to further demonstrate how woefully lacking most tax protestors are in legal acumen. There are states whose tax departments are actually far more aggressive in going after tax protestors than even the IRS (I put the California Franchise Tax Board on the short-list). I'd actually much prefer having to deal with the IRS than many state tax authorities. State Department Of Revenue due process violations are even more commonplace in some states than IRS due process violations, and it's easier for the states to get away with it. Moreover, losing against the IRS could mean incarceration in a federal prison "camp" (it's for good reason that Martha Stuart wasn't terribly frightened about going to "camp fed"). But losing against a State Department Of Revenue could result in going to a state penitentiary and getting locked up with some really bad dudes. Many states are far tougher on tax protestors than the feds are.

with fraud where there is a legal or moral duty to speak or where an inquiry left unanswered would be intentionally misleading . . . **We cannot condone this shocking conduct by the IRS.** Our revenue system is based upon the good faith of the taxpayers and the taxpayer **should be able to expect the same from government** in its enforcement and collection activities . . . **This sort of deception will not be tolerated and if this is the 'routine' it should be corrected immediately,** *U.S. v. Tweel*, 550 F.2d 297, 299 (1997) [*quoting U.S. v. Prudden*, 424 F.2d 1021, 1032 (1970)] (Emphasis added.).

1 The IRS has never written such a response, or made such admissions, and they never will. Yet every month, hundreds (and
2 perhaps thousands) of Americans become new converts to the tax protest movement, and they send off their own tax protest
3 letters to the IRS, naively expecting there might be a happy outcome. If they really want to jab a sharp stick in the IRS' eye
4 they'll even mail the IRS a 1040X amended return, demanding the IRS pay back their prior three years taxes (this is one of
5 the best ways yet devised for getting handed a criminal indictment for tax fraud). It's for good reason that I say that there's a
6 serious lack of common sense evident today in the tax protest movement.

The most that freedom advocates usually will ever get from the IRS is either silence in responding, or a refund check. To do anything else would require the IRS to surrender their "plausible deniability" and admit that they have been illegally enforcing the Internal Revenue Code for most of their lives. This would open them up to tremendous legal liability and they know it, so they keep very tight lips.

The reason why writing such letters (without doing more) does not work is that it does not address the heart of the problem. The Internal Revenue Code Subtitle A describes a voluntary franchise called a "trade or business" in which costs of participating in the franchise are collected via excise taxes that attach to the "trade or business" activity. See:

The "Trade or Business" Scam, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>

The underlying problem which the letters alone fail to remedy is that information returns are being continually filed, usually illegally, against persons which connect them to this excise taxable franchise. Such forms include IRS forms W-2, 1042S-1098, and 1099. If these information returns are never rebutted by their target, then they stand as prima facie evidence that the subject is a "taxpayer" engaging in an excise taxable franchise. Peter Kershaw doesn't analyze why these letters alone don't work or what part of the puzzle is being ignored, and in that sense, he makes people fearful without offering solutions. In fact, many who understand the nature of the I.R.C. as an excise tax and a franchise have gotten refunds of taxes illegally reported, withheld, and paid. See:

Lost Horizon's Website
<http://losthorizons.com>

The IRS requested to enjoin the above website with no success, because they cannot argue with the truth. Our ministry takes a similar although not identical approach to the income tax issue. The differences between the above website and ours are summarized below:

Pete Hendrickson's "Trade or Business" Approach, Form #08.003
<http://sedm.org/Forms/FormIndex.htm>

7 The strategies, methods, and worldviews of modern tax protestors differ dramatically from the tax protestors of the
8 Colonial era. Rather than being rooted in a biblical worldview, as were America's Founding Fathers, the worldview of
9 modern tax protestors is frighteningly similar to the Libertine French Jacobins responsible for the bloodbath known as the
10 French Revolution.

11 Today's tax protestors could learn a thing or two from history. Colonial-era tax protestors respected the power of the tyrant.
12 Yes, they were willing to risk their, "lives, fortunes and sacred honor," but they never did so recklessly or naively. When
13 they threw the tea into Boston harbor they first disguised themselves by dressing up as Indians and, thus, avoided
14 prosecution and imprisonment.



1

2 Moreover, throwing the tea in the harbor was their last resort. For years prior they protested taxes by redress of grievance,
3 in the form of "remonstrances" to the British king, the only legal authority who had the power to change the tax laws and to
4 rein in the abuses of the British Parliament.

True the battle is different. But so are the quality of Christians. Those at the Boston Tea Party showed they had principle, courage, and self-restraint. Today Christians seem to have more sugar than the fairy Godmother and lack the grit and grime of those in the Colonial Period, who possessed genuine political convictions hammered out by God's Word. The nightmare of the IRS would end if only 5 percent of Christians had the moral and legal convictions of our Founding Fathers.

5 Today's tax protestors only rarely ever protest the income tax to the proper legal authority -- the U.S. Congress. The IRS
6 itself has little contention with those who protest the income tax to Congress. However, the IRS gets very agitated with
7 nonfilers who demand a redress of grievance with the IRS. Their attitude has always been,

8 *"We don't write the tax laws, we just enforce them. We don't even write the tax enforcement laws.
9 If you don't like the income tax, take it up with Congress."*

10 Such an attitude, on the IRS' part, is not particularly unreasonable or unjustified. ¹¹

¹¹ For many years the IRS applied the term "illegal tax protester" or "ITP" to anyone who wrote the IRS with any questions of any kind that indicated they were about to bail out of the income tax system (e.g. "Show me the law that says I have to pay income taxes"). However, under the Internal Revenue Service Restructuring and Reform Act of 1998 ([Public Law 105-206](#)) the IRS can no longer classify someone as an "illegal tax protester" or even just "tax protester." So the IRS has simply substituted the old term for a new designation, "non-filer." However, none of that restricts the terms that we apply to those who argue over the legalities of the income tax with the IRS. "Tax protester" is the term most commonly used and understood by the public, and so it is the term I have used throughout this article.

Tax protestors often resent being called tax protestors. They're often heard to say, "I'm not a tax protestor. I'm part of the *tax honesty movement*. I'm not protesting anything. I'm not opposed to the income tax laws. There's no reason I should protest the income tax because those laws don't apply to me. I just protest the IRS' illegal enforcement of those laws against me" (see [It's So Simple, It's Ridiculous: Taxing times for 16th Amendment rebels](#)). But, if they in any way communicate to the IRS, "The income tax laws don't apply to me," the IRS will immediately classify them as a non-filer and refer them to IRS CID (Criminal Investigation Division) for investigation and possible criminal prosecution. If you don't like the prospect of winding up on the IRS radar screen (i.e. becoming a "target of opportunity") don't write letters to the IRS.

If you're a non-taxpayer (as opposed to a tax protestor/nonfiler), be cautious what you say to whom about your tax status. Be prudent about expressing your opinions on the income tax system, especially at tax protest meetings. IRS agents routinely attend tax protest meetings, engaging in conversation (often for purposes of entrapment) and gathering names. It's not uncommon that I've seen suspicious characters in the parking lots of such meetings (and they're definitely not hotel employees), writing down license plate numbers.

Tax protest leaders often speak about "being at war with the tax system." But armed only with their irrational battle tactics it's not a war, it's a slaughter. Tax protest leaders are doing the equivalent of arming their troops with salad forks and ordering them, "Take that machine gun nest." They're not fighting a war that they have any reasonable expectation of ever winning. Furthermore, many of the tax protest leaders aren't willing to take the same risks they expect their followers to take. A large percentage of tax protest leaders actually pay income tax and file tax returns.

1 Rather than demanding a redress of grievances with the government body that writes the income tax laws, and the
2 government body which has the authority to rein in IRS abuse, tax protestors take peculiar delight in protesting the income
3 tax with mere tax collectors (IRS agents).

