

GOVERNMENT CONSPIRACY TO DESTROY THE SEPARATION OF POWERS

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Federal
government

State
government

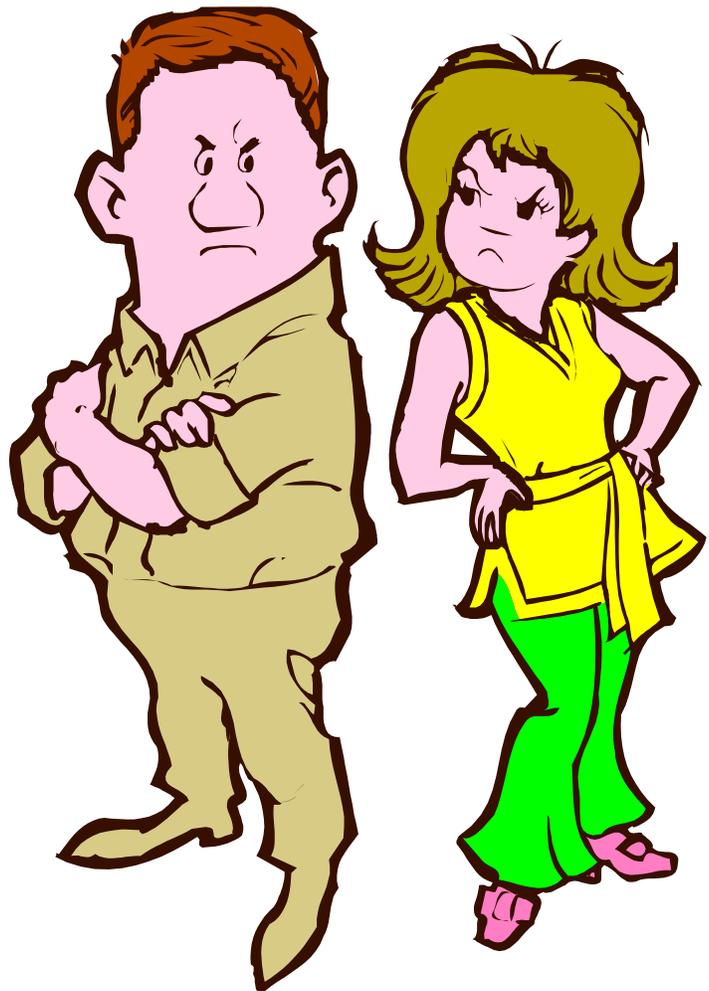


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1 Introduction

“When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty.”

[*The Spirit of Laws*, Baron de Montesquieu, <http://famguardian.org/Publications/SpiritOfLaws/sol-02.htm>]

This memorandum of law will:

1. Describe the purpose and history of the separation of powers doctrine as the foundation for our Republican form of government.
2. Provide evidence which demonstrates the various ways that it has been systematically undermined and maliciously destroyed by our political leaders and public servants in the Legislative, Executive, and Judicial branches of the government.
3. Provide a high level overview of how all of the efforts to systematically destroy the separation of powers have produced a New American Civil Religion of Socialism within our society.
4. Describe biblical reasons why Christians cannot participate in the current form of government and must divorce the corrupted pagan society we live in.
5. Provide evidence supporting the conclusion that the founding fathers anticipated and expected all the usurpations described in this document and warned us well in advance of their occurrence. These predictions have, in fact, furnished a road map for our public servants to destroy our system of government.

The notion of separation of powers is the foundation of our “republican form of government”. The only mandate found in the Constitution is the one requiring the federal government to guarantee to every state of the Union a “republican form of government”:

Constitution, Article 4, Section 4.

The United States shall guarantee to every State in this Union a Republican Form of Government, and shall protect each of them against Invasion; and on Application of the Legislature, or of the Executive (when the Legislature cannot be convened) against domestic Violence.

2 Historical Origins of the Separation of Powers Doctrine

The foundation of our republican form of government is the notion of “separation of powers”. In the legal field, this is called “the separation of powers doctrine”. The U.S. Supreme Court confirmed the purpose of the separation of powers doctrine in the cases below:

“The leading Framers of our Constitution viewed the principle of separation of powers as the central guarantee of a just government. James Madison put it this way: “No political truth is certainly of greater intrinsic value or is stamped with the authority of more enlightened patrons of liberty.” The Federalist No. 47, p. 324 (J. Cooke ed.1961).”

[*Freytag v. Commissioner*, 501 U.S. 868 (1991)]

“In Europe, the Executive is almost synonymous with the Sovereign power of a State; and, generally, includes legislative and judicial authority. When, therefore, writers speak of the sovereign, it is not necessarily in exclusion of the judiciary; and it will often be found, that when the Executive affords a remedy for any wrong, it is nothing more than by an exercise of its judicial authority. Such is the condition of power in that quarter of the world, where it is too commonly acquired by force, or fraud, or both, and seldom by compact. In America, however, the case is widely different. Our government is founded upon compact. Sovereignty was, and is, in the people. It was entrusted by them, as far as was necessary for the purpose of forming a good government, to the Federal Convention; and the Convention executed their trust, by effectually separating the Legislative, Judicial, and Executive powers; which, in the contemplation of our Constitution, are each a branch of the sovereignty. The well-being of the whole depends upon keeping each department within its limits. In the State government, several instances have occurred where a legislative act, has been rendered inoperative by a judicial decision, that it was unconstitutional; and even under the Federal government the judges, for the same reason, have refused to execute an act of Congress. ^{FN} When, in short, either branch of the government usurps that part of the sovereignty, which the Constitution assigns to another branch, liberty ends, and tyranny commences.”*

[*The Betsey*, 3 U.S. 6 (1794)]

1 "We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S.
2 Const., Art. I, § 8. As James Madison wrote, "[t]he powers delegated by the proposed Constitution to the federal
3 government are few and defined. Those which are to remain in the State governments are numerous and
4 indefinite." *The Federalist* No. 45, pp. 292-293 (C. Rossiter ed. 1961). **This constitutionally**
5 **mandated division of authority "was adopted by the Framers**
6 **to ensure protection of our fundamental liberties."** *Gregory v. Ashcroft*,
7 **501 U.S. 452, 458 (1991)** (internal quotation marks omitted). **"Just as the separation and independence of**
8 **the coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in**
9 **any one branch, a healthy balance of power between the States and the Federal Government will reduce the**
10 **risk of tyranny and abuse from either front."** *Ibid.* "
11 [*U.S. v. Lopez*, **514 U.S. 549** (1995)]
12

13 "The people of the United States, by their Constitution, have affirmed a division of internal governmental
14 powers between the federal government and the governments of the several states—committing to the first its
15 powers by express grant and necessary implication; to the latter, or [301 U.S. 548, 611] to the people, by
16 reservation, 'the powers not delegated to the United States by the Constitution, nor prohibited by it to the
17 States.' The Constitution thus affirms the complete supremacy and independence of the state within the field of
18 its powers. *Carter v. Carter Coal Co.*, **298 U.S. 238, 295**, 56 S.Ct. 855, 865. The federal government has no
19 more authority to invade that field than the state has to invade the exclusive field of national governmental
20 powers; for, in the oft-repeated words of this court in *Texas v. White*, 7 Wall. 700, 725, 'the preservation of the
21 States, and the maintenance of their governments, are as much within the design and care of the Constitution as
22 the preservation of the Union and the maintenance of the National government.' The necessity of preserving
23 each from every form of illegitimate intrusion or interference on the part of the other is so imperative as to
24 require this court, when its judicial power is properly invoked, to view with a careful and discriminating eye
25 any legislation challenged as constituting such an intrusion or interference. See *South Carolina v. United*
26 *States*, **199 U.S. 437, 448**, 26 S.Ct. 110, 4 Ann.Cas. 737."
27 [*Steward Machine Co. v. Davis*, **301 U.S. 548** (1937)]

28 The founders believed that men were inherently corrupt. They believed that where power concentrates, so does tyranny.
29 To prevent tyranny, they separated the power within our government in the following ways:

- 30 1. **Separation of church (God) and state.** The state and God (the church) are in competition with each other to protect
31 the people, as was shown in section 4.3.5 of the *Great IRS Hoax*, Form #11.302. Guaranteed by the First Amendment
32 to the Constitution.
- 33 2. **Separation of money and state.** Guaranteed by Article 1, Section 10, Clause 1 of the Constitution, which required
34 that no State shall make anything but gold and silver money.
- 35 3. **Separation of marriage and state.** At the time, there were no marriage licenses and everyone got married in their
36 church. Their marriage certificate was the family bible, because that is where they recorded the ceremony.
- 37 4. **Separation of education and state.** The Constitution did not authorize the federal government to get involved in
38 education, and since everything not mentioned in the Constitution was reserved to the states under the Tenth
39 Amendment, we also had separation of education and state.
- 40 5. **Separation of media and state:** The founders always believed that a free and independent media was a precursor to
41 an accountable and moral government and they wrote the requirement for freedom of the press into the First
42 Amendment to the U.S. Constitution.
- 43 6. **Separation of the people and the government.** The founders gave the people equal footing with the state
44 governments by giving them the House of Representatives. The House of Representatives is equal in legislative power
45 to the Senate, which represents the state governments.
- 46 7. **State v. Federal separation.** The states had complete sovereignty *internal* to their border over everything except taxes
47 on foreign commerce, mail fraud, and counterfeiting. Slavery was later added to that by the Thirteenth Amendment.
48 The federal government had jurisdiction over all *external* or foreign matters *only*. Guaranteed by Art. IV of the
49 Constitution.
- 50 8. **Separation of powers within the above two distinct governments.** Guaranteed by Art. 1, Art. II, and Art. III of the
51 Constitution:
 - 52 8.1. Executive
 - 53 8.2. Legislative
 - 54 8.3. Judicial

55 The founding fathers derived the idea of separation of powers from various historical legal treatises available to them at the
56 time they wrote the Constitution. The main source which described this separation of powers and after which they
57 patterned their design for our government was a book written by Montesquieu which you can read for yourself below:

1 The founders implemented separation between the federal and state governments to put the states in competition with each
2 other for citizens and commerce, so that when one state became too oppressive by having taxes that were too high or too
3 many laws, people would move to a better state where they had more freedom and lower taxes. This would ensure that the
4 states that were most oppressive would have the fewest citizens and the worst economy. They also put the federal
5 government in charge of foreign commerce only, so that the only way it could increase its revenues was to promote, not
6 discourage or restrict, commerce with foreign nations. If the taxes on foreign commerce were too high, people would
7 simply buy more domestic goods and the federal government would shrink. It was naturally self-balancing.

8 The founders also put branches within each government in competition with each other: Executive, Legislative, and
9 Judicial. They ensured that each branch had distinct functions that could not be delegated to another branch of government.
10 Each branch would then jealously guard its power and jurisdiction to ensure that it was not invaded or undermined by the
11 other branch. This ensured that there would always be a balance of powers so that the system was self-regulating and the
12 balance of powers would be maintained.

13 *"To the contrary, the Constitution divides authority between federal and state governments for the protection*
14 *of individuals. State sovereignty is not just an end in itself: "Rather, federalism secures to citizens the*
15 *liberties that derive from the diffusion of sovereign power." Coleman v. Thompson, 501 U.S. 722, 759 (1991)*
16 *(BLACKMUN, J., dissenting). "Just as the separation and independence of the coordinate branches of the*
17 *Federal Government serve to prevent the accumulation of excessive power in any one branch, a healthy*
18 *balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse*
19 *from either front." Gregory v. [505 U.S. 144, 182] Ashcroft, 501 U.S., at 458. See The Federalist No. 51,*
20 *p. 323. (C. Rossiter ed. 1961).*

21 *Where Congress exceeds its authority relative to the States, therefore, the departure from the constitutional*
22 *plan cannot be ratified by the "consent" of state officials. An analogy to the separation of powers among the*
23 *branches of the Federal Government clarifies this point. The Constitution's division of power among the*
24 *three branches is violated where one branch invades the territory of another, whether or not the encroached-*
25 *upon branch approves the encroachment. In Buckley v. Valeo, 424 U.S. 1, 118 -137 (1976), for instance, the*
26 *Court held that Congress had infringed the President's appointment power, despite the fact that the President*
27 *himself had manifested his consent to the statute that caused the infringement by signing it into law. See*
28 *National League of Cities v. Usery, 426 U.S., at 842, n. 12. In INS v. Chadha, 462 U.S. 919, 944 -959 (1983),*
29 *we held that the legislative veto violated the constitutional requirement that legislation be presented to the*
30 *President, despite Presidents' approval of hundreds of statutes containing a legislative veto provision. See id.,*
31 *at 944-945. The constitutional authority of Congress cannot be expanded by the "consent" of the governmental*
32 *unit whose domain is thereby narrowed, whether that unit is the Executive Branch or the States.*

33 *State officials thus cannot consent to the enlargement of the powers of Congress beyond those enumerated in*
34 *the Constitution. Indeed, the facts of this case raise the possibility that powerful incentives might lead both*
35 *federal and state officials to view departures from the federal structure to be in their personal interests. Most*
36 *citizens recognize the need for radioactive waste disposal sites, but few want sites near their homes. As a result,*
37 *while it would be well within the authority of either federal or state officials to choose where the disposal sites*
38 *will be, it is likely to be in the political interest of each individual official to avoid being held accountable to the*
39 *voters for the choice of location. If [505 U.S. 144, 183] a federal official is faced with the alternatives of*
40 *choosing a location or directing the States to do it, the official may well prefer the latter, as a means of shifting*
41 *responsibility for the eventual decision. If a state official is faced with the same set of alternatives - choosing a*
42 *location or having Congress direct the choice of a location - the state official may also prefer the latter, as it*
43 *may permit the avoidance of personal responsibility. The interests of public officials thus may not coincide with*
44 *the Constitution's intergovernmental allocation of authority. Where state officials purport to submit to the*
45 *direction of Congress in this manner, federalism is hardly being advanced. "*
46 *[New York v. United States, 505 U.S. 144 (1992)]*

47 The founders put the states in charge of the federal government by filling the senate with delegates from each state and by
48 giving each state full and complete and exclusive control over all taxation within its borders, with the exception of taxes on
49 foreign commerce, which is commerce external to states of the Union and among foreign countries.

50 *"In the states, there reposes the sovereignty to manage their own affairs except only as the requirements of the*
51 *Constitution otherwise provide. Within these constitutional limits the power of the state over taxation is*
52 *plenary."*
53 *[Madden v. Commonwealth of Kentucky, 309 U.S. 83 (1940)]*

1 The states gave the federal government control only over taxes on foreign commerce under Article 1, Section 8, Clause 3 of
2 the Constitution.¹ The states ensured this result by mentioning in two places in the Constitution, Article 1, Section 2,
3 Clause 3 and Article 1, Section 9, Clause 4, that all direct taxes had to be apportioned to the legislatures of each state. The
4 requirement to apportion direct taxes is the only mandate that appears twice in the Constitution, because they wanted to
5 emphasize this limit on federal taxing powers. This ensured that the federal government could never burden or
6 economically enslave individual citizens within each state or tax state governments directly:

7 *"The difficulties arising out of our dual form of government and the opportunities for differing opinions*
8 *concerning the relative rights of state and national governments are many; **but for a very long time this court***
9 ***has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or***
10 ***their political subdivisions.** The same basic reasoning which leads to that conclusion, we think, requires like*
11 *limitation upon the power which springs from the bankruptcy clause. United States v. Butler, supra."*
12 *[Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513; 56 S.Ct. 892 (1936)]*

13 The founders imposed these restrictions on direct taxation because they knew that direct taxes amounted to slavery and they
14 didn't want to become slaves to the federal government. Through the requirement for apportionment, state legislatures
15 became the intermediaries for all federal appropriations that depended on other than indirect taxes on foreign commerce.
16 Any other approach would require citizens in the states to serve two masters: state and federal, for the income they earn.
17 This is a fulfillment of the Bible, which said on this subject:

18 *"**No one can serve two masters** [state and federal]: for either he will hate the one, and love the other; or else*
19 *he will hold to the one, and despise the other. Ye cannot serve God and mammon."*
20 *[Matt. 6:24, Bible, NKJV]*

21 Thomas Jefferson, one of our most important founding fathers, confirmed the purpose of the separation of powers between
22 state and federal governments. He confirmed that the purpose of the federal government was to regulate commerce and
23 interaction with foreign countries and that it never had the authority or jurisdiction to invade within states, either through
24 legislation or through police powers:

25 *"The extent of our country was so great, and its former division into distinct States so established, that **we***
26 ***thought it better to confederate [U.S. government] as to foreign affairs only. Every State retained its self-***
27 ***government in domestic matters, as better qualified to direct them to the good and satisfaction of their***
28 ***citizens, than a general government so distant from its remoter citizens and so little familiar with the local***
29 ***peculiarities of the different parts."***
30 *[Thomas Jefferson to A. Coray, 1823. ME 15:483]*

31 *"I believe the States can best govern our home concerns, and **the General Government our foreign ones.**"*
32 *[Thomas Jefferson to William Johnson, 1823. ME 15:450]*

33 *"**My general plan [for the federal government] would be, to make the States one as to everything connected***
34 ***with foreign nations,** and several as to everything purely domestic."*
35 *[Thomas Jefferson to Edward Carrington, 1787. ME 6:227]*

36 *"**Distinct States, amalgamated into one as to their foreign concerns, but single and independent as to their***
37 ***internal administration,** regularly organized with a legislature and governor resting on the choice of the people
38 and enlightened by a free press, can never be so fascinated by the arts of one man as to submit voluntarily to his
39 usurpation. Nor can they be constrained to it by any force he can possess. While that may paralyze the single
40 State in which it happens to be encamped, [the] others, spread over a country of two thousand miles diameter,
41 rise up on every side, ready organized for deliberation by a constitutional legislature and for action by their
42 governor, constitutionally the commander of the militia of the State, that is to say, of every man in it able to
43 bear arms."*
44 *[Thomas Jefferson to A. L. C. Destutt de Tracy, 1811. ME 13:19]*

45 You can read the above quotes from Thomas Jefferson on the website at:

[Thomas Jefferson on Politics and Government](http://famguardian.org/Subjects/Politics/ThomasJefferson/jeff1050.htm)
<http://famguardian.org/Subjects/Politics/ThomasJefferson/jeff1050.htm>

¹ See Federalist Paper #45 for confirmation of this fact.

1 Note that Jefferson said that the federal government was given jurisdiction over foreign affairs only, which includes
2 foreign commerce. The only exception to this general rule is subject matter within the states over the following:

- 3 1. Slavery under the Thirteenth Amendment.
- 4 2. Counterfeiting under Article 1, Section 8, Clause 5 of the Constitution.
- 5 3. Mail under Article 1, Section 8, Clause 7 of the Constitution.
- 6 4. Assaults and infractions against its own officers under Article 1, Section 8, Clause 18 of the Constitution.
- 7 5. Treason under Article 3, Section 3, Clause 2 of the Constitution.

8 Every other type of subject matter jurisdiction exercised by the federal government within the states is not authorized by the
9 Constitution, and therefore can only be undertaken with the voluntary consent and participation of the state governments
10 and the people within them. This type of consensual jurisdiction is called “comity”.

11 *“comity. Courtesy; complaisance; respect; a willingness to grant a privilege, not as a matter of right, but out*
12 *of deference and good will. Recognition that one sovereignty allows within its territory to the legislative,*
13 *executive, or judicial act of another sovereignty, having due regard to rights of its own citizens. Nowell v.*
14 *Nowell, Tex.Civ.App., 408 S.W.2d. 550, 553. In general, principle of “comity” is that courts of one state or*
15 *jurisdiction will give effect to laws and judicial decisions of another state or jurisdiction, not as a matter of*
16 *obligation, but out of deference and mutual respect. Brown v. Babbitt Ford, Inc., 117 Ariz. 192, 571 P.2d. 689,*
17 *695. See also Full faith and credit clause.”*
18 *[Black’s Law Dictionary, Sixth Edition, p. 267]*

19 Jefferson’s quotes are also fully consistent with our system of federal taxation. For instance, Article 1, Section 8, Clause 3
20 of the U.S. Constitution limits federal taxation powers to commerce with foreign nations and between, but not within,
21 states. 26 CFR §1.861-8(f) also reveals that the only specific sources of “gross income” that are taxable under Subtitle A of
22 the Internal Revenue Code are those associated with Domestic International Sales Corporations (DISC) and Foreign Sales
23 Corporations (FSCs), both of whom are involved in commerce with foreign countries only. Even the IRS' own publications
24 in the Federal Register confirm that this was the original intent of the founders. Below is an excerpt from the Federal
25 Register, Volume 37, page 20960 dated October 5, 1972:

26 *“Madison’s Notes on the Constitutional Convention [see [Federalist Paper #45](#)] reveal clearly that the*
27 *framers of the Constitution believed for some time [and wrote this permanent requirement into the*
28 *Constitution] that the principal, if not sole, support of the new Federal Government would be derived from*
29 *customs duties and taxes connected with shipping and importations. Internal taxation would not be resorted*
30 *to except infrequently, and for special [emergency] reasons. The first resort to internal taxation, the*
31 *enactment of internal revenue laws in 1791 and in the following 10 years, was occasioned by the exigencies of*
32 *the public credit. These first laws were repealed in 1802. Internal revenue laws were reenacted for the period*
33 *1813-17, when the effects of the war of 1812 caused Congress to resort to internal taxation. From 1818 to*
34 *1861, however, the United States had no internal revenue laws and the Federal Government was supported by*
35 *the revenue from import duties and the proceeds from the sale of public lands. In 1862 Congress once more*
36 *levied internal revenue taxes. This time the establishment of an internal revenue system, not exclusively*
37 *dependent upon the supplies of foreign commerce, was permanent.”*
38 *[Federal Register, Volume 37, p. 20960; Oct. 5, 1972]*

39 What the IRS doesn’t tell you in the above is that the resort to internal taxation under Subtitle A of the Internal Revenue
40 Code was only authorized against officers of the United States government and not against private citizens living in the
41 states of the Union. According to the U.S. Supreme Court, the enactment of the Sixteenth Amendment didn’t change that
42 Constitutional requirement one iota either. You can view this document on the website at:

43 <http://famguardian.org/TaxFreedom/Evidence/OrgAndDuties/37FR20960-20964-OrgAndFunctions.pdf>

44 Those federal politicians, legislators, and judges intent on becoming tyrants or expanding their power must break down the
45 separation of powers established by the founders above if they want to concentrate power or take away powers from the
46 states. They have done this over the years mainly by the following means, which we devote nearly the entirety of this book
47 to exposing and explaining:

- 48 1. Deliberately deceiving people about the intent and result of ratifying the Sixteenth Amendment. According to the U.S.
49 Supreme Court, the Sixteenth Amendment “conferred no power of taxation” upon the federal government, but simply

reinforced the idea that federal income taxes are indirect excise taxes only on businesses.² Yet, to this day, your dishonest Congressman and the IRS itself both insist that the Sixteenth Amendment is the basis for their authority to tax the labor of a natural person, in spite of the fact that these kind of taxes violate the Thirteenth Amendment and constitute slavery and involuntary servitude.

2. Eliminating separation of church and state by either taxing churches or using the IRS to terrorize and gag them for their political activities. This is already happening. See the following website for details: <http://www.hushmoney.org/>
3. Eliminating separation of money and state by eliminating the gold standard and transitioning to a fiat paper currency. This was done in 1913 with the introduction of the Federal Reserve Act on Dec. 23, 1913, shortly after the ratification of the Sixteenth Amendment in February 1913.
4. Eliminating separation of marriage and state by introducing marriage licenses. This was done in a large scale starting in 1923, with the Uniform Marriage and Divorce Act of 1929. See section 4.14.6.7 of the *Great IRS Hoax*, Form #11.302 for further details.
5. Confusing the definitions of words to make the separation of powers between state and federal unclear. For instance:
 - 5.1. Confusing the definitions of “state” and “State”.
 - 5.2. Confusing the definition of “United States”
 - 5.3. Not defining the word “foreign” in the Internal Revenue Code
6. Obfuscating the distinctions between “U.S. citizen” and “national” status within federal statutes. “U.S. citizens” were born in the federal United States while “nationals” were born in states of the Union.
7. Judges violating the due process rights of the accused by making frequent use of false presumption against litigants regarding citizenship and “taxpayer” status without documenting in their rulings what presumptions they are making or having to defend with evidence why such presumptions are warranted. Remember that “presumption” is the opposite of due process and also happens to be a sin in the Bible. Refer to section 2.8.2 of the *Great IRS Hoax*, Form #11.302 for details.
8. Refusing to acknowledge or recognize the limits of federal jurisdiction within federal courtrooms. We have been informed of many individuals being brutalized and abused by itinerant federal judges whose jurisdiction was challenged.
9. Suppressing any evidence or debate in courtrooms on the nature of separation of powers. Doing so by complicating rules of evidence, and making citizens meet a higher standard for evidence than the government.
10. Using the proceeds of extorted or illegally-collected federal income tax revenues to break down the separation of powers between states and the federal government. For instance, depriving states of federal revenues who do not do what the federal government wants them to do. This is called “privilege-induced slavery”. Section 12 later explains that this kind of artifice has been thoroughly exploited to create a de facto government that is completely at odds with the de jure separation of powers required by our Constitution.
11. Discrediting and slandering legal professionals who bring attention to the separation of powers between state and federal jurisdiction by calling them “frivolous” or “incompetent” and/or pulling their license to practice law. The framing of Congressman Traficant and Congressman George Hansen are examples of this kind of political persecution by abusing the legal system as a tool of persecution. See: <http://www.constitution.org/ghansen/conghansen.htm>
12. Paying people in the legal publishing business to obfuscate the definitions of words. Section 6.8 of the *Great IRS Hoax*, Form #11.302 shows several instances of such corruption.
13. Making the laws found in the U.S. Code so confusing that the average American can’t rely on his own understanding of them to know what the law requires. Instead, he must be compelled to rely on a high-paid expert, such as a judge or lawyer, both of whom have a conflict of interest in expanding their power, to say what the law really requires. This transforms our society from a “society of laws and not men” into a “society of men”.³
14. Suppressing and oppressing the Right to Petition guaranteed to We the People in the [First Amendment](#). The Founders believed that the people had an inalienable right to withhold payment of taxes until their petitions were heard and responded to. Federal courts have evaded and avoided upholding this requirement, in what amounts to treason against the Constitution punishable by death. See the article on the website below about this subject at: <http://famguardian.org/Subjects/Taxes/LegalEthics/RightToPet-031002.pdf>

The U.S. Supreme Court in the case of *Baker v. Carr*, [369 U.S. 186](#) (1962) has developed some legal criteria for determining whether a court may invade or undermine the duties of a coordinate branch of government in its rulings and thereby undermine the separation of powers. Below is the criteria:

² See *Stanton v. Baltic Mining*, 240 U.S. 103 (1916), *Peck v. Lowe*, 247 U.S. 165 (1918), and many others.

³ See *Marbury v. Madison*, [5 U.S. 137](#); 1 Cranch 137, 2 L.Ed. 60 (1803)

1. Has the issue been committed expressly by the Constitution to a coordinate political branch of the government?
2. Are there judicially discoverable and manageable standards for deciding the case?
3. Can the case be decided without some initial policy determination of a kind clearly for nonjudicial discretion?
4. Can the court decide the case independently without expressing lack of respect due a coordinate branch of the government?
5. Is there an unusual need for unquestioning adherence to a political decision already made?
6. Is there a potentiality for embarrassment from multifarious decisions by different branches of the government on the same question?

In the criteria above, the Executive and Legislative branches of the government are regarded as “political branches”, while the judicial branch is not a political branch, but exclusively a legal branch. Understanding these criteria are important for readers who want to challenge the exercise of political powers by the federal judiciary, such as in areas of:

1. Interfering with ones political choice of domicile. See Great IRS Hoax, Form #11.302, Section 5.4.5 for details.
2. Interfering with one’s political choice of citizenship. See Great IRS Hoax, Form #11.302, Sections 4.11 through 4.11.13.
3. Interfering with the exercise of political rights or a political party. You as a private individual constitute an independent sovereignty and political party and a court may not interfere with your political choices. See section 4.2.4 of the Great IRS Hoax, Form #11.302 for a definition of political rights.

A court that interferes with or questions or undermines a person’s political affiliations above is involving itself in political questions and the judge is overstepping his authority.

“Political questions. Questions of which courts will refuse to take cognizance, or to decide, on account of their purely political character, or because their determination would involve an encroachment upon the executive or legislative powers.

“Political questions doctrine” holds that certain issues should not be decided by courts because their resolution is committed to another branch of government and/or because those issues are not capable, for one reason or another, of judicial resolution. Islamic Republic of Iran v. Pahlavi, 116 Misc.2d 590, 455 N.Y.S.2d. 987, 990.

A matter of dispute which can be handled more appropriately by another branch of the government is not a “justiciable” matter for the courts. However, a state apportionment statute is not such a political question as to render it nonjusticiable. Baker v. Carr, 369 U.S. 186, 208-210, 82 S.Ct. 691, 705-706, 7 L.Ed.2d. 663. [Black’s Law Dictionary, Sixth Edition, pp. 1158-1159]

The U.S. Supreme Court has also insightfully defined the very harmful affect on society when the judicial branch of the government involves itself in political questions of the above nature in the case of *Luther v. Borden*:

“But, fortunately for our freedom from political excitements in judicial duties, this court [the U.S. Supreme Court] can never with propriety be called on officially to be the umpire in questions merely political. The adjustment of these questions belongs to the people and their political representatives, either in the State or general government. These questions relate to matters not to be settled on strict legal principles. They are adjusted rather by inclination, or prejudice or compromise, often.

[. . .]