We don't take delight in protesting taxes at all. Anything collected by the government that is not collected in strict accordance with the law, whether tax law or not, is not a "tax", but theft and extortion that is just as illegal as if we engage in it. When that happens, limiting the audience for redress to the IRS is indeed futile, and others need to be come involved. Many of our forms are directed at entities throughout the government, not just the IRS. These forms frequently consist of criminal complaints for specific violations of law by IRS agents.

We insist the Ten Commandments not only apply to us as individual believers, but to all men and their institutions; that not only should Citizens obey the nation's law, particularly common law, but that the State should obey its own laws!

4 What an exercise in futility! The IRS has no legal authority to change the tax laws, or to change the legal procedures used
5 for collecting the income tax. For all intents and purposes IRS agents are little more than bean-counters with badges and
6 guns (**WARNING:** bean-counters are easily agitated toward those who interfere with the process of getting their beans
7 counted). Protesting against a branch of government which has no legal authority to change the tax laws will never result in
8 the system changing.

Kershaw is misleading the reader by implying that the I.R.C. is "law" or "public law" for everyone. The IRS' own employees describe it as private law and special law that only applies to those who consensually engage in federal franchises. The Internal Revenue Code is NOT called "tax laws", but rather simply a "Code" or "Title" in 1 U.S.C. §204. Nowhere within that code is the code called a "law". In fact, the I.R.C. is a franchise agreement built around an activity called a "trade or business", which is statutorily defined as "the functions of a public office". The nature of the I.R.C. as a franchise pertaining to "public officers" within the federal government and the affect it has on one's standing in court is exhaustively explained below:

1. *The "Trade or Business" Scam*, Form #05.001
<http://sedm.org/Forms/FormIndex.htm>
2. *Government Instituted Slavery Using Franchises*, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>

By failing to recognize the true nature of the code and misrepresenting it as "public law" that applies to everyone, rather than private law that only applies to those who consent, he is becoming a recruiter for the IRS and doing the Christian community everywhere a dis-service.

9 In a very practical sense tax protestors provide job security to thousands of IRS Special Agents. Tax protestors are *grist for*
10 *the mill* (or meat for the meat-grinder). As long as tax protestors continue engaging in futile protests with the IRS, they're
11 just so much fresh meat for the meat-grinder. All they are doing is helping to maintain the status quo and giving the IRS
12 Commissioner an excuse to hire more IRS Special Agents:

13 *"As IRS commissioner, Mr. Everson presides over the continued reorganization and*
14 *modernization of the nation's tax administration agency. His priorities include strengthening*
15 *enforcement of the tax laws..."*

16 [SOURCE: <http://anon.free.anonymizer.com/http://www.irs.gov/irs/article/0,,id=98192,00.html>]

Those who engage in any kind of competition or battle without properly preparing themselves will ultimately end up as fresh meat for the meat grinder. This is just as true of "tax protestors" as it is in any other field. The problem is that these people do not have the information tools readily available to them in order to engage in battle efficiently and effectively and without pursuing any of the flawed arguments that Kershaw mentions. Once again, where are the PROACTIVE tools and resources that people need to fight? Talk and criticism is cheap. SEDM does the work for these people and none of the arguments found on our website have been discredited by the courts. We need to fight the enemy using the same methods as them: Standardized procedures, forms, and legal pleadings. Nearly all of what Kershaw does is whine and complain and criticize and render any resistance at all futile. As we like to say:

"Lead, follow, or get the hell out of the way. Don't just sit there and whine like a fool. Show me tools, weapons, and facts that have not been rebutted, not more irrelevant opinions. Praise the Lord and pass the ammunition. Where's your ammunition Mr. Kershaw?"

1 IRS Commissioner Mark Everson has already made good on his threats of "strengthening enforcement." Mr. Everson is
2 probably the single most *aggressive* IRS Commissioner in IRS history. This is one *bad dude* that you don't want to mess
3 with. Times for tax protesters were relatively good when former IRS Commissioner Charles Rossotti was in charge, but the
4 *kinder and gentler* days of the IRS are long gone.

If he is one bad dude, then why doesn't Kershaw expose him for the tyrant that he is? Who's side is he on, or "who do you work for", as he likes to say?

5 Protesting against the IRS has ruined the lives of many thousands of Americans. At the very least it's likely to cost you all
6 your worldly wealth, and it could also cost you some time in jail. Worse yet, if the IRS confrontation involves a married
7 person it will usually result in a divorce. It's reckless and foolhardy to put the IRS on notice that you're refusing to pay
8 income taxes. The almighty IRS wields considerable power. They've destroyed the lives of countless "non-compliant"
9 Americans, and they enjoy doing it.

It is true the IRS has ruined more lives and stolen more money than any agency in the history of mankind, and for this reason believers need to oppose this tyranny with the wisdom of Christ and the power of the Holy Spirit. Remember that the only power they have over you is your own ignorance and the irrational tendency of people to trust what the IRS says in their publications. Even the courts admit that no one should rely on anything the government says as a basis for belief about liability, and especially not an IRS publication.

Those who know their rights and how to protect them in court have more options than simply laying their fanny on the chopping block. The enemy is not the government, but ignorance about the law of the average American.

*"One who turns his ear from hearing [or reading and learning] the law [God's and man's law], even his prayer [and his LIFE, for that matter] is an abomination."
[Prov. 28:9, Bible, NKJV]*

*"Only the educated are free."
[Epicetus, Discourses]*

*"Knowledge will forever govern ignorance, and people who mean to be their own governors, must arm themselves with the power which knowledge gives."
[James Madison]*

*"My [God's] people are destroyed [and enslaved] for lack of knowledge [and the lack of education that produces it]."
[Hosea 4:6, Bible, NKJV]*

Our country is an abomination in the rest of the world community because Americans have allowed government run schools to deny them the legal education they need to keep the government in check. Kershaw has done NOTHING anywhere on his website to remedy this chief problem that is the origin of most of the other problems.

10 The IRS refers to the personal income tax as a system of "voluntary compliance." Many tax protesters have reached the
11 erroneous conclusion that if they don't want to "volunteer" they don't have to; but that's not how the IRS views it at all. If
12 you don't "voluntarily comply" the IRS will use everything in their bag of tricks to *encourage* your compliance, and the IRS
13 can be most *persuasive*.

14 The entire income tax system is automated, and is based upon a system of reporting -- you report your income to the IRS,
15 or your employer reports your income to the IRS, and usually a combination of the two. Most Americans have their

1 earnings reported as income to the IRS using their SSN, via IRS Forms W-2 (employee) or 1099 (independent contractor).
2 That data is input into the IRS' Direct Data Entry System (DDES) and is stored at the IRS National Computer Center
3 (NCC) in Martinsburg, West Virginia. Local IRS offices, including IRS auditors, have access to this data via the IRS
4 Integrated Data Retrieval System (IDRS).

5 The IRS system of records is a huge accounting system based upon open/close entries. What typically creates an income
6 "open" entry for individuals is your employee W-2, or your independent contractor 1099. Every "open" entry must
7 subsequently get "closed." In most cases about the only thing that will "close" an income entry is your income tax return. If
8 you don't file a tax return in a year in which you have reported income, the IRS will ultimately mail you a tax assessment.
9 The IRS categorizes all tax assessments as "accounts receivables," and the IRS is very *aggressive* about collecting their
10 accounts receivables.

11 Separate and apart from tax protestors are non-taxpayers. Nontaxpayers are those who have just stopped filing and paying.
12 Several former IRS Commissioners have acknowledged that there are millions of nontaxpayers. For example, IRS
13 Commissioner Roscoe Egger resigned in April, 1986 after publicly acknowledging that, "35 million Americans no longer
14 file personal income taxes."

15 Congress, too, is well aware that there are many millions of nontaxpayers. They refer to them as "the underground
16 economy." Congress avoids categorizing nontaxpayers as part of a "black market economy" because they know that the
17 vast majority of nontaxpayers aren't drug dealers or mafiosos, but are in fact hard-working honest people. Among these are
18 20 million home-based businesses, many of which are "out of the system."

19 Nontaxpayers either have never filed a tax return, or they were once income tax payers but have since dropped out of the
20 tax system quietly and (in many cases) unobserved. Accomplishing that successfully is no small feat. Not only must the
21 non-taxpayer successfully stay off the IRS radar screen, they must stay off their state radar, as well. In many states one
22 actually has more to fear from their State Department Of Revenue than they do from the IRS. Furthermore, state tax agents
23 routinely [collaborate with the IRS](#). In fact, at present, the only states that do not have "[partnership agreements](#)" with the IRS
24 are Wyoming and Nevada.

25 Most Americans receive W-2 or 1099 income statements, so relatively few Americans are good candidates for becoming
26 nontaxpayers (not filing an income tax return in a year in which you have income reported is likely to have unpleasant
27 consequences). Even relatively small income reports can draw unwanted IRS attention to the nontaxpayer. For example,
28 having just \$10 or more in "interest income" paid by your bank to your interest-bearing account will generate a 1099.

29 Avoiding income reports can prove to be a big challenge, and this is especially true of certain professions. Licensed
30 professions, such as doctor, attorney, etc., find it exceedingly difficult to drop out of the system because, by the very nature
31 of their profession, they are deeply entrenched in the system. This is also true of most "professional" vocations, whether or
32 not they are licensed professions.

33 Nevertheless, there are millions of working Americans who labor in hundreds of different vocations where they never have
34 anything reported as "income." The vast majority of them are sole proprietors, and even some informal partnerships,
35 engaged in non-commercial ¹² work for non-commercial clients ¹³, such as lawn-care, landscaping, window washing,
36 handyman, carpentry, auto repair, web site development, pressure washing, wedding photography, bee-keeping, etc. These,
37 and many other "cash vocations" can be lucrative, the earnings of which are limited only by one's own entrepreneurial
38 ambitions. I've known many folks engaged in these and other vocations who earn six-figures.

¹² There are many things that working nontaxpayers do to unwittingly recharacterize their labors as "commercial business." For example, taking out an ad in the yellow pages often produces the unwelcome result of generating a letter of inquiry from your state business license office demanding to know why you haven't taken out a state business license. Working nontaxpayers avoid such problems by not engaging in "commercial" advertising, relying instead on word-of-mouth promotion and referrals.

¹³ Working for a "commercial business" will usually result in their sending you (and the IRS) a 1099, reporting what they paid you as "income." Most such commercial businesses are incorporated, and it would be imprudent of a nontaxpayer to think that they could work for a corporation and not have it reported. The filing of a 1099 is mandatory should that business wish to deduct what they paid you as a business expense from their own taxes, and the fact of the matter is they always want to deduct it. Non-commercial "residential" clients, on the other hand, cannot ordinarily deduct from their personal tax returns the kinds of expenses that commercial businesses can. For example, a business can deduct the cost of having their lawn mowed, whereas home law mowing is not deductible. As such, it would be rare that a residential client would even consider handing a worker a 1099.

1 On the other hand, most tax protestors I've run across are experiencing serious financial woes (and this even long before the
2 IRS starts seizing their assets). A major contributing factor is they often spend so much time "studying" tax protest issues,
3 as well as the plethora of other "personal sovereignty" stuff that is part and parcel of the "patriot movement," that there is
4 little time left to earn a respectable living. Furthermore, the average tax protestor is not one who can keep all that wonderful
5 "truth" he's discovered to himself. He's likely to spend a great deal of time *evangelizing* his friends, family, and coworkers;
6 and this too encroaches upon not only earning a living, but even being able to keep his job (most bosses aren't fond of tax
7 protestors and their propensity for fomenting tax rebellions on company premises).

Kershaw perspective here is skewed. Anyone who makes a ministry out of helping people in trouble never sees the success stories. They aren't squeaky wheels so they don't need the "grease" he pedals as a paralegal. Is it any surprise then that "most of the tax protesters I've run across are experiencing serous financial woes"? Yes, many patriots do experience financial woes, but is that because they are not highly skilled or because the IRS has rigged a system against them and because the patriot refuses to accept government franchises? We do not encourage reckless encounters with the IRS, but we do encourage people to obey the law. If in obeying and enforcing God's law or man's law they experience the wrath of the IRS, they should remember that many of God's people took joyfully the spoiling of their goods, knowing in themselves that they have in heaven a better and an enduring substance (Heb. 10:34).

Furthermore, the fight against government theft has been going on since governments began (1 Samuel 8-10). It will go on long after most of us have finished our pilgrim journey on this Earth. It is a worthy fight and those who engage the battle even if it cost them their fortune will have friends in Heaven who understand the sacrifice of following Christ and His truth: Let us not forget that almost all of God's heroes of faith were oppressed by out-of-control governments, "They were stoned, they were sawn asunder, were tempted, were slain with the sword: they wandered about in sheepskins and goatskins; being destitute, afflicted, tormented" (Heb. 11:37)

8 Nontaxpayers, on the other hand, can often be quite successful at making a comfortable living. They stay focused on their
9 first priority, which is to provide for their families, and not engaging in futile protests with agencies of government who
10 take delight in destroying people's lives.

11 Becoming a nontaxpayer is a very personal decision and, in my observation, is often made as a matter of conscience.

Agreed. Not all should join this fight on the front lines, but all should recognize the great IRS hoax, and do all they can to help and encourage those brave souls who have moved to the front lines of the battle.

12 Moral people often make that decision for moral reasons, such as the government's [pro-abortion](#), "safe sex" and pro-sodomy
13 agenda. Paying taxes which pay for the slaughter of the preborn and sexual debauchery is morally repugnant and
14 unthinkable for many Americans, and was certainly unthinkable for America's Founding Fathers:

Then why is Kershaw criticizing God fearing, well-intentioned Christians who believe they are obeying and enforcing God's laws and thereby engaging in religious practices protected by the First Amendment?

15 *"To compel a man to furnish funds for the propagation of ideas he disbelieves and abhors is sinful
16 and tyrannical."
17 [Thomas Jefferson]*

18 Many Christians have had to take a similar stand in their own churches. I was once a member of a large denomination
19 which started offering paid "family planning services" to denomination employees as part of their health care package. I
20 went to my pastor and demanded assurances that not one penny of my tithe would ever go to pay for an abortion. He
21 supported my position but was unable to secure any assurances from our denomination leaders. My pastor urged my
22 continued membership, but encouraged me to find someplace else to contribute my tithe. With his blessing I started tithing
23 to pro-life ministries.

Kershaw is following a path of pragmatic theology. If it works, it is good. If it has bad results, it is a bad choice. Is pragmatism the leading principle of a man's theology. Was it pragmatic for John the Baptist to confront Herod? Was it pragmatic for the three Hebrews to stand up to the Nebuchadnezzar? Most of the Hebrews in the crowd did the pragmatic thing. Bow down to the king's absolute command, but don't change your religion. However,

only three Hebrews received God's commendation. Was it pragmatic for Jesus to go to Jerusalem knowing he was going to have a confrontation with the Sanhedrin and eventually be crucified? Think of all the good Jesus could have done if he had avoided the terrors of the cross.

Based on Kershaw's relativistic, socialistic, "what's in it for me" philosophy, the following groups of people are just as deserving as "tax protesters" of being called "fools" and "more meat for the meat grinder":

1. Servicemen who risk their lives to serve in our military. They are putting themselves in harm's way and if they die, no PERSONAL good will ever come of it.
2. Pastors who survive on the meager tithes of fair weather Christians who rob God and disappear from the church when the slightest bit of repentance, truth, guilt, or obligation is preached from the pulpit.
3. Mothers who devote their lives to children who defiantly criticize them when they reach their teen years.