Another evil, alarming and little foreseen, involved in regarding these as questions for the final arbitrament of judges would be that, in such an event, all political privileges and rights would, in a dispute among the people, depend on our decision finally. We would possess the power to decide against, as well as for, them, and, under a prejudiced or arbitrary judiciary, the public liberties and popular privileges might thus be much perverted, if not entirely prostrated. But, allowing the people to make constitutions and unmake them, allowing their representatives to make laws and unmake them, and without our interference as to their principles or policy in doing it, yet, when constitutions and laws are made and put in force by others, then the courts, as empowered by the State or the Union, commence their functions and may decide on the rights which conflicting parties can legally set up under them, rather than about their formation itself. Our power begins after theirs [the Sovereign People] ends. Constitutions and laws precede the judiciary, and we act only under and after them, and as to disputed rights beneath them, rather than disputed points in making them. We speak what is the law, jus dicere, we speak or construe what is the constitution, after both are made, but we make, or revise, or control neither. The disputed rights beneath constitutions already made are to be governed by precedents, by sound legal principles, by positive legislation e.g. “positive law”, clear contracts, moral duties, and fixed

1 rules; they are per se questions of law, and are well suited to the education and habits
2 of the bench. But the other disputed points in making constitutions, depending often, as before shown, on
3 policy, inclination, popular resolves and popular will and arising not in respect to private rights, not what is
4 meum and tuum, but in relation to politics, they belong to politics, and they are settled by political tribunals,
5 and are too dear to a people bred in the school of Sydney and Russel for them ever to intrust their final
6 decision, when disputed, to a class of men who are so far removed from them as the judiciary, a class also who
7 might decide them erroneously, as well as right, and if in the former way, the consequences might not be able
8 to be averted except by a revolution, while a wrong decision by a political forum can often be peacefully
9 corrected by new elections or instructions in a single month; and if the people, in the distribution of powers
10 under the constitution, should ever think of making judges supreme arbiters in political controversies when
11 not selected by nor, frequently, amenable to them nor at liberty to follow such various considerations in their
12 judgments as [48 U.S. 53] belong to mere political questions, they will dethrone themselves and lose one of
13 their own invaluable birthrights; building up in this way -- slowly, but surely -- a new sovereign power in the
14 republic, in most respects irresponsible and unchangeable for life, and one more dangerous, in theory at
15 least, than the worst elective oligarchy in the worst of times. Again, instead of controlling the
16 people in political affairs, the judiciary in our system was designed rather to control
17 individuals, on the one hand, when encroaching, or to defend them, on the other,
18 under the Constitution and the laws, when they are encroached upon. And if the judiciary at
19 times seems to fill the important station of a check in the government, it is rather a check on the legislature, who
20 may attempt to pass laws contrary to the Constitution, or on the executive, who may violate both the laws and
21 Constitution, than on the people themselves in their primary capacity as makers and amenders of constitutions."
22 [Luther v. Borden, 48 U.S. 1 (1849)]

23 If you would like a more thorough analysis of why courts do not have jurisdiction over "political questions" and why your
24 choice of citizenship and domicile are political questions, please see the following excellent memorandum of law:

Political Jurisdiction, Form #05.004
<http://sedm.org/Forms/MemLaw/PoliticalJurisdiction.pdf>

25 **3 "Separate"="Sovereign"="Foreign"**

26 Going along with the notion of the Separation Of Powers doctrine in the previous section is the concept of "sovereignty".
27 Sovereignty is the foundation of all government in America and fundamental to understanding our American system of
28 government. Below is how President Theodore Roosevelt, one of our most beloved Presidents, describes "sovereignty":

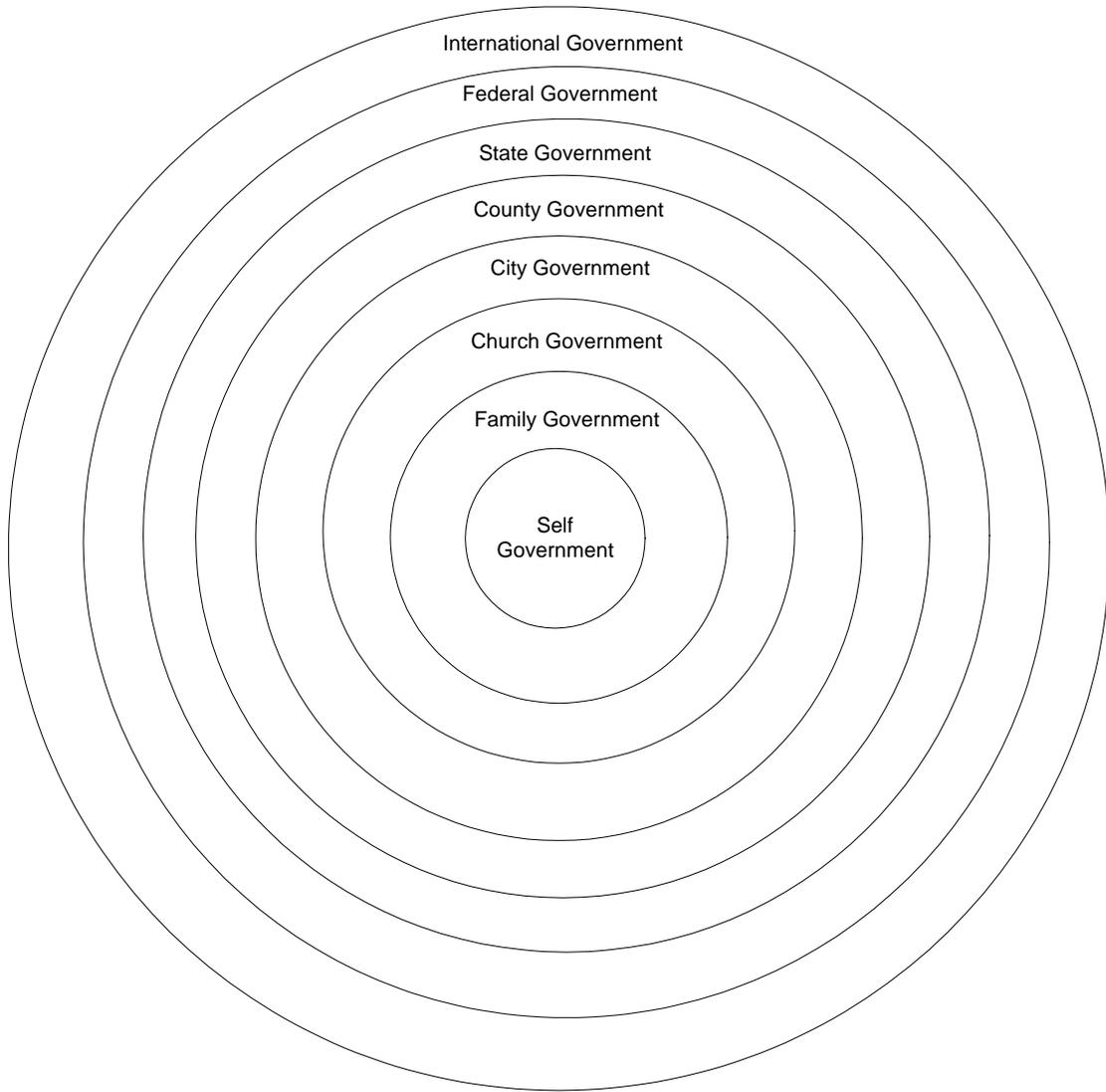
29 *"We of this mighty western Republic have to grapple with the dangers that spring from popular self-government*
30 *tried on a scale incomparably vaster than ever before in the history of mankind, and from an abounding*
31 *material prosperity greater also than anything which the world has hitherto seen.*

32 *As regards the first set of dangers, it behooves us to remember that men can never escape being governed.*
33 *Either they must govern themselves or they must submit to being governed by others. If from lawlessness or*
34 *fickleness, from folly or self-indulgence, they refuse to govern themselves then most assuredly in the end they*
35 *will have to be governed from the outside. They can prevent the need of government from without only by*
36 *showing they possess the power of government from within. A sovereign cannot make excuses for his failures; a*
37 *sovereign must accept the responsibility for the exercise of power that inheres in him; and where, as is true in*
38 *our Republic, the people are sovereign, then the people must show a sober understanding and a sane and*
39 *steadfast purpose if they are to preserve that orderly liberty upon which as a foundation every republic must*
40 *rest."*
41 [President Theodore Roosevelt; Opening of the Jamestown Exposition; Norfolk, VA, April 26, 1907]

42 In this section, we will cover some very important implications of sovereignty within the context of government authority
43 and jurisdiction generally. We will analyze these implications both from the standpoint of relations WITHIN a government
44 and the relationship that government has with its citizens and subjects.

45 Sovereignty can exist within individuals, families, churches, cities, counties, states, nations, and even international bodies.
46 This is depicted in the "onion diagram" below, which shows the organization of personal, family, church, and civil
47 government graphically. The boundaries and relations between each level of government are defined by God Himself, who
48 is the Creator of all things and the Author of the user manual for it all, His Holy Book. Each level of the "onion" below is
49 considered sovereign, independent, and "foreign" with respect to all the levels external to it. Each level of the diagram
50 represents an additional layer of protection for those levels within it, keeping in mind that the purpose of government at
51 every level is "protection" of the sovereigns which it was created to serve and which are within it in the diagram below:

52 Figure 3-1: Hierarchy of sovereignty



1

2 The interior levels of the above onion govern and direct the external levels of the onion. For instance, citizens govern and
 3 direct their city, county, state, and federal governments by exercising their political right to vote and serve on jury duty.
 4 Here is how the Supreme Court describes it:

5 *"The words 'people of the United States' and 'citizens,' are synonymous terms, and mean the same thing. They*
 6 *both describe the political body who, according to our republican institutions, form the sovereignty, and **who***
 7 ***hold the power and conduct the government through their representatives.** They are what we familiarly call*
 8 *the 'sovereign people,' and every citizen is one of this people, and a constituent member of this sovereignty. ..."*
 9 *[Boyd v. State of Nebraska, [143 U.S. 135](#) (1892)]*

10 *"...at the Revolution, the sovereignty devolved on the people; and they are truly the sovereigns of the country,*
 11 *but they are sovereigns without subjects...with none to govern but themselves; the citizens of America are equal*
 12 *as fellow citizens, and as joint tenants in the sovereignty."*
 13 *[Chisholm v. Georgia, [2 Dall \(U.S.\) 419](#), 454, 1 L.Ed. 440, 455 @DALL 1793, pp. 471-472]*

14 City governments control their state governments by directing elections, controlling what appears on the ballot, and
 15 controlling how much of the property and sales tax revenues are given to the states. State government exercise their

1 authority over the federal government by sending elected representatives to run the Senate and by controlling the “purse” of
2 the federal government when direct taxes are apportioned to states.

3 Sovereignty also exists *within* a single governmental unit. For instance, in the previous section, we described the
4 Separation of Powers Doctrine by showing how a “republican form of government” divides the federal government into
5 three distinct, autonomous, and completely independent branches that are free from the control of the other branches.
6 Therefore, the Executive, Legislative, and Judicial departments of both state and federal governments are “foreign” and
7 “alien” with respect to the other branches.

8 Sovereignty is defined in man’s law as follows, in Black’s Law Dictionary:

9 *“Sovereignty. The supreme, absolute, and uncontrollable power by which any independent state is governed;
10 supreme political authority; paramount control of the constitution and frame of government and its
11 administration; self sufficient source of political power, from which all specific political powers are derived;
12 the international independence of a state, combined with the right and power of regulating its internal affairs
13 without foreign dictation; also a political society, or state, which is sovereign and independent. Chisholm v.
14 Georgia, 2 Dall. 455, 1 L.Ed. 440; Union Bank v. Hill, 3 Cold., Tenn 325; Moore v. Shaw, 17 Cal. 218, 79
15 Am.Dec. 123; State v. Dixon, 66 Mont. 76, 213 P. 227.”*
16 *[Black’s Law Dictionary Fourth Edition (1951), p. 1568]*

17 “Sovereignty” consists of the combination of legal authority and responsibility that a government or individual has within
18 our American system of jurisprudence. The key words in the above definition of sovereignty are: “foreign”,
19 “uncontrollable”, and “independence”. A “sovereign” is:

- 20 1. A servant and fiduciary of all sovereigns *internal* to it.
21 2. Not subject to the legislative or territorial jurisdiction of any *external* sovereign. This is because he is the “author” of
22 the law that governs the external sovereign and therefore not subject to it.

23 *“Sovereignty itself is, of course, not subject to law, for it is the author and source of law...While sovereign
24 powers are delegated to...the government, sovereignty itself remains with the people.”*
25 *[Yick Wo v. Hopkins, 118 U.S. 356 (1886)]*

- 26 3. “Foreign” or “alien” with respect to other *external* sovereigns, from a legal perspective. This means that:
27 3.1. The purpose of the laws of the sovereign at any level is to establish a fiduciary duty to protect the rights and
28 sovereignty of all those entities which are *internal* to a sovereignty.
29 3.2. The existence of a sovereign may be acknowledged and *defined*, but not *limited* by the laws of an *external*
30 sovereign.
31 3.3. The rights and duties of a sovereign are *not* prescribed in any law of an external sovereign.
32 4. “Independent” of other sovereigns. This means that:
33 4.1. The sovereign has a duty to support and govern itself completely and to not place any demands for help upon an
34 external sovereign.
35 4.2. The moment a sovereign asks for “benefits” or help, it ceases to be sovereign and independent and must surrender
36 its rights and sovereignty to an external sovereign using his power to contract in order to procure needed help.
37 5. The purpose of the Constitution is to preserve “self-government” and independence at every level of sovereignty in the
38 above onion diagram:

39 *“The determination of the Framers Convention and the ratifying conventions to preserve complete and
40 unimpaired state [and personal] self-government in all matters not committed to the general government is
41 one of the plainest facts which emerges from the history of their deliberations. And adherence to that
42 determination is incumbent equally upon the federal government and the states. State powers can neither be
43 appropriated on the one hand nor abdicated on the other. As this court said in Texas v. White, 7 Wall. 700,
44 725. ‘The preservation of the States, and the maintenance of their governments, are as much within the
45 design and care of the Constitution as the preservation of the Union and the maintenance of the National
46 government.’ The Constitution, in all its provisions, looks to an indestructible Union, composed of indestructible
47 States.’ Every journey to a forbidden end begins with the first step; and the danger of such a step by the federal
48 government in the direction of taking over the powers of the states is that the end of the journey may find the
49 states so despoiled of their powers, or-what may amount to the same thing-so [298 U.S. 238, 296] relieved of
50 the responsibilities which possession of the powers necessarily enjoins, as to reduce them to little more than
51 geographical subdivisions of the national domain. It is safe to say that if, when the Constitution was under
52 consideration, it had been thought that any such danger lurked behind its plain words, it would never have been
53 ratified.”*
54 *[Carter v. Carter Coal Co., 298 U.S. 238 (1936)]*

1 Below are some examples of the operation of the above rules for sovereignty within the American system of government:

- 2 1. No federal law prescribes a *duty* upon a person who is a “national” but not a “citizen” under federal law, as defined in 8
3 U.S.C. §1101(a)(21), 8 U.S.C. §1101(a)(22)(B), or 8 U.S.C. §1101(a)(21). References to “nationals” within federal
4 law are rare and every instance where it is mentioned is in the context of duties and obligations of public servants,
5 rather than the “national himself” or herself. This is further explained in pamphlet below:

Why you are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>

- 6 2. Natural persons who have not expressly and in writing contracted away their rights are “sovereign”. Here is how the
7 U.S. Supreme Court describes it:

8 *“There is a clear distinction in this particular case between an individual and a corporation, and that the latter*
9 *has no right to refuse to submit its books and papers for an examination at the suit of the State. The individual*
10 *may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own*
11 *way. His power to contract is unlimited. He owes no such duty to the State, since he receives nothing therefrom,*
12 *beyond the protection of his life and property. His rights are such as existed by the law of the land long*
13 *antecedent to the organization of the State, and can only be taken from him by due process of law, and in*
14 *accordance with the constitution. Among his rights are a refusal to incriminate himself, and the immunity of*
15 *himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the*
16 *public so long as he does not trespass upon their rights.”*
17 *[Hale v. Henkel, 201 U.S. 43 at 47 (1905)]*

- 18 3. States of the Union and the Federal government are both immune from lawsuits against them by “nationals”, except in
19 cases where they voluntarily consent by law. This is called “sovereign immunity”. Read the Supreme Court case of
20 *Alden v. Maine*, [527 U.S. 706](#) (1999) for exhaustive details on the constitutional basis for this immunity.
21 4. States of the Union are “foreign” with respect to the federal government for the purposes of legislative jurisdiction. In
22 federal law, they are called “foreign states” and they are described with the *lower case* word “states” within the U.S.
23 Code and in *upper case* “States” in the Constitution. Federal “States”, which are actually territories of the United
24 States (see 4 U.S.C. §110(d)) are spelled in *upper case* in most federal statutes and codes. States of the Union are
25 immune from the jurisdiction of federal courts, except in cases where they voluntarily consent to be subject to the
26 jurisdiction. The federal government is immune from the jurisdiction of state courts and international bodies, except
27 where it consents to be sued as a matter of law. This is called “sovereign immunity”.

28 *Foreign States: “Nations outside of the United States...Term may also refer to another state; i.e. a sister state.*
29 *The term ‘foreign nations’, ...should be construed to mean all nations and states other than that in which the*
30 *action is brought; and hence, one state of the Union is foreign to another, in that sense.”*
31 *[Black’s Law Dictionary, Sixth Edition, p. 648]*

32 *Foreign Laws: “The laws of a foreign country or sister state. In conflicts of law, the legal principles of*
33 *jurisprudence which are part of the law of a sister state or nation. Foreign laws are additions to our own laws,*
34 *and in that respect are called ‘jus receptum’.”*
35 *[Black’s Law Dictionary, Sixth Edition, p. 647]*

- 36 5. The rules for surrendering sovereignty are described in the “Foreign Sovereign Immunities Act”, which is codified in
37 28 U.S.C. §§1602-1611. A list of exceptions to the act in 28 U.S.C. §1605 define precisely what behaviors cause a
38 sovereign to surrender their sovereignty to a fellow sovereign.

39 The key point we wish to emphasize throughout this section is that a sovereign is “foreign” with respect to all other
40 *external* (outside them within the onion diagram) sovereigns and therefore not subject to their jurisdiction. In that respect, a
41 sovereign is considered a “foreigner” of one kind or another in the laws of every sovereign *external* to it. For instance, a
42 person who is a “national” but not a subject “citizen” under federal law, as defined in 8 U.S.C. §1101(a)(21) and 8 U.S.C.
43 §1452, is classified as a “nonresident *alien*” within the Internal Revenue Code. He is “alien” to the code because he is *not*
44 subject to it and he is a “nonresident” because he does not maintain a domicile in the federal zone. This is no accident, but
45 simply proof in the law itself that such a person is in deed and in fact a “sovereign” with respect to the government entity
46 that *serves* him. Understanding this key point is the foundation for understanding the next chapter, where we will prove to
47 you with the government’s own laws that most Americans born in and living within states of the Union, which are “foreign
48 states” with respect to federal jurisdiction, are:

- 49 1. “nonresident aliens” as defined under 26 U.S.C. §7701(b)(1)(B)

1 2. Not “persons” or “individuals” within federal civil law, including the Internal Revenue Code. You can’t be a “person”
2 or an “individual” within federal law unless you either have a domicile within federal jurisdiction or contract with the
3 federal government to procure an identity or “res” within their jurisdiction and thereby become a “res-ident”. The U.S.
4 Supreme Court has held that the rights of human beings are unalienable, which means they can’t be bargained or
5 contracted away through any commercial process. Therefore, domicile is the only lawful source of jurisdiction over
6 human beings.

7 *“Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;”*
8 *and to ‘secure,’ not grant or create, these rights, governments are instituted. That property [or income] which*
9 *a man has honestly acquired he retains full control of. . .”*
10 *[Budd v. People of State of New York, 143 U.S. 517 (1892)]*

11 Furthermore, the Bible says we can’t contract with “the Beast”, meaning the government and therefore, we have no
12 delegated authority to give away our rights to the government:

13 *“You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan*
14 *government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs by*
15 *becoming a “resident” in the process of contracting with them], lest they make you sin against Me [God].*
16 *For if you serve their gods [under contract or agreement or franchise], it will surely be a snare to you.”*
17 *[Exodus 23:32-33, Bible, NKJV]*

- 18 3. Not “nonresident alien individuals”. You can’t be a “nonresident alien individual” without first being an “individual”
19 and therefore a “person”. 26 U.S.C. §7701(c) defines the term “person” to include “individuals”. Instead, they are
20 “nonresident alien NON-individuals”.
21 4. “foreign” or “foreigners” with respect to federal jurisdiction. All of their property is classified as a “foreign estate”
22 under 26 U.S.C. §7701(a)(31). In the Bible, this status is called a “stranger”:

23 *“You shall neither mistreat a **stranger** nor oppress him, for you were **strangers** in the land of Egypt.”*
24 *[Exodus 22:21, Bible, NKJV]*

25 *“And if a **stranger** dwells with you in your land, you shall not mistreat him.”*
26 *[Leviticus 19:33, Bible, NKJV]*

- 27 5. Not “foreign persons”. You can’t be a “foreign person” without first being a “person”.
28 6. “nontaxpayers” if they do not earn any income from within the “federal zone” or that is connected with an excise
29 taxable activity called a “trade or business”, which is defined in 26 U.S.C. §7701(a)(26) as a public office in the United
30 States government.
31 7. Not qualified to sit on a jury in a federal district court, because they are not “citizens” under federal law.

32 Now do you understand why the Internal Revenue Code does not define the term “foreign” anywhere? They don’t want to
33 spill the beans and inform you that you are sovereign and not subject to their jurisdiction! Instead, they want to commit
34 treason by destroying the sovereignty of the people and thereby expand their jurisdiction illegally by:

- 35 1. Promoting false presumption about federal jurisdiction.
36 2. Exploiting “cognitive dissonance” by appealing to the aversion of the average American to being called “foreign” or
37 “alien” with respect to his own federal government.
38 3. Misleading and deceiving Americans into believing and declaring on government forms that they are “U.S. citizens”
39 who are subject to their corrupt laws instead of “nationals” but not a “citizens”. The purpose is to compel you through
40 constructive fraud to associate with and conduct “commerce” (intercourse/fornication) with “the Beast” as a “U.S.
41 citizen”, who is a government whore. They do this by the following means:
42 3.1. Using “words of art” to encourage false presumption.
43 3.2. Using vague or ambiguous language that is not defined and using political propaganda instead of law to define the
44 language.

45 Keep in mind the following with respect to “aliens” and the status of being an “alien” as a sovereign:

- 46 1. There is nothing wrong with being an “alien” in the tax code, as long as we aren’t an alien with a “domicile” in the
47 District of Columbia, which makes us into a “resident”. The taxes described under Subtitle A of the Internal Revenue

Code are not upon “aliens”, but instead mainly upon “residents”, who are “aliens” with a legal domicile within federal exclusive jurisdiction. This is covered in section 5.4.19 of the *Great IRS Hoax*, Form #11.302.

2. A “nonresident alien” is not an “alien” and therefore not a “taxpayer” in most cases. 26 U.S.C. §7701(b)(1)(A) defines an “alien” as a person who is neither a citizen nor a resident of the District of Columbia. 26 U.S.C. §7701(b)(1)(B) defines a “nonresident alien” as a person who is neither a citizen nor a national.
3. A “nonresident alien” may elect under 26 U.S.C. §6013(g) or [26 U.S.C. §7701\(b\)\(4\)](#) to be treated as a “resident” by filing the wrong tax form, the 1040, instead of the more proper 1040NR form. Since that election is a voluntary act, then income taxes are voluntary for nonresident aliens.

If you would like to learn more about the rules that govern sovereign relations at every level, please refer to the table below:
Table 1: Rules for Sovereign Relations/Government

#	Sovereignty	Governance and Relations with other Sovereigns Prescribed By	
		God’s law	Man’s law
1	Self government	Bible Family Constitution, Form #13.003	Criminal code. All other “codes” are voluntary and consensual.
2	Family government	Bible Family Constitution, Form #13.003 Sovereign Christian Marriage	Family Code in most states, but only for those who get a state marriage license.
3	Church government	Bible Family Constitution, Form #13.003	Not subject to government jurisdiction under the Separation of Powers Doctrine
4	City government	Bible	Municipal code
5	County government	Bible	County code
6	State government	Bible	United State Constitution State Constitution State Code
7	Federal government	Bible	United State Constitution Statutes at Large United States Code Code of Federal Regulations
8	International government	Bible	Law of Nations , Vattel

NOTES:

1. The *Sovereign Christian Marriage* book above may be downloaded from the Family Guardian website at: <http://sedm.org/ItemInfo/Ebooks/SovChristianMarriage/SovChristianMarriage.htm>
2. The *Family Constitution*, Form #13.003 above may be downloaded for free from the Family Guardian website at: <http://famguardian.org/Publications/FamilyConst/FamilyConst.htm>
3. Man’s laws may be referenced on the Family Guardian website at: <http://famguardian.org/TaxFreedom/LegalRef/LegalResrchSrc.htm>
4. God’s laws are summarized on the Family Guardian Website below: http://famguardian.org/Subjects/LawAndGovt/ChurchVState/BibleLawIndex/bl_index.htm
5. You can read *The Law of Nations* book mentioned above on the Family Guardian website at: <http://famguardian.org/Publications/LawOfNations/vattel.htm>

This concept of being “foreign” and “alien” as a sovereign is also found in the Bible as well. Remember what Jesus said about being free?:

*“Ye shall know the Truth and the Truth shall make you free.”
 [John 8:32, Bible, NKJV]*

We would also add to the above that the Truth shall also make you an “alien” in your own country! Below are a few examples why:

*“Adulterers and adulteresses! Do you now know that friendship [and “citizenship”] with the world [or the governments of the world] is enmity with God? **Whoever therefore wants to be a friend [“citizen” or “taxpayer” or “resident” or “inhabitant”] of the world makes himself an enemy of God.**”
 [James 4:4, Bible, NKJV]*

*“**For our citizenship is in heaven [and not earth]**, from which we also eagerly wait for the Savior, the Lord Jesus Christ”
 [Philippians 3:20, Bible, NKJV]*

*“**I am a stranger in the earth;** Do not hide Your commandments [laws] from me.”
 [Psalm 119:19, Bible, NKJV]*

*“**I have become a stranger to my brothers, and an alien to my mother's children;** because zeal for Your [God's] house has eaten me up, and the reproaches of those who reproach You have fallen on me.”*

1 [\[Psalm 69:8-9, Bible, NKJV\]](#)

2 It is one of the greatest ironies of law and government that the only way you can be free and sovereign is to be an “alien” of
3 one kind or another within the law, and to understand the law well enough to be able to describe exactly what kind of
4 “alien” you are and why, so that the government must respect your sovereignty and thereby leave you and your property
5 alone.

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

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

14 The very object of "justice" itself is to ensure that people are "left alone". The purpose of courts is to enforce the
15 requirement to leave our fellow man alone and to only do to him/her what he/she expressly consents to and requests to be
16 done:

17 *PAULSEN, ETHICS (Thilly's translation), chap. 9.*

18 **"Justice, as a moral habit, is that tendency of the will and mode of conduct which refrains from disturbing
19 the lives and interests of others, and, as far as possible, hinders such interference on the part of others. This
20 virtue springs from the individual's respect for his fellows as ends in themselves and as his co equals. The
21 different spheres of interests may be roughly classified as follows: body and life; the family, or the extended
22 individual life; property, or the totality of the instruments of action; honor, or the ideal existence; and finally
23 freedom, or the possibility of fashioning one's life as an end in itself. The law defends these different spheres,
24 thus giving rise to a corresponding number of spheres of rights, each being protected by a prohibition. . . . To
25 violate the rights, to interfere with the interests of others, is injustice. All injustice is ultimately directed against
26 the life of the neighbor; it is an open avowal that the latter is not an end in itself, having the same value as the
27 individual's own life. The general formula of the duty of justice may therefore be stated as follows: Do no wrong
28 yourself, and permit no wrong to be done, so far as lies in your power; or, expressed positively: Respect and
29 protect the right."**

30 *[Readings on the History and System of the Common Law, Second Edition, 1925, Roscoe Pound, p. 2]*

31 A person who is “sovereign” must be left alone as a matter of law. There are several examples of this important principle
32 of sovereignty in operation in the Bible as well. For example:

33 *Then Haman said to King Ahasuerus, "There is a certain people scattered and dispersed among the people in
34 all the provinces of your kingdom; their laws are different from all other people's, **and they do not keep the
35 king's laws [are FOREIGN with respect to them and therefore sovereign]**. Therefore it is not fitting for the
36 king to let them remain. If it pleases the king, let a decree be written that they be destroyed, and I will pay ten
37 thousand talents of silver into the hands of those who do the work, to bring it into the king's treasuries."
38 [\[Esther 3:8-9, Bible, NKJV\]](#)*

39 In the Bible, when the Jews were being embarrassed and enslaved by surrounding heathen populations, they responded in
40 the Book of Nehemiah by building a wall around their city and being self-contained and self-governing to the exclusion of
41 the “aliens” and “foreigners” around them, who were not believers. This is their way of not only restoring self-government,
42 but of also restoring God as their King and Sovereign, within what actually amounted to a “theocracy”:

43 **"The survivors [Christians] who are left from the captivity in the province are there in great distress and
44 reproach. The wall [of separation between "church", which was the Jews, and "state", which was the
45 heathens around them] of Jerusalem is also broken down, and its gates are burned with fire."**
46 [\[Neh. 1:3, Bible, NKJV\]](#)

47
48 *Then I said to them, "You see the distress that we are in, how Jerusalem lies waste, and its gates are burned
49 with fire. Come and let us build the wall of [of separation in] Jerusalem that we may no longer be a reproach."
50 And I told them of the hand of my God which had been good upon me, and also of the king's words that he had
51 spoken to me. So they said, "Let us rise up and build." Then they set their hands to this good work.*

1 But when Sanballat the Horonite, Tobiah the Ammonite official, and Geshem the Arab heard of it, they laughed
2 at us and despised us, and said, "What is this thing that you are doing? Will you rebel against the king?"

3 So I answered them, and said to them, "The God of heaven Himself will prosper us; therefore we His servants
4 will arise and build [the wall of separation between church and state]..."
5 [[Neh. 3:17-18](#), Bible, NKJV]

6 The "wall" of separation between "church", which was the Jews, and "state", which was the surrounding unbelievers and
7 governments, they were talking about above was not only a legal one as well! The Jews wanted to
8 be "separate", and therefore "sovereign" over themselves, their families, and their government and not be subject to the
9 surrounding heathens and nonbelievers around them. They selected Heaven as their "domicile" and God's laws as the basis
10 for their self-government, which was a theocracy, and therefore became "strangers" on the earth who were hated by their
11 neighbors. The Lord, in wanting us to be sanctified and "separate" as His "bride", is really insisting that we also be
12 "foreign" or "alien" with respect to our unbelieving neighbors and the people within the heathen state that has territorial
13 jurisdiction where we physically live:

14 "Come out from among them [the unbelievers and government idolaters]
15 And be separate ["sovereign" and "foreign"], says the Lord.
16 Do not touch what is unclean [corrupted],
17 And I will receive you.
18 I will be a Father to you,
19 And you shall be my sons and daughters,
20 Says the Lord Almighty."
21 [[2 Corinthians 6:17-18](#), Bible, NKJV]

22 When we follow the above admonition of our Lord to become "sanctified" and therefore "separate", then we will inevitably
23 be persecuted, just as Jesus warned, when He said:

24 "If the world hates you, you know that it hated Me before it hated you. If you were of the world, the world
25 would love its own. Yet because you are not of the world, but I chose you out of the world, therefore the
26 world hates you. Remember the word that I said to you, 'A servant is not greater than his master.' If they
27 persecuted Me, they will also persecute you. If they kept My word, they will keep yours also. But all these
28 things they will do to you for My name's sake, because they do not know Him who sent Me. If I had not
29 come and spoken to them, they would have no sin, but now they have no excuse for their sin. He who hates
30 me hated My father also. If I had not done among them the works which no one else did, they would have no
31 sin; but now they have seen and also hated both Me and My Father. But this happened that the word might
32 be fulfilled which is written in their law, 'They hated Me without a cause.'"
33 [[John 15:18-25](#), Bible, NKJV]

34 The persecution will come precisely and mainly because we are sovereign and therefore refuse to be governed by any
35 authority except God and His sovereign Law. Now do you understand why Christians, more than perhaps any other faith,
36 have been persecuted and tortured by governments throughout history? The main reason for their relentless persecution is
37 that they are a threat to government power because they demand autonomy and self-government and do not yield their
38 sovereignty to any hostile ("alien") power or law other than God and His Holy law. This is the reason, for instance, why
39 the Roman Emperor Nero burned Christians and their houses when he set fire to Rome and why he made them part of the
40 barbaric gladiator spectacle: He positively hated anyone whose personal sovereignty would make his authority and power
41 basically irrelevant and moot and subservient to a sovereign God. He didn't like being answerable to anyone, and
42 especially not to an omnipotent and omnipresent God. He viewed God as a competitor for the affections and the worship of
43 the people. This is the very reason why we have "separation of church and state" today as part of our legal system: to
44 prevent this kind of tyranny from repeating itself. This same gladiator spectacle is also with us today in a slightly different
45 form. It's called an "income tax trial" in the federal church called "district court". Below are just a few examples of the
46 persecution suffered by Jews and Christians throughout history, drawn from the Bible and other sources, mainly because
47 they attempted to fulfill God's holy calling to be sanctified, separate, sovereign, "foreign", and "alien" with respect to the
48 laws, taxes, and citizenship of surrounding heathen people and governments:

- 49 1. The last several years of the Apostle John's life were spent in exile on the Greek island of Patmos, where he was sent
50 by the Roman government because he was a threat to the power and influence of Roman civil authorities. During his
51 stay there, he wrote the book of Revelation, which was a cryptic, but direct assault upon government authority.
- 52 2. Every time Israel was judged in the [Book of Judges](#), they came under "tribute" (taxation and therefore slavery) to a
53 tyrannical king.
- 54 3. Abraham's great struggles for liberty were against overreaching governments, [Genesis 14, 20](#).

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

13 Taxation is the primary means of destroying the sovereignty of a person, family, church, city, state, or nation. Below is the
 14 reason why, from a popular bible dictionary:

15 ***TRIBUTE.** Tribute in the sense of an impost paid by one state to another, as a mark of subjugation, is a*
 16 *common feature of international relationships in the biblical world. The tributary could be either a hostile state*
 17 *or an ally. Like deportation, its purpose was to weaken a hostile state. Deportation aimed at depleting the man-*
 18 *power. The aim of tribute was probably twofold: to impoverish the subjugated state and at the same time to*
 19 *increase the conqueror's own revenues and to acquire commodities in short supply in his own country. As an*
 20 *instrument of administration it was one of the simplest ever devised: the subjugated country could be made*
 21 *responsible for the payment of a yearly tribute. Its non-arrival would be taken as a sign of rebellion, and an*
 22 *expedition would then be sent to deal with the recalcitrant. This was probably the reason for the attack*
 23 *recorded in Gn. 14.*
 24 *[New Bible Dictionary. Third Edition. Wood, D. R. W., Wood, D. R. W., & Marshall, I. H. 1996, c1982, c1962.*
 25 *InterVarsity Press: Downers Grove]*

26 If you want to stay “sovereign”, then you had better get used to the following:

- 27 1. Supporting yourself and governing your own families and churches, to the exclusion of any external sovereignty. This
- 28 will ensure that you never have to surrender any aspect of your sovereignty to procure needed help.
- 29 2. Learning and obeying God’s laws.
- 30 3. Being an “alien” or “nonresident alien” in your own land.
- 31 4. Being persecuted by the people and governments around you because you insist on being “foreign” and “different”
- 32 from the rest of the “sheep” around you.