Of all of the above noble pursuits, God's word says:

Profiting from Trials

*My brethren, **count it all joy when you fall into various trials, knowing that the testing of your faith produces patience. But let patience have its perfect work, that you may be perfect and complete, lacking nothing.** If any of you lacks wisdom, let him ask of God, who gives to all liberally and without reproach, and it will be given to him. But let him ask in faith, with no doubting, for he who doubts is like a wave of the sea driven and tossed by the wind. **For let not that man suppose that he will receive anything [INCLUDING SALVATION!] from the Lord; he is a double-minded man, unstable in all his ways.***

[James 1:2-8, Bible, NKJV]

- 1 Paying taxes to a government which uses tax revenue to shred the moral fabric of the nation is, for at least some Christians,
- 2 as morally repugnant as tithing to a church which uses tithes to pay for "family planning services." Making such a decision
- 3 entails certain risks, and so, it should only be made with a great deal of care, evaluation and strategic planning.
- 4 For obvious legal reasons I can't specifically advise or recommend that anyone become a non-taxpayer ¹⁴. However, I
- 5 always advise folks not to become tax protesters. While it might "work" for some people to become nontaxpayers,
- 6 becoming a tax protestor never works out.

We agree that becoming "tax protesters" never works out. One should never protest "taxes", but rather monies that are illegally collected. These monies are not called "taxes", but extortion and theft. Learning about the law and how to prove that they are illegally collected should be the focus.

However, becoming enforcers of the law does work out, and God calls us to do this and will reward us for doing this. See:

Delegation of Authority Order from God to Christians, Form #13.007

<http://sedm.org/Forms/FormIndex.htm>

The SEDM ministry is a legal education and law enforcement ministry, and THAT mission is founded on the Bible.

"And thou shalt teach them ordinances and laws [of both [God](#) and [man](#)], and shalt shew them the way wherein they must walk, and the work [of obedience to God] that they must do."

[Exodus 18:20, Bible, NKJV]

¹⁴ My comments and observations here are just that, *mere* comments and observations, and nothing more. Nothing in this article should be construed as legal or tax advice or recommendation. Nor should anyone cease filing tax returns or paying income tax based upon anything contained herein. This article is strictly educational in nature and may not be relied upon for any form of legal advice or recommendation. If you require legal advice or recommendation regarding your personal tax liabilities, you may wish to consult with a tax professional.

Learning, obeying, and especially enforcing the law against the government so as to prevent illegal enforcement of the I.R.C. is not only biblical, but is a moral necessity in today's corrupt climate. Exercising your right to SELF-government by politically and legally disassociating with the government and changing your legal domicile and avoiding the taxes that go with it has always been a protected legal right.

"Similarly, when a person is prevented from leaving his domicile by circumstances not of his doing and beyond his control, he may be relieved of the consequences [such as income taxes] attendant on domicile at that place. In Roboz (USDC D.C. 1963) [Roboz v. Kennedy, 219 F.Supp. 892 (D.D.C. 1963), p. 24], a federal statute was involved which precluded the return of an alien's property if he was found to be domiciled in Hungary prior to a certain date. It was found that Hungary was Nazi-controlled at the time in question and that the persons involved would have left Hungary (and lost domicile there) had they been able to. Since they had been precluded from leaving because of the political privations imposed by the very government they wanted to escape (the father was in prison there), the court would not hold them to have lost their property based on a domicile that circumstances beyond their control forced them to retain."
[Conflicts in a Nutshell, David D. Siegel and Patrick J. Borchers, West Publishing, p. 24]

1 The recklessness with which modern tax protestors pursue their agenda demonstrates how utterly naive they are. They
2 usually have little regard for how their decisions and methods will undermine the lives of their own family members. One
3 of the most important biblical responsibilities a man has is to protect and provide for his family. However, most modern tax
4 protestors show a callous disregard for fulfilling the two most important roles God has ordained for them -- husband and
5 father (I'm singling out men because the majority of tax protestors are men, and wives generally think their husbands are
6 nuts for getting involved in tax protest).

We wouldn't say that the majority of members within SEDM are callous or naive, and they certainly aren't encouraged to disregard their responsibilities as husbands and fathers in favor of becoming "tax protesters". It is true, however, that most freedom advocates are men, which is consistent with the biblical model that places men in a position of headship and "protection" over their families. Eph. 5.

7 Tax protestors frequently speak of "good government," as though the only form of government were civil government. Yet
8 they are usually negligent in the first and most important of all governments -- family government. In my considerable
9 exposure to tax protestors, and especially to tax protest leaders, it's clear to me that these are not people who are worthy of a
10 following. If they can't even earn the confidence and respect of their own wife and children, why should anyone else respect
11 them enough to follow them? The vast majority of tax protest leaders lost their wives and children a long time ago, and for
12 good reason.

Well isn't this part of the problem? How can a man feed his family, pay his bills, obtain health insurance when the government takes a third of his pay check before he even sees it. The government not only thinks it is greater priority than God by demanding firstfruits of a man's labor, but it thinks it is more important than God by demanding nearly a third of the working man's wage! God only asks for ten percent. What man can really tithe to God, pay for his children's education, possess health insurance, and pay his bills when the feds and the state take nearly 50% of a man's income and squander most of it? Some patriots are forced to pay their bills at the expense of ridiculous IRS demands. Some Christians have chosen to tithe to their church even though this is not condoned by the government. Better to be in trouble with the IRS than in trouble with God.

13 Most wives know that no good can come of their husband's tax protesting. They fully expect that their paychecks will be
14 garnished, their bank accounts and investments will be levied, their house will be liened, and their husbands may even wind
15 up in prison. But once a man has caught the tax protest *bug* most wives have little chance of talking any sense into *hubby*.
16 He moves forward with reckless abandon and, eventually, all of her dire predictions come true.

More unreasonable and prejudicial stereotypes. The SEDM website provides tools to protect innocent spouses from the types of injuries Kershaw describes. These tools explain how to get married with a private contract instead of a marriage license, which then prevents innocent spouses from becoming embroiled in the disputes

of their partners. See:

[Sovereign Christian Marriage](http://sedm.org/ItemInfo/Ebooks/SovChristianMarriage/SovChristianMarriage.htm)

<http://sedm.org/ItemInfo/Ebooks/SovChristianMarriage/SovChristianMarriage.htm>

SEDM does not allow anyone to proceed with "reckless abandon". Everyone is required to read and obey the law and to ensure that the government does to, as a condition of membership. The only thing reckless in an environment as corrupt as Kershaw describes is the expectation that the government will ever be content with the power and plunder you give them or that freedom or liberty can survive among people as passive, ignorant, and fatalistic as Kershaw would have them be:

"...the greatest menace to freedom is an inert [passive, ignorant, and uneducated] people [who refuse, as jurists and voters and active citizens, to expose and punish evil in our government]"

[Whitney v. California, 274 U.S. 357 (1927)]

1 Wives are "nesters," particularly if they're also mothers. They have a God-given compulsion to safeguard the family nest.
2 When a husband engages in conduct that destroys the family nest he shouldn't be surprised when he gets served with
3 divorce papers. I've confronted numerous tax protesting men, who claim to be Christians, with:

Is it the man destroying his family, or an enemy destroying his family? Seems to us that the problem is with the IRS not the man who is enforcing and obeying the law.

4 *"But if any provide not for his own, and specially for those of his own house, he hath denied the*
5 *faith, and is worse than an infidel."*

6 *[I Timothy 5:8]*

7 Tax protesting has the net result of a man "providing not for his own." Husbands and fathers have a biblical obligation to
8 ensure that the material needs of their families are met. If their reckless actions result in not fulfilling that obligation, "he
9 hath denied the faith, and is worse than an infidel."

It is the IRS that is destroying families, not patriots. Taxes are so high the average American works from January till May to pay his "fair share." Unable to pay taxes and his bills, the wife and kids are forced into the work place to supplement the family's income. How can we blame a man for trying to reduce his tax burden in a lawful way that honors God and enforces His law?

The other side of the coin is that those who refuse to read, obey, and ENFORCE the law against their government are also an ABOMINATION to the Lord, which results in a reward the same as that of an infidel:

"One who turns his ear from hearing [or reading and learning] the law [God's and man's law], even his prayer [and his LIFE, for that matter] is an abomination."
[Prov. 28:9 , Bible, NKJV]

"Because you [Solomon, the wisest man who ever lived] have done this , and have not kept My covenant and My statutes [violated God's laws], which I have commanded you, I will surely tear the kingdom [and all your sovereignty] away from you and give it to your [public] servant."
[1 Kings 11:9-13, Bible, NKJV]

To tolerate or passively condone a lawless government that the U.S. Supreme Court says is our servant makes us liable for the actions of the agents and trustees who occupy our government.

"The words 'people of the United States' and 'citizens,' are synonymous terms, and mean the same thing. They both describe the political body who, according to our republican institutions, form the sovereignty, and who hold the power and conduct the government through their representatives. They are what we familiarly call the 'sovereign people,' and

every citizen is one of this people, and a constituent member of this sovereignty. ..."
[Boyd v. State of Nebraska, [143 U.S. 135](#) (1892)]

In 2 Samuel 11:1-27, the Bible records the story of King David, who ordered Uriah the Hitite to be killed so that he could marry Uriah's wife in an adulterous affair. Although David didn't do the killing, ultimately, God held personally responsible for the actions of his agents. The same thing applies to those who tolerate the abusive actions of "public servants" to steal, enslave, and destroy those they are supposed to be protecting. We cannot fulfill the second of the two great commandments to love our neighbor if we passively tolerate such abuses. Faith without works of justice and obedience is dead faith and will not earn us the reward we ultimately could attain once in Heaven.

The dichotomy that Kershaw advocates is that we can have a king or ruler above us and pay him "tribute", while at the same time NOT dishonor God, who said that we aren't allowed to do that. We may not lose our salvation in the process, but certainly we will merit little more than the broom closet in the "house of many mansions" described by Jesus in John 14.

1 Tax protesting, and the numerous other "patriot" issues that inevitably get thrown into the patriot mix, often get cloaked in
2 religious rhetoric. They often raise tax protesting to the level of a biblical imperative. They refer to the Constitution as
3 though it were "holy," elevating it to a status virtually coequal with the Bible. The Constitution for the united States is a
4 very fine document, and if the People knew it, and if the People held their public servants accountable to it, America would
5 be a much better place to live. But to speak of the Constitution as "holy" is nothing less than idolatry.

6 Idolatry is a big problem within the modern patriot movement -- idolatry and even blasphemy. "Personal sovereignty" is
7 widely spoken of, but again, this is the outgrowth of not the worldview of America's Founding Fathers, but the Jacobins of
8 the French Revolution. The Jacobins were the product of the atheistic French "enlightenment" and "renaissance." So it was
9 inevitable that in denying the existence and sovereignty of God these French "rationalists" would then refer to themselves,
10 individually, as "sovereigns." Such a worldview inevitably results in antinomianism and anarchy.

11 None of America's Founding Fathers ever called themselves "sovereigns,"¹⁵ for they knew and understood that the only
12 true Sovereign was the Lord Jesus Christ. They called themselves "freemen," apprehending that the liberty which was theirs
13 was the gift of God, and came only as the result of their obedience and submission to *the* Sovereign Ruler and Lord of the
14 Universe.

We agree that all sovereignty ultimately resides in the only true sovereign, which is God. The SEDM motto at the top of the opening page of our website says it all:

"Humble yourselves in the sight of the Lord, and He will lift you up [above your government]."
[James 4:10, Bible, NKJV]

We can only possess powers of sovereignty when we are acting as agents, stewards, foreign ambassadors, fiduciaries, and trustees of God executing His will on earth and not our own. This conclusions is thoroughly justified by the Bible itself, as indicated below:

[Delegation of Authority Order from God to Christians](#), Form #13.007
<http://sedm.org/Forms/FormIndex.htm>

The approach of possessing sovereignty only as an agent of the true sovereign is beyond reproach, because it is the same approach that Jesus taught.

¹⁵ Even the atheist Thomas Paine never referred to himself as a "sovereign," at least not until after he fled America for France. Being a "rationalist" and an atheist (Paine became the author of the blasphemous book, *Age Of Reason*), it was only natural that Thomas Paine wished to assist the French Jacobins in the French Revolution. After it became ridiculed around the world as an "anarchistic bloodbath," Thomas Paine wrote *The Rights Of Man* in defense of the French Revolution. Paine is today given far more credit than he deserves for his influence in the American Revolution, because of his publication, *Common Sense*. The fact of the matter is that, only a relatively short time after publishing *Common Sense*, Paine become a pariah in the American Colonies, branded as a heretic, an infidel and a blasphemer. He had little choice but to flee America and seek refuge amongst fellow "rationalists." After the French Revolution he returned to America where he had few friends and many enemies. Even his closest former friends abandoned him (no one of that era wanted anything to do with atheists). Little wonder the "rationalist" academia of our own day lionize Paine.

"My doctrine is not Mine, but His who sent Me. If anyone wills to do His will, he shall know concerning the doctrine, whether it is from God or whether I speak on My own authority. He who speaks from himself seeks his own glory; but He who seeks the glory of the One who sent Him is true, and no unrighteousness is in Him."

[John 7:16-18, Bible, NKJV]

We don't advocate anything that isn't found in the Bible. Jesus, on the subject of taxes, admitted that the "sons", meaning "citizens" are exempt and that taxes may only lawfully be collected from "strangers", which today is aliens from a foreign country.

When they [Jesus and Apostle Peter] had come to Capernaum, those [collectors] who received the temple tax [our government has become the modern day false god and Washington, D.C. is our political "temple"] came to Peter and said, **"Does your Teacher**

[Jesus] NOT pay the temple tax?

He [Apostle Peter] said, **"Yes."** **[Jesus, our fearless leader as Christians, was a nontaxpayer]**

And when he had come into the house, Jesus anticipated him, saying, **"What do you think, Simon? From whom do the kings [governments] of the earth [lawfully] take customs or taxes, from their sons [citizens and subjects] or from strangers ["aliens", which are synonymous with "residents" in the tax code, and exclude "citizens"]?"**

Peter said to Him, **"From strangers ["aliens"/"residents" ONLY. See 26 CFR §1.1-1(a)(2)(ii) and 26 CFR §301.6109-1(d)(3)."**

Jesus said to him, **"Then the sons ["citizens" of the Republic, who are all sovereign "nationals" and "nonresident aliens" under federal law] are free [sovereign over their own person and labor. e.g. SOVEREIGN IMMUNITY]."**
[Matt. 17:24-27, Bible, NKJV]

Jesus may have said to "render to Caesar that which is Caesar's" in Matt. 22:15-22, but there is no passage anywhere in the Bible that makes anything in the earth or the heavens belong to Caesar. In fact, the Bible says the opposite:

"The heavens are Yours, the earth also is Yours; the world and all its fullness, You have founded them;..."

[Psalm 89:11-12, Bible, NKJV]

The heavens are Yours [God's], the earth also is Yours;

The world and all its fullness, You have founded them.

The north and the south, You have created them;

Tabor and Hermon rejoice in Your name.

You have a mighty arm;

Strong is Your hand, and high is Your right hand."

[Psalm 89:11-13, Bible, NKJV]

"Indeed heaven and the highest heavens belong to the Lord your God, also the earth with all that is in it."