33 If you aren’t prepared to do the above and thereby literally “earn” the right to be free and “sovereign”, just as our founding
 34 fathers did, then you are literally wasting your time to read further in this book. Doing so will make you into nothing more
 35 than an informed coward. Earning liberty and sovereignty in this way is the essence of why America is called:

36 *“The land of the free and the home of the brave.”*

37 It takes courage to be brave enough to be different from all of your neighbors and all the other countries in the world, and to
 38 take complete and exclusive responsibility for yourself and your loved ones. Below is what happened to the founding
 39 fathers because they took this brave path in the founding of this country. Most did so based on the Christian principles
 40 mentioned above. At the point when they committed to the cause, they renounced their British citizenship and because
 41 “aliens” with respect to the British Government, just like you will have to do by becoming a “national” but not a “citizen”
 42 under federal law:

43 **And, for the support of this Declaration, with a firm reliance on the protection of Divine Providence, we**
 44 **mutually pledge to each other our lives, our fortunes, and our Sacred honor**

45 *Have you ever wondered what happened to the fifty-six men who signed the Declaration of Independence? This*
 46 *is the price they paid:*

47 *Five signers were captured by the British as traitors, and tortured before they died. Twelve had their homes*
 48 *ransacked and burned. Two lost their sons in the revolutionary army, another had two sons captured. Nine of*
 49 *the fifty-six fought and died from wounds or hardships resulting from the Revolutionary War.*

1 *These men signed, and they pledged their lives, their fortunes, and their sacred honor!*

2 *What kind of men were they? Twenty five were lawyers or jurists. Eleven were merchants. Nine were farmers or*
3 *large plantation owners. One was a teacher, one a musician, one a printer. Two were manufacturers, one was a*
4 *minister. These were men of means and education, yet they signed the Declaration of Independence, knowing*
5 *full well that the penalty could be death if they were captured.*

6 *Almost one third were under forty years old, eighteen were in their thirties, and three were in their twenties.*
7 *Only seven were over sixty. The youngest, Edward Rutledge of South Carolina, was twenty-six and a half, and*
8 *the oldest, Benjamin Franklin, was seventy. Three of the signers lived to be over ninety. Charles Carroll died at*
9 *the age of ninety-five. Ten died in their eighties.*

10 *The first signer to die was John Morton of Pennsylvania. At first his sympathies were with the British, but he*
11 *changed his mind and voted for independence. By doing so, his friends, relatives, and neighbors turned against*
12 *him. The ostracism hastened his death, and he lived only eight months after the signing. His last words were,*
13 *"tell them that they will live to see the hour when they shall acknowledge it to have been the most glorious*
14 *service that I ever rendered to my country."*

15 *Carter Braxton of Virginia, a wealthy planter and trader, saw his ships swept from the seas by the British navy.*
16 *He sold his home and properties to pay his debts, and died in rags.*

17 *Thomas McKeam was so hounded by the British that he was forced to move his family almost constantly. He*
18 *served in the Congress without pay, and his family was kept in hiding. His possessions were taken from him,*
19 *and poverty was his reward.*

20 *The signers were religious men, all being Protestant except Charles Carroll, who was a Roman Catholic. Over*
21 *half expressed their religious faith as being Episcopalian. Others were Congregational, Presbyterian, Quaker,*
22 *and Baptist.*

23 *Vandals or soldiers or both, looted the properties of Ellery, Clymer, Hall, Walton, Gwinnett, Heyward,*
24 *Rutledge, and Middleton.*

25 *Perhaps one of the most inspiring examples of "undaunted resolution" was at the Battle of Yorktown. Thomas*
26 *Nelson, Jr. was returning from Philadelphia to become Governor of Virginia and joined General Washington*
27 *just outside of Yorktown. He then noted that British General Cornwallis had taken over the Nelson home for his*
28 *headquarters, but that the patriot's were directing their artillery fire all over the town except for the vicinity of*
29 *his own beautiful home. Nelson asked why they were not firing in that direction, and the soldiers replied, "Out*
30 *of respect to you, Sir." Nelson quietly urged General Washington to open fire, and stepping forward to the*
31 *nearest cannon, aimed at his own house and fired. The other guns joined in, and the Nelson home was*
32 *destroyed. Nelson died bankrupt, at age 51.*

33 *Caesar Rodney was another signer who paid with his life. He was suffering from facial cancer, but left his*
34 *sickbed at midnight and rode all night by horseback through a severe storm and arrived just in time to cast the*
35 *deciding vote for his delegation in favor of independence. His doctor told him the only treatment that could help*
36 *him was in Europe. He refused to go at this time of his country's crisis and it cost him his life.*

37 *Francis Lewis's Long Island home was looted and gutted, his home and properties destroyed. His wife was*
38 *thrown into a damp dark prison cell for two months without a bed. Health ruined, Mrs. Lewis soon died from*
39 *the effects of the confinement. The Lewis's son would later die in British captivity, also.*

40 *"Honest John" Hart was driven from his wife's bedside as she lay dying, when British and Hessian troops*
41 *invaded New Jersey just months after he signed the Declaration. Their thirteen children fled for their lives. His*
42 *fields and his grist mill were laid to waste. All winter, and for more than a year, Hart lived in forests and caves,*
43 *finally returning home to find his wife dead, his children vanished and his farm destroyed. Rebuilding proved*
44 *too be too great a task. A few weeks later, by the spring of 1779, John Hart was dead from exhaustion and a*
45 *broken heart.*

46 *Norris and Livingston suffered similar fates.*

47 *Richard Stockton, a New Jersey State Supreme Court Justice, had rushed back to his estate near Princeton after*
48 *signing the Declaration of Independence to find that his wife and children were living like refugees with friends.*
49 *They had been betrayed by a Tory sympathizer who also revealed Stockton's own whereabouts. British troops*
50 *pulled him from his bed one night, beat him and threw him in jail where he almost starved to death. When he*
51 *was finally released, he went home to find his estate had been looted, his possessions burned, and his horses*
52 *stolen. Judge Stockton had been so badly treated in prison that his health was ruined and he died before the*
53 *war's end, a broken man. His surviving family had to live the remainder of their lives off charity.*

1 William Ellery of Rhode Island, who marveled that he had seen only "undaunted resolution" in the faces of his
2 co-signers, also had his home burned.

3 When we are following the Lord's calling to be sovereign, separate, "foreign", and "alien" with respect to a corrupted state
4 and our heathen neighbors, below is how we can describe ourselves from a legal perspective:

- 5 1. We are fiduciaries of God, who is a "[nontaxpayer](#)", and therefore we are "nontaxpayers". Our legal status takes on the
6 character of the sovereign who we represent. Therefore, we become "[foreign diplomats](#)".

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

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

- 12 2. The laws which apply to all civil litigation relating to us are from the domicile of the Heavenly sovereign we represent,
13 which are the Holy Bible pursuant to:
14 2.1. God's Laws found in our memorandum of law below:
15 [Laws of the Bible](#), Form #13.001
16 <http://sedm.org/Forms/FormIndex.htm>
17 2.2. [Federal Rule of Civil Procedure 17\(b\)](#)
18 2.3. [Federal Rule of Civil Procedure 44.1](#)
19 3. Our "[domicile](#)" is the Kingdom of Heaven on earth, and not within the jurisdiction of any man-made government.
20 4. We are "[Nonresident aliens](#)" and "[nationals](#)" but not "[citizens](#)" under federal law. The reason this must be so is that a
21 "[citizens of the United States](#)" (who are all born in and resident within exclusive federal jurisdiction under [8 U.S.C.](#)
22 [§1401](#)) may not be classified as an instrumentality of a foreign state under [28 U.S.C. 1332\(c\)](#) and (d). See our article
23 entitled [Why you are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006](#)" for
24 further details and evidence.
25 5. We are not and cannot be "[residents](#)" of any earthly jurisdiction without having a conflict of interest and violating the
26 first four Commandments of the [Ten Commandments](#) found in [Exodus 20](#). The Kingdom of Heaven is our exclusive
27 legal "[domicile](#)", and our "permanent place of abode", and the source of **ALL** of our permanent protection and
28 security. We cannot and should not rely upon man's vain earthly laws as an idolatrous substitute for Gods sovereign
29 laws found in the Bible. Instead, only God's laws and the Common law, which is derived from God's law, are suitable
30 protection for our God-given rights.

31 *"For I was ashamed to request of the king an escort of soldiers and horsemen to help us against the enemy on
32 the road, because we had spoken to the king, saying 'The hand of our God is upon all those for good who seek
33 Him, but His power and His wrath are against all those who forsake Him.' So we fasted and entreated our God
34 for this, and He answered our prayer."*
35 [[Ezra 8:21-22](#), Bible, NKJV]

- 36 6. We are "Foreign Ambassadors" and "Ministers of a [Foreign State](#)" called the Kingdom of Heaven. The U.S. Supreme
37 Court said in U.S. v. Wong Kim Ark below that "ministers of a foreign state" may not be statutory "citizens of the
38 United States" under the [Fourteenth Amendment](#) to the United States Constitution. Furthermore, the Fourteenth
39 Amendment was intended exclusively for freed slaves and not sovereign Americans such as us.

40 *"For our citizenship is in heaven [and not earth], from which we also eagerly wait for the Savior, the Lord
41 Jesus Christ"*
42 [[Philippians 3:20](#), Bible, NKJV]

44 *"And Mr. Justice Miller, delivering the opinion of the court [legislating from the bench, in this case], in
45 analyzing the first clause [of the [Fourteenth Amendment](#)], observed that "the phrase 'subject to the
46 jurisdiction thereof' was intended to exclude from its operation children of ministers, consuls, and citizens or
47 subjects of foreign states, born within the United States."*
48 [[U.S. v. Wong Kim Ark](#), [169 U.S. 649](#), 18 S.Ct. 456; 42 L.Ed. 890 (1898)]

- 49 7. Our dwelling, which is a "temporary and not permanent place of abode", is a "Foreign Embassy". Notice we didn't say
50 "residence", because only "[residents](#)" (aliens) can have a "residence" under 26 CFR §1.871-2(b).

- 1 8. We are protected from federal government persecution by [18 U.S.C. §112](#) and the [Foreign Sovereign Immunities Act](#)
- 2 [of 1976](#).
- 3 9. We are a "[stateless person](#)" within the meaning of [28 U.S.C. §1332\(a\)](#) immune from the jurisdiction of the [federal](#)
- 4 [courts, which are all Article IV, legislative, territorial courts](#). We are "stateless" because we do not maintain a domicile
- 5 within the "state" defined in [28 U.S.C. §1332\(d\)](#), which is a federal territory and excludes states of the Union.
- 6 10. We are not allowed under God's law to conduct "[commerce](#)" or "intercourse" with "the Beast" by sending to it our
- 7 money or receiving benefits we did not earn. Black's law dictionary defines "[commerce](#)" as "intercourse". The Bible
- 8 defines "the Beast" as the "kings of the earth"/political rulers in Rev. 19:19:

9 *"Commerce. ...Intercourse by way of trade and traffic between different peoples or states and the citizens or*
 10 *inhabitants thereof, including not only the purchase, sale, and exchange of commodities, but also the*
 11 *instrumentalities [governments] and agencies by which it is promoted and the means and appliances by which it*
 12 *is carried on..."*
 13 *[Black's Law Dictionary, Sixth Edition, p. 269]*

15 *"Come, I will show you the judgment of the great harlot [the atheist totalitarian democracy] who sits on*
 16 *many waters [which are described as seas and multitudes of people in Rev. 17:15], with whom the kings of*
 17 *the earth [political rulers of today] committed fornication [intercourse], and the inhabitants of the earth were*
 18 *made drunk with the wine of her fornication [intercourse, usurious and harmful commerce]."*

19 *So he carried me away in the Spirit into the wilderness. And I saw a woman sitting on a scarlet beast which was*
 20 *full of names of blasphemy, having seven heads and ten horns. The woman was arrayed in purple and scarlet,*
 21 *and adorned with gold and precious stones and pearls, having in her hand a golden cup full of abominations*
 22 *and the filthiness of her fornication [intercourse]. And on her forehead a name was written: MYSTERY,*
 23 *BABYLON THE GREAT, THE MOTHER OF HARLOTS AND OF THE ABOMINATIONS OF THE EARTH.*

24 *I saw the woman, drunk with the blood of the saints and with the blood of the martyrs of Jesus. And when I saw*
 25 *her, I marveled with great amazement."*
 26 *[Rev. 17:1-6, Bible, NKJV]*

28 *"And I saw the beast, the kings [heathen political rulers and the unbelieving democratic majorities who*
 29 *control them] of the earth [controlled by Satan], and their armies, gathered together to make war against*
 30 *Him [God] who sat on the horse and against His army."*
 31 *[Revelation 19:19, Bible, NKJV]*

32
 33 The Bible calls this kind of commerce "fornication" and "adultery" and describes the fornicator called "Babylon the
 34 Great Harlot" basically as a democracy instead of a Republic in [Revelation chapters 17 to 19](#). This is consistent with
 35 the Foreign Sovereign Immunities Act found in [28 U.S.C. §1605\(a\)\(2\)](#), which says that those who conduct "commerce"
 36 with the "United States" federal corporation within its legislative jurisdiction thereby surrender their sovereignty.
 37 Participation in our corrupted tax system also fits the classification of "commerce" within the meaning of this
 38 requirement. See the link below for details:
 39 http://travel.state.gov/law/info/judicial/judicial_693.html

40 If you would like to know how to legally become "foreign" to the government in tax matters, see:

[Nonresident Alien Position, Form #05.020](#)
<http://sedm.org/Forms/FormIndex.htm>

41 **4 Legal Implications of the Separation of Powers Doctrine**

42 The separation of powers doctrine has some very important legal implications upon the behavior of the state and federal
 43 governments in relation to each other. In the legal field, these implications are referred to as "conflicts of law" or "private
 44 international law". The following subsections summarize all of these implications. The reason these implications are
 45 important is that when they are not observed, those who fail to observe and respect them are engaging in a criminal
 46 conspiracy to destroy your constitutionally protected rights:

47 *We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S.*
 48 *Const., Art. I, 8. As James Madison wrote, "[t]he powers delegated by the proposed Constitution to the federal*

1 government are few and defined. Those which are to remain in the State governments are numerous and
2 indefinite." *The Federalist* No. 45, pp. 292-293 (C. Rossiter ed. 1961). This constitutionally mandated division
3 of authority "was adopted by the Framers to ensure protection of our fundamental liberties." *Gregory v.*
4 *Ashcroft*, 501 U.S. 452, 458 (1991) (internal quotation marks omitted). "Just as the separation and
5 independence of the coordinate branches of the Federal Government serves to prevent the accumulation of
6 excessive power in any one branch, a healthy balance of power between the States and the Federal
7 Government will reduce the risk of tyranny and abuse from either front.
8 [*U.S. v. Lopez*, 514 U.S. 549 (1995)]

9 If you would like to learn more about the relationship between federal and state sovereignty exercised within states of the
10 Union, we recommend the following excellent resources:

- 11 1. *The Law of Nations*, p. 87, E. De Vattel, Volume Three, 1758, Carnegie Institution of Washington-document upon
12 which the founding fathers based their writing of the constitution.
13 <http://famguardian.org/Publications/LawOfNations/vattel.htm>
- 14 2. *Treatise on Government*, Joel Tiffany, 1867
15 <http://famguardian.org/Publications/TreatiseOnGovernment/TreatOnGovt.pdf>
- 16 3. *Conflict in a Nutshell*, 2nd Edition, David D. Seigel, West Publishing, 1994, ISBN 0-314-02952-4
17 <http://west.thomson.com/product/22088447/product.asp>

18 **4.1 Hierarchy of Sovereignty**

19 "Having thus avowed my disapprobation of the purposes, for which the terms, State and sovereign, are
20 frequently used, and of the object, to which the application of the last of them is almost universally made; it is
21 now proper that I should disclose the meaning, which I assign to both, and the application, [2 U.S. 419, 455]
22 which I make of the latter. **In doing this, I shall have occasion incidentally to evince, how true it is, that States**
23 **and Governments were made for man; and, at the same time, how true it is, that his creatures**
24 **and servants have first deceived, next vilified, and, at last, oppressed**
25 **their master and maker."**
26 [*Justice Wilson, Chisholm v. Georgia*, 2 Dall. (2 U.S.) 419, 1 L.Ed. 440, 455 (1793)]

27 The hierarchy of sovereignty defines the sovereign relations among all things. The principles of natural and divine law
28 dictate that **the sequence that things were created and who they were created by establishes the sovereign relations**
29 **among all things**, including both human beings and artificial creations such as corporations and governments. A summary
30 of the hierarchy is below:

- 31 1. God created the people (as individuals).
- 32 2. The people (as individual sovereigns) created the state Constitution and the states. The state constitutions divided the
33 state government into three branches: executive, judicial, and legislative.
- 34 3. The states created the federal constitution and the federal government. The federal constitution divided the federal
35 government into three branches: executive, judicial, legislative. The states also instituted their own internal franchises,
36 including state corporations and state citizens.
- 37 4. The federal government created federal States, corporations, and privileged "U.S. citizen" status through legislation.

38 The above hierarchy recognizes *nine* distinct sovereignties which are completely independent of each other in law. These
39 are:

- 40 1. God
- 41 2. The people (as individuals).
- 42 3. The "states" (of the Union). These states create special franchises underneath them, including:
 - 43 3.1. State citizenship
 - 44 3.2. State corporations
- 45 4. The federal (not national) government. Remember from section 4.6 earlier that the "United States" is *not* a nation
46 under the law of nations, but a federation, and there is a world of difference. The federal government then creates
47 special franchises underneath them, including:
 - 48 4.1. Federal Corporations.
 - 49 4.2. Federal "States".

1 [James Madison, Federalist Paper No. 46]

2 "Sovereignty itself is, of course, not subject to law, for it is the author and source of law...While sovereign
3 powers are delegated to...the government, sovereignty itself remains with the people."
4 [Yick Wo v. Hopkins, 118 U.S. 356 (1886)]

5 **"Sovereign state" are cabalistic words, not understood by the disciple of liberty, who has been instructed in**
6 **our constitutional schools. It is an appropriate phrase when applied to an absolute despotism. I firmly**
7 **believe, that the idea of sovereign power in the government of a republic, is incompatible with the existence**
8 **and permanent foundation of civil liberty, and the rights of property. The history of man, in all ages, has**
9 **shown the necessity of the strongest checks upon power, whether it be exercised by one man, a few or many.**
10 **Our revolution broke up the foundations of sovereignty in government; and our written constitutions have**
11 **carefully guarded against the baneful influence of such an idea henceforth and forever. I can not, therefore,**
12 **recognize the appeal to the sovereignty of the state, as a justification of the act in question. "**
13 [Gaines v. Buford, 31 Ky. (1 Dana) 481, 501]

- 14 2. The people came before the states and created the states. Therefore, they are the Masters and the states are their
15 servants:

16 "It is again to antagonize Chief Justice Marshall, when he said: 'The government of the Union, then (whatever
17 may be the influence of this fact on the case), is emphatically and truly a government of the people. In form and
18 in substance it emanates from them. Its powers are granted by them, and are to be exercised directly on them
19 and for their benefit. This government is acknowledged by all to be one of enumerated powers.' 4 Wheat. 404, 4
20 L.Ed. 601."
21 [Downes v. Bidwell, 182 U.S. 244 (1901)]

22 "The words 'people of the United States' and 'citizens,' are synonymous terms, and mean the same thing. They
23 both describe the political body who, according to our republican institutions, form the sovereignty, and who
24 hold the power and conduct the government through their representatives. They are what we familiarly call the
25 'sovereign people,' and every citizen is one of this people, and a constituent member of this sovereignty. ..."
26 [Boyd v. State of Nebraska, 143 U.S. 135 (1892)]

- 27 3. The states created the federal government and are superior to it. The federal government is the servant to and fiduciary
28 of the states and the states are their Master. This is confirmed by the U.S. Supreme Court in *Carter v. Carter Coal Co.*,
29 [298 U.S. 238](#) (1936):

30 *The general rule with regard to the respective powers of the national and the state governments under the*
31 *Constitution is not in doubt. **The states were before the Constitution; and, consequently, their legislative***
32 ***powers antedated [and are superior to] the Constitution.** Those who framed and those who adopted that*
33 *instrument meant to carve from the general mass of legislative powers, then possessed by the states, only such*
34 *portions as it was thought wise to confer upon the federal government; and in order that there should be no*
35 *uncertainty in respect of what was taken and what was left, the national powers of legislation were not*
36 *aggregated but enumerated-with the result that **what was not embraced by the enumeration remained vested***
37 ***in the states without change or impairment.** Thus, 'when it was found necessary to establish a national*
38 *government for national purposes,' this court said in *Munn v. Illinois*, [94 U.S. 113](#), 124, 'a part of the powers of*
39 *the States and of the people of the States was granted to the United States and the people of the United States.*
40 *This grant operated as a further limitation upon the powers of the States, so that now the governments of the*
41 *States possess all the powers of the Parliament of England, except such as have been delegated to the United*
42 *States or reserved by the people.' While the states are not sovereign in the true sense of that term, but only quasi*
43 *sovereign, yet in respect of all powers reserved to them they are supreme-'as independent of the general*
44 *government as that government within its sphere is independent of the States.' *The Collector v. Day*, 11 Wall.*
45 *113, 124. And since every addition to the national legislative power to some extent detracts from or invades the*
46 *power of the states, it is of vital moment that, in order to preserve the fixed balance intended by the*
47 *Constitution, the powers of the general government [[298 U.S. 238, 295](#)] be not so extended as to embrace any*
48 *not within the express terms of the several grants or the implications necessarily to be drawn therefrom. **It is no***
49 ***longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, [247 U.S. 251,](#)***
50 ***[275](#), 38 S.Ct. 529, 3 A.L.R. 649, *Ann.Cas.1918E 724*, possesses no inherent power in respect of the internal***
51 ***affairs of the states; and emphatically not with regard to legislation.** The question in respect of the inherent*
52 *power of that government as to the external affairs of the Nation and in the field of international law is a wholly*
53 *different matter which it is not necessary now to consider. See, however, *Jones v. United States*, [137 U.S. 202,](#)*
54 *[212](#), 11 S.Ct. 80; *Nishimur Ekiu v. United States*, [142 U.S. 651, 659](#), 12 S.Ct. 336; *Fong Yue Ting v. United**
55 **States*, [149 U.S. 698](#), 705 et seq., 13 S.Ct. 1016; *Burnet v. Brooks*, [288 U.S. 378, 396](#), 53 S.Ct. 457, 86 A.L.R.*
56 *747.*

57 **The determination of the Framers Convention and the ratifying conventions to preserve complete and**
58 **unimpaired state self-government in all matters not committed to the general government is one of the**
59 **plainest facts which emerges from the history of their deliberations.** And adherence to that determination is
60 incumbent equally upon the federal government and the states. **State powers can neither be appropriated on**

1 the one hand nor abdicated on the other. As this court said in Texas v. White, 7 Wall. 700, 725, 'The
2 preservation of the States, and the maintenance of their governments, are as much within the design and
3 care of the Constitution as the preservation of the Union and the maintenance of the National government.
4 The Constitution, in all its provisions, looks to an indestructible Union, composed of indestructible States.'
5 Every journey to a forbidden end begins with the first step; and the danger of such a step by the federal
6 government in the direction of taking over the powers of the states is that the end of the journey may find the
7 states so despoiled of their powers, or-what may amount to the same thing-so [298 U.S. 238, 296] relieved of
8 the responsibilities which possession of the powers necessarily enjoins, as to reduce them to little more than
9 geographical subdivisions of the national domain. It is safe to say that if, when the Constitution was under
10 consideration, it had been thought that any such danger lurked behind its plain words, it would never have been
11 ratified.

12 And the Constitution itself is in every real sense a law-the lawmakers being the people themselves, in whom
13 under our system all political power and sovereignty primarily resides, and through whom such power and
14 sovereignty primarily speaks. It is by that law, and not otherwise, that the legislative, executive, and judicial
15 agencies which it created exercise such political authority as they have been permitted to possess. The
16 Constitution speaks for itself in terms so plain that to misunderstand their import is not rationally possible.
17 'We the People of the United States,' it says, 'do ordain and establish this Constitution.' Ordain and establish!
18 These are definite words of enactment, and without more would stamp what follows with the dignity and
19 character of law. The framers of the Constitution, however, were not content to let the matter rest here, but
20 provided explicitly- 'This Constitution, and the Laws of the United States which shall be made in Pursuance
21 thereof; ... shall be the supreme Law of the Land.' (Const. art. 6, cl. 2.) The supremacy of the Constitution as
22 law is thus declared without qualification. That supremacy is absolute; the supremacy of a statute enacted by
23 Congress is not absolute but conditioned upon its being made in pursuance of the Constitution. And a
24 judicial tribunal, clothed by that instrument with complete judicial power, and, therefore, by the very nature of
25 the power, required to ascertain and apply the law to the facts in every case or proceeding properly brought for
26 adjudication, must apply the supreme law and reject the inferior stat- [298 U.S. 238, 297] ute whenever
27 the two conflict. In the discharge of that duty, the opinion of the lawmakers that a statute passed by them is
28 valid must be given great weight, Adkins v. Children's Hospital, 261 U.S. 525, 544 , 43 S.Ct. 394, 24 A.L.R.
29 1238; but their opinion, or the court's opinion, that the statute will prove greatly or generally beneficial is
30 wholly irrelevant to the inquiry. Schechter Poultry Corp. v. United States, 295 U.S. 495, 549 , 550 S., 55 S.Ct.
31 837, 97 A.L.R. 947.
32 [Carter v. Carter Coal Co., 298 U.S. 238 (1936)]
33

34 "If the time shall ever arrive when, for an object appealing, however strongly, to our sympathies, the dignity of
35 the States shall bow to the dictation of Congress by conforming their legislation thereto, when the power and
36 majesty and honor of those who created shall become subordinate to the thing of their creation, I but feebly
37 utter my apprehensions when I express my firm conviction that we shall see 'the beginning of the end.'"
38 [Steward Machine Co. v. Davis, 301 U.S. 548 (1937)]

- 39 4. Each sovereign is on an equal footing with every other sovereign: the People, the States, and the Federal Government.
40 Each of these are legal "persons" and each are equal under the law. The rights of one man are equal to the combined
41 rights of ALL men working in either a state or the federal government. This is the essence of equal protection of the
42 laws which is the foundation of our constitution and our republican system of government. We covered this subject in
43 depth earlier in section 4.3.2 if you would like to review.

44 "No State shall...deny to any person within its jurisdiction the equal protection of the laws. "
45 [Fourteenth Amendment, Section 1]

46 "The rights of individuals and the justice due to them, are as dear and precious as those of states. Indeed the
47 latter are founded upon the former; and the great end and object of them must be to secure and support the
48 rights of individuals, or else vain is government."
49 [Chisholm v. Georgia, 2 U.S. (2 Dall.) 419, 1 L.Ed. 440 (1793)]

50 "Arise, O Lord,
51 Do not let man prevail;
52 Let the nations be judged in Your sight.
53 Put them in fear, O Lord,
54 That the nations may know themselves to be but men."
55 [Psalm 9:19-20, Bible, NKJV]

56 "United States government is as sovereign within its sphere as states are within theirs."
57 [Kohl v. United States, 91 U.S. 367, 23 L.Ed. 597 (1876)]

- 58 5. No sovereign can serve more than one master above it. To do otherwise would be a conflict of interest and allegiance.
59 By implication, this means that no sovereign can have more than one Creator or one Master:

1 "No servant can serve two masters; for either he will hate the one and love the other, or else he will be loyal to
2 the one and despise the other. You cannot serve God and mammon."
3 [Jesus [God] speaking in the Bible, Luke 16:13]

4
5 [TITLE 18](#) > [PART I](#) > [CHAPTER 11](#) > §208
6 §208. Acts affecting a personal financial interest

7 (a) Except as permitted by subsection (b) hereof, whoever, being an officer or employee of the executive branch
8 of the United States Government, or of any independent agency of the United States, a Federal Reserve bank
9 director, officer, or employee, or an officer or employee of the District of Columbia, including a special
10 Government employee, participates personally and substantially as a Government officer or employee, through
11 decision, approval, disapproval, recommendation, the rendering of advice, investigation, or otherwise, in a
12 judicial or other proceeding, application, request for a ruling or other determination, contract, claim,
13 controversy, charge, accusation, arrest, or other particular matter in which, to his knowledge, he, his spouse,
14 minor child, general partner, organization in which he is serving as officer, director, trustee, general partner or
15 employee, or any person or organization with whom he is negotiating or has any arrangement concerning
16 prospective employment, has a financial interest—

17 Shall be subject to the penalties set forth in section 216 of this title.

- 18 6. The main and only purpose of the separation of sovereignties and powers within sovereignties in the above diagram is
19 to protect the individual liberties of the ultimate sovereigns, the people (as individuals) themselves. See *U.S. v. Lopez*,
20 514 U.S. 549 (1995):

21 We start with first principles. The Constitution creates a Federal Government of enumerated powers. See *U.S.*
22 *Const.*, Art. I, 8. As James Madison wrote, "[t]he powers delegated by the proposed Constitution to the federal
23 government are few and defined. Those which are to remain in the State governments are numerous and
24 indefinite." *The Federalist* No. 45, pp. 292-293 (C. Rossiter ed. 1961). This constitutionally mandated division
25 of authority "was adopted by the Framers to ensure protection of our fundamental liberties." *Gregory v.*
26 *Ashcroft*, 501 U.S. 452, 458 (1991) (internal quotation marks omitted). "Just as the separation and
27 independence of the coordinate branches of the Federal Government serves to prevent the accumulation of
28 excessive power in any one branch, a healthy balance of power between the States and the Federal
29 Government will reduce the risk of tyranny and abuse from either front.
30 [*U.S. v. Lopez*, 514 U.S. 549 (1995)]

- 31 7. A sovereignty is a servant or fiduciary of all sovereignties above it and a master over all those below it. For instance,
32 the states created the federal government so they are sovereign over it and may change it at any time by amending the
33 constitution that created it, or by abolishing it entirely, subject only to their will and voluntary consent.