[Deuteronomy 10:14, Bible, NKJV]

What is left over for Caesar if EVERYTHING belongs to God? If we render to Caesar that which is Caesar, then our duty would appear to be to render him NOTHING and to govern ourselves according to God's laws rather than committing idolatry by volunteering into the jurisdiction of the government in choosing a domicile within its

jurisdiction that God says we CANNOT have:

"You shall have no other gods [including governments or earthly laws] before me [or my commandments]."

[[Exodus 20:3](#), Bible, NKJV]

"Do not walk in the [statutes of your fathers](#), nor observe their judgments, nor defile yourselves with their idols. I am the LORD your God: Walk in [My statutes](#), keep My judgments, and do them; hallow My Sabbaths, and they will be a sign between Me and you, that you may know that I am the LORD your God."

[[Ezekial 20:10-20](#), Bible, NKJV]

And by the way, who IS Caesar? The U.S. Supreme Court says YOU are Caesar, and NOT your public servants:

"The rights of individuals and the justice due to them, are as dear and precious as those of states. Indeed the latter are founded upon the former; and the great end and object of them must be to secure and support the rights of individuals, or else vain is government."

[*Chisholm v. Georgia*, [2 U.S. \(2 Dall.\) 419](#), 1 L.Ed 440 (1793)]

"A State does not owe its origin to the Government of the United States, in the highest or in any of its branches. It was in existence before it. It derives its authority from the same pure and sacred source as itself: The voluntary and deliberate choice of the people...A State is altogether exempt from the jurisdiction of the Courts of the United States, or from any other exterior authority, unless in the special instances when the general Government has power derived from the Constitution itself."

[*Chisholm v. Georgia*, [2 Dall. \(U.S.\) 419](#) (Dall.) (1793)]

"Sovereignty itself is, of course, not subject to law, for it is the author and source of law...While sovereign powers are delegated to...the government, sovereignty itself remains with the people."

[*Yick Wo v. Hopkins*, [118 U.S. 356](#) (1886)]

"The ultimate authority ... resides in the people alone."

[*James Madison*, [The Federalist, No. 46](#)]

"The words 'people of the United States' and 'citizens,' are synonymous terms, and mean the same thing. They both describe the political body who, according to our republican institutions, form the sovereignty, and who hold the power [sovereignty] and conduct the government [govern themselves!] through their representatives. They are what we familiarly call the 'sovereign people,' and every citizen is one of this people, and a constituent member of this sovereignty. ..."

[*Boyd v. State of Nebraska*, [143 U.S. 135](#) (1892)]

- 1 Until modern tax protestors adopt the worldview of America's Founding Fathers they have no chance, whatsoever, of
- 2 becoming successful. In point of fact, far from being an asset, the modern tax protest movement has proven itself a liability
- 3 in our efforts to abolish the federal income tax system.

Until people like Mr. Kershaw develop a fully informed biblical perspective on the proper relationship between pagan earthly governments and Christians, idolatry towards government effected by passively condoning its actions will continue and things will never improve. If the people in the Bible fully embraced and adopted the passive view endorsed by Kershaw, then we would have to rewrite the Bible because all the most memorable stories in the Bible describe the struggles of people who were oppressed or enslaved by corrupted governments:

1. Every time Israel was judged in the Book of Judges, they came under tribute to a tyrannical king

2. Abraham's great struggles were against overreaching governments, [Genesis 14, 20](#)
3. Isaac struggled against overreaching governments [Gen 26](#)
4. Egyptian Pharaohs enslaved God's people, [Ex. 1](#)
5. Joshua's battle was against 31 kings in Canaan.
6. Israel struggled against the occupation of foreign governments in the [Book of Judges](#)
7. David struggled against foreign occupation, [2 Samuel 8, 10](#)
8. Zechariah lost his life in [2 Chronicles](#) for speaking against a king.
9. Isaiah was executed by Manasseh
10. Daniel was oppressed by Officials who accused him of breaking a Persian statutory law
11. Jesus was executed by a foreign power [Jn. 18ff.](#)
12. Jesus was a victim of Israel's kangaroo court, the Sanhedrin
13. The last 1/4 of the [Book of Acts](#) is about Paul's defense against fraudulent accusations
14. The last 6 years of Paul's life was spent in and out prison defending himself against false accusations

A true biblical perspective on government that addresses the deficiencies in Kershaw's approach is summarized in the references below:

1. *What Pastors and Clergy Need to Know About Government and Taxation*, Form #12.006
<http://sedm.org/Forms/FormIndex.htm>
2. *Delegation of Authority Order from God to Christians*, Form #13.007
<http://sedm.org/Forms/FormIndex.htm>
3. *Government Establishment of Religion*, Form #05.039
<http://sedm.org/Forms/FormIndex.htm>
4. *Socialism: The New American Civil Religion*, Form #05.016
<http://sedm.org/Forms/FormIndex.htm>
5. *The Institutes of Biblical Law*, Rousas Rushdoony.

As I've told scores of tax protestors over the years, there's much to be learned from the lessons of history. One of my favorite historical stories teaches a lesson about the influence that a single protesting constituent can have on his elected representative, and the consequent effect that representative can have on the entire Congress. It's the story of [Farmer Bunce and Davy Crockett](#). Read it and then follow the example of Horatio Bunce. Feel free to make copies of the article and circulate it among friends, family, coworkers, your pastor, and don't forget all those tax protestors.

If tax protestors redirected their efforts into becoming like Farmer Bunce, this country would soon be restored into a Constitutional Republic with a very small, limited, and checked federal government. The costs to run that small government would be so insignificant that we could then easily justify to everyone the abolishment of the federal income tax system.

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<http://hushmoney.org>

3 Conclusions

Peter Kershaw's approach towards the relationship between modern day Christians and the government is pessimistic and has an extremely negative focus. There is no hope, inspiration, or passion in his message. He simply advocates passive acceptance of the status quo. He offers not solutions, but only strong criticism of those who dare to follow the biblical mandate to avoid idolatry toward government. In that sense, he is an advocate for a totalitarian government police state because where there is no resistance to oppression, the oppression *always* gets worse.

1 The Bible says that we will be rewarded for our works of obedience to God's laws *after* we reach Heaven. Kershaw would
2 have us believe that there is no reward for obedience and no reason for "protestants" to protest by all methods available the
3 most intolerable of situations. His world is a world of "political correctness" and the avoidance of risks at all costs, and this
4 world is the domain of Satan himself. Jesus himself was a "tax protester" and an anarchist. See:

5 1. *Jesus is an Anarchist*

6 <http://famguardian.org/Subjects/Spirituality/ChurchvState/JesusAnarchist.htm>

7 2. *Jesus of Nazareth: Tax Protester*

8 <http://www.jesus-on-taxes.com/Page2.html>

9 The people accused Jesus of being a tax protester in Luke 23:2

10 *And they began to accuse Him, saying, "We found this fellow perverting the nation, and*
11 *forbidding to pay taxes to Caesar, saying that He Himself is Christ, a King."*
12 *[Luke 23:2, Bible, NKJV]:*

13 Jesus was in fact a tax protester, and here is the proof from the Bible:

14 *When they [Jesus and Apostle Peter] had come to Capernaum, those [collectors] who received the*
15 *temple tax [our government has become the modern day false god and Washington, D.C. is our*
16 *political "temple"] came to Peter and said, "Does your Teacher [Jesus] not pay the temple tax?*

17 *He [Apostle Peter] said, "Yes." [Jesus, our fearless leader as Christians, was a nontaxpayer]*

18 *And when he had come into the house, Jesus anticipated him, saying, "What do you think,*
19 *Simon? From whom do the kings [governments] of the earth [lawfully] take customs or taxes,*
20 *from their sons [citizens and subjects] or from strangers ["aliens", which are synonymous with*
21 *"residents" in the tax code, and exclude "citizens"]?"*

22 *Peter said to Him, "From strangers ["aliens" / "residents" ONLY. See 26 CFR §1.1-1(a)(2)(ii)*
23 *and 26 CFR §301.6109-1(d)(3)]."*

24 *Jesus said to him, "Then the sons ["citizens" of the Republic, who are all sovereign "nationals"*
25 *and "nonresident aliens" under federal law] are free [sovereign over their own person and labor.*
26 *e.g. SOVEREIGN IMMUNITY]."*
27 *[Matt. 17:24-27, Bible, NKJV]*

28 If Jesus the tax protester had been alive today, Kershaw would have advised His wife to divorce Him and called up the DOJ
29 to complain that he wasn't "paying his fair share", and then demand a reward or an indemnification for his own liability in
30 order to avoid any risk or costly confrontation from a beastly government. How is that different from what Judas would
31 have done?