34 8. Delegated authority:

- 35 8.1. A sovereign can only exercise those powers specifically delegated to it by its Master or Creator in a written
36 voluntary contract the Constitution. Any other action is specifically forbidden or reserved by implication to the
37 Master and Creator it serves. For instance, the Tenth Amendment reserves police powers to the states. All
38 powers not specifically given to the federal government in the federal constitution are therefore reserved to the
39 states or to the people under the Tenth Amendment:

40 "The Government of the United States is one of delegated powers alone. Its authority is defined and limited by
41 the Constitution. All powers not granted to it by that instrument are reserved to the States or the people."
42 [*United States v. Cruikshank*, 92 U.S. 542 (1875)]

43 "Sovereignty is the right to govern; a nation or State-sovereign is the person or persons in whom that resides.
44 In Europe the sovereignty is generally ascribed to the Prince; here it rests with the people; there, the
45 sovereign actually administers the Government; here, never in a single instance; our Governors are the
46 agents [fiduciaries] of the people, and at most stand in the same relation to their sovereign, in which regents in
47 Europe stand to their sovereigns. Their Princes have personal powers, dignities, and pre-eminences, our rulers
48 have none but official; nor do they partake in the sovereignty otherwise, or in any other capacity, than as
49 private citizens." at 472.
50 [*Justice Wilson, Chisholm, Ex'r. v. Georgia*, 2 Dall. (U.S.) 419, 1 L.Ed. 454, 457, 471, 472) (1794)]

51 "By the tenth amendment, 'the powers not delegated to the United States by the constitution, nor prohibited by it
52 to the states, are reserved to the states, respectively, or to the people.' Among the powers thus reserved to the
53 several states is what is commonly called the 'police power,'-that inherent and necessary power, essential to
54 the very existence of civil society, and the safeguard of the inhabitants of the state against disorder, disease,
55 poverty, and crime. 'The police power belonging to the states in virtue of their general sovereignty,' said Mr.
56 Justice STORY, delivering the judgment of this court, 'extends over all subjects within the territorial limits of

1 *the states, and has never been conceded to the United States.*' Prigg v. Pennsylvania, 16 Pet. 539, 625. This is
2 well illustrated by the recent adjudications that a statute prohibiting the sale of illuminating oils below a
3 certain fire test is beyond the constitutional power of congress to enact, except so far as it has effect within the
4 United States (as, for instance, in the District of Columbia) and without the limits of any state; but that it is
5 within the constitutional power of a state to pass such a statute, even as to oils manufactured under letters
6 patent from the United States. U.S. v. Dewitt, 9 Wall. 41; Patterson v. Kentucky, [97 U.S. 501](#). [[135 U.S. 100](#),
7 128] *The police power includes all measures for the protection of the life, the health, the property, and the
8 welfare of the inhabitants, and for the promotion of good order and the public morals. It covers the
9 suppression of nuisances, whether injurious to the public health, like unwholesome trades, or to the public
10 morals, like gambling-houses and lottery tickets. Slaughter-House Cases, 16 Wall. 36, 62, 87; Fertilizing Co. v.
11 Hyde Park, [97 U.S. 659](#); Phalen v. Virginia, 8 How. 163, 168; Stone v. Mississippi, [101 U.S. 814](#). This power,
12 being essential to the maintenance of the authority of local government, and to the safety and welfare of the
13 people, is inalienable. As was said by Chief Justice WAITE, referring to earlier decisions to the same effect:
14 'No legislature can bargain away the public health or the public morals. The people themselves cannot do it,
15 much less their servants. The supervision of both these subjects of governmental power is continuing in its
16 nature, and they are to be dealt with as the special exigencies of the moment may require. Government is
17 organized with a view to their preservation, and cannot divest itself of the power to provide for them. For this
18 purpose the largest legislative discretion is allowed, and the discretion cannot be parted with any more than
19 the power itself.' Stone v. Mississippi, [101 U.S. 814](#), 819. See, also, Butchers' Union, etc., Co. v. Crescent
20 City, etc., Co., [111 U.S. 746, 753](#), 4 S.Sup.Ct.Rep. 652; New Orleans Gas Co. v Louisiana Light Co., [115](#)
21 [U.S. 650, 672](#), 6 S.Sup.Ct.Rep. 252; New Orleans v. Houston, [119 U.S. 265, 275](#), 7 S.Sup.Ct.Rep. 198."
22 [*Leisy v. Hardin, 135 U.S. 100 (1890)*]*

23 8.2. Agents or fiduciaries within a sovereign must be willing and able at all times to identify the specific laws that
24 give them the authority to act and be constantly aware of the limits of their delegated authority. If they are not,
25 they run the risk of exceeding their delegated authority and injuring the rights of the master(s) they serve. All
26 actions not specifically authorized by law are illegal by implication. All illegal actions by government officials
27 that are outside their written delegated authority and positive law that result in an injury to the master(s) cause the
28 actor to be personally liable for a tort and monetary damages because they are acting outside the authority of law.

29 *"Unlawful. That which is contrary to, prohibited, or unauthorized by law. That which is not lawful. The*
30 *acting contrary to, or in defiance of the law; disobeying or disregarding the law. Term is equivalent to*
31 *"without excuse or justification." State v. Noble, 90 N.M. 360, 563 P.2d. 1153, 1157. While necessarily not*
32 *implying the element of criminality, it is broad enough to include it."*
33 [*Black's Law Dictionary, Sixth Edition, p. 1536*]

34 8.3. No sovereign can delegate to its fiduciaries and servants below an authority that it does not have. For instance, if
35 the people cannot murder, rob, or steal from their fellow man, then they certainly cannot delegate that authority to
36 government, which means they cannot delegate to the government the authority to collect direct taxes upon
37 individuals unless the persons paying the tax voluntarily consent to it individually, otherwise it is theft.

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

52 9. The Constitution is a trust document and creates a public trust. Public officers are the "trustees" within that trust and
53 when they abuse their authority, they are executing a "sham trust" for their own personal gain. It is a violation of
54 fiduciary duty for a sovereign or any agent within a sovereign to put a higher priority over its own needs than over any
55 of the masters it serves above it. This is called a conflict of interest and it is against the law. See for instance [18](#)
56 [U.S.C. §208](#).

57 *"Whatever these Constitutions and laws validly determine to be property, it is the duty of the Federal*
58 *Government, through the domain of jurisdiction merely Federal, to recognize to be property.*

1 "And this principle follows from the structure of the respective Governments, State and Federal, and their
2 reciprocal relations. They are different agents and trustees of the people of the several States, appointed with
3 different powers and with distinct purposes, but whose acts, within the scope of their respective jurisdictions,
4 are mutually obligatory."
5 [Dred Scott v. Sandford, 60 U.S. 393 (1856)]

- 6 10. Sovereign Immunity: A government sovereign is exempt from the jurisdiction of the courts of any other government
7 sovereign unless it consents to the jurisdiction of the other sovereign or unless the Constitution that established it
8 makes it subject to the jurisdiction in question. This is called *sovereign immunity* and it is the embodiment of the
9 separation of powers doctrine. The rules for surrendering sovereign immunity through consent are documented in [28](#)
10 [U.S.C. §1605](#). Here is an example of sovereign immunity of states from the U.S. Supreme Court:

11 "A State does not owe its origin to the Government of the United States, in the highest or in any of its
12 branches. It was in existence before it. It derives its authority from the same pure
13 and sacred source as itself: The voluntary and deliberate choice of the
14 people...A State is altogether exempt from the jurisdiction of the Courts of the United States, or from any
15 other exterior authority, unless in the special instances when the general Government has power derived from
16 the Constitution itself."
17 [Chisholm v. Georgia, [2 Dall. \(U.S.\) 419](#) (Dall.) (1793)]

- 18 11. Sovereign immunity also extends to all entities or corporations created by a government sovereign. For instance, the
19 case of *Providence Bank v. Billings*, 29 U.S. 514 (1830) revealed that the states could not tax a bank corporation
20 created by an act or law of the United States government. The reasoning in that case was that the states could not
21 destroy the federal government because the power to tax necessarily involved the power to destroy.

22 "The great principle is this: because the constitution will not permit a state to destroy, it will not permit a law
23 involving the power to destroy. In order to show that the case turned entirely on that point, let us suppose that
24 the court had arrived to the conclusion that the bank [The Bank of the United States located in the state of
25 Maryland] was an authorized instrument of government; but that it was not the intention of the constitution to
26 prohibit the states from interfering with those instruments: would it not have been necessary to have decided
27 that the Maryland act was constitutional? Of what importance was it that the bank was an authorized means of
28 power, other than this, that it afforded a key to the meaning of the constitution? If the bank was a legitimate and
29 proper instrument of power, then the constitution intended to protect it. If not, then no protection was intended.
30 The question, whether it was a necessary and proper means, was auxiliary to the great question, whether the
31 constitution intended to shelter it; and when the court arrived to the conclusion that such protection was
32 intended, they interfered not in behalf of the bank, but in behalf of the sanctuary to which it had fled. They
33 decided against the tax; because the subject had been placed beyond the power of the states, by the
34 constitution. They decided, not on account of the subject, but on account of the power that protected it; they
35 decided that a prohibition against destruction was a prohibition against a law involving the power of
36 destruction."
37 [Providence Bank v. Billings, [29 U.S. 514](#) (1830)]

- 38 12. A sovereignty may not tax or regulate or control its Creator or grantor, or any sovereignty or agent of that sovereignty
39 above it or at the same level as it, without the explicit and individual and written consent of that sovereign.
40 12.1. For instance, because churches are agents and creations of God and not the state, then government may not tax
41 churches, and this applies whether or not such churches have a 501(c) designation or not. See Isaiah 45:9-10:

42 "Woe to him who strives with his Maker! Let the potsherd strive with the potsherd of the earth! Shall the clay
43 say to him who forms it, 'What are you making?' Or shall your handiwork say, 'He has no hands?' Woe to him
44 who says to his father, 'What are you begetting?' Or to the woman, 'What have you brought forth?'"
45 [Isaiah 45:9-10, Bible, NKJV]

- 46 12.2. Below is a U.S. Supreme Court cite which admits that in many cases, even the U.S. Supreme Court may not
47 compel states:

48 "This court has declined to take jurisdiction of suits between states to compel the performance of obligations
49 which, if the states had been independent nations, could not have been enforced judicially, but only through the
50 political departments of their governments. Thus, in *Kentucky v. Dennison*, 24 How. 66, where the state of
51 Kentucky, by her governor [127 U.S. 265, 289] applied to this court, in the exercise of its original jurisdiction,
52 for a writ of mandamus to the governor of Ohio to compel him to surrender a fugitive from justice, this court,
53 while holding that the case was a controversy between two states, decided that it had no authority to grant the
54 writ."
55 [State of Wisconsin v. Pelican Insurance Company, [127 U.S. 265](#) (1888)]

1 12.3. Here is an example from the Supreme Court where it is admitted that a state may not be taxed by the federal
2 government:

3 “In *Morcantile Bank v. City of New York*, [121 U.S. 138, 162](#), 7 S. Sup. Ct. 826, this court said: **‘Bonds issued by**
4 **the state of New York, or under its authority, by its public municipal bodies, are means for carrying on the**
5 **work of the government, and are not taxable, even by the United States, and it is not a part of the policy of the**
6 **government which issues them to subject them to taxation for its own purposes.’**
7 [*Pollock v. Farmers’ Loan & Trust Co.*, 157 U.S. 429 (1895)]

8 12.4. The Supreme Court also said that states may not tax the federal government:

9 “While the power of taxation is one of vital importance, retained by the states, not abridged by the grant of a
10 similar power to the government of the Union, but to be concurrently exercised by the two governments, yet
11 even this power of a state is subordinate to, and may be controlled by, the constitution of the United States. That
12 constitution and the laws made in pursuance thereof are supreme. They control the constitutions and laws of the
13 respective states, and cannot be controlled by them. **The people of a state give to their government a right of**
14 **taxing themselves and their property at its discretion. But the means employed by the government of the**
15 **Union are not given by the people of a particular state, but by the people of all the states; and being given by**
16 **all, for the benefit of all, should be subjected to that government only which belongs to all. All subjects over**
17 **which the sovereign power of a state extends are objects of taxation; but those over which it does not extend**
18 **are, upon the soundest principles, exempt from taxation. The sovereignty of a state extends to everything**
19 **which exists by its own authority, or is introduced by its permission; but does not extend to those means**
20 **which are employed by congress to carry into execution powers conferred on that body by the people of the**
21 **United States. The attempt to use the taxing power of a state on the means employed by the government of**
22 **the Union, in pursuance of the constitution, is itself an abuse, because it is the usurpation of a power which**
23 **the people of a single state cannot give. The power to tax involves the power to destroy; the power to destroy**
24 **may defeat and render useless the power to create; and there is a plain repugnance in conferring on one**
25 **government a power to control the constitutional measures of another, which other, with respect to those**
26 **very measures, is declared to be supreme over that which exerts the control. The states have no power, by**
27 **taxation [117 U.S. 151, 156] or otherwise, to retard, impede, burden, or in any manner control, the**
28 **operations of the constitutional laws enacted by congress to carry into execution the powers vested in the**
29 **general government.** Such are the outlines, mostly in his own words, of the grounds of the judgment delivered
30 by Chief Justice MARSHALL in the great case of *McCulloch v. Maryland*, in which it was decided that a statute
31 of the state of Maryland, imposing a tax upon the issue of bills by banks, could not constitutionally be applied to
32 a branch of the Bank of the United States within that state. 4 *Wheat*. 316, 425-431, 436.

33 “In *Osborn v. Bank of U. S.*, 9 *Wheat*. 738, 859-868, that conclusion was reviewed in a very able argument of
34 counsel, and reaffirmed by the court, and a tax laid by the state of Ohio upon a branch of the Bank of the
35 United States was held to be unconstitutional. See, also, *Providence Bank v. Billings*, 4 *Pet.* 514, 564. Upon the
36 same grounds, the states have been adjudged to have no power to lay a tax upon stock issued for money
37 borrowed by the United States, or upon property of state banks invested in United States stock. *Weston v. City*
38 *Council of Charleston*, 2 *Pet.* 449, 467; *Bank of Commerce v. New York*, 2 *Black*, 620; *Bank Tax Case*, 2 *Wall*.
39 200; *Banks v. Mayor*, 7 *Wall*. 16.”
40 [*Van Brocklin v. State of Tennessee*, [117 U.S. 151](#) (1886)]

41 12.5. Here is an example where the Supreme Court said that states may not tax each other’s bonds:

42 “The question in *Bonaparte v. Tax Court*, [104 U.S. 592](#), was whether the registered public debt of one state,
43 exempt from taxation by that state, or actually taxed there, was taxable by another state, when owned by a
44 citizen of the latter, and it was held that there was no provision of the constitution of the United States which
45 prohibited such taxation. The states had not covenanted that this could not be done, whereas, **under the**
46 **fundamental law, as to the power to borrow money, neither the United States, on the one hand, nor the states**
47 **on the other, can interfere with that power as possessed by each, and an essential element of the sovereignty**
48 **of each.** “
49 [*Pollock v. Farmers’ Loan & Trust Co.*, 157 U.S. 429 (1895)]

50 12.6. Finally, the federal government may not tax the employees of states of the union:

51 “As stated by Judge [[157 U.S. 429, 602](#)] *Cooley* in his work on the *Principles of Constitutional Law*: ‘The
52 power to tax, whether by the United States or by the states, is to be construed in the light of and limited by the
53 fact that the states and the Union are inseparable, and that the constitution contemplates the perpetual
54 maintenance of each with all its constitutional powers, unembarrassed and unimpaired by any action of the
55 other. The taxing power of the federal government does not therefore extend to the means or agencies through
56 or by the employment of which the states perform their essential functions; since, if these were within its reach,
57 they might be embarrassed, and perhaps wholly paralyzed, by the burdens it should impose. That the power to
58 tax involves the power to destroy; that the power to destroy may defeat and render useless the power to create;
59 that there is a plain repugnance in conferring on one government a power to control the constitutional
60 measures of another, which other, in respect to those very measures, is declared to be supreme over that which

1 *exerts the control,-are propositions not to be denied.' It is true that taxation does not necessarily and*
2 *unavoidably destroy, and that to carry it to the excess of destruction would be an abuse not to be anticipated;*
3 *but the very power would take from the states a portion of their intended liberty of independent action within*
4 *the sphere of their powers, and would constitute to the state a perpetual danger of embarrassment and possible*
5 *annihilation. The constitution contemplates no such shackles upon state powers, and by implication forbids*
6 *them."*
7 [*Pollock v. Farmers' Loan & Trust Co., 157 U.S. 429 (1895)*]

- 8 13. A sovereignty may tax or regulate any of the entities or sovereignties *below* it, because it created those subordinate
9 sovereignties. The power to create carries with it the power to destroy as well. See *M'Culloch v. Maryland*, 4 Wheat.
10 316, 431 (1819). Specific examples of sovereignties taxing their fiduciaries or creations below them include:
11 13.1. Federal State (but NOT Union state) taxation within federal enclaves under the Buck Act, found in 4. U.S.C.
12 §§105-111
13 13.2. State and federal taxation of corporations. See 26 U.S.C. Subtitles D and E and *Flint v. Stone Tracy*, 220 U.S.
14 107 (1911).
15 13.3. A sovereign may only tax the entities that it creates. The U.S. Supreme Court case of *U.S. v. Perkins*, 163 U.S.
16 625 (1896) reveals, for instance, that states can only tax corporations that they create.

17 "*Whether the United States are a corporation 'exempt by law from taxation,' within the meaning of the New*
18 *York statutes, is the remaining question in the case. The court of appeals has held that this exemption was*
19 *applicable only to domestic corporations declared by the laws of New York to be exempt from taxation. Thus, in*
20 *Re Prime's Estate, 136 N.Y. 347, 32 N.E. 1091, it was held that foreign religious and charitable corporations*
21 *were not exempt from the payment of a legacy tax, Chief Judge Andrews observing (page 360, 136 N. Y., and*
22 *page 1091, 32 N. E.): 'We are of opinion that a statute of a state granting powers and privileges to*
23 *corporations must, in the absence of plain indications to the contrary, be held to apply only to corporations*
24 *created by the state, and over which it has power of visitation and control. ... The legislature in such cases is*
25 *dealing with its own creations, whose rights and obligations it may limit, define, and control.' To the same effect*
26 *are Catlin v. Trustees, 113 N.Y. 133, 20 N.E. 864; White v. Howard, 46 N.Y. 144; In re Balleis' Estate, 144 N.Y.*
27 *132, 38 N.E. 1007; Minot v. Winthrop, 162 Mass. 113, 38 N.E. 512; Dos P. Inh. Tax Law, c. 3, 34. If the ruling*
28 *of the court of appeals of New York in this particular case be not absolutely binding upon us, we think that,*
29 *having regard to the purpose of the law to impose a tax generally upon inheritances, the legislature intended to*
30 *allow an exemption only in favor of such corporations as it had itself created, and which might reasonably be*
31 *supposed to be the special objects of its solicitude and bounty.*

32 "*In addition to this, however, the United States are not one of the class of corporations intended by law to be*
33 *exempt [163 U.S. 625, 631] from taxation. What the corporations are to which the exemption was*
34 *intended to apply are indicated by the tax laws of New York, and are confined to those of a religious,*
35 *educational, charitable, or reformatory purpose. We think it was not intended to apply it to a purely political*
36 *or governmental corporation, like the United States. Catlin v. Trustees, 113 N.Y. 133, 20 N.E. 864; In re Van*
37 *Kleeck, 121 N.Y. 701, 75 N.E. 50; Dos P. Inh. Tax Law, c. 3, 34. In Re Hamilton, 148 N.Y. 310, 42 N.E. 717, it*
38 *was held that the execution did not apply to a municipality, even though created by the state itself."*
39 [*U.S. v. Perkins, 163 U.S. 625 (1896)*]

- 40 14. The jurisdiction of each government sovereignty is divided into territorial and subject matter jurisdiction:
41 14.1. Government sovereigns have exclusive and absolute jurisdiction, sometimes called "plenary power" or "general
42 jurisdiction", over their own territory, and no other sovereignty can exercise jurisdiction over this territory
43 without the consent of the sovereign manifested in some form, and usually by an act of the legislature:

44 "*The jurisdiction of the nation within its own territory is [169 U.S. 649, 684] necessarily exclusive and*
45 *absolute. It is susceptible of no limitation not imposed by itself. Any restriction upon it, deriving validity from*
46 *an external source, would imply a diminution of its sovereignty to the extent of the restriction, and an*
47 *investment of that sovereignty to the same extent in that power which could impose such restriction. All*
48 *exceptions, therefore, to the full and complete power of a nation within its own territories, must be traced up*
49 *to the consent of the nation itself. They can flow from no other legitimate source. This consent may be either*
50 *express or implied. In the latter case, it is less determinate, exposed more to the uncertainties of construction;*
51 *but, if understood, not less obligatory."*
52 [*The Exchange, 7 Cranch 116 (1812)*]

54 "*Territory:* A part of a country separated from the rest, and subject to a particular jurisdiction. Geographical
55 area under the jurisdiction of another country or sovereign power.

56 "*A portion of the United States not within the limits of any state, which has not yet been admitted as a state of*
57 *the Union, but is organized with a separate legislature, and with executive and judicial powers appointed by the*
58 *President."*

The requirement for explicit consent is called “comity” in the legal field:

“**comity**. Courtesy; complaisance; respect; a willingness to grant a privilege, not as a matter of right, but out of deference and good will. Recognition that one sovereignty allows within its territory to the legislative, executive, or judicial act of another sovereignty, having due regard to rights of its own citizens. *Nowell v. Nowell*, Tex.Civ.App., 408 S.W.2d. 550, 553. In general, principle of “comity” is that courts of one state or jurisdiction will give effect to laws and judicial decisions of another state or jurisdiction, not as a matter of obligation, but out of deference and mutual respect. *Brown v. Babbitt Ford, Inc.*, 117 Ariz. 192, 571 P.2d. 689, 695. See also *Full faith and credit clause*.”
[Black's Law Dictionary, Sixth Edition, p. 267]

- 14.2. States of the union have exclusive territorial jurisdiction within their respective borders over all land not ceded by an act of the legislature of the state to the federal government. They have no jurisdiction outside of their borders except for service of process and discovery, such as subpoenas and summons.
- 14.3. The federal government has legislative territorial jurisdiction only over: 1. The federal zone; 2. All areas or enclaves within the union states that have been ceded to it by an act of the state legislature under Article 1, Section 8, Clause 17 of the Constitution; 3. Its own territories, possessions, and property, wherever situated; 4. Its own domiciliaries, which includes citizens and residents. Under most circumstances, the federal government has no legislative jurisdiction within states of the Union because the federal constitution reserves “police powers” to the states under the Tenth Amendment.

“It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, [247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation.”
[*Carter v. Carter Coal Co.*, [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

14.4. Within states of the union, the only type of jurisdiction the federal government can have over areas that are not its territory is *subject matter jurisdiction* and that jurisdiction must be explicitly identified in the federal Constitution in order to exist at all. There are very few issues over which the federal government has subject matter jurisdiction and income taxes under Subtitles A through C of the Internal Revenue Code is an example of an area where such jurisdiction does not exist. Covetous public dis-servants have systematically tried to hide this fact over the years by obfuscating the Internal Revenue Code and by using illegal IRS extortion to coerce federal judges into violating the Constitutional rights of Americans in the states. Subject matter jurisdiction within states of the Union is limited to the following subjects and no others:

- 14.4.1. Foreign and interstate commerce. See Constitution, Article 1, Section 8, Clause 3. This includes the following subjects:
- 14.4.1.1. Taxes on importation, but not exportation. See 26 U.S.C. §7001 and U.S. Constitution, Article 1, Section 9, Clause 3.
- 14.4.1.2. Claims arising out of bankruptcy proceedings. See [28 U.S.C. §1334](#); *Pauletto v. Reliance Ins. Co.*, 64 CA.4th 597 (1998), 602, 75 C.R.2d. 334, 337--state courts lack jurisdiction in action for malicious prosecution based on defendant's having filed adversary proceeding in bankruptcy court: "it is for Congress and the federal courts, not state courts, to decide what incentives and penalties shall be utilized in the bankruptcy process".
- 14.4.1.3. Claims under Sherman Antitrust Act. See [15 U.S.C. §4](#).
- 14.4.1.4. Claims under Securities Exchange Act of 1934 (including Rule 10b-5 actions). See [15 U.S.C. §78aa](#)
- 14.4.1.5. Claims involving activities regulated by federal labor laws. E.g., the Labor Management Reporting and Disclosure Act ([19 U.S.C. §401](#) et seq.) preempts state power to adjudicate claims based on union contracts or union activities, unless of "merely peripheral concern" to the Act. See *San Diego Bldg. Trades Council, etc. v. Garmon*, 359 U.S. 236 (1959), 247-248, 79 S.Ct. 773, 781-782; *Bassett v. Attebery*, 180 CA.3d 288 (1986), 294-295, 224 CR 399, 402—NLRB (rather than federal court) has exclusive jurisdiction over wrongful discharge claim alleging violation of federal labor laws]
- 14.4.1.6. Certain ERISA actions: Suits for injunctive or other equitable relief against an employer or insurer under the Employee Retirement Income Security Act (ERISA) (But federal and state courts have *concurrent* jurisdiction of claims for *benefits due*). See [29 U.S.C. §1132\(e\)\(1\)](#)
- 14.4.2. Federal property and “employees”. See Constitution Article 4, Section 3, Clause 2.
- 14.4.3. Frauds involving the mail. See Constitution, Article 1, Section 8, Clause 7.

- 1 14.4.4. Treason. See Constitution, Article 4, Section 2, Clause 2.
 2 14.4.5. Patent and copyright claims. See [28 U.S.C. §1338](#)(a) and Constitution, Article 1, Section 8, Clause 8.
 3 14.4.6. Admiralty and maritime claims. See [28 U.S.C. §1333](#) and Constitution Article 1, Section 8, Clause 10.
 4 14.5. The formation of a state within territory under the exclusive control of the federal government does not affect the
 5 legal status of property not within the territory of the new state:

6 “This provision authorizes the United States to be and become a land-owner, and prescribes the mode in which
 7 the lands may be disposed of, and the title conveyed to the purchaser. Congress is to make the needful rules and
 8 regulations upon this subject. The title of the United States can be divested by no other power, by no other
 9 means, in no other mode, than that which congress shall sanction and prescribe. It cannot be done by the action
 10 of the people or legislature of a territory or state.’ And he supported this conclusion by a review of all the acts
 11 of congress under which states had theretofore been admitted. Mr. Webster said that those precedents
 12 demonstrated that ‘the general idea has been, in the creation of a state, that its admission as a state has no
 13 effect at all on the property of the United States lying within its limits;’ and that it was settled by the judgment
 14 of this court in Pollard v. Hagan, 3 How. 212, 224, ‘that the authority of the United States does so far extend
 15 as, by force of itself, Proprio vigore, to exempt the public lands from taxation when new states are created in
 16 the territory in which the lands lie.’ 21 Cong. Globe, 31st Cong. 1st Sess. p. 1314; 22 Cong. Globe, pp. 848 et
 17 seq., 960, 986, 1004; 5 Webst. Works, 395, 396, 405.”
 18 [Van Brocklin v. State of Tennessee, [117 U.S. 151](#) (1886)]

- 19 15. Jurisdiction of each government sovereignty over subjects or sovereignties underneath it is created by oath of
 20 allegiance.
 21 15.1. In order to preserve their sovereignty, the people at the top of this hierarchy should not swear an oath of
 22 allegiance to any government, because by doing so, they come under the jurisdiction of the laws that control
 23 mainly government employees and thereby to surrender their sovereignty. See Matt. 5:33-37, which says that
 24 Christians should not swear an oath to anything.
 25 15.2. Each officer of both the state and federal governments takes an oath of allegiance to support and defend the
 26 Constitution of the United States against all enemies, foreign and domestic. Failure to live up to that oath
 27 amounts to perjury of one’s oath, which can result in removal from office.
 28 15.3. If is a violation of the separation of powers doctrine and a conflict of interest to take oaths to TWO masters or to
 29 occupy a public office that requires an oath to two different masters or sovereignties. Hence, it is a violation of
 30 the Constitutions of most states to simultaneously serve in a public office in the state government as well as the
 31 federal government.

32 CALIFORNIA CONSTITUTION
 33 ARTICLE 7 PUBLIC OFFICERS AND EMPLOYEES

34 SEC. 7. A person holding a lucrative office under the United States or other power may not hold a civil
 35 office of profit [within the state government]. A local officer or postmaster whose compensation does not
 36 exceed 500 dollars per year or an officer in the militia or a member of a reserve component of the armed forces
 37 of the United States except where on active federal duty for more than 30 days in any year is not a holder of a
 38 lucrative office, nor is the holding of a civil office of profit affected by this military service.

- 39 16. Any legislation or ruling by the judicial branch of either a state government or the federal government that breaks
 40 down the distinct separation of the powers above is unconstitutional and violates Article 4, Section 4 of the federal
 41 constitution, which requires that:

42 “The United States shall guarantee to every State in this Union a Republican Form of Government, and shall
 43 protect each of them against Invasion; and on Application of the Legislature, or of the Executive (when the
 44 Legislature cannot be convened) against domestic Violence.”
 45 [U.S. Constitution, Article 4, Section 4]

- 46 A republican form of government is based on *individual*, not collective rights, and those rights cannot be defended or
 47 protected from federal “invasion” or encroachment without separation of powers to the maximum extent possible. This
 48 concept is called the “Separation of Powers Doctrine”. The implications of this requirement include:
 49 16.1. Federal government may not offer franchises to states of the Union. Only federal “States” defined in [4 U.S.C.](#)
 50 [§110](#)(d) can be party to federal franchises.
 51 16.2. Federal government may not offer franchises, licenses, or privileges to anyone domiciled in a sovereign state of
 52 the Union and protected by the Constitution. Another way of saying this is that those who took an oath to support
 53 and defend your rights cannot make a business out of enticing you into surrendering them in exchange for
 54 anything, whether real or perceived.

1 16.3. State governments may not offer franchises, licenses, or privileges to domiciled within the state whose domicile is
2 not on federal territory. Another way of saying this is that those who took an oath to support and defend your
3 rights cannot make a business out of enticing you into surrendering them in exchange for anything, whether real
4 or perceived.

5 If you would like to know more about the abuse of franchises by malicious public servants to destroy the separation of
6 powers and enslave the people, read:

Government Instituted Slavery Using Franchises, Form #05.030

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

7 17. A sovereignty that wants to influence or control a subordinate sovereignty that is not immediately underneath it must
8 do so by using the sovereignty below it as its conduit or agent.

9 18. In the realm of commerce, both state and federal sovereignties are treated just like any natural person and recovery of
10 debts is accomplished within courts of equity.

11 *“...when the United States enters into commercial business it abandons its sovereign capacity and is treated
12 like any other corporation...”*

13 *[91 Corpus Juris Secundum (C.J.S.), United States, §4]*

14 19. Human beings domiciled inside the federal zone above do not fall into the category of “The People” because the
15 federal zone is not a constitutional republic, but a totalitarian socialist democracy. They ARE NOT parties to the
16 Constitution and therefore are not protected by it. See section 4.8 earlier for further clarification on this subject. “The
17 People” referred to in the diagram instead are those natural persons residing in and born within the 50 union states who
18 claim their correct status as either “state nationals” or “nationals” as described in [8 U.S.C. §1101\(a\)\(21\)](#). Persons who
19 claim to be “U.S. citizens” or who are in receipt of government privileges as elected or appointed officers of the
20 government have also forfeited their sovereignty and their position in the above diagram to fall at the same level as
21 corporations and federal “States”.

22 *“Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and
23 uniform to the effect [182 U.S. 244, 279] that the Constitution is applicable to territories acquired by purchase
24 or conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to ‘guarantee to every
25 state in this Union a republican form of government’ (art. 4, 4), by which we understand, according to the
26 definition of Webster, ‘a government in which the supreme power resides in the whole body of the people, and is
27 exercised by representatives elected by them,’ Congress did not hesitate, in the original organization of the
28 territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan,
29 Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government
30 bearing a much greater analogy to a British Crown colony than a republican state of America, and to vest the
31 legislative power either in a governor and council, or a governor and judges, to be appointed by the President.
32 It was not until they had attained a certain population that power was given them to organize a legislature by
33 vote of the people. In all these cases, as well as in territories subsequently organized west of the Mississippi,
34 Congress thought it necessary either to extend to Constitution and laws of the United States over them, or to
35 declare that the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of
36 the writ of habeas corpus, as well as other privileges of the bill of rights.”*

37 *[Downes v. Bidwell, [182 U.S. 244](#) (1901)]*

38 20. A “national” or a “state national” or a “foreign national” may not sue any state government in a federal court. He can
39 only do so in a court of the state that he is suing or in the Court of Claims. This is because the servant, which is the
40 Federal Government, cannot be greater than its master and creator, the states of the Union. See the [Eleventh
41 Amendment](#), which says:

42 *“The Judicial power of the United States shall not be construed to extend to any suit in law or equity,
43 commenced or prosecuted against one of the United States by Citizens of another State, or by Citizens or
44 Subjects of any Foreign State.”*

45 21. A state sovereignty cannot consent to the enlargement of the powers of Congress or of any other subordinate
46 sovereignty beyond those clearly enumerated in the Constitution.

47 *“State officials thus cannot consent to the enlargement of the powers of Congress beyond those enumerated in
48 the Constitution.”*

49 *[New York v. United States, [505 U.S. 142](#); 112 S.Ct. 2408; 120 L.Ed.2d. 120 (1992)]*

50 By implication, officials of states of the Union mentioned in the Constitution, either through the Buck Act or through
51 an Agreement on Coordination of Tax Administration (ACTA), cannot lawfully extend or consent to extend federal
52 taxing powers into the states upon individuals and bypass the constitutional limits on federal taxing powers found in

1 Article 1, Section 9, Clause 4 and Article, 1, Section 2, Clause 3. Only officials of federal “States” described in [4 U.S.C. §110](#)(d) may do it, and these “States” are not sovereign, but simply subdivisions of the national domain who are
2 called “territories and possessions of the United States”. States of the Union are neither territories nor possessions of
3 the United States.

4
5 22. A sovereignty may, under the rules of comity, voluntarily relinquish a portion of its sovereignty to a sovereignty *below*
6 it but not *above* it. For example, under the Buck Act, [4 U.S.C. §§105-111](#), the U.S. government gave jurisdiction to
7 “States”, which in fact are only territories of the federal United States (within the U.S. Code), to enforce [federal] State
8 tax statutes within federal areas or enclaves located within their exterior boundaries. Many people mistakenly believe
9 that this act gave the same type of authority to states of the Union, but the definition of “State” found in [4 U.S.C.](#)
10 [§110](#)(d) confirms that such a “State” is either a territory or possession of the United States, as defined in Title 48 of the
11 U.S. Code. The reason that the federal government cannot consent to the enlargement of powers of states of the Union
12 within its borders is that this would violate the separation of powers doctrine and undermine the obligation of Article 4,
13 Section 4 of the Constitution, which requires Congress to guarantee a “Republican form of government”. Below is the
14 statute that authorizes territories and possessions of the United States to enforce their tax statutes within federal
15 enclaves:

16 [TITLE 4 > CHAPTER 4 > Sec. 106.](#)
17 [Sec. 106. - Same; income tax](#)

18 *(a) No person shall be relieved from liability for any income tax levied by any State, or by any duly constituted*
19 *taxing authority therein, having jurisdiction to levy such a tax, by reason of his residing within a Federal area*
20 *or receiving income from transactions occurring or services performed in such area; and such State or taxing*
21 *authority shall have full jurisdiction and power to levy and collect such tax in any Federal area within such*
22 *State to the same extent and with the same effect as though such area was not a Federal area.*

23 *(b) The provisions of subsection (a) shall be applicable only with respect to income or receipts received after*
24 *December 31, 1940*

25 If you would like to learn more about these rules for sovereignty, many of them are described in the wonderful free book on
26 government available on our website below:

[Treatise on Government](#), Joel Tiffany, 1867
<http://famguardian.org/Publications/TreatiseOnGovernment/TreatOnGovt.pdf>

27 Corporations were created by state and federal governments as a matter of public and social policy in order to encourage
28 commerce and prosper everyone in society economically. Any Creator may place any demand on his creation that he wants
29 to, including the requirement to pay a tax. He may even destroy his creation should he choose to do so by excessive
30 taxation or other means. The supreme Court said of this subject the following:

31 *“The power to tax is the power to destroy.”*
32 *[John Marshall, U.S. Supreme Court Justice, M’Culloch v. Maryland, 4 Wheat. 316, 431]*

33 Since “the power to tax is the power to destroy,” then it follows that “**the power to create is the power to tax**”. This is a
34 logical consequence of the fact that the power to create and the power to destroy *must* proceed from the same hand. Here is
35 how the U.S. Supreme Court described it:

36 *“What is a Constitution? It is the form of government, delineated by the mighty hand of the people, in which*
37 *certain first principles of fundamental laws are established. The Constitution is certain and fixed; it contains*
38 *the permanent will of the people, and is the supreme law of the land; it is paramount to the power of the*
39 *Legislature, and can be revoked or altered only by the authority that made it. **The life-giving principle***
40 ***and the death-doing stroke must proceed from the same hand.**”*
41 *[VanHorne’s Lessee v. Dorrance, 2 U.S. 304 (1795)]*

42 The power to create and the power to destroy can therefore *only* be allowed to proceed from the same source. This means
43 that the creation cannot and should not be allowed to destroy or burden its Creator. Therefore, the federal government
44 cannot be allowed to directly tax or embarrass or burden the states of the Union without their consent and through
45 apportionment. Likewise, the states of the Union cannot be allowed to directly tax or embarrass or burden the sovereign
46 People who created them. Government may therefore tax *only* what government has created, and the only thing it created

1 were corporations and paper fiat currency. A legal fiction called a government can only destroy those other legal fictions
2 that it creates, but it cannot destroy a flesh and blood man that it did not create:

3 *"Mr. Baily (Texas)... Or suppose I had concurred with him, and had levied a tax on the individual and exempted*
4 *all corporations and to lay the burden of the government upon the man of flesh and blood, made in the image of*
5 *his God."*
6 *[44 Cong.Rec. 2447 (1909)]*

7 The definition of the term "person" found throughout the Internal Revenue Code, such as in I.R.C. Sections 6671(b) and
8 7343 confirms that the only type of "persons" included as the target of most types of enforcement actions are federal
9 corporations incorporated in the District of Columbia, and "public officials" of the United States government who are in
10 receipt of excise taxable privileges of public office. Here are a few examples demonstrating this amazing fact from the
11 I.R.C.:

12 1. Definition of "person" for the purposes of "assessable penalties" within the Internal Revenue Code means an officer or
13 employee of a corporation:

14 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 68](#) > [Subchapter B](#) > [PART I](#) > [Sec. 6671](#).
15 [Sec. 6671](#). - Rules for application of assessable penalties

16 (b) Person defined

17 *The term "person", as used in this subchapter, includes an officer or employee of a corporation, or a member or*
18 *employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in*
19 *respect of which the violation occurs*

20 2. Definition of "person" for the purposes of "miscellaneous forfeiture and penalty provisions" of the Internal Revenue
21 Code means an officer or employer of a corporation or partnership within the federal United States:

22 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 75](#) > [Subchapter D](#) > [Sec. 7343](#).
23 [Sec. 7343](#). - Definition of term "person"

24 *The term "person" as used in this chapter [[Chapter 75](#)] includes an officer or employee of a corporation, or a*
25 *member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the*
26 *act in respect of which the violation occurs*

27 3. Definition of "person" or "individual" for the purposes of levy within the Internal Revenue Code means an elected or
28 appointed officer of the United States government or a federal instrumentality:

29 [26 U.S.C., Subchapter D - Seizure of Property for Collection of Taxes](#)
30 [Sec. 6331](#). Levy and distraint

31 (a) Authority of Secretary

32 *If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand,*
33 *it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the*
34 *expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under*
35 *section [6334](#)) belonging to such person or on which there is a lien provided in this chapter for the payment of*
36 *such tax. Levy may be made upon the accrued salary or wages of any officer, employee, or elected official of*
37 *the United States, the District of Columbia, or any agency or instrumentality of the United States or the*
38 *District of Columbia, by serving a notice of levy on the employer (as defined in section [3401\(d\)](#)) of such*
39 *officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in*
40 *jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon*
41 *failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period*
42 *provided in this section.*

43 Government didn't create people so it can't tax people, unless they explicitly and individually consent *voluntarily* to it by
44 undertaking employment with the federal government as privileged public officers of that government who are voluntarily
45 engaged in a taxable activity called a "trade or business". In a free country, all just power of government derives from the
46 explicit consent of the people. Any civil action undertaken absent explicit, informed, and voluntary consent is unjust.

1 *"There is a clear distinction in this particular case between an individual and a corporation, and that the latter*
2 *has no right to refuse to submit its books and papers for an examination at the suit of the State. The individual*
3 *may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own*
4 *way. His power to contract is unlimited. He owes no such duty to the State, since he receives nothing therefrom,*
5 *beyond the protection of his life and property. His rights are such as existed by the law of the land long*
6 *antecedent to the organization of the State, and can only be taken from him by due process of law, and in*
7 *accordance with the constitution. Among his rights are a refusal to incriminate himself, and the immunity of*
8 *himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the*
9 *public so long as he does not trespass upon their rights."*
10 *[Hale v. Henkel, 201 U.S. 43 at 47 (1906)]*

11 Only God in His sovereignty can create people. That is why the Constitution recognizes in two different places, including
12 Article 1, Section 9, Clause 4 (1:9:4) and Article 1, Clause 2, Section 3 (1:2:3) that direct taxes must be apportioned to the
13 states of the Union and may not be directly levied on the people within states of the Union by the federal government. The
14 federal government servant simply cannot be greater than the sovereign People that it serves in the states of the Union.
15 Violating this requirement is the equivalent of instituting slavery in states of the Union in violation of the Thirteenth
16 Amendment. This is also why:

- 17 1. There is no liability statute anywhere in Subtitle A making anyone responsible to pay income taxes.
- 18 2. The IRS is not an enforcement agency and does not fall under the Undersecretary for Enforcement within the Dept. of
19 Treasury. See: <http://famguardian.org/Subjects/Taxes/Research/TreasOrgHist/Torg1999.pdf>
- 20 3. Subtitles A and C of the Internal Revenue Code can only be voluntary and can never be enforced against
21 "nontaxpayers". Every person who participates must individually consent or the code becomes unenforceable. Note
22 that AFTER they consent, it is no longer voluntary, but BEFORE they do, it is.
- 23 4. All payroll tax withholding is entirely consensual and voluntary and cannot be coerced. See 26 U.S.C. §3402(p) and 26
24 CFR §31.3401(p)-1.
- 25 5. The Supreme Court said that the definition for "income" has always meant corporate profit. This means that natural
26 persons cannot earn "income" as defined by the Constitution unless they are privileged officers of the United States
27 government who voluntarily consent to it by pursuing employment with that government:

28 *"In order, therefore, that the [apportionment] clauses cited from article I [§2, cl. 3 and §9, cl. 4] of the*
29 *Constitution may have proper force and effect ... [I]t becomes essential to distinguish between what is an what*
30 *is not 'income,' ...according to truth and substance, without regard to form. **Congress cannot by any definition***
31 ***it may adopt conclude the matter, since it cannot by legislation alter the Constitution, from which alone, it***
32 ***derives its power to legislate, and within those limitations alone that power can be lawfully exercised...** [pg.*
33 *207]...After examining dictionaries in common use we find little to add to the succinct definition adopted in two*
34 *cases arising under the Corporation Tax Act of 1909, Stratton's Independence v. Howbert, 231 U.S. 399, 415,*
35 *34 S.Sup.Ct. 136, 140 [58 L.Ed. 285] and Doyle v. Mitchell Bros. Co., 247 U.S. 179, 185, 38 S.Sup.Ct. 467,*
36 *469, 62 L.Ed. 1054..."*
37 *[Eisner v. Macomber, 252 U.S. 189, 207, 40 S.Ct. 189, 9 A.L.R. 1570 (1920)]*

38

39 *"...Whatever difficulty there may be about a **precise scientific definition of 'income,'** it imports, as used here,*
40 *something entirely distinct from principal or capital either as a subject of taxation or as a measure of the tax;*
41 ***conveying rather the idea of gain or increase arising from corporate activities.**"*
42 *[Doyle v. Mitchell Brothers Co., 247 U.S. 179, 185, 38 S.Ct. 467 (1918)]*

43

44 *"Income has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909 (36 Stat.*
45 *112) in the 16th Amendment, and in the various revenue acts subsequently passed."*
46 *[Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174, (1926)]*

- 47 6. The Supreme Court said in the case of *Flora v. United States*, 362 U.S. 145 (1960):

48 *"Our system of taxation is based upon voluntary assessment and payment, not distraint."*
49 *[Flora v. U.S., 362 U.S. 145 (1960)]*

50 The debates held in Congress in 1909 over the ratification of the [Sixteenth Amendment](#) abundantly confirm the above
51 conclusions. They also abundantly confirm the fact that the legislative intent of the [Sixteenth Amendment](#) revealed during
52 Congressional debates never included the intent to tax "wages" (in the common understanding, not in the legal sense
53 defined in the Internal Revenue Code) on the labor of human beings. Below is just one cite out the hundreds of pages of
54 Congressional Debates on the Sixteenth Amendment posted on our website at:

2 Senator Daniel of Virginia is debating the Sixteenth Amendment and he offers an excellent analysis of the legal criteria of
3 taxing a corporation:

4 *“There are many things—settled personal views—about this excise tax which we ought to remember, and I
5 propose to state, just as I have stated the difference between corporations and partnerships, what are some of
6 the marked and settled opinions which have had judicial exposition and indorsement as to the power to tax
7 corporations. I will state some of them. I think it will be found settled in the judicial reports of this country,
8 and so well settled that no lawyer familiar with the decisions could hope to disturb the decisions, as follows:*

9 *“(1) That a corporate franchise is a distinct subject of taxation, and not as property, but as the exercise of a
10 privilege.*

11 *“(2) That it may be taxed by a State or Country which creates it.*

12 *“(3) It may be taxed by a State or Territory in which it is exercised, although created by a foreign country.*

13 *“(4) It may be taxed by the United States, whether created by the United States or a foreign country or by a
14 State, Territory, or district of the United States.*

15 *“(5) The franchise of the corporation may also be taxed by a State, although created by the United States,
16 unless created as part of the governmental machinery of the United States.*

17 *“The same or rather the like limitation applies upon corporations created by the States. You may tax any
18 private corporation of a State, but a corporation of the State, that is chartered by the State to perform some
19 function of its government, partakes of a governmental nature, just as one so formed by the United States; and
20 as the one cannot be taxed by the Federal Government, so the other cannot be taxed by the State.”
21 [44 Cong.Rec. 4237-4238 (1909)]*

22 Below is another Congressional interchange on the legislative intent of the Sixteenth Amendment that clearly shows it was
23 never intended to apply to the wages derived from labor of a flesh and blood human being:

24 *“Mr. Brandegee. **Mr. President, what I said was that the amendment exempts absolutely everything that a**
25 **man makes for himself.** Of course it would not exempt a legacy which somebody else made for him and gave
26 to him. If a man’s occupation or vocation—for vocation means nothing but a calling—if his calling or
27 occupation were that of a financier it would exempt everything he made by underwriting and by financial
28 operations in the course of a year that would be the product of his effort. **Nothing can be imagined that a man**
29 **can busy himself about with a view of profit which the amendment as drawn would not utterly exempt.**”
30 [50 Cong.Rec. p. 3839, 1913]*

31 Even the U.S. Supreme Court agrees with this conclusion that earnings from labor are not taxable to the person who did the
32 work:

33 *“Every man has a natural right to the fruits of his own labor, is generally admitted; and **no other person can**
34 **rightfully deprive him of those fruits, and appropriate them against his will...**”
35 [The Antelope, 23 U.S. 66, 10 Wheat 66, 6 L.Ed. 268 (1825)]*

36 **4.2 Limitations upon States**

37 The separation of powers doctrine imposes all the following restrictions upon states of the Union in relation to the federal
38 government:

39 1. States cannot enforce federal law within their borders.

40 *“Consequently no State court will undertake to enforce the criminal law of the Union, except as regards the
41 arrest of persons charged under such law. It is therefore clear, that the same power cannot be exercised by a
42 State court as is exercised by the courts of the United States, in giving effect to their criminal laws...”*

43 *“There is no principle better established by the common law, none more fully recognized in the federal and
44 State constitutions, than that an individual shall not be put in jeopardy twice for the same offense. This, it is*

1 true, applies to the respective governments; but its spirit applies with equal force against a double punishment,
2 for the same act, by a State and the federal government.....

3 **Nothing can be more repugnant or contradictory than two punishments for the same act. It would be a**
4 **mockery of justice and a reproach to civilization. It would bring our system of government into merited**
5 **contempt."**

6 [*Fox v. The State of Ohio*, 46 U.S. 410, 5 Howard 410, 12 L.Ed. 213 (1847)]

- 7 2. States may not enact law that pertains to federal territory.
8 3. States may not supervise, regulate, or tax federal corporations operating within the borders of a state. All such
9 regulation, taxation, and supervision must be done by a federal court. In addition to the below, see *Osborn v. Bank of*
10 *the U.S.*, 22 U.S. 738 (1824).

11 **"It is very true that a corporation can have no legal existence out of the boundaries [territory] of the**
12 **sovereignty by which it is created. It exists only in contemplation of law, and by force of the law; and where**
13 **the law ceases to operate, and is no longer obligatory, the corporation can have no existence. It must dwell in**
14 **the place of its creation, and cannot migrate to another sovereignty."**

15 [*Bank of Augusta v. Earle*, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839)]

16 "A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was
17 created, and of that state or country only."

18 [*19 Corpus Juris Secundum, Corporations*, §886]

- 19 4. State courts must treat the federal government as a foreign corporation and a foreign state in respect to a state of the
20 Union, and its laws.

21 "A foreign corporation is one that derives its existence solely from the laws of another state, government, or
22 country, and the term is used indiscriminately, sometimes in statutes, to designate either a corporation created
23 by or under the laws of another state or a corporation created by or under the laws of a foreign country."

24 **"A federal corporation operating within a state is considered a domestic corporation rather than a foreign**
25 **corporation. The United States government is a foreign corporation with respect to a state."**

26 [*19 Corpus Juris Secundum, Corporations*, §883]

- 27 5. States may not exercise jurisdiction within the borders of other states:

28 "Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the
29 law of comity must necessarily rest, the following maxims: First 'that every nation possesses an exclusive
30 sovereignty and jurisdiction within its own territory'; secondly, 'that no state or nation can by its laws directly
31 affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural
32 born subjects or others.' The learned judge then adds: 'From these two maxims or propositions there follows a
33 third, and that is that whatever force and obligation the laws of one country have in another depend solely upon
34 the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and
35 upon its own express or tacit consent.'" *Story on Conflict of Laws* §23."

36 [*Baltimore & Ohio Railroad Co. v. Chambers*, 73 Ohio St. 16, 76 N.E. 91, 11 L.R.A., N.S., 1012 (1905)]

- 37 6. States may not act as trustees of the federal government under the terms of any franchise, including Social Security.
38 This is why the term "State" as used in the Social Security Act does NOT include any state of the Union. See:

39 6.1. [Current Social Security Act, Section 1101\(a\)\(1\)](#)

40 6.2. [42 U.S.C. §1301\(a\)\(1\)](#)

41 "The king establishes the land by justice; but he who receives bribes [or stolen loot or "benefits" under
42 franchises] overthrows it."

43 [[Prov. 29:4](#), Bible, NKJV]

44 "And you shall take no bribe, for a bribe blinds the discerning and perverts the words of the righteous."

45 [[Exodus 23:8](#), Bible, NKJV]

46 "He who is greedy for gain troubles his own house,

47 But he who hates bribes will live."

48 [[Prov. 15:27](#), Bible, NKJV]

49 "Surely oppression destroys a wise man's reason.

50 And a bribe debases the heart."

51 [[Ecclesiastes 7:7](#), Bible, NKJV]

1 7. Those holding public office within a state of the Union may not also simultaneously hold public office within the
2 national government. This would be a criminal conflict of interest.

3 *“No [public] servant can serve two masters: for either he will hate the one and love the other, or else he will be*
4 *loyal to the one and despise the other. You cannot serve God and mammon.”*
5 *[Jesus [God] speaking in the Bible, Luke 16:13]*

6

7 CALIFORNIA CONSTITUTION
8 ARTICLE 7 PUBLIC OFFICERS AND EMPLOYEES

9 *SEC. 7. A person holding a lucrative office under the United States or other power may not hold a civil*
10 *office of profit [within the state government]. A local officer or postmaster whose compensation does not*
11 *exceed 500 dollars per year or an officer in the militia or a member of a reserve component of the armed forces*
12 *of the United States except where on active federal duty for more than 30 days in any year is not a holder of a*
13 *lucrative office, nor is the holding of a civil office of profit affected by this military service.*

14 8. State judges must reside within the exclusive jurisdiction of the district within which they serve and may not reside on
15 federal territory.

16 9. Jurists serving in trials of state courts must be state and constitutional citizens but NOT statutory “U.S. citizens” as
17 defined in 8 U.S.C. §1401.

18 10. State officials cannot consent to an enlargement of federal powers within their borders:

19 *“State officials thus cannot consent to the enlargement of the powers of Congress beyond those enumerated in*
20 *the Constitution.”*
21 *[New York v. United States, 505 U.S. 142; 112 S.Ct. 2408; 120 L.Ed.2d. 120 (1992)]*

22 **4.3 Limitations upon the Federal government**

23 The separation of powers doctrine imposes all the following restrictions upon the federal government in relation to states of
24 the Union:

25 1. Federal government may not exercise any power within a state already possessed by the state:

26 *“Two governments acting independently of each other cannot exercise the same power for the same object.”*
27 *[Fox v. The State of Ohio, 46 U.S. 410, 5 Howard 410, 12 L.Ed. 213 (1847)]*

28 2. Federal government may not enforce federal law or exercise “police powers” within the borders of a state.

29 *“The principle upon which our Governments rest, and upon which alone they continue to exist, is the union of*
30 *States, sovereign and independent within their own limits in *448 their internal and domestic concerns, and*
31 *bound together as one people by a General Government, possessing certain enumerated and restricted powers,*
32 *delegated to it by the people of the several States, and exercising supreme authority within the scope of the*
33 *powers granted to it, throughout the dominion of the United States. A power, therefore, in the General*
34 *Government to obtain and hold colonies and dependent territories, over which they might legislate without*
35 *restriction, would be inconsistent with its own existence in its present form. Whatever it acquires, it acquires*
36 *for the benefit of the people of the several States who created it. It is their trustee acting for them, and*
37 *charged with the duty of promoting the interests of the whole people of the Union in the exercise of the*
38 *powers specifically granted.”*
39 *[Dred Scott v. Sandford, 60 U.S. 393 (1856)]*

40 2.1. The Posse Comitatus Act, 18 U.S.C. §1385, forbids federal police powers within states of the Union, including
41 the use of military forces as a police force. The Militia of each state is reserved that power, and not the U.S.
42 military.

43 2.2. The U.S. Supreme Court has held that police powers are reserved exclusively to states of the Union.

44 *“Jurisdiction over such an offense comes within the accepted definition of the police power. Speaking*
45 *generally, that power is reserved to the states, for there is in the Constitution no grant thereof to Congress.”*
46 *[Keller v. United States, 213 U.S. 138 (1909)]*

47

1 **"In the American constitutional system," says Mr. Cooley, 'the power to establish the ordinary regulations of**
2 **police has been left with the individual states, and cannot be assumed by the national government.'** **Cooley,**
3 **Counst. Lom. 574.** While it is confessedly difficult to mark the precise boundaries of that power, or to indicate,
4 by any general rule, the exact limitations which the states must observe in its exercise, **the existence of such a**
5 **power in the states has been uniformly recognized in this court.** *Gibbons v. Ogden*, 9 Wheat. 1, 6 L.Ed. 23;
6 *License Cases*, 5 How. 504, 12 L.Ed. 256; *Gilman v. Philadelphia*, 3 Wall. 713, 18 L.Ed. 96; *Henderson v. New*
7 *York* (*Henderson v. Wickham*) [92 U.S. 259](#), 23 L.Ed. 543; *Hannibal & St. J. R. Co. v. Husen*, [95 U.S. 465](#), 24
8 L.Ed. 527; *Boston Beer Co. v. Massachusetts*, [97 U.S. 25](#), 24 L.Ed. 989. It is embraced in what Mr. Chief
9 Justice Marshall, in *Gibbons v. Ogden*, calls that 'immense mass [213 U.S. 138, 145] of legislation' which can
10 be most advantageously exercised by the states, and over which the national authorities cannot assume
11 supervision or control.'
12 [*Patterson v. Kentucky*, [97 U.S. 501, 503](#), 24 S. L.Ed. 1115, 1116]

13
14 "By the tenth amendment, 'the powers not delegated to the United States by the constitution, nor prohibited by it
15 to the states, are reserved to the states, respectively, or to the people.' **Among the powers thus reserved to the**
16 **several states is what is commonly called the 'police power,'-that inherent and necessary power, essential to**
17 **the very existence of civil society, and the safeguard of the inhabitants of the state against disorder, disease,**
18 **poverty, and crime. 'The police power belonging to the states in virtue of their general sovereignty,' said Mr.**
19 **Justice STORY, delivering the judgment of this court, 'extends over all subjects within the territorial limits of**
20 **the states, and has never been conceded to the United States.'** *Prigg v. Pennsylvania*, 16 Pet. 539, 625. [. . .]
21 **The police power includes all measures for the protection of the life, the health, the property, and the welfare**
22 **of the inhabitants, and for the promotion of good order and the public morals.** It covers the suppression of
23 nuisances, whether injurious to the public health, like unwholesome trades, or to the public morals, like
24 gambling-houses and lottery tickets. *Slaughter-House Cases*, 16 Wall. 36, 62, 87; *Fertilizing Co. v. Hyde Park*,
25 [97 U.S. 659](#); *Phalen v. Virginia*, 8 How. 163, 168; *Stone v. Mississippi*, [101 U.S. 814](#). **This power, being**
26 **essential to the maintenance of the authority of local government, and to the safety and welfare of the people,**
27 **is inalienable. As was said by Chief Justice WAITE, referring to earlier decisions to the same effect: 'No**
28 **legislature can bargain away the public health or the public morals. The people themselves cannot do it,**
29 **much less their servants. The supervision of both these subjects of governmental power is continuing in its**
30 **nature, and they are to be dealt with as the special exigencies of the moment may require. Government is**
31 **organized with a view to their preservation, and cannot divest itself of the power to provide for them. For this**
32 **purpose the largest legislative discretion is allowed, and the discretion cannot be parted with any more than**
33 **the power itself.'** *Stone v. Mississippi*, [101 U.S. 814](#), 819. See, also, *Butchers' Union, etc., Co. v. Crescent*
34 **City, etc., Co.**, [111 U.S. 746, 753](#), 4 S.Sup.Ct.Rep. 652; *New Orleans Gas Co. v. Louisiana Light Co.*, [115](#)
35 **U.S. 650, 672**, 6 S.Sup.Ct.Rep. 252; *New Orleans v. Houston*, [119 U.S. 265, 275](#), 7 S.Sup.Ct.Rep. 198.
36 [*Leisy v. Hardin*, [135 U.S. 100](#) (1890)]

37 3. Federal government may not enact law that operates within the exclusive jurisdiction of a state.

38 **"It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, 247**
39 **U.S. 251, 275**, 38 S.Ct. 529, 3 A.L.R. 649, *Ann.Cas.*1918E 724, **possesses no inherent power in respect of the**
40 **internal affairs of the states; and emphatically not with regard to legislation.** The question in respect of the
41 inherent power of that government as to the external affairs of the Nation and in the field of international law is
42 a wholly different matter which it is not necessary now to consider. See, however, *Jones v. United States*, [137](#)
43 **U.S. 202, 212**, 11 S.Ct. 80; *Nishimur Ekiu v. United States*, [142 U.S. 651, 659](#), 12 S.Ct. 336; *Fong Yue Ting v.*
44 *United States*, [149 U.S. 698](#), 705 et seq., 13 S.Ct. 1016; *Burnet v. Brooks*, [288 U.S. 378, 396](#), 53 S.Ct. 457, 86
45 A.L.R. 747.
46 [*Carter v. Carter Coal Co.*, [298 U.S. 238](#) (1936)]

47 4. Federal government may not supervise, regulate, or tax state corporations operating within the borders the state within
48 which they were created. All such regulation, taxation, and supervision must be done by the state court.

49 "A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was
50 created, and of that state or country only."
51 [*19 Corpus Juris Secundum, Corporations*, §886]

52 5. Federal judges must reside, meaning have a physical presence and domicile, within the exterior limits of the district
53 they serve and outside the exclusive jurisdiction of the state of the Union in which the district is located.

54 [TITLE 28 > PART I > CHAPTER 5 > § 134](#)
55 [§ 134. Tenure and residence of district judges](#)

56 (b) Each district judge, except in the District of Columbia, the Southern District of New York, and the Eastern
57 District of New York, **shall reside in the district or one of the districts for which he is appointed.** Each district
58 judge of the Southern District of New York and the Eastern District of New York may reside within 20 miles of
59 the district to which he or she is appointed.

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Every district judge shall reside in the district or one of the districts for which he is appointed, and **for offending against this provision shall be deemed guilty of a high misdemeanor.** (Mar. 3, 1911, ch. 231, §1, 36 Stat. 1087 as amended July 30, 1914, ch. 216, 38 Stat. 580 and supplemented Mar. 3, 1915, ch. 100; § 1, 38 Stat. 961; Apr. 11, 1916, ch. 64, § 1, 39 Stat. 48; Feb. 26, 1917, ch. 938, 39 Stat. 938; Feb. 26, 1919, ch. 50, §§ 1, 2, 40 Stat. 1183; Sept. 14, 1922, ch. 306, 42 Stat. 837, 838; Jan. 16, 1925, ch. 83, § 3, 43 Stat. 752; Feb. 16, 1925, ch. 233, §§ 2, 3, 43 Stat. 946; Mar. 2, 1925, ch. 397, §§ 1-3, 43 Stat. 1098; Mar. 3, 1927, ch. 297, 44 Stat. 1346; Mar. 3, 1927, ch. 298, 44 Stat. 1347; Mar. 3, 1927, ch. 300, 44 Stat. 1348; Mar. 3, 1927, ch. 332, 44 Stat. 1370; Mar. 3, 1927, ch. 336, §§ 1, 2, 44 Stat. 1372; Mar. 3, 1927, ch. 338, 44 Stat. 1374; Mar. 3, 1927, ch. 344, 44 Stat. 1380; Apr. 21, 1928, ch. 393, § 5, 45 Stat. 439; May 29, 1928, ch. 882, 45 Stat. 974; Jan. 17, 1929, ch. 72, 45 Stat. 1081; Feb. 26, 1929, ch. 334, 45 Stat. 1317; Feb. 26, 1929, ch. 337, 45 Stat. 1319; Feb. 28, 1929, ch. 358, 45 Stat. 1344; Feb. 28, 1929, ch. 380, 45 Stat. 1409; May 28, 1930, ch. 346, 46 Stat. 431; June 27, 1930, ch. 633, 46 Stat. 819; June 27, 1930, ch. 635, 46 Stat. 820; July 3, 1930, ch. 852, 46 Stat. 1006; Feb. 20, 1931, ch. 244, 46 Stat. 1196; Feb. 20, 1931, ch. 245, 46 Stat. 1197; Feb. 25, 1931, ch. 296, 46 Stat. 1417; May 20, 1932, ch. 196, 47 Stat. 161; Aug. 2, 1935, ch. 425, §§ 1, 2, 3, 49 Stat. 508; Aug. 19, 1935, ch. 558, §§ 1, 2, 49 Stat. 659; Aug. 28, 1935, ch. 793, 49 Stat. 945; June 5, 1936, ch. 515, §§ 1-3, 49 Stat. 1476, 1477; June 15, 1936, ch. 544, 49 Stat. 1491; June 16, 1936, ch. 585, § 1, 49 Stat. 1523; June 22, 1936, ch. 693, 49 Stat. 1804; June 22, 1936, ch. 694, 49 Stat. 1804; June 22, 1936, ch. 696, 49 Stat. 1806; Aug. 25, 1937, ch. 771, § 1, 50 Stat. 805; Mar. 18, 1938, ch. 47, 52 Stat. 110; May 31, 1938, ch. 290, §§ 4, 6, 52 Stat. 585; June 20, 1938, ch. 528, 52 Stat. 780; Jan. 20, 1940, ch. 11, 54 Stat. 16; May 24, 1940, Ch. 209, § 2 (C), 54 Stat. 220; June 8, 1940, ch. 282, 54 Stat. 253; Nov. 27, 1940, ch. 920, § 1, 54 Stat. 1216.)
[Judicial Code of 1940, Section 1, pp. 2453-2454, Exhibit 3]

- 23 6. Jurists serving in trials of federal district courts are subject to the following restrictions:
24 6.1. All jurors must be residents of the judicial district for one year pursuant to [28 U.S.C. §1865\(b\)](#).
25 6.2. All jurors must be statutory “citizens of the United States” pursuant to [28 U.S.C. §1865\(b\)](#). Statutory “citizens of
26 the United States” are defined statutory in [8 U.S.C. §1401](#). Note that a person born in a state of the Union is NOT
27 a statutory “citizen of the United States” pursuant to [8 U.S.C. §1401](#).
28 6.3. They may also not participate in federal franchises and if they do, they are engaging in a criminal conflict of
29 interest pursuant to [28 U.S.C. §1870](#), [28 U.S.C. §455](#), and [18 U.S.C. §208](#).

30 *"The king establishes the land by [justice](#); but he who receives bribes [or stolen loot or "benefits" under*
31 *franchises] overthrows it."*
32 [[Prov. 29:4](#), Bible, NKJV]

33 *"And **you shall take no bribe, for a bribe blinds the discerning and perverts the words of the righteous.**"*
34 [[Exodus 23:8](#), Bible, NKJV]

35 *"He who is greedy for gain troubles his own house,*
36 ***But he who hates bribes will live.**"*
37 [[Prov. 15:27](#), Bible, NKJV]

38 *"Surely oppression destroys a wise man's reason.*
39 *And **a bribe debases the heart.**"*
40 [[Ecclesiastes 7:7](#), Bible, NKJV]

- 41 7. Federal government may not impose conditions upon entrance into the Union which does not apply equally to all
42 states. In *Dred Scott v. Sandford*, 60 U.S. 393 (1857), the Supreme Court admitted they could not do it.