32 The world is a battlefield, and there are casualties and wounds in battle, but the battle is the Lord's and its end is victory.
33 To attempt an escape from the battle by criticizing those who are fighting without providing them any help or armor or
34 alternatives is to flee from the liabilities of warfare against sinful men for battle with an angry God. To face the battle is to
35 suffer the penalties of man's wrath and the blessings of God's grace and law.

36 Kershaw would have us believe that we are little more than animals, whose main function in life is to avoid pain and to
37 seek pleasure for the short term good. The sinful avoidance of risk and responsibility for one's own conduct, in fact, is
38 behind how the bloated socialist state that Kershaw vehemently criticizes achieved the great overarching prominence of
39 today.

40 God's covenant with His family of believers carries with it a much higher responsibility than simply passively tolerating the
41 usurpations of a corrupt government and avoiding all risks. The Bible describes God as love.

42 *"And we have known and believed the love that God has for us. God is love, and he who abides in*
43 *love [obedience to **God's Laws**] abides in [and is a FIDUCIARY of] God, and God in him."*

1 [\[1 John 4:16, Bible, NKJV\]](#)

2 Jesus, in turn, described this love as OBEDIENCE to God's laws, not the fuzzy feeling that everyone attributes to it.

3 *"Not everyone who says to Me, 'Lord, Lord,' shall enter the kingdom of heaven, but he who does*
4 *the will of My Father in heaven."*

5 *[Jesus in [Matt. 7:21](#), Bible, NKJV]*

6 *"But why do you call Me 'Lord, Lord,' and not do the things which I say?"*

7 *[[Luke 6:46](#), Bible, NKJV]*

8 *"He who has [understands and learns] My commandments [laws in the Bible] and keeps them,*
9 *it is he who loves Me. And he who loves Me will be loved by My Father, and I will love him and*
10 *manifest Myself to him."*

11 *[[John 14:21](#), Bible, NKJV]*

12 *"Now by this we know that we know Him [God], if we keep His commandments. He who says, "I*
13 *know Him," and does not keep His commandments, is a liar, and the truth is not in him. But*
14 *whoever keeps His word, truly the love of God is perfected in him. By this we know that we are in*
15 *Him [His fiduciaries]. He who says he abides in Him [as a fiduciary] ought himself also to walk*
16 *just as He [Jesus] walked."*

17 *[[1 John 2:3-6](#), Bible, NKJV]*

18 Instead of complementing and encouraging those who are walking in strict obedience to Gods laws and in emulation of
19 Jesus' example, Kershaw criticizes those who follow in Jesus' footsteps and suffer persecution. We argue that those who
20 aren't being persecuted aren't following Jesus!

21 *"Look, I am sending you out as sheep among [government] wolves. Be as wary as snakes and*
22 *harmless as doves. But beware! For you will be handed over to the [corrupted] courts [by*
23 *licensed attorneys with a conflict of interest] and beaten in the synagogues[501(c)(3) churches].*
24 *And you must stand trial before governors and kings [and federal judges, who are the equivalent*
25 *of modern-day Monarchs] because you are my followers. This will be your opportunity to tell*
26 *them about me—yes, to witness to the world. When you are arrested [by the federal MAFIA*
27 *because you threaten their organized crime ring], don't worry about what to say in your*
28 *defense, because you will be given the right words at the right time. For it won't be you doing*
29 *the talking—it will be the Spirit of your Father speaking through you.*

30 *"Brother will betray brother to death, fathers will betray their own children [by aborting them or*
31 *selling them into federal slavery by giving them Social Security Numbers, the "badge of allegiance*
32 *to the Beast", and by falsely claiming they are "U.S. citizens" on their tax returns], and children*
33 *will rise against their parents [using Child Protective Services] and cause them to be killed [or*
34 *persecuted by a zealous state eager to justify its existence and expand its jurisdiction at the*
35 *expense of our sovereignty and Constitutional Rights]. And everyone [and especially*
36 *misbehaving public DIS-servants] will hate you [and persecute you illegally and*
37 *unconstitutionally] because of your [exclusive] allegiance to me [God]. But those who endure*
38 *[and expose the Truth] to the end will be saved [and thereby prevent eternal harm at the price of*
39 *temporary earthly discomfort]. When you are persecuted in one town, flee to the next. I assure*
40 *you that I, the Son of Man, will return before you have reached all the towns of Israel.*

41 *"A student is not greater than the teacher. A [public] servant is not greater than the [Sovereign*
42 *Citizen] master. The student [us] shares the teacher's [Jesus'] fate. The servant [believers and*
43 *followers of God] shares the master's [Jesus'] fate. And since I, the master of the household, have*
44 *been called the prince of demons, how much more will it happen to you, the members of the*
45 *household! But don't be afraid of those [thieves and tyrants masquerading as "public servants"]*
46 *who threaten you. For the time is coming when everything will be revealed [and evil punished at*
47 *the final judgment]; all that is secret will be made public. What I tell you now in the darkness,*
48 *shout [from websites like this one] abroad when daybreak comes. What I whisper in your ears,*

1 **shout from the housetops for all to hear [and on websites like this one that are outside of**
2 **government jurisdiction]!**

3 “Don’t be afraid of those who want to kill you. They can only kill your body; they cannot touch
4 your soul. **Fear [and obey] only God [and His laws, not the government's unless they are**
5 **consistent with God's laws], who can destroy both soul and body in hell.** Not even a sparrow,
6 worth only half a penny, can fall to the ground without your Father knowing it. And the very hairs
7 on your head are all numbered. So don’t be afraid; you are more valuable to him than a whole
8 flock of sparrows.”

9 [Jesus in [Matt. 10:16-31](#), Bible, New Living Translation]

10 Kershaw seems more interested in avoiding pain than in obeying God’s commandments to DO JUSTICE. We cannot love
11 God without hating, punishing, and opposing His opposite regardless of the cost. This is what the Bible calls “fearing the
12 Lord”:

13 *Fear the LORD*

14 **And now, O Israel, what does the LORD your God ask of you but to fear the LORD your God,**
15 **to walk in all his ways, to love him, to serve the LORD your God with all your heart and with all**
16 **your soul, and to observe the LORD's commands and decrees that I am giving you today for your**
17 **own good?**

18 *To the LORD your God belong the heavens, even the highest heavens, the earth and everything in*
19 *it. Yet the LORD set his affection on your forefathers and loved them, and he chose you, their*
20 *descendants, above all the nations, as it is today. Circumcise your hearts, therefore, and do not*
21 *be stiff-necked any longer. For the LORD your God is God of gods and Lord of lords, the great*
22 *God, mighty and awesome, who shows no partiality and accepts no bribes. He defends the cause*
23 *of the fatherless and the widow, and loves the alien, giving him food and clothing. And you are to*
24 *love those who are aliens, for you yourselves were aliens in Egypt. **Fear the LORD your God***
25 **and serve him. Hold fast to him and take your oaths in his name. He is your praise; he is your**
26 **God, who performed for you those great and awesome wonders you saw with your own eyes.**
27 *Your forefathers who went down into Egypt were seventy in all, and now the LORD your God has*
28 *made you as numerous as the stars in the sky.*