43 *As to the power of admitting new States into the Federal compact, the questions offering themselves are,*
44 ***whether Congress can attach conditions, or the new States concur in conditions, which after admission***
45 ***would abridge or enlarge the constitutional rights of legislation common to other States; whether Congress***
46 ***can, by a compact *492 with a new State, take power either to or from itself, or place the new member above***
47 ***or below the equal rank and rights possessed by the others; whether all such stipulations expressed or***
48 ***implied would not be nullities, and be so pronounced when brought to a practical test. It falls within the scope***
49 ***of your inquiry to state the fact, that there was a proposition in the convention to discriminate between the old***
50 ***and the new States by an article in the Constitution. The proposition, happily, was rejected. The effect of such***
51 ***a discrimination is sufficiently evident.***⁴
52 [*Dred Scott v. Sandford*, 60 U.S. 393 (1856)]

- 53 8. Federal government may not create, license, or enforce any franchise within the exterior limits of a state of the Union.

⁴ Letter from James Madison to Robert Walsh, November 27th, 1819, on the subject of the Missouri Compromise.

1 “Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and
2 with the Indian tribes, may, without doubt, provide for **granting** coasting **licenses**, licenses to pilots, licenses to
3 trade with the Indians, and any other **licenses** necessary or proper for the exercise of that great and extensive
4 power; and the same observation is applicable to every other power of Congress, to the exercise of which the
5 granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.

6 **But very different considerations apply to the internal commerce or domestic trade of the States. Over this**
7 **commerce and trade Congress has no power of regulation nor any direct control. This power belongs**
8 **exclusively to the States. No interference by Congress with the business of citizens transacted within a State**
9 **is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted**
10 **to the legislature.** The power to authorize a business within a State is plainly repugnant to the exclusive power
11 of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is
12 given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and
13 it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus
14 limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing
15 subjects. **Congress cannot authorize a trade or business within a State in order to tax it.**
16 [*License Tax Cases*, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

17 9. The only type of tax the federal government may collect within the borders of a state are excise taxes upon imports:

18 ***“The States, after they formed the Union, continued to have the same range of taxing power which they had***
19 ***before, barring only duties affecting exports, imports, and on tonnage.*** 2 Congress, on the other hand, to lay
20 taxes in order 'to pay the Debts and provide for the common Defence and general Welfare of the United States',
21 Art. 1, Sec. 8, U.S.C.A.Const., can reach every person and every dollar in the land with due regard to
22 Constitutional limitations as to the method of laying taxes.”
23 [*Graves v. People of State of New York*, [306 U.S. 466](#) (1939)]

24
25 ***“The difficulties arising out of our dual form of government and the opportunities for differing opinions***
26 ***concerning the relative rights of state and national governments are many; but for a very long time this court***
27 ***has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or***
28 ***their political subdivisions.*** The same basic reasoning which leads to that conclusion, we think, requires like
29 limitation upon the power which springs from the bankruptcy clause. *United States v. Butler*, supra.”
30 [*Ashton v. Cameron County Water Improvement District No. 1*, [298 U.S. 513](#); 56 S.Ct. 892 (1936)]

31
32 ***“The grant of the power to lay and collect taxes is, like the power to regulate commerce, made in general***
33 ***terms, and has never been understood to interfere with the exercise of the same power by the State; and***
34 ***hence has been drawn an argument which has been applied to the question under consideration. But the two***
35 ***grants are not, it is conceived, similar in their terms or their nature.*** Although many of the powers formerly
36 [22 U.S. 1, 199] exercised by the States, are transferred to the government of the Union, yet the State
37 governments remain, and constitute a most important part of our system. The power of taxation is indispensable
38 to their existence, and is a power which, in its own nature, is capable of residing in, and being exercised by,
39 different authorities at the same time. We are accustomed to see it placed, for different purposes, in different
40 hands. Taxation is the simple operation of taking small portions from a perpetually accumulating mass,
41 susceptible of almost infinite division; and a power in one to take what is necessary for certain purposes, is not,
42 in its nature, incompatible with a power in another to take what is necessary for other purposes. **Congress is**
43 **authorized to lay and collect taxes, and to pay the debts, and provide for the common defence and general**
44 **welfare of the United States. This does not interfere with the power of the States to tax [internally] for the**
45 **support of their own governments; nor is the exercise of that power by the States [to tax INTERNALLY], an**
46 **exercise of any portion of the power that is granted to the United States [to tax EXTERNALLY]. In imposing**
47 **taxes for State purposes, they are not doing what Congress is empowered to do. Congress is not empowered**
48 **to tax for those purposes which are within the exclusive province of the States. When, then, each**
49 **government exercises the power of taxation, neither is**
50 **exercising the power of the other.** But, when a State proceeds to regulate commerce
51 with foreign nations, or among the several States, it is exercising the very power that is granted to Congress,
52 [22 U.S. 1, 200] and is doing the very thing which Congress is authorized to do. There is no analogy, then,
53 between the power of taxation and the power of regulating commerce. “
54 [*Gibbons v. Ogden*, [22 U.S. 21](#) (1824)]

55
56 ***“In Slaughter-house Cases*, 16 Wall. 62, it was said that the police power is, from its nature, incapable of any
57 exact definition or limitation; and in *Stone v. Mississippi*, [101 U.S. 818](#), that it is 'easier to determine whether
58 particular cases come within the general scope of the power than to give an abstract definition of the power**

1 itself, which will be in all respects accurate.' *That there is a power, sometimes called the police power, which*
2 *has never been surrendered by the states, in virtue of which they may, within certain limits, control*
3 *everything within their respective territories, and upon the proper exercise of which, under some*
4 *circumstances, may depend the public health, the public morals, or the public safety, is conceded in all the*
5 *cases. Gibbons v. Ogden, 9 Wheat. 203. In its broadest sense, as sometimes defined, it includes all legislation*
6 *and almost every function of civil government. Barbier v. Connolly, 113 U.S. 31; S.C. 5 Sup.Ct. Rep. 357. [. .*
7 *.)* **Definitions of the police power must, however, be taken subject to the condition that**
8 **the state cannot, in its exercise, for any purpose whatever, encroach upon the powers**
9 **of the general [federal] government, or rights granted or secured by the supreme law of**
10 **the land.**

11 **“Illustrations of interference with the rightful authority of the general government by**
12 **state legislation-which was defended upon the ground that it was enacted under the**
13 **police power-are found in cases where enactments concerning the introduction of**
14 **foreign paupers, convicts, and diseased persons were held to be unconstitutional as**
15 **conflicting, by their necessary operation and effect, with the paramount authority of**
16 **Congress to regulate commerce with foreign nations, and among the several states.** *In*
17 *Henderson v. Mayor of New York, 92 U.S. 263, the court, speaking by Mr. Justice MILLER, while declining to*
18 *decide whether in the absence of congressional action the states can, or how far they may, by appropriate*
19 *legislation protect themselves against actual paupers, vagrants, criminals, [115 U.S. 650, 662] and diseased*
20 *persons, arriving from foreign countries, said, that no definition of the police power, and 'no urgency for its*
21 *use, can authorize a state to exercise it in regard to a subject-matter which has been confided exclusively to the*
22 *discretion of Congress by the constitution.'* *Chy Lung v. Freeman, 92 U.S. 276. And in Railroad Co.*
23 **v. Husen, 95 U.S. 474, Mr. Justice STRONG, delivering the opinion of**
24 **the court, said that 'the police power of a state cannot obstruct foreign**
25 **commerce or interstate commerce beyond the necessity for its exercise;**
26 **and, under color of it, objects not within its scope cannot be secured at**
27 **the expense of the protection afforded by the federal constitution.'** “
28 *[New Orleans Gas Company v. Louisiana Light Company, 115 U.S. 650 (1885)]*

29 10. Federal jurisdiction within a state of the Union is limited ONLY to the following subject matters:

- 30 10.1. Postal fraud. See Article 1, Section 8, Clause 7 of the U.S. Constitution..
31 10.2. Counterfeiting under Article 1, Section 8, Clause 6 of the U.S. Constitution.
32 10.3. Treason under Article 4, Section 2, Clause 3 of the U.S. Constitution.
33 10.4. Interstate commercial crimes under Article 1, Section 8, Clause 3 of the U.S. Constitution.
34 10.5. Slavery, involuntary servitude, or peonage under the Thirteenth Amendment, 42 U.S.C. §1994, 18 U.S.C. §1581.
35 and 18 U.S.C. §1589(3).

36 *“Other authorities to the same effect might be cited. It is not open to doubt that Congress may enforce the*
37 *Thirteenth Amendment by direct legislation, punishing the holding of a person in slavery or in involuntary*
38 *servitude except as a punishment for a crime. In the exercise of that power Congress has enacted these*
39 *sections denouncing peonage, and punishing one who holds another in that condition of involuntary*
40 *servitude. This legislation is not limited to the territories or other parts of the strictly national domain,*
41 **but is operative in the states and wherever the sovereignty of the United States extends.** *We entertain no*
42 *doubt of the validity of this legislation, or of its applicability to the case of any person holding another in*
43 *a state of peonage, and this whether there be municipal ordinance or state law sanctioning such holding.*
44 **It operates directly on every citizen of the Republic, wherever his residence may be.”**
45 *[Clyatt v. U.S., 197 U.S. 207 (1905)]*

46 11. Under the Rules of Decision Act, 28 U.S.C. §1652, state law prevails as the rule of decision in all cases involving acts
47 occurring within or those domiciled within the exclusive jurisdiction of a state of the Union.

48 [TITLE 28 > PART V > CHAPTER 111 > § 1652](#)
49 [§ 1652. State laws as rules of decision](#)

50 *The laws of the several states, except where the Constitution or treaties of the United States or Acts of Congress*
51 *otherwise require or provide, shall be regarded as rules of decision in civil actions in the courts of the United*
52 *States, in cases where they apply.*

1 **4.4 Limitations upon geographical definitions within various contexts**

2 Because the states of the Union and the federal government are “foreign” to each other for the purposes of legislative
3 jurisdiction, then it also follows that the definitions of terms in the context of all state and federal statutes must be
4 consistent with this fact. The table below clearly shows the restrictions placed upon definitions of terms within the various
5 contexts that they are used within state and federal law:
6

Table 2: Meaning of geographical “words of art”

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"state"	Foreign country	Union state	Union state	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
"State"	Union state	Federal state	Federal state	Union state	Union state	Union state
"in this State" or "in the State" ⁵	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"State" ⁶ (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"several States"	Union states collectively. ⁷	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively
"United States"	states of the Union collectively	Federal United States**	Federal United States**	United States* the country	Federal United States**	Federal United States**

NOTES:

1. The term “Federal state” or “Federal ‘States’” as used above means a federal territory as defined in 4 U.S.C. §110(d) and EXCLUDES states of the Union.
2. The term “Union state” means a “State” mentioned in the United States Constitution, and this term EXCLUDES and is mutually exclusive to a federal “State”.
3. If you would like to investigate the various “words of art” that lawyers in the federal government use to deceive you, we recommend the following:
 - 3.1. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: <http://famguardian.org/TaxFreedom/FormsInstr-Cites.htm>
 - 3.2. *Great IRS Hoax*, Form #11.302, sections 3.9.1 through 3.9.1.28.

5 Thomas Jefferson’s Warnings and Predictions Concerning the Destruction of the Separation of Powers

Thomas Jefferson, one of our most beloved founding fathers and author of our Declaration of Independence, wrote extensively about defects in the design of our system of government and his predictions for how it would eventually be corrupted. All of his predictions have come true. You can read his writings on this subject at:

Thomas Jefferson on Politics and Government
<http://famguardian.org/Subjects/Politics/ThomasJefferson/jeffcont.htm>

Jefferson’s writings on the subject of separation of powers within the above work may be found at:

⁵ See California Revenue and Taxation Code, section 6017 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=06001-07000&file=6001-6024>

⁶ See California Revenue and Taxation Code, section 17018 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=17001-18000&file=17001-17039.1>

⁷ See, for instance, U.S. Constitution Article IV, Section 2.

1 Below is Thomas Jefferson's description of the separation of powers:

2 *"To make us one nation as to foreign concerns, and keep us distinct in domestic ones, gives the outline of the*
3 *proper division of powers between the general and particular governments. But, to enable the federal head to*
4 *exercise the powers given it to best advantage, it should be organized as the particular ones are, into*
5 *legislative, executive, and judiciary."*

6 [Thomas Jefferson to James Madison, 1786. ME 6:9]

7 *"The first principle of a good government is certainly a distribution of its powers into executive, judiciary, and*
8 *legislative, and a subdivision of the latter into two or three branches."*

9 [Thomas Jefferson to John Adams, 1787. ME 6:321]

10 *"The constitution has divided the powers of government into three branches, Legislative, Executive and*
11 *Judiciary, lodging each with a distinct magistracy. The Legislative it has given completely to the Senate and*
12 *House of Representatives. It has declared that the Executive powers shall be vested in the President, submitting*
13 *special articles of it to a negative by the Senate, and it has vested the Judiciary power in the courts of justice,*
14 *with certain exceptions also in favor of the Senate."*

15 [Thomas Jefferson: Opinion on Executive Appointments, 1790. ME 3:15]

16 *"My idea is that... the Federal government should be organized into Legislative, Executive and Judiciary, as are*
17 *the State governments, and some peaceable means of enforcement devised for the Federal head over the*
18 *States."*

19 [Thomas Jefferson to John Blair, 1787. ME 6:273, Papers 12:28]

20 Each Branch is Independent

21 *"The leading principle of our Constitution is the independence of the Legislature, Executive and Judiciary of*
22 *each other."*

23 [Thomas Jefferson to George Hay, 1807. FE 9:59]

24 *"There are many [in Congress] who think that not to support the Executive is to abandon Government."*

25 [Thomas Jefferson to Colonel Bell, 1797. ME 9:386]

26 *"[The] principle [of the Constitution] is that of a separation of Legislative, Executive and Judiciary functions*
27 *except in cases specified. If this principle be not expressed in direct terms, it is clearly the spirit of the*
28 *Constitution, and it ought to be so commented and acted on by every friend of free government."*

29 [Thomas Jefferson to James Madison, 1797. ME 9:368]

30 *"Our Constitution has wisely distributed the administration of the government into three distinct and*
31 *independent departments. To each of these it belongs to administer law within its separate jurisdiction. The*
32 *Judiciary in cases of meum and tuum, and of public crimes; the Executive, as to laws executive in their nature;*
33 *the Legislature in various cases which belong to itself, and in the important function of amending and adding to*
34 *the system."*

35 [Thomas Jefferson: Batture at New Orleans, 1812. ME 18:129]

36 *"The three great departments having distinct functions to perform, must have distinct rules adapted to them.*
37 *Each must act under its own rules, those of no one having any obligation on either of the others."*

38 [Thomas Jefferson to James Barbour, 1812. ME 13:129]

39 *"The Constitution intended that the three great branches of the government should be co-ordinate and*
40 *independent of each other. As to acts, therefore, which are to be done by either, it has given no control to*
41 *another branch... Where different branches have to act in their respective lines, finally and without appeal,*
42 *under any law, they may give to it different and opposite constructions... From these different constructions of*
43 *the same act by different branches, less mischief arises than from giving to any one of them a control over the*
44 *others."*

45 [Thomas Jefferson to George Hay, 1807. ME 11:213]

46 *"If the Legislature fails to pass laws for a census, for paying the Judges and other officers of government, for*
47 *establishing a militia, for naturalization as prescribed by the Constitution, or if they fail to meet in Congress,*
48 *the Judges cannot issue their mandamus to them; if the President fails to supply the place of a judge, to appoint*
49 *other civil or military officers, to issue requisite commissions, the Judges cannot force him. They can issue their*
50 *mandamus or distring as [i.e., property seizures] to no executive or legislative officer to enforce the fulfillment*
51 *of their official duties any more than the President or Legislature may issue orders to the Judges or their*
52 *officers. Betrayed by the English example, and unaware, as it should seem, of the control of our Constitution in*

1 this particular, they have at times overstepped their limit by undertaking to command executive officers in the
2 discharge of their executive duties; but the Constitution, in keeping the three departments distinct and
3 independent, restrains the authority of the Judges to judiciary organs as it does the Executive and Legislative to
4 executive and legislative organs."

5 [Thomas Jefferson to William C. Jarvis, 1820. ME 15:277]

6 "It may be objected that the Senate may by continual negatives on the person, do what amounts to a negative on
7 the grade [of an appointee], and so, indirectly, defeat [the] right of the President [to determine the grade]. But
8 this would be a breach of trust; an abuse of power confided to the Senate, of which that body cannot be
9 supposed capable. So the President has a power to convoke the Legislature, and the Senate might defeat that
10 power by refusing to come. This equally amounts to a negative on the power of convoking. Yet nobody will say
11 they possess such a negative, or would be capable of usurping it by such oblique means. If the Constitution had
12 meant to give the Senate a negative on the grade or destination, as well as the person, it would have said so in
13 direct terms, and not left it to be effected by a sidewind. It could never mean to give them the use of one power
14 through the abuse of another."

15 [Thomas Jefferson: Opinion on Executive Appointments, 1790. ME 3:17]

16 "Legislative, Executive and Judiciary offices shall be kept forever separate, and no person exercising the one
17 shall be capable of appointment to the others, or to either of them."

18 [Thomas Jefferson: Draft Virginia Constitution, 1776. Papers 1:347]

19 "Citizens, whether individually or in bodies corporate or associated, have a right to apply directly to any
20 department of their government, whether Legislative, Executive or Judiciary, the exercise of whose powers they
21 have a right to claim, and neither of these can regularly offer its intervention in a case belonging to the other."

22 [Thomas Jefferson to James Sullivan, 1807. ME 11:382]

23 "Where... petitioners have a right to petition their immediate representatives in Congress directly, I have
24 deemed it neither necessary nor proper for them to pass their petition through the intermediate channel of the
25 Executive. But as the petitioners may be ignorant of this, and, confiding in it, may omit the proper measure, I
26 have usually put such petitions into the hands of the Representatives of the State, informally to be used or not as
27 they see best, and considering me as entirely disclaiming any agency in the case."

28 [Thomas Jefferson to Joseph B. Varnum, 1808. ME 12:196]

29 "It seems proper that every person should address himself directly to the department to which the Constitution
30 has allotted his case; and that the proper answer to such from any other department is, 'that it is not to us that
31 the Constitution has assigned the transaction of this business.'"

32 [Thomas Jefferson to James Madison, 1791. ME 8:250]

33 "The courts of justice exercise the sovereignty of this country in judiciary matters, are supreme in these, and
34 liable neither to control nor opposition from any other branch of the government."

35 [Thomas Jefferson to Edmond C. Genet, 1793. ME 9:234]

36 "The interference of the Executive can rarely be proper where that of the Judiciary is so."

37 [Thomas Jefferson to George Hammond, 1793. FE 6:298]

38 "For the Judiciary to interpose in the Legislative department between the constituent and his representative, to
39 control them in the exercise of their functions or duties towards each other, to overawe the free correspondence
40 which exists and ought to exist between them, to dictate what may pass between them and to punish all others,
41 to put the representative into jeopardy of criminal prosecution, of vexation, expense and punishment before the
42 Judiciary if his communications, public or private, do not exactly square with their ideas of fact or right or with
43 their designs of wrong, is to put the Legislative department under the feet of the Judiciary, is to leave us, indeed,
44 the shadow but to take away the substance of representation, which requires essentially that the representative
45 be as free as his constituents would be, that the same interchange of sentiment be lawful between him and them
46 as would be lawful among themselves were they in the personal transaction of their own business; is to do away
47 the influence of the people over the proceedings of their representatives by excluding from their knowledge by
48 the terror of punishment, all but such information or misinformation as may suit their own views."

49 [Thomas Jefferson: Virginia Petition, 1797. ME 17:359]

50 "If the three powers maintain their mutual independence on each other our Government may last long, but not
51 so if either can assume the authorities of the other."

52 [Thomas Jefferson to William Charles Jarvis, 1820. ME 15:278]

53 All Powers in One Branch Produces Despotism

54 "[A very capital defect in a constitution is when] all the powers of government, legislative, executive and
55 judiciary result to the legislative body. The concentrating these in the same hands is precisely the definition of
56 despotic government. It will be no alleviation that these powers will be exercised by a plurality of hands, and
57 not by a single one. One hundred and seventy-three despots would surely be as oppressive as one."

1 [Thomas Jefferson: Notes on Virginia Q.XIII, 1782. ME 2:162]

2 "[Where] there [is] no barrier between the legislative, executive, and judiciary departments, the legislature may
3 seize the whole... Having seized it and possessing a right to fix their own quorum, they may reduce that quorum
4 to one, whom they may call a chairman, speaker, dictator, or by any other name they please."
5 [Thomas Jefferson: Notes on Virginia Q.XIII, 1782. (*) ME 2:178]

6 "I said to [President Washington] that if the equilibrium of the three great bodies, Legislative, Executive and
7 Judiciary, could be preserved, if the Legislature could be kept independent, I should never fear the result of
8 such a government; but that I could not but be uneasy when I saw that the Executive had swallowed up the
9 Legislative branch."
10 [Thomas Jefferson: The Anas, 1792. ME 1:318]

11 Unlimited Powers are Always Dangerous

12 "Nor should [a legislative body] be deluded by the integrity of their own purposes and conclude that...
13 unlimited powers will never be abused because themselves are not disposed to abuse them. They should look
14 forward to a time, and that not a distant one, when corruption in this as in the country from which we derive
15 our origin, will have seized the heads of government and be spread by them through the body of the people,
16 when they will purchase the voices of the people and make them pay the price. Human nature is the same on
17 every side of the Atlantic, and will be alike influenced by the same causes."
18 [Thomas Jefferson: Notes on Virginia Q.XIII, 1782. ME 2:164]

19 "Mankind soon learn to make interested uses of every right and power which they possess or may assume. The
20 public money and public liberty, intended to have been deposited with three branches of magistracy but found
21 inadvertently to be in the hands of one only, will soon be discovered to be sources of wealth and dominion to
22 those who hold them; distinguished, too, by this tempting circumstance: that they are the instrument as well as
23 the object of acquisition. With money we will get men, said Caesar, and with men we will get money."
24 [Thomas Jefferson: Notes on Virginia Q.XIII, 1782. ME 2:164]

25 "It is the old practice of despots to use a part of the people to keep the rest in order; and those who have once
26 got an ascendancy and possessed themselves of all the resources of the nation, their revenues and offices, have
27 immense means for retaining their advantages."
28 [Thomas Jefferson to John Taylor, 1798. ME 10:44]

29 Below are some of Jefferson's predictions on how the separation of powers would be systematically destroyed by public
30 servants, most of whom he predicted would be in the federal judiciary:

31 "The original error [was in] establishing a judiciary independent of the nation, and which, from the citadel of
32 the law, can turn its guns on those they were meant to defend, and control and fashion their proceedings to its
33 own will."
34 [Thomas Jefferson to John Wayles Eppes, 1807. FE 9:68]

35 "It is a misnomer to call a government republican in which a branch of the supreme power is independent of the
36 nation."
37 [Thomas Jefferson to James Pleasants, 1821. FE 10:198]

38 "In England, where judges were named and removable at the will of an hereditary executive, from which
39 branch most misrule was feared and has flowed, it was a great point gained by fixing them for life, to make
40 them independent of that executive. But in a government founded on the public will, this principle operates in an
41 opposite direction and against that will. There, too, they were still removable on a concurrence of the executive
42 and legislative branches. But we have made them independent of the nation itself. They are irremovable but by
43 their own body for any depravities of conduct, and even by their own body for the imbecilities of dotage."
44 [Thomas Jefferson to Samuel Kercheval, 1816. ME 15:34]

45 "Let the future appointments of judges be for four or six years and renewable by the President and Senate. This
46 will bring their conduct at regular periods under revision and probation, and may keep them in equipoise
47 between the general and special governments. We have erred in this point by copying England, where certainly
48 it is a good thing to have the judges independent of the King. But we have omitted to copy their caution also,
49 which makes a judge removable on the address of both legislative houses."
50 [Thomas Jefferson to William T. Barry, 1822. ME 15:389]

51 "The great object of my fear is the Federal Judiciary. That body, like gravity, ever acting with noiseless foot and
52 unalarming advance, gaining ground step by step and holding what it gains, is engulfing insidiously the special
53 governments into the jaws of that which feeds them."
54 [Thomas Jefferson to Spencer Roane, 1821. ME 15:326]

1 "The judiciary of the United States is the subtle corps of sappers and miners constantly working under ground
2 to undermine the foundations of our confederated fabric. They are construing our Constitution from a co-
3 ordination of a general and special government to a general and supreme one alone. This will lay all things at
4 their feet, and they are too well versed in English law to forget the maxim, 'boni judicis est ampliari
5 jurisdictionem.'"

6 [Thomas Jefferson to Thomas Ritchie, 1820. ME 15:297]

7 "It has long been my opinion, and I have never shrunk from its expression,... that the germ of dissolution of our
8 Federal Government is in the constitution of the Federal Judiciary--an irresponsible body (for impeachment is
9 scarcely a scare-crow), working like gravity by night and by day, gaining a little today and a little tomorrow,
10 and advancing its noiseless step like a thief over the field of jurisdiction until all shall be usurped from the
11 States and the government be consolidated into one. To this I am opposed."

12 [Thomas Jefferson to Charles Hammond, 1821. ME 15:331]

13 Irregular and Censurable Decisions

14 "Contrary to all correct example, [the Federal judiciary] are in the habit of going out of the question before
15 them, to throw an anchor ahead and grapple further hold for future advances of power. They are then in fact
16 the corps of sappers and miners, steadily working to undermine the independent rights of the States and to
17 consolidate all power in the hands of that government in which they have so important a freehold estate."

18 [Thomas Jefferson: Autobiography, 1821. ME 1:121]

19 "The judges... are practicing on the Constitution by inferences, analogies, and sophisms, as they would on an
20 ordinary law. They do not seem aware that it is not even a Constitution formed by a single authority and subject
21 to a single superintendence and control, but that it is a compact of many independent powers, every single one
22 of which claims an equal right to understand it and to require its observance."

23 [Thomas Jefferson to Edward Livingston, 1825. ME 16:113]

24 "[The] practice of Judge Marshall of traveling out of his case to prescribe what the law would be in a moot
25 case not before the court, is very irregular and very censurable."

26 [Thomas Jefferson to William Johnson, 1823. ME 15:447]

27 Consolidating Decisions

28 "The great object of my fear is the Federal Judiciary. That body, like gravity, ever acting with noiseless foot
29 and unalarming advance, gaining ground step by step and holding what it gains, is engulfing insidiously the
30 special governments into the jaws of that which feeds them."

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42 States and the government be consolidated into one. To this I am opposed."

43 [Thomas Jefferson to Charles Hammond, 1821. ME 15:331]

44 Undermining Republican Government

45 "At the establishment of our Constitutions, the judiciary bodies were supposed to be the most helpless and
46 harmless members of the government. Experience, however, soon showed in what way they were to become the
47 most dangerous; that the insufficiency of the means provided for their removal gave them a freehold and
48 irresponsibility in office; that their decisions, seeming to concern individual suitors only, pass silent and
49 unheeded by the public at large; that these decisions nevertheless become law by precedent, sapping by little
50 and little the foundations of the Constitution and working its change by construction before any one has
51 perceived that that invisible and helpless worm has been busily employed in consuming its substance. In truth,
52 man is not made to be trusted for life if secured against all liability to account."

53 [Thomas Jefferson to A. Coray, 1823. ME 15:486]

54 "This member of the government... has proved that the power of declaring what the law is, ad libitum, by
55 sapping and mining, slyly, and without alarm, the foundations of the Constitution, can do what open force
56 would not dare to attempt."

1 [Thomas Jefferson to Edward Livingston, 1825. ME 16:114]

2 "I do not charge the judges with wilful and ill-intentioned error; but honest error must be arrested where its
3 toleration leads to public ruin. As for the safety of society, we commit honest maniacs to Bedlam; so judges
4 should be withdrawn from their bench whose erroneous biases are leading us to dissolution. It may, indeed,
5 injure them in fame or in fortune; but it saves the republic, which is the first and supreme law."

6 [Thomas Jefferson: Autobiography, 1821. ME 1:122]

7 "If, indeed, a judge goes against the law so grossly, so palpably, as no imputable degree of folly can account
8 for, and nothing but corruption, malice or wilful wrong can explain, and especially if circumstances prove such
9 motives, he may be punished for the corruption, the malice, the wilful wrong; but not for the error: nor is he
10 liable to action by the party grieved. And our form of government constituting its respective functionaries
11 judges of the law which is to guide their decisions, places all within the same reason, under the safeguard of the
12 same rule."

13 [Thomas Jefferson: Batture at New Orleans, 1812. ME 18:130]

14 "One single object... [will merit] the endless gratitude of society: that of restraining the judges from usurping
15 legislation. And with no body of men is this restraint more wanting than with the judges of what is commonly
16 called our General Government, but what I call our foreign department."

17 [Thomas Jefferson to Edward Livingston, 1825. ME 16:113]

18 "When all government, domestic and foreign, in little as in great things, shall be drawn to Washington as the
19 center of all power, it will render powerless the checks provided of one government on another and will
20 become as venal and oppressive as the government from which we separated."

21 [Thomas Jefferson to Charles Hammond, 1821. ME 15:332]

22 "What an augmentation of the field for jobbing, speculating, plundering, office-building and office-hunting
23 would be produced by an assumption of all the State powers into the hands of the General Government!"

24 [Thomas Jefferson to Gideon Granger, 1800. ME 10:168]

25 Thomas Jefferson also predicted that the most severe threat of destruction of the separation of powers would come from the
26 federal judiciary:

27 "Our government is now taking so steady a course as to show by what road it will pass to destruction; to wit: by
28 consolidation first and then corruption, its necessary consequence. The engine of consolidation will be the
29 Federal judiciary; the two other branches the corrupting and corrupted instruments."

30 [Thomas Jefferson to Nathaniel Macon, 1821. ME 15:341]

31 "The [federal] judiciary branch is the instrument which, working like gravity, without intermission, is to
32 press us at last into one consolidated mass."

33 [Thomas Jefferson to Archibald Thweat, 1821. ME 15:307]

34 "There is no danger I apprehend so much as the consolidation of our government by the noiseless and
35 therefore unalarming instrumentality of the Supreme Court."

36 [Thomas Jefferson to William Johnson, 1823. ME 15:421]

37 Jefferson, of course, was absolutely correct in his predictions that the federal judiciary would be the source of corruption.
38 You can read exactly how this happened in a book available on our website below:

What Happened to Justice?, Form #06.012

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

39 **6 The Myth of Checks and Balances**⁸

40 **A Pernicious Myth**

41 One of the most pernicious myths about democracies, and it pains me to say, even constitutional republics, is the Myth of
42 Checks and Balances.

43 Most of us were indoctrinated with this myth in junior high school and high school social studies class. I know I was.

⁸ From an article of the same name by Bevin Chu found at: <http://www.lewrockwell.com/chu/chu16.html>

1 According to this myth, also known as the Doctrine of the Separation of Powers, distributing the powers of a government
2 among several branches prevents the undue concentration of power in any single branch.

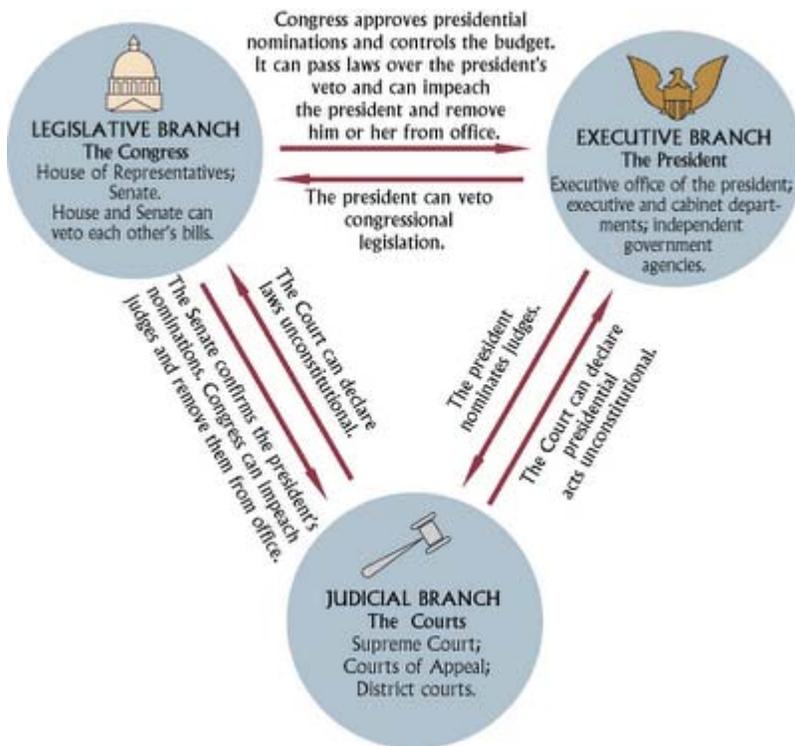
3 As the Encyclopedia Britannica explains:

4 *[The Separation of Powers is the] division of the legislative, executive, and judicial functions of government*
5 *among separate and independent bodies. Such a separation limits the possibility of arbitrary excesses by*
6 *government, since the sanction of all three branches is required for the making, executing, and administering of*
7 *laws. The concept received its first modern formulation in the work of Baron de Montesquieu, who declared it*
8 *the best way to safeguard liberty; he influenced the framers of the Constitution of the United States, who in turn*
9 *influenced the writers of 19th- and 20th-century constitutions. See also checks and balances.*

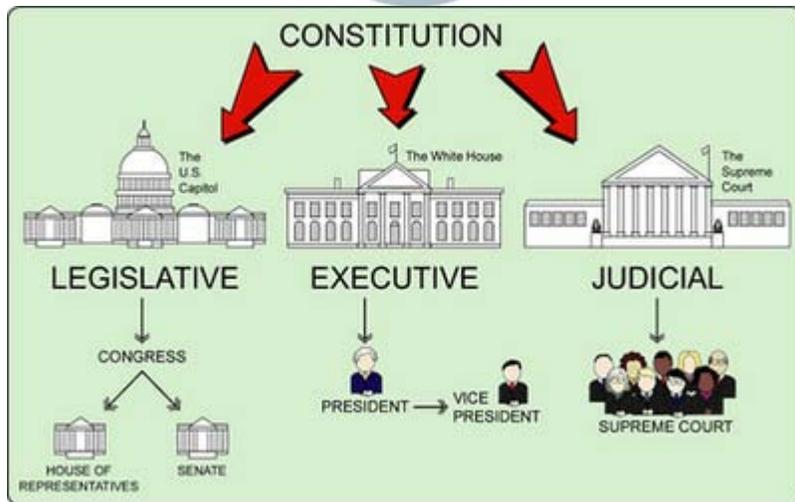
10 A Google Images search for "Separation of Powers" yields dozens of diagrams purporting to explain how the Doctrine of
11 the Separation of Powers protects us from government tyranny.



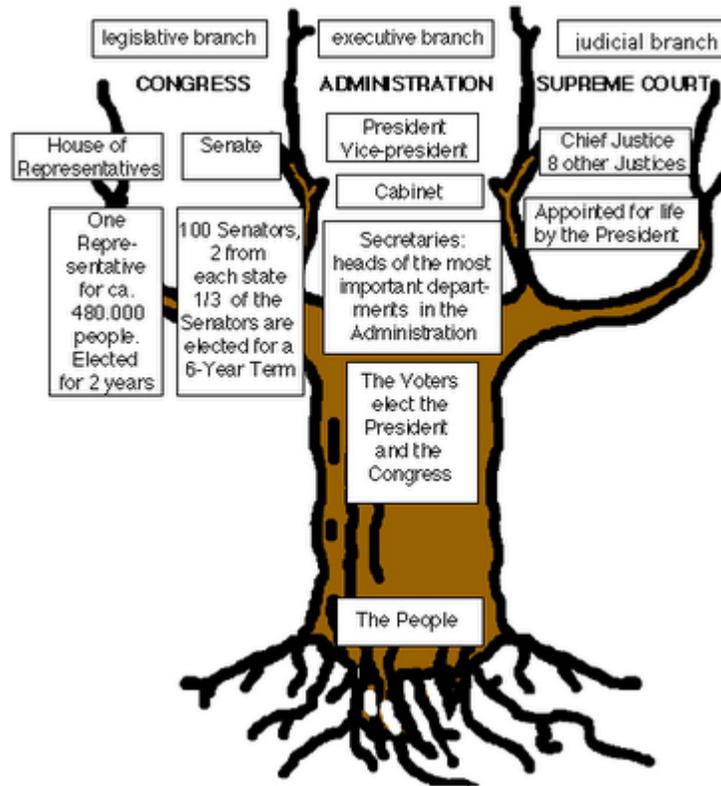
12
13
14 Google Images search: Separation of Powers



1



2



1

2 **6.1 The Myth Exposed**

3 Unfortunately political systems in the real world do not function as illustrated in these diagrams.

4 Unfortunately the division of the functions of government into legislative, executive, and judicial branches does not prevent
5 arbitrary excesses by government.

6 Unfortunately "separating the powers" doesn't really separate the powers, and doesn't really result in "separate and
7 independence bodies checking and balancing each other."

8 **6.2 The Separation is Illusory, The Power is Real**

9 The reason why is not mysterious. The reason why is quite simple.

10 The reason why "separating the powers" doesn't result in separate and independent bodies checking and balancing each
11 other, is that the separation is not real. The separation is illusory. The separation is nothing more than wishful thinking.

12 In fact the "separate and independent bodies" remain inseparable parts of the same government, the one government, the
13 only government that the limited government, "minarchist" paradigm permits within any given jurisdiction.

14 This government perpetuates its existence by robbing individuals at gunpoint. It refers to these acts of armed robbery as
15 "taxation," as if calling its crime by some other name absolved it of guilt.

16 As an old joke has it, "The only difference between the Mafia and the government is a flag." The joke is funny because it is
17 true.

18 Every member of an organized crime family lives off the same protection money extorted at gunpoint from hapless
19 shopkeepers and working men unfortunate enough to live within the crime family's reach.

1 In what sense can the bosses, underbosses, consiglieri, and soldiers of the same crime family be considered "separate and
2 independent" from each other?

3 By the same token, every official of a monopolistic state lives off the same tax revenues extorted at gunpoint from hapless
4 "taxpayers" unfortunate enough to live within the government's reach.

5 In what sense can members of such a criminal enterprise be considered "separate and independent" from each other?

6 Can we really expect officials who are part of such a criminal enterprise not to perceive each other as fellow predators, and
7 us, the taxpayers, as their common prey?

8 Can we really expect officials who are part of such a criminal enterprise not to perceive each other as members of the same
9 pack of wolves, and us, the taxpayers, as members of the same flock of sheep?

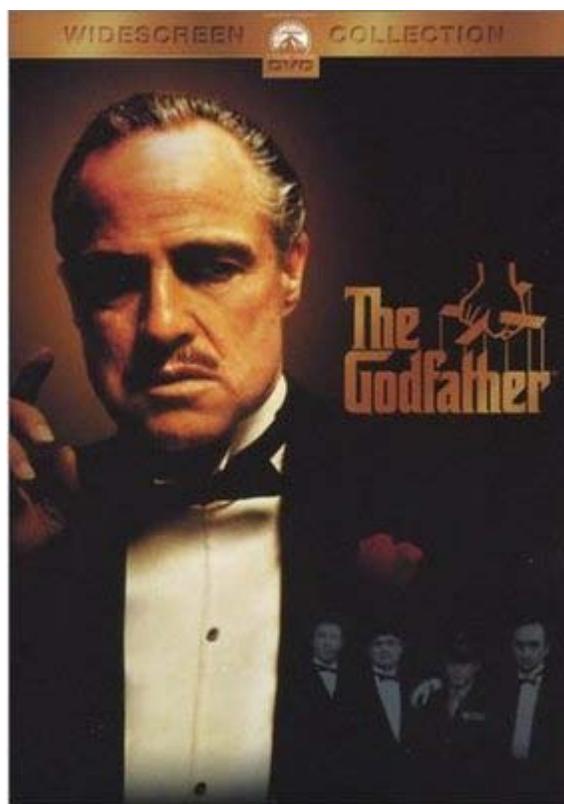
10 Can we really expect officials who are part of such a criminal enterprise to perceive each other as natural enemies and
11 therefore check and balance each other?

12 Resistance against such a unified "crime family with a flag" is virtually impossible. The proximate reason is that it has more
13 goons with guns. But the ultimate reason is that the overwhelming majority of citizens in "advanced nations" believe they
14 can't live without a monopolistic state, and their collective behavior perpetuates its existence.

15 Citizens who believe they can't live without a monopolistic state are the political counterpart of battered wives, who believe
16 they can't live without their abusive husbands, and who insist that "deep down" their abusers "really love them."

17 The difference is that a battered wife who rationalizes away her husband's abusive treatment of her victimizes only herself.

18 Citizens who believe in and demand the perpetuation of monopolistic states victimize not only themselves, but also fellow
19 citizens who know better.



20 *The Godfather* (1972, directed by Francis Ford Coppola, written by Mario Puzo)
21

1 Michael Corleone: My father is no different than any powerful man, any man with power, like a president or senator.

2 Kay Adams: Do you know how naïve you sound, Michael? Presidents and senators don't have men killed.

3 Michael Corleone: Oh. Who's being naïve, Kay?

4 **6.3 Why the Executive Branch always becomes The Government**

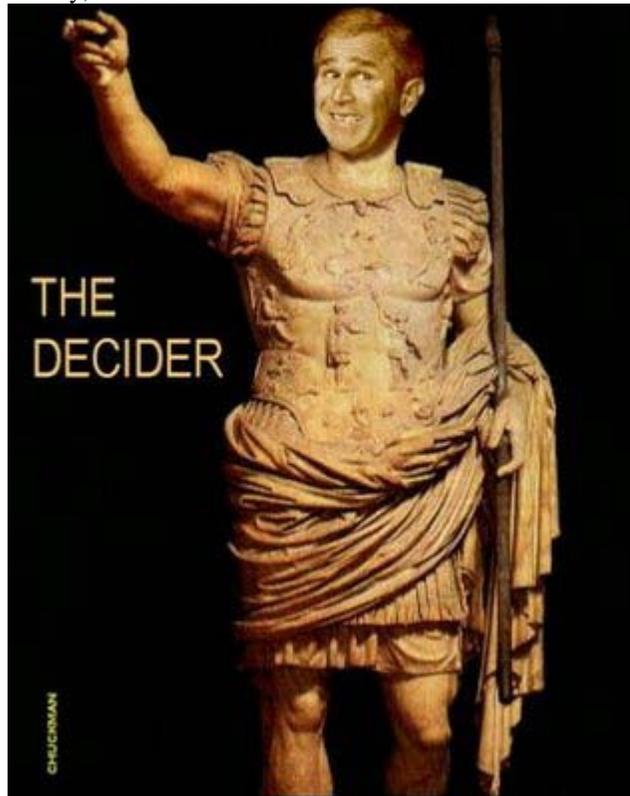
5 In theory, a democratically elected president is merely the highest-ranking official in one of three or more coequal branches
6 of government, the executive branch.

7 In reality, in any monopolistic state with a presidential system, the president is an elective dictator, the legislature is a
8 debating society, and the judiciary is a rubber stamp. Real world experience has demonstrated that over time, the executive
9 invariably co-opts the judiciary and marginalizes the legislature.

10 In theory, the coequal branches of government provide "checks and balances" upon each other, preventing them from
11 ganging up upon the individual citizens they have sworn to protect and serve.

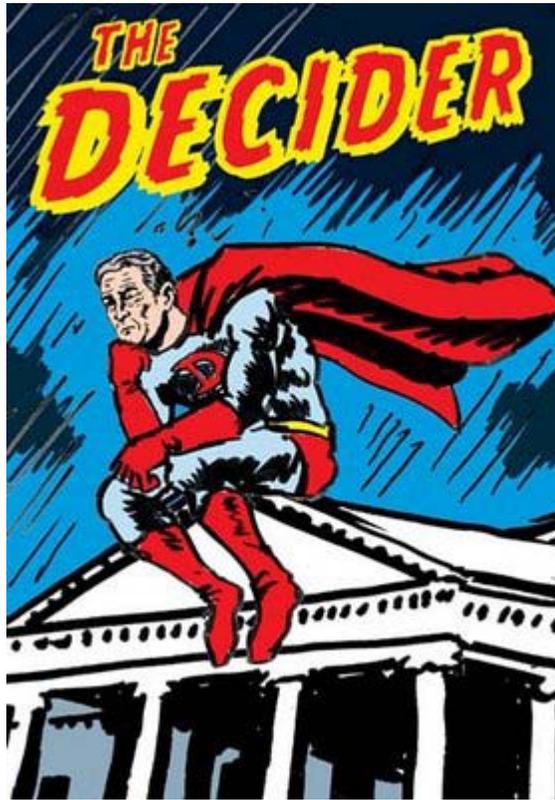
12 In reality, because the executive is the branch that has been delegated the power to "execute" policy (pun intended), it
13 invariably usurps any and all powers delegated to the other branches of a monopolistic state. Real world experience has
14 shown that "limited government" inevitably morphs into unlimited government, and that the executive is always the branch
15 that winds up monopolizing that limitless power. It makes no difference whether the executive was popularly elected, self-
16 appointed, or hereditary.

17 As George W. Bush put it quite bluntly, "I'm the decider and I decide what's best."



The Decider: Bush as Caesar

18
19



The Decider: Bush as Superman, by R. Sikoryak

1
2

3 Baron de Montesquieu was dead right when he noted that there can be no liberty where the legislative and executive powers
4 are united in the same person, or body of magistrates or if the power of judging is not separated from the legislative and
5 executive powers.

6 James Madison was dead right when he noted that the accumulation of all powers, legislative, executive, and judiciary, in
7 the same hands, whether of one, a few, or many, and whether hereditary, self-appointed, or elective, may justly be
8 pronounced the very definition of tyranny.

9 Montesquieu and Madison unfortunately, were dead wrong about how far mankind would have to go to prevent the uniting
10 and accumulation of all powers in the same hands.

11 Montesquieu and Madison earnestly believed that establishing constitutional republics with tripartite divisions of powers
12 would be sufficient.

13 Given their historical context, Montesquieu and Madison's failure to champion market anarchism was understandable. The
14 history of medieval Iceland had been lost to mainstream political awareness.

15 Montesquieu and Madison did not realize that only a market anarchist system, featuring voluntarily funded Private Defense
16 Agencies (PDAs), vigorously competing against each other in the open market place, could ensure a genuine separation of
17 powers and provide genuine checks and balances against tyranny.

18 **6.4 A Thought Experiment**

19 To better understand why the "separation of powers" doesn't really result in "separate branches of government" checking
20 and balancing each other," let's try a little thought experiment.

21 Believers in Big Government, particularly self-styled "champions of democracy," love to portray government as a "public
22 service," and government officials as "public servants."

1 Market anarchists know this is nonsense, but let's pretend we buy this "service provider" nonsense for the moment, and see
2 where it leads.

3 Let's say for the sake of argument that government is a service provider, and that the service it provides is the use of force,
4 specifically, a military to defend against foreign invaders, police to protect against domestic criminals, and a court system
5 to adjudicate legal disputes.

6 Now suppose that instead of military, police, and courts, the service or product provided is computer software and software
7 support services.

8 How many netizens would accept an arrangement in which a single software company, say Microsoft, would be granted a
9 territorial monopoly in the provision of computer software and software support services where they live? In other words,
10 no other company would be permitted to provide computer software and software support services, only Microsoft.

11 How many netizens would be mollified by solemn assurances from founder Bill Gates that Microsoft's exclusive franchise
12 would not result in arbitrary excesses because the Microsoft corporation would be divided into three "separate and
13 independent" divisions, each charged with different functions?

14 One division would be in charge of formulating Microsoft policy. Another division would be charge of executing Microsoft
15 policy. Another division would be in charge of verifying whether the Microsoft policy being formulated and executed was
16 in conformance with the Microsoft company charter.

17 How many netizens would trust such an arrangement to ensure that Microsoft would deliver well-coded software at
18 competitive market prices?

19 Wouldn't they scream their heads off, insisting that Microsoft as a de facto monopoly is already sitting on its behind, doling
20 out bug-ridden bloatware behind schedule at exorbitant prices, and that as a de jure monopoly it would be infinitely worse?

21 And wouldn't they be right?

22 See: [What's so Bad about Microsoft?](#)

23 So why don't they scream as loud or even louder about the government's de jure monopoly in the use of brute force?

24 After all, Microsoft may be able to flood the market with overpriced, bug-ridden bloatware, but it certainly can't force us to
25 buy it. It can't compel us to upgrade to Windows Vista upon threat of arrest and imprisonment, at least not without
26 favoritism from a monopolistic state.

27 Contrast this with so-called democratic governments, which have been empowered by self-styled "champions of freedom
28 and human rights" to compel us to subscribe to its products and services – or else.

29 **6.5 A Reluctant Anarchist**

30 I never wanted to become an anarchist, even a free market anarchist. I wanted to remain a constitutional republican in the
31 tradition of the French Physiocrats, the British Classical Liberals, and the American Founding Fathers.

32 I became an advocate of market anarchism reluctantly, after concluding that the limited government "minarchist" paradigm
33 simply does not work as advertised.

34 Until three years ago, around 2004, I still held out hope that Checks and Balances would in fact check and balance, and that
35 the Doctrine of the Separation of Powers would be vindicated.

36 Political evolution, or rather, devolution within the American Imperium of Bill Clinton and George W. Bush; and within
37 the Taiwanese kleptocracy of Lee Teng-hui and Chen Shui-bian, disabused me of any such hopes.

1 The harsh reality is that the Doctrine of the Separation of Powers, within the context of a monopolistic state, is a
2 contradiction in terms.

3 The harsh reality is that as long as a nation is ruled by a conventional monopolistic state rather than Private Defense
4 Agencies, any allegedly "separate and independent branches" of government will always perceive themselves as integral
5 parts of the same government, the one government, the only government within any given jurisdiction.

6 No matter how one attempts to divide a monopolistic state into "branches" the reality is that all such "branches" live off the
7 same "tax revenues," better known as protection money, extracted by force from "taxpayers," better known as victims of
8 extortion.

9 The Separation of Powers was supposed to be the primary firewall between constitutional republicanism and democracy.
10 Tragically it has proven to be inadequate. Given enough time, it burns right through.

11 Constitutional republicanism is unquestionably superior to democracy. Unfortunately, that's just not good enough.
12 Constitutional republicanism, given enough time, degenerates into democracy, aka elective dictatorship.

13 Democracy meanwhile, takes no time at all to degenerate into dictatorship. That's because democracy isn't separated from
14 dictatorship by any firewalls whatsoever. That's because democracy is a form of dictatorship. It always was, and it always
15 will be.



16
17 *A terrific political cartoon. But an even better caption would be: "We think people should be separated from power so that*
18 *they can't commit crimes."*

19 It is high time defenders of natural rights and individual liberty forsook their irrational attachment to that discredited system
20 known as "limited government." Limited government never remains limited. It always becomes unlimited.

21 As long as a government, any government, wields a legal monopoly in the use of brute force within a given territorial
22 jurisdiction, that government's powers can never really be separate.

23 It is high time aspiring nation builders began drafting constitutions predicated on a system that truly separates the powers –
24 free market anarchism.

7 Corporatization and Enfranchisement of the Government: Destruction of the Separation between what is “public” and what is “private”⁹

“Governments never do anything by accident; if government does something you can bet it was carefully planned.”
[Franklin D. Roosevelt, President of the United States]

Franchises are the main method by which:

1. The separation between what is “public” and what is “private” is destroyed.
2. Socialism is introduced into a republican form of government.
3. The sovereignty of people in the states of the Union are destroyed.

The gravely injurious effects of participating in government franchises include the following.

1. Those who participate become domiciliaries of the federal zone, “U.S. persons”, and “resident aliens” in respect to the federal government.
2. Those who participate become “trustees” of the “public trust” and “public officers” of the federal government and suffer great legal disability as a consequence:

“As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be exercised in behalf of the government or of all citizens who may need the intervention of the officer. 10 Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain from a discharge of their trusts. 11 That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves. 12 and owes a fiduciary duty to the public. 13 It has been said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual. 14 Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public confidence and undermine the sense of security for individual rights is against public policy.¹⁵”
[63C Am.Jur.2d, Public Officers and Employees, §247]

3. Those who participate are stripped of ALL of their constitutional rights and waive their Constitutional right not to be subjected to penalties and other “bills of attainder” administered by the Legislative Branch without court trials. They then must function the degrading treatment of filling the role of a federal “public employee” subject to the supervision of their servants in the government.

“The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley v.

⁹ Adapted from Section 14 of:
Government Instituted Slavery Using Franchises, Form #05.030;
<http://sedm.org/Forms/FormIndex.htm>.

¹⁰ State ex rel. Nagle v. Sullivan, 98 Mont 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

¹¹ Georgia Dep’t of Human Resources v Sistrunk, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in public trust. Madlener v Finley (1st Dist) 161 Ill App 3d 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

¹² Chicago Park Dist. v Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill App 3d 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

¹³ United States v. Holzer (CA7 Ill) 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98 L Ed 2d 18, 108 S Ct 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L Ed 2d 608, 108 S Ct 2022 and (criticized on other grounds by United States v Osser (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in United States v Little (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in United States v. Boylan (CA1 Mass) 898 F.2d. 230, 29 Fed Rules Evid Serv 1223).

¹⁴ Chicago ex rel. Cohen v Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill App 3d 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

¹⁵ Indiana State Ethics Comm’n v Nelson (Ind App), 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1 Johnson, [425 U.S. 238, 247](#) (1976). Private citizens cannot have their property searched without probable
2 cause, but in many circumstances government employees can. *O'Connor v. Ortega*, [480 U.S. 709, 723](#) (1987)
3 (plurality opinion); *id.*, at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for
4 refusing to provide the government information that may incriminate them, but government employees can be
5 dismissed when the incriminating information that they refuse to provide relates to the performance of their job.
6 *Gardner v. Broderick*, [[497 U.S. 62, 95](#)] [392 U.S. 273, 277](#) -278 (1968). With regard to freedom of
7 speech in particular: Private citizens cannot be punished for speech of merely private concern, but government
8 employees can be fired for that reason. *Connick v. Myers*, [461 U.S. 138, 147](#) (1983). Private citizens cannot be
9 punished for partisan political activity, but federal and state employees can be dismissed and otherwise
10 punished for that reason. *Public Workers v. Mitchell*, [330 U.S. 75, 101](#) (1947); *Civil Service Comm'n v. Letter*
11 *Carriers*, [413 U.S. 548, 556](#) (1973); *Broadrick v. Oklahoma*, [413 U.S. 601, 616](#) -617 (1973)."
12 [*Rutan v. Republican Party of Illinois*, [497 U.S. 62](#) (1990)]

- 13 4. Those who participate may lawfully be deprived of equal protection of the law, which is the foundation of the U.S.
14 Constitution. This deprivation of equal protection can lawfully become a provision of the franchise agreement.
15 5. Those who participate can lawfully be deprived of remedy for abuses in federal courts.

16 **"These general rules are well settled: (1) That the United States, when it creates rights in individuals against**
17 **itself [a "public right", which is a euphemism for a "franchise" to help the court disguise the nature of the**
18 **transaction], is under no obligation to provide a remedy through the courts. *United States ex rel. Dunlap v.***
19 ***Black*, 128 U.S. 40, 9 Sup.Ct. 12, 32 L.Ed. 354; *Ex parte Atocha*, 17 Wall. 439, 21 L.Ed. 696; *Gordon v.***
20 ***United States*, 7 Wall. 188, 195, 19 L.Ed. 35; *De Groot v. United States*, 5 Wall. 419, 431, 433, 18 L.Ed. 700;**
21 ***Comegys v. Vasse*, 1 Pet. 193, 212, 7 L.Ed. 108. (2) That where a statute creates a right and provides a**
22 **special remedy, that remedy is exclusive. *Wilder Manufacturing Co. v. Corn Products Co.*, 236 U.S. 165, 174,**
23 ***175, 35 Sup.Ct. 398, 59 L.Ed. 520, Ann.Cas. 1916A, 118; *Armsen v. Murphy*, 109 U.S. 238, 3 Sup.Ct. 184, 27***
24 ***L.Ed. 920; *Barnet v. National Bank*, 98 U.S. 555, 558, 25 L.Ed. 212; *Farmers' & Mechanics' National Bank v.****
25 ***Dearing*, 91 U.S. 29, 35, 23 L.Ed. 196. Still the fact that the right and the remedy are thus intertwined might**
26 **not, if the provision stood alone, require us to hold that the remedy expressly given excludes a right of review by**
27 **the Court of Claims, where the decision of the special tribunal involved no disputed question of fact and the**
28 **denial of compensation was rested wholly upon the construction of the act. See *Medbury v. United States*, 173**
29 ***U.S. 492, 198, 19 Sup.Ct. 503, 43 L.Ed. 779; *Parish v. MacVeagh*, 214 U.S. 124, 29 Sup.Ct. 556, 53 L.Ed. 936;***
30 ***McLean v. United States*, 226 U.S. 374, 33 Sup.Ct. 122, 57 L.Ed. 260; *United States v. Laughlin (No. 200)*,**
31 ***249 U.S. 440, 39 Sup.Ct. 340, 63 L.Ed. 696, decided April 14, 1919. But here Congress has provided:***
32 **[*U.S. v. Babcock*, 250 U.S. 328, 39 S.Ct. 464 (1919)]**

- 33 6. Those who participate can be directed which federal courts they may litigate in and can lawfully be deprived of a
34 Constitutional Article III judge or Article III court and forced to seek remedy ONLY in an Article I or Article IV
35 legislative or administrative tribunal within the Legislative rather than Judicial branch of the government.

36 *Although Crowell and Raddatz do not explicitly distinguish between rights created by Congress and other*
37 *rights, such a distinction underlies in part Crowell's and Raddatz' recognition of a critical difference between*
38 *rights created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems*
39 *to us to be necessary in light of the delicate accommodations required by the principle of separation of powers*
40 *reflected in Art. III. The constitutional system of checks and balances is designed to guard against*
41 *"encroachment or aggrandizement" by Congress at the expense of the other branches of government. [Buckley](#)*
42 *v. [Valeo](#), 424 U.S., at 122, 96 S.Ct., at 683. But when Congress creates a statutory right [a "privilege" in this*
43 *case, such as a "trade or business"], it clearly has the discretion, in defining that right, to create presumptions,*
44 *or assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that*
45 *right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to*
46 *that right.FN35 Such provisions do, in a sense, affect the exercise of judicial power, but they are also incidental*
47 *to Congress' power to define the right that it has created. No comparable justification exists, however, when the*
48 *right being adjudicated is not of congressional creation. In such a situation, substantial inroads into functions*
49 *that have traditionally been performed by the Judiciary cannot be characterized merely as incidental extensions*
50 *of Congress' power to define rights that it has created. Rather, such inroads suggest unwarranted*
51 *encroachments upon the judicial power of the United States, which our Constitution reserves for Art. III courts.*
52 [*Northern Pipeline Const. Co. v. Marathon Pipe Line Co.*, 458 U.S. at 83-84, 102 S.Ct. 2858 (1983)]

53 Since the founding of our country, franchises have systematically been employed in every area of government to transform
54 a government based on equal protection into a for-profit private corporation based on privilege, partiality, and favoritism.
55 The affects of this form of corruption are exhaustively described in the following memorandum of law on our website:

[Government Instituted Slavery Using Franchises](#), Form #05.030
<http://sedm.org/Forms/FormIndex.htm>

1 What are the mechanisms by which this corruption has been implemented by the Executive Branch? This section will
2 detail the main mechanisms to sensitize you to how to fix the problem and will relate how it was implemented by exploiting
3 the separation of powers doctrine.

4 The foundation of the separation of powers is the notion that the powers delegated to one branch of government by the
5 Constitution cannot be re-delegated to another branch.

6 *“ . . . a power definitely assigned by the Constitution to one department can neither be surrendered nor*
7 *delegated by that department, nor vested by statute in another department or agency. Compare Springer v.*
8 *Philippine Islands, 277 U.S. 189, 201, 202, 48 S.Ct. 480, 72 L.Ed. 845.”*
9 *[Williams v. U.S., 289 U.S. 553, 53 S.Ct. 751 (1933)]*

10 Keenly aware of the above limitation, lawmakers over the years have used it to their advantage in creating a tax system that
11 is exempt from any kind of judicial interference and which completely destroys all separation of powers. Below is a
12 summary of the mechanism, in the exact sequence it was executed at the federal level:

- 13 1. Create a franchise based upon a “public office” in the Executive or Legislative Branch. This:
 - 14 1.1. Allows statutes passed by Congress to be directly enforced against those who participate.
 - 15 1.2. Eliminates the need for publication in the Federal Register of enforcement implementing regulations for the
16 statutes. See [5 U.S.C. §553\(a\)](#) and [44 U.S.C. §1505\(a\)\(1\)](#).
 - 17 1.3. Causes those engaged in the franchise to act in a representative capacity as “public officers” of the United States
18 government pursuant to Federal Rule of Civil Procedure 17(b), which is defined in [28 U.S.C. §3002\(15\)\(A\)](#) as a
19 federal corporation.
 - 20 1.4. Causes all those engaged in the franchise to become “officers of a corporation”, which is the United States,
21 pursuant to [26 U.S.C. §6671\(b\)](#) and [26 U.S.C. §7343](#).
- 22 2. Give the franchise a deceptive “word of art” name that will deceive everyone into believing that they are engaged in it.
 - 23 2.1. The franchise is called a “trade or business” and is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public
24 office”. How many people know this and do they teach this in the public (government) schools or the IRS
25 publications? NOT!
 - 26 2.2. Earnings connected with the franchise are called “effectively connected with a trade or business in the United
27 States”. The term “United States” deceptively means the GOVERNMENT, and not the geographical United
28 States.
- 29 3. In the franchise agreement, define the effective domicile or choice of law of all those who participate as being on
30 federal territory within the exclusive jurisdiction of the United States. [26 U.S.C. §7408\(d\)](#) and [26 U.S.C. §7701\(a\)\(39\)](#)
31 place the effective domicile of all “franchisees” called “taxpayers” within the District of Columbia. If the feds really
32 had jurisdiction within states of the Union, do you think they would need this devious device to “kidnap your legal
33 identity” or “res” and move it to a foreign jurisdiction where you don’t physically live?
- 34 4. Place a excise tax upon the franchise proportional to the income earned from the franchise. In the case of the Internal
35 Revenue Code, all such income is described as income which is “effectively connected with a trade or business within
36 the United States”.

37 *“Excises are taxes laid upon the manufacture, sale or consumption of commodities within the country, upon*
38 *licenses to pursue certain occupations and upon corporate privileges..the requirement to pay such taxes*
39 *involves the exercise of [220 U.S. 107, 152] privileges, and the element of absolute and unavoidable*
40 *demand is lacking..*

41 *...It is therefore well settled by the decisions of this court that when the sovereign authority has exercised the*
42 *right to tax a legitimate subject of taxation as an exercise of a franchise or privilege, it is no objection that the*
43 *measure of taxation is found in the income produced in part from property which of itself considered is*
44 *nontaxable...*

45 *Conceding the power of Congress to tax the business activities of private corporations.. the tax must be*
46 *measured by some standard...”*
47 *[Flint v. Stone Tracy Co., 220 U.S. 107 (1911)]*

- 48 5. Mandate that those engaged in the franchise must have usually false evidence submitted by ignorant third parties that
49 connects them to the franchise. IRS information returns, including Forms W-2, 1042s, 1098, and 1099, are the
50 mechanism. [26 U.S.C. §6041](#) says that these information returns may ONLY be filed in connection with a “trade or
51 business”, which is a code word for the name of the franchise.

- 1 6. Write statutes prohibiting interference by the courts with the collection of “taxes” (kickbacks) associated with the
 2 franchise based on the idea that courts in the Judicial Branch may not interfere with the *internal* affairs of another
 3 branch such as the Legislative Branch. Hence, the “INTERNAL Revenue Service”. This will protect the franchise
 4 from interference by other branches of the government and ensure that it relentlessly expands.
 5 6.1. The Anti-Injunction Act, [26 U.S.C. §7421](#) is an example of an act that enjoins judicial interference with tax
 6 collection or assessment.
 7 6.2. The Declaratory Judgments Act, [28 U.S.C. §2201](#)(a) prohibits federal courts from pronouncing the rights or status
 8 of persons in regard to federal “taxes”. This has the effect of gagging the courts from telling the truth about the
 9 nature of the federal income tax.
 10 6.3. The word “internal” means INTERNAL to the Legislative Branch and the United States government, not
 11 INTERNAL to the geographical United States of America.
 12 7. Create administrative “franchise” courts in the Legislative Branch which administer the program pursuant to Articles I
 13 and IV of the United States Constitution.
 14 7.1. U.S. Tax Court. [26 U.S.C. §7441](#) identifies the U.S. Tax Court as an Article I court.
 15 7.2. U.S. District Courts. There is no statute establishing any United States District Court as an Article III court.
 16 Consequently, even if the judges are Article III judges, they are not filling an Article III office and instead are
 17 filling an Article IV office. Consequently, they are Article IV judges. All of these courts were turned into
 18 franchise courts in the Judicial Code of 1911 by being renamed from the “District Court of the United States” to
 19 the “United States District Court”.