29 [Deut. 10:12-22, Bible, NKJV]

30 The Bible also defines what it means to “fear the Lord”:

31 **“The fear of the LORD is to hate evil;**
32 **Pride and arrogance and the evil way**
33 **And the perverse mouth I hate.”**
34 [Prov. 8:13, Bible, NKJV]

35 A Christian who does not act to enforce either man’s law or God’s law against a corrupted government is like the vine that
36 Jesus said would be cut off:

37 *The True Vine*

38 *“I am the true vine, and My Father is the vinedresser. **Every branch in Me that does not bear***
39 **fruit He takes away;** and every branch that bears fruit He prunes, that it may bear more fruit.
40 *You are already clean because of the word which I have spoken to you. Abide in Me, and I in you.*
41 *As the branch cannot bear fruit of itself, unless it abides in the vine, neither can you, unless you*
42 *abide in Me.*

43 *“I am the vine, you are the branches. He who abides in Me, and I in him, bears much fruit; for*
44 *without Me you can do nothing. **If anyone does not abide in Me, he is cast out as a branch and***
45 **is withered; and they gather them and throw them into the fire, and they are burned. If you**

1 *abide in Me, and My words abide in you, you will ask what you desire, and it shall be done for*
2 *you. By this My Father is glorified, that you bear much fruit; so you will be My disciples.*
3 *[John 15:1-8, Bible, NKJV]*

4 On many occasions, God told the Israelites to NOT obey the “statutes of the heathens” in the land they were going to and
5 that doing so was idolatry. Why is it so foreign to people like Kershaw to apply this concept to a modern day pagan
6 government?

7 *“You shall therefore keep all My statutes and all My judgments, and perform them, that the*
8 *land where I am bringing you to dwell may not vomit you out. And you shall not walk in the*
9 *statutes of the nation which I am casting out before you; for they commit all these things, and*
10 *therefore I abhor them. But I have said to you, “You shall inherit their land, and I will give it to*
11 *you to possess, a land flowing with milk and honey.” I am the LORD your God, who has separated*
12 *you from the peoples.*
13 *[Lev. 20:22-24, Bible, NKJV]*

14 *“Do not walk in the [statutes of your fathers](#), nor observe their judgments, nor defile yourselves*
15 *with their idols. I am the LORD your God: Walk in [My statutes](#), keep My judgments, and do them;*
16 *hallow My Sabbaths, and they will be a sign between Me and you, that you may know that I am the*
17 *LORD your God.”*
18 *[[Ezekial 20:10-20](#), Bible, NKJV]*

19 Why would God order the Israelites to NOT “walk in the statutes of the land they were inhabiting” if He wanted us to obey
20 a corrupted government? Why would God bless David so profusely for deposing Saul, the then king of Israel, if He
21 thought we ought to obey corrupted governments by passively tolerating and not oppose their usurpations?

22 The irony of Kershaw’s message is that on the one hand, he criticizes the evils of socialism, and yet on the other hand, he
23 encourages a socialistic view of Heaven, where everyone gets the same “reward” regardless of the extent of their acts of
24 obedience. The fallacy of socialism is that we can get something for nothing, and that we can transfer all sovereignty and
25 liability to an ultimate pagan man-made deity called “government”. Ironically, Kershaw appears to have the same view of
26 God and Heaven, which is that we will all achieve salvation and receive the same reward once we get there, and that our
27 degree of effort in resisting government tyranny will NOT influence the rewards once we get there. However, the Bible is
28 at odds with Kershaw’s socialistic philosophy. Christ calls us to deny self, and that denial of self ultimately can lead to
29 discomfort, persecution, and risk in this life. All Kershaw does is criticize those who sincerely believe they are sacrificing
30 self for the glory of the Father, and this undermines God’s plan. The Bible says our “all” is to OBEY HIS
31 COMMANDMENTS, and we can’t obey His commandments if we are serving two masters, God and mammon
32 (government) at the same time!

33 *“No one can serve two masters [two Kings or rulers, for instance]; for either he will hate the one*
34 *and love the other, or else he will be loyal to the one and despise the other. You cannot serve God*
35 *and mammon [government].”*
36 *[Luke 16:13, Bible, NKJV. Written by a tax collector]*

37 *“If anyone desires to come after Me, let him deny himself, and take up his cross, and follow*
38 *Me.”*
39 *[Matt. 16:24, Bible, NKJV]*

40 *“Let us hear the conclusion of this whole matter: Fear [respect] God and keep His*
41 *commandments [Laws found in the Bible], for this is man’s all. For God will bring every work*
42 *into judgment, including every secret thing, whether good or evil.”*
43 *[[Eccl. 12:13-14](#), Bible, NKJV]*

44 What is so terribly “unbiblical” about disassociating oneself politically and legally by changing our domicile to be outside
45 of the government where we temporarily are and thereby “firing” a pagan atheistic government as our protector so that God
46 and His sacred laws can be restored to their proper sovereignty over every aspect of our lives? This process ultimately
47 leads to freedom from taxation that the government has never denied the existence of in the courts, and yet the goal was not
48 to avoid taxation, but to restore God to His Sovereign position as our only Lawgiver, Judge, and King as the Bible requires?

1 *"For God is the King of all the earth; Sing praises with understanding."*
2 [[Psalm 47:7](#), Bible, NKJV]

3 *"For the LORD is our Judge, the LORD is our Lawgiver, the LORD is our King; He will save*
4 *[and protect] us."*
5 [[Isaiah 33:22](#), Bible, NKJV]

6 Isn't this approach a prophetic fulfillment of the following scripture?:

7 *"But seek first the kingdom of God [on EARTH, not the afterlife] and His righteousness, and all*
8 *these things [prosperity, protection, and security] shall be added to you."*
9 [[Matt. 6:33](#), Bible, NKJV]

10 The above approach is exhaustively explained in the article below:

[Why Domicile and Becoming a "Taxpayer" Require Your Consent](http://famguardian.org/Subjects/Taxes/Articles/DomicileBasisForTaxation.htm), Form #05.002
<http://famguardian.org/Subjects/Taxes/Articles/DomicileBasisForTaxation.htm>

11 Why doesn't Kershaw integrate the Bible with what he advocates so that he can prove himself a faithful steward? The
12 reason is that he wants to avoid social responsibility for doing anything and avoid all risks associated with doing anything
13 to free his neighbor from government slavery. His world is a world without hope, without purpose, without passion,
14 without inspiration, and without perspiration in tending the vineyard. He is a vine who eventually be cut off because it
15 bears no fruit.

16 Along the lines of this section, a reader sent us the following poem which summarizes why our lives will amount to nothing
17 if we do not accept personal responsibility for ourself and learn to accept the unlimited liability that God bestowed upon us
18 to DO JUSTICE as part of his death sentence for our disobedience in the book of Genesis:

19 **Risk..**

20 *To weep...*
21 *is to risk appearing sentimental,*

22 *To hope...*
23 *is to risk despair,*

24 *To reach out for another...*
25 *is to risk involvement,*

26 *To try...*
27 *is to risk failure,*

28 *To expose feelings...*
29 *is to risk exposing your true self,*

30 *To place your ideas, your dreams before the crowd...*
31 *is to risk their loss,*

32 *To love is to risk...*
33 *not being loved in return,*

34 *To live...*
35 *is to risk dying,*

36 *But risks must be taken because the greatest hazard in life,*
37 *is to risk nothing.*

1 *The person who risks nothing, does nothing, has nothing, and is nothing. They may avoid suffering*
2 *and sorrow, but they cannot learn, feel, change, grow, love, and live. Chained by their certitudes,*
3 *they are a slave, they have forfeited their freedom.*

4 *Only a person who risks.*
5 *is free.*