20 For details on the above scam, see:

[What Happened to Justice?](#), Form #06.012
<http://sedm.org/Forms/FormIndex.htm>

- 21 8. Create other attractive federal franchises that piggyback in their agreements a requirement to participate in the
 22 franchise. For instance, the original Social Security Act of 1935 contains a provision that those who sign up for this
 23 program, also simultaneously become subject to the Internal Revenue Code.

24 *Section 8 of the Social Security Act*
 25 *INCOME TAX ON EMPLOYEES*

26
 27 *SECTION 801. In addition to other taxes, there shall be levied, collected, and paid upon the income of every*
 28 *individual a tax equal to the following percentages of the wages (as defined in section 811) received by him*
 29 *after December 31, 1936, with respect to employment (as defined in section 811) after such date:*

- 30 (1) *With respect to employment during the calendar years 1937, 1938, and 1939, the rate shall be 1 per centum.*
 31 (2) *With respect to employment during the calendar years 1940, 1941, and 1942, the rate shall be 1 1/2 per*
 32 *centum.*
 33 (3) *With respect to employment during the calendar years 1943, 1944, and 1945, the rate shall be 2 per centum.*
 34 (4) *With respect to employment during the calendar years 1946, 1947, and 1948, the rate shall be 2 1/2 per*
 35 *centum.*
 36 (5) *With respect to employment after December 31, 1948, the rate shall be 3 per centum.*

- 37 9. Offer an opportunity for private citizens not domiciled within the jurisdiction of Congress to “volunteer” by license or
 38 private agreement to participate in the franchise and thereby become “public officers” within the Legislative Branch.
 39 The W-4 and Social Security SS-5 is an example of such a contract.
 40 9.1. Call these volunteers “taxpayers”.
 41 9.2. Call EVERYONE “taxpayers” so everyone believes that the franchise is MANDATORY.
 42 9.3. Do not even acknowledge the existence of those who do not participate in the franchise. These people are called
 43 “nontaxpayers” and they are not mentioned in any IRS publication.
 44 9.4. Make the process of signing the agreement invisible by calling it a “Withholding Allowance Certificate” instead
 45 of what it really is, which is a “license” to become a “taxpayer” and call all of your earnings “wages” and “gross
 46 income”.

47 [26 CFR §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements](#)

48 (a) *In general.*

49 *Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations*
 50 *thereunder, the term “wages” includes the amounts described in paragraph (b)(1) of this section with respect*
 51 *to which there is a voluntary withholding agreement in effect under section 3402(p).* *References in this*
 52 *chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section*
 53 *(§31.3401(a)-3).*
 54

1 Title 26: Internal Revenue
2 PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE
3 Subpart E—Collection of Income Tax at Source
4 §31.3402(p)-1 Voluntary withholding agreements.

5 (a) In general.

6 An employee and his employer may enter into an agreement under section 3402(b) to provide for the
7 withholding of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)-3, made
8 after December 31, 1970. **An agreement may be entered into under this section only with respect to amounts**
9 **which are includible in the gross income of the employee under section 61, and must be applicable to all**
10 **such amounts paid by the employer to the employee.** The amount to be withheld pursuant to an agreement
11 under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations
12 thereunder. See §31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal income
13 tax withheld from eligible rollover distributions within the meaning of section 402.

- 14 10. Create a commissioner to service the franchise who becomes the “fall guy”, who then establishes a “bureau” without
15 the authority of any law and which is a private corporation that is not part of the U.S. government.

16 53 Stat. 489
17 Revenue Act of 1939, 53 Stat. 489

18 Chapter 43: Internal Revenue Agents
19 Section 4000 Appointment

20 The Commissioner may, whenever in his judgment the necessities of the service so require, employ competent
21 agents, who shall be known and designated as internal revenue agents, and, except as provided for in this title,
22 no general or special agent or inspector of the Treasury Department in connection with internal revenue, by
23 whatever designation he may be known, shall be appointed, commissioned, or employed.
24

25 The above means that everyone who works for the Internal Revenue Service is private contractor not appointed,
26 commissioned, or employed by anyone in the government. They operation on commission and their pay derives from
27 the amount of plunder they steal. See also:

28 Dept of Justice Admits under Penalty of Perjury that the IRS is Not an Agency of the Federal Government
<http://famguardian.org/Subjects/Taxes/Evidence/USGovDeniesIRS/USGovDeniesIRS.htm>

- 29 11. Create an environment that encourages irresponsibility, lies, and dishonesty within the bureau that administers the
30 franchise.
31 11.1. Indemnify these private contractors from liability by giving them “pseudonyms” so that they can disguise their
32 identify and be indemnified from liability for their criminal acts. The IRS Restructuring and Reform Act,
33 Pub.Law 105-206, Title III, Section 3706, 112 Stat. 778 and IRM 1.2.4 both authorize these pseudonyms.
34 11.2. Place a disclaimer on the website of this private THIEF contractor indemnifying them from liability for the
truthfulness or accuracy of any of their statements or publications. See IRM 4.10.7.2.8.

35 *“IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their*
36 *advisors... While a good source of general information, publications should not be cited to sustain a position.”*
37 *[IRM 4.10.7.2.8 (05-14-1999)]*

- 38 11.3. Omit the most important key facts and information from publications of the franchise administrator that would
39 expose the proper application of the “tax” and the proper audience. See the following, which is over 2000 pages
40 of information that are conveniently “omitted” from the IRS website about the proper application of the franchise
41 and its nature as a “franchise”:

42 Great IRS Hoax, Form #11.302
<http://sedm.org/Forms/FormIndex.htm>

- 43 11.4. Establish precedent in federal courts that you can’t trust anything that anyone in the government tells you, and
44 especially those who administer the franchise. See:
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>
45 12. Use the lies and deceptions created in the previous step to promote several false perceptions in the public at large that
46 will expand the market for the franchise. These include:
47 12.1. That the franchise is NOT a franchise, but a mandatory requirement that applies to ALL.
48 12.2. That participation is mandatory for ALL, instead of only for franchisees called “taxpayers”.
49 12.3. That the IRS is an “agency” of the United States government that has authority to interact directly with the public
50 at large. In fact, it is a “bureau” that can ONLY lawfully service the needs of other federal agencies within the
51 Legislative Branch and which may NOT interface directly with the public at large.

- 1 12.4. That the statutes implementing the franchise are “public law” that applies to everyone, instead of “private law”
 2 that only applies to those who individually consent to participate in the franchise.
- 3 13. Create a system to service those who prepare tax returns for others whereby those who accept being “licensed” and
 4 regulated get special favors. This system created by the IRS essentially punishes those who do not participate by
 5 giving the horrible service and making them suffer inconvenience and waiting long in line if they don’t accept the
 6 “privilege” of being certified. Once they are certified, if they begin telling people the truth about what the law says and
 7 encourage following the law by refusing to volunteer, their credentials are pulled. This sort of censorship is
 8 accomplished through:
 9 13.1. IRS Enrolled Agent Program.
 10 13.2. Certified Public Accountant (CPA) licensing.
 11 13.3. Treasury Circular 230.
- 12 14. Engage in a pattern of “selective enforcement” and propaganda to broaden and expand the scam. For instance:
 13 14.1. Refuse to answer simple questions about the proper application of the franchise and the taxes associated with it.
 14 See:

<p><u><i>If the IRS Were Selling Used Cars</i></u> http://fanguardian.org/Subjects/Taxes/FalseRhetoric/IRSSellingCars.htm</p>

 15 14.2. Prosecute those who submit false TAX returns, but not those who submit false INFORMATION returns. This
 16 causes the audience of “taxpayers” to expand because false reports are connecting innocent third parties to
 17 franchises that they are not in fact engaged in.
 18 14.3. Use confusion over the rules of statutory construction and the word “includes” to fool people into believing that
 19 those who are “included” in the franchise are not spelled out in the law in their entirety. This leaves undue
 20 discretion in the hands of IRS employees to compel ignorant “nontaxpayers” to become franchisees. See the
 21 following:

<p><u><i>Meaning of the Words “Includes” and “Including”</i></u>, Form #05.014 http://sedm.org/Forms/FormIndex.htm</p>

 22 14.4. Refuse to define the words used on government forms, use terms that are not defined in the code such as “U.S.
 23 citizen”, and try to confuse “words of art” found in the law with common terms in order to use the presumptuous
 24 behavior of the average American to expand the misperception that everyone has a legal DUTY to become a
 25 “franchisee” and a “taxpayer”.
 26 14.5. Refuse to accept corrected information returns that might protect innocent “nontaxpayers” so that they are
 27 inducted involuntarily into the franchise as well.

28 The above process is WICKED in the most extreme way. It describes EXACTLY how our public servants have made
 29 themselves into our masters and systematically replaced every one of our rights with “privileges” and franchises. The
 30 Constitutional prohibition against this sort of corruption are described as follows by the courts:

31 *“It would be a palpable incongruity to strike down an act of state legislation which, by words of express*
 32 *divestment, seeks to strip the citizen of rights guaranteed by the federal Constitution, but to uphold an act by*
 33 *which the same result is accomplished under the guise of a surrender of a right in exchange for a valuable*
 34 *privilege which the state threatens otherwise to withhold. It is not necessary to challenge the proposition that,*
 35 *as a general rule, the state, having power to deny a privilege altogether, may grant it upon such conditions as it*
 36 *sees fit to impose. But the power of the state in that respect is not unlimited, and one of the limitations is that it*
 37 *may not impose conditions which require the relinquishment of Constitutional rights. If the state may compel*
 38 *the surrender of one constitutional right as a condition of its favor, it may, in like manner, compel a surrender*
 39 *of all. It is inconceivable that guaranties embedded in the Constitution of the United States may thus be*
 40 *manipulated out of existence.”*
 41 *[Frost v. Railroad Commission, 271 U.S. 583, 46 S.Ct. 605 (1926)]*

42 *“A right common in every citizen such as the right to own property or to engage in business of a character not*
 43 *requiring regulation CANNOT, however, be taxed as a special franchise by first prohibiting its exercise and*
 44 *then permitting its enjoyment upon the payment of a certain sum of money.”*
 45 *[Stevens v. State, 2 Ark. 291; 35 Am. Dec. 72, Spring Val. Water Works v. Barber, 99 Cal. 36, 33 Pac. 735, 21*
 46 *L.R.A. 416. Note 57 L.R.A. 416]*

47 *“The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is*
 48 *an artificial entity which owes its existence and charter power to the State, but the individual’s right to live and*
 49 *own property are natural rights for the enjoyment of which an excise cannot be imposed.”*
 50 *[Redfield v. Fisher, 292 Oregon 814, 817]*

1 *"Legislature...cannot name something to be a taxable privilege unless it is first a privilege." [Taxation West*
2 *Key 43]..."The Right to receive income or earnings is a right belonging to every person and realization and*
3 *receipt of income is therefore not a 'privilege', that can be taxed."*
4 *[Jack Cole Co. v. MacFarland, 337 S.E.2d. 453, Tenn.*

5 Through the above process of corruption, the separation of powers is completely destroyed and nearly every American has
6 essentially been "assimilated" into the Legislative Branch of the government, leaving the Constitutional Republic
7 bequeathed to us by our founding fathers vacant and abandoned. Nearly every service that we expect from government has
8 been systematically converted over the years into a franchise using the techniques described above. The political and legal
9 changes resulting from the above have been tabulated to show the "BEFORE" and the "AFTER" so their extremely harmful
10 affects become crystal clear in your mind. This process of corruption, by the way, is not unique to the United States, but is
11 found in every major industrialized country on earth.
12

1 **Table 3: Affect of turning government service into a franchise**

#	Characteristic	DE JURE CONSTITUTIONAL GOVERNMENT	DE FACTO GOVERNMENT BASED ENTIRELY ON FRANCHISES
1	Purpose of government	Protection	Provide “social services” and “social insurance” to government “employees” and officers
2	Nature of government	Public trust Charitable trust	For-profit private corporation (see 28 U.S.C. §3002(15)(A))
3	Citizens	The Sovereigns “nationals” but not “citizens” pursuant to 8 U.S.C. §§1101(a)(21) and 1452	<ol style="list-style-type: none"> 1. “Employees” or “officers” of the government 2. “Trustees” of the “public trust” 3. “customers” of the corporation 4. Statutory “U.S. citizens” pursuant to 8 U.S.C. §1401
4	Effective domicile of citizens	Sovereign state of the Union	Federal territory and the District of Columbia
5	Purpose of tax system	Fund “protection”	<ol style="list-style-type: none"> 1. Socialism. 2. Political favors. 3. Wealth redistribution 4. Consolidation of power and control (corporate fascism)
6	Equal protection	Mandatory	Optional
7	Nature of courts	Constitutional Article III courts in the Judicial Branch	Administrative or “franchise” courts within the Legislative Branch
8	Branches within the government	Executive Legislative Judicial	Executive Legislative (Judiciary merged with Legislative. See Judicial Code of 1911)
9	Purpose of legal profession	Protect individual rights	<ol style="list-style-type: none"> 1. Protect collective (government) rights. 2. Protect and expand the government monopoly. 3. Discourage reforms by making litigation so expensive that it is beyond the reach of the average citizen. 4. Persecute dissent.
10	Lawyers are	Unlicensed	Privileged and licensed and therefore subject to control and censorship by the government.
11	Votes in elections cast by	“Electors”	“Franchisees” called “registered voters” who are surety for bond measures on the ballot. That means they are subject to a “poll tax”.
12	Driving is	A common right	A licensed “privilege”
13	Marriage is	A common right	A licensed “privilege”
14	Purpose of the military	Protect the sovereign citizens No draft within states of the Union is lawful. See Federalist Paper #15	<ol style="list-style-type: none"> 1. Expand the corporate monopoly internationally 2. Protect public servants from the angry populace who want to end the tyranny.

15	Money is	1. Based on gold and silver. 2. Issued pursuant to Article 1, Section 8. Clause 5.	1. A corporate bond or obligation borrowed from the Federal Reserve at interest. 2. Issued pursuant to Article 1, Section 8. Clause 2.
16	Property of citizens is	Private and allodial	All property is donated to a “public use” and connected with a “public office” to procure the benefits of a franchise
17	Ownership of real property is	Legal	Equitable. The government owns the land, and you rent it from them using property taxes.
18	Purpose of sex	Procreation	Recreation
19	Responsibility	The individual sovereign is responsible for all his actions and choices.	The collective social insurance company is responsible. Personal responsibility is outlawed.

1 If you would like to know more about the subjects discussed in this section, please refer to the following free
2 memorandums of law on our website focused exclusively on this subject:

- 3 1. *Corporatization and Privatization of the Government*, Form #05.024
4 <http://sedm.org/Forms/FormIndex.htm>
- 5 2. *Government Instituted Slavery Using Franchises*, Form #05.030
6 <http://sedm.org/Forms/FormIndex.htm>

7 **8 State government destruction of the separation of powers**

8 **8.1 Doing Business as a Federal Corporation/Territory**

9 The U.S. Supreme Court has held that a federal territory is a federal corporation, when it said:

10 *At common law, a "corporation" was an "artificial perso[n] endowed with the legal capacity of perpetual*
11 *succession" consisting either of a single individual (termed a "corporation sole") or of a collection of several*
12 *individuals (a "corporation aggregate").* 3 H. Stephen, *Commentaries on the Laws of England* 166, 168 (1st
13 *Am. ed.* 1845). The sovereign was considered a corporation. See *id.*, at 170; see also 1 W. Blackstone,
14 *Commentaries* *467. Under the definitions supplied by contemporary law dictionaries, **Territories would have**
15 **been classified as "corporations" (and hence as "persons") at the time that 1983 was enacted and the**
16 **Dictionary Act recodified.** See W. Anderson, *A Dictionary of Law* 261 (1893) ("**All corporations were**
17 **originally modeled upon a state or nation**"); I J. Bouvier, *A Law Dictionary Adapted to the Constitution and*
18 **Laws of the United States of America** 318-319 (11th ed. 1866) ("**In this extensive sense the United States may**
19 **be termed a corporation**"); *Van Brocklin v. Tennessee*, 117 U.S. 151, 154 (1886) ("**The United States is a . . .**
20 **great corporation . . . ordained and established by the American people**") (quoting *United* [495 U.S. 182,
21 202] *States v. Maurice*, 26 F.Cas. 1211, 1216 (No. 15,747) (CC Va. 1823) (Marshall, C. J.); *Cotton v. United*
22 **States**, 11 How. 229, 231 (1851) (*United States is "a corporation"*). See generally *Trustees of Dartmouth*
23 **College v. Woodward**, 4 Wheat. 518, 561-562 (1819) (explaining history of term "corporation").
24 [Ngiraingas v. Sanchez, 495 U.S. 182 (1990)]

25 A corporation that is not *also* a “body politic” constitutes the equivalent of a private business that is not a government. This
26 subtle distinction is important, because **a “body politic AND corporate” is a government, while a “body corporate”**
27 **with the phrase “politic” removed is simply a private corporation that is NOT a “government”.** The U.S. Supreme
28 Court confirmed this conclusion when it held the following:

29 *Both before and after the time when the Dictionary Act and § 1983 were passed, the phrase “bodies politic and*
30 **corporate” was understood to include the [governments of the] States.** See, e.g., J. Bouvier, *1 A Law*
31 *Dictionary Adapted to the Constitution and Laws of the United States of America* 185 (11th ed. 1866); W.
32 *Shumaker & G. Longsdorf*, *Cyclopedic Dictionary of Law* 104 (1901); *Chisholm v. Georgia*, 2 U.S. (2 Dall.)
33 419, 447, 1 L.Ed. 440 (1793) (Iredell, J.); *id.*, at 468 (Cushing, J.); *Cotton v. United States*, 52 U.S. (11 How.)
34 229, 231, 13 L.Ed. 675 (1851) ("**Every sovereign State is of necessity a body politic, or artificial person**");
35 *Poindexter v. Greenhow*, 114 U.S. 270, 288, 5 S.Ct. 903, 29 L.Ed. 185 (1885); *McPherson v. Blacker*, 146 U.S.
36 1, 24, 13 S.Ct. 3, 6, 36 L.Ed. 869 (1892); *Heim v. McCall*, 239 U.S. 175, 188, 36 S.Ct. 78, 82, 60 L.Ed. 206
37 (1915). See also *United States v. Maurice*, 2 Brock. 96, 109, 26 F.Cas. 1211 (CC Va.1823) (Marshall, C.J.)
38 ("**The United States is a government, and, consequently, a body politic and corporate**"); *Van Brocklin v.*

1 [Tennessee, 117 U.S. 151, 154, 6 S.Ct. 670, 672, 29 L.Ed. 845 \(1886\)](#) (same). Indeed, the very legislators who
2 passed § 1 referred to States in these terms. See, e.g., Cong. Globe, 42d Cong., 1st Sess., 661-662 (1871) (Sen.
3 Vickers) (“What is a State? Is *79 it not a body politic and corporate?”); *id.*, at 696 (Sen. Edmunds) (“A State
4 is a corporation”).

5 **The reason why States are “bodies politic and corporate” is simple: just as a corporation is an entity that can**
6 **act only through its agents, “[t]he State is a political corporate body, can act only through agents, and can**
7 **command only by laws.”** [Poindexter v. Greenhow, supra, 114 U.S., at 288, 5 S.Ct. at 912-913.](#) See also Black’s
8 Law Dictionary 159 (5th ed. 1979) (“**[B]ody politic or corporate**”: “A social compact by which the whole
9 people covenants with each citizen, and each citizen with the whole people, that all shall be governed by certain
10 laws for the common good”). As a “**body politic and corporate**,” a State falls squarely within the Dictionary
11 Act’s definition of a “person.”

12 While it is certainly true that the phrase “**bodies politic and corporate**” referred to private and public
13 corporations, see ante, at 2311, and n. 9, this fact does not draw into question the conclusion that this phrase
14 also applied to the States. Phrases may, of course, have multiple referents. Indeed, each and every dictionary
15 cited by the Court accords a broader realm-one **2317 that comfortably, and in most cases explicitly, includes
16 the sovereign-to this phrase than the Court gives it today. See 1B. Abbott, Dictionary of Terms and Phrases
17 Used in American or English Jurisprudence 155 (1879) (“[T]he term **body politic** is often used in a general
18 way, as meaning the state or the sovereign power, or the city government, without implying any distinct express
19 incorporation”); W. Anderson, A Dictionary of Law 127 (1893) (“**[B]ody politic**”: “The governmental,
20 sovereign power: a city or a State”); Black’s Law Dictionary 143 (1891) (“**[B]ody politic**”: “It is often used, in
21 a rather loose way, to designate the state or nation or sovereign power, or the government of a county or
22 municipality, without distinctly connoting any express and individual corporate charter”); 1A. Burrill, A Law
23 Dictionary and Glossary 212 (2d ed. 1871) (“**[B]ody politic**”: “A body to take in succession, framed by
24 policy”; “[p]articularly*80 applied, in the old books, to a Corporation sole”); *id.*, at 383 (“Corporation sole”
25 includes the sovereign in England).

26 [*Will v. Michigan Dept. of State Police, 491 U.S. 58, 109 S.Ct. 2304 (U.S.Mich.,1989)*]

27 The U.S. Supreme Court also held that the formation of a corporation alone does not “confer political power or political
28 character”, which is to say, form a “body politic”. The creation of a “body politic” within any act of Congress therefore
29 requires an express declaration:

30 **“The mere creation of a corporation, does not confer political power or political character. So this Court**
31 **decided in Dartmouth College v. Woodward, already referred to.** If I may be allowed to paraphrase the
32 language of the Chief Justice, I would say, a bank incorporated, is no more a State instrument, than a natural
33 person performing the same business would be. If, then, a natural person, engaged in the trade of banking,
34 should contract with the government to receive the public money upon deposit, to transmit it from place to
35 place, without charging for commission or difference of exchange, and to perform, when called upon, the duties
36 of commissioner of loans, would not thereby become a public officer, how is it that this artificial being, created
37 by law for the purpose of being employed by the government for the same purposes, should become a part of the
38 civil government of the country? Is it because its existence, its capacities, its powers, are given by law? because
39 the government has given it power to take and hold property in a particular form, and to employ that property
40 for particular purposes, and in the disposition of it to use a particular name? because the government has sold
41 it a privilege [22 U.S. 738, 774] for a large sum of money, and has bargained with it to do certain things; is it,
42 therefore, a part of the very government with which the contract is made?”
43 [*Osborn v. Bank of U.S., 22 U.S. 738 (1824)*]

44 The protections of the Bill of Rights, extended to each state of the Union through the Fourteenth Amendment enacted in
45 1868, make it very difficult for the state to interfere with the exercise of any of your many constitutionally guaranteed
46 rights. A brief enumeration of these rights appears below:

[Enumeration of Inalienable Rights, Form #06.004](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

47 Over the years since the Civil War, which ended in 1865, states of the Union have gradually, one by one, attempted to
48 circumvent these “straight jacket” restrictions on their actions to undermine the sovereignty of the people by effecting the
49 following types of legal transformations in their civil law systems. This was accomplished by creating a parallel, private
50 corporation that operates side by side with the de jure government and which has a similar name and then slowly
51 transitioning all government services over to this private, for profit federal corporation that is a subsidiary of the federal
52 government. For example, the de jure republic of California is a government while the “State of California” is a private, for
53 profit corporation that is NOT a government. Specific techniques to accomplish this transition include the following:

1. By writing a new Constitution, which excludes the geographical boundaries of the state. For instance, California has TWO constitutions: The 1849 Constitution and the 1879 Constitution. Both of these constitutions are in full force and effect. The first one is for the de jure Republic, and the second one is for the corporate “State of California”, which is:
- 1.1. A corporation
 - 1.2. An instrumentality of the federal government.
 - 1.3. Functions in the capacity as a “territory” or “State” of the United States as defined in [4 U.S.C. §110\(d\)](#).
2. By implementing Article IV legislative franchise, rather than Article III Constitutional, courts which may not operate in equity or common law to defend or protect the rights of the people. See:

What Happened to Justice?, Form #06.012
<http://sedm.org/Forms/FormIndex.htm>

3. By rewriting their statutory law so that states are acting in *two* capacities and by making it very difficult for the average person to discern which of the two separate jurisdictions a particular statute is referring to:
 - 3.1. The de facto federal corporate “territory”.
 - 3.2. The de jure Republic.
4. By introducing all kinds of new franchises which:
 - 4.1. Are implemented as “private law”.
 - 4.2. Are available only to “public officers” within the corporation.
 - 4.3. Have the ultimate effect of making you into a “public officer” when you sign up for them.
 - 4.4. Change the effective domicile of the participants to federal territory pursuant to Fed.R.Civ.P. 17(b).
 - 4.5. Require consent of the participants to enforce. See:

Requirement for Consent, Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

- 4.6. Are falsely portrayed by the government and legal profession as “public law” so that everyone will falsely believe they are subject.
- 4.7. Compel you to join yet more franchises to spread the slavery. For instance, driver’s licenses are used to:
 - 4.7.1. Create a false presumption of domicile on federal territory.
 - 4.7.2. Compel participation in Social Security by mandating SSNs on driver’s license applications.
 - 4.7.3. Compel participation in the federal income tax system by sharing driver’s license data with the revenue agencies of the state.
- 4.8. Behave as adhesion contracts because no way is provided to lawfully terminate participation and the government lies to you about your ability to quit. See:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

All of the above techniques are the central theme of the “New Deal” socialists who took power in the 1930’s. These techniques have resulted in a continual erosion of the rights of Americans by replacing rights with privileges and franchises as documented in the memorandum below:

Government Instituted Slavery Using Franchises, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>

5. By gradually moving most state services over to the “corporate” side of the government and then compelling everyone who wants to avail themselves of these “privileges” to declare that they are “residents”, who in fact are “aliens” with a domicile on federal territory within the exterior limits of the state. This is true of the following types of services:
 - 5.1. Resident tuition at state schools.
 - 5.2. Registering to vote. After the corporatization of the state governments, “electors” became “voters”. You must have a legal domicile in the corporate “State”, which is on federal territory, in order to become a “voter”. In the California Election Code, all registered voters agree to be surety for the debts of the government. This type of “poll tax” has been declared unconstitutional by the U.S. Supreme Court, but it is perfectly legal in the federal zone, where there are no rights, but only “privileges”.
6. By signing onto the federal Buck Act, 4 U.S.C. §105-111, as “territories” under what are called Agreements on Coordination of Tax Administration (ACTA).
 - 6.1. These agreements are made between the United States Secretary of the Treasury and the Governor and Attorney General of a “State”.
 - 6.2. The term “State” is then defined as a territory or possession of the “United States” in [4 U.S.C. §110\(d\)](#). None of the state constitutions authorize a de jure state to operate as a federal territory, and doing so is an unconstitutional breakdown of the separation of powers.
 - 6.3. The agreements are made under the authority of [4 U.S.C. §106](#), which is part of the Buck Act, and [5 U.S.C. §5517](#), in which the federal government consented to the taxation of “public officials” within federal areas and enclaves within a state of the Union.

- 1 6.4. The agreements are highly secretive and the IRS or the State will avoid talking about them. The reason is that if
 2 Americans understood that they are the basis for all state income taxes, and that federal liability as a domiciliary
 3 of the federal zone was a prerequisite for both federal and state liability, most people would balk at paying this
 4 fraudulent tax.
- 5 6.5. These ACTA agreements simply provide an excuse to levy an income tax in the federal zone only, but the states
 6 deliberately and unlawfully misapply it to places not within the federal zone in order to maximize their revenues.
 7 The result is racketeering and extortion on a grand scale and the biggest fraud in the history of the country.

8 Some examples of how the above types of abuses are facilitated include:

- 9 1. In California, sales taxes only apply on federal territory. The Revenue and Taxation Code, section 6017, imposes the
 10 tax only with the “State”, which is defined as federal territory.

11 *California Revenue and Taxation Code*

12 *6017. "In this State" or "in the State" means within the exterior limits of the State of California and includes all*
 13 *territory within these limits owned by or ceded to the United States of America.*

- 14 2. In California, the state income tax is imposed only on earnings within federal territory. The Revenue and Taxation
 15 Code, Section 17018, imposes the tax only within the “State”, which is defined as federal territory.

16 *California Revenue and Taxation Code*

17 *17018. "State" includes the District of Columbia, and the possessions of the United States.*

- 18 3. In California, you must be a “resident” in order to obtain a state driver’s license. The code then defines a “resident” as
 19 a person with a domicile in the “State”. This is the same “State” as above.

20 *California Vehicle Code*

21 *12505. (a) (1) For purposes of this division only and notwithstanding Section 516, **residency shall be***
 22 ***determined as a person's state of domicile.** "State of domicile" means the state where a person has his or her*
 23 *true, fixed, and permanent home and principal residence and to which he or she has manifested the intention of*
 24 *returning whenever he or she is absent.*

25 Examples of the above types of abuses are rampant in every state of the Union. These examples illustrate the following
 26 facts which we welcome you to investigate and confirm for yourself:

- 27 1. Whenever the state makes receipt of any benefit contingent on “domicile” or “residence” within the “State”, it is not
 28 engaging in a “public purpose”, but private business activity.
- 29 1.1. The “taxes” collected to pay for these contractual private services also amount to private business activity
 30 implemented voluntarily through your unlimited and private right to contract.
- 31 1.2. You may lawfully avoid paying for these services that you don’t want by not availing yourself of the services and
 32 by switching your domicile to be outside of the “State”. See:

Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002
<http://sedm.org/Forms/FormIndex.htm>

- 33 2. Income taxes, sales taxes, vehicle licenses, and marriage licenses in your state are all “voluntary” and may not be
 34 enforced against anyone who does not maintain a domicile on federal territory within the exterior limits of a state.
- 35 3. If you fill out any forms volunteering to participate in any of the above programs, you establish a prima facie
 36 presumption that you live on federal territory within the state, and have no constitutional rights because you live there.
- 37 4. Any state service or program which prescribes a penalty without a court hearing:
- 38 4.1. Constitutes an unconstitutional Bill of Attainder. See:
- 39 4.1.1. Constitution, Article 1, Section 9, Clause 3.
- 40 4.1.2. The following article: <http://famguardian.org/TaxFreedom/CitesByTopic/BillOfAttainder.htm>
- 41 4.2. Is unconstitutional if instituted within the de jure Republic, but lawful within the “Corporate” state, which is not
 42 protected by the Bill of Rights.
- 43 4.3. The only way that non-judicial penalties can be lawful is if you consent to them. A Bill of Attainder is a penalty
 44 instituted WITHOUT your consent. Consequently, all state programs that enforce compliance enforced using
 45 non-judicial penalties can only apply within the federal zone and the corporate “State”.

- 1 5. If you want to preserve and protect your rights, you can't have a domicile on federal territory or:
 2 5.1. Have a vehicle registered in your name in the "State".
 3 5.2. Get a marriage license from the "State". See
 4 [Sovereign Christian Marriage](http://sedm.org/Forms/FormIndex.htm), Form #06.009
<http://sedm.org/Forms/FormIndex.htm>
 5 5.3. Pay income taxes in the "State". See:
 6 [Great IRS Hoax](http://sedm.org/Forms/FormIndex.htm), Form #11.302
<http://sedm.org/Forms/FormIndex.htm>
 7 5.4. Pay sales taxes in the "State".
 8 5.5. Tolerate or allow information returns, such as IRS Forms 1042-S, 1098, 1099, or K-1 to be filed against your
 9 name. All such "information returns" create a prima facie presumption that you are engaged in a "trade or
 10 business" on federal territory in your state, which is a federal franchise or privilege that is taxable. See:
 11 [The "Trade or Business" Scam](http://sedm.org/Forms/FormIndex.htm), Form #05.001
<http://sedm.org/Forms/FormIndex.htm>
 12 5.6. Use a Social Security Number in any interaction with the government. This creates a prima facie presumption
 13 that you are the "public official" who is the subject of the Buck Act. See:
 14 [Resignation of Compelled Social Security Trustee](http://sedm.org/Forms/FormIndex.htm), Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

11 The U.S. Supreme Court warned about the above types of abuses and mischief on the part of the states and the federal
 12 government, and has become accessory after the fact to such abuses by denying appeals to correct these kinds of abuses:

13 *"The idea prevails with some, indeed it has found expression in arguments at the bar, that we have in this*
 14 *country substantially two national governments; one to be maintained under the Constitution, with all of its*
 15 *restrictions; the other to be maintained by Congress outside the independently of that instrument, by exercising*
 16 *such powers [of absolutism] as other nations of the earth are accustomed to.. I take leave to say that, if the*
 17 *principles thus announced should ever receive the sanction of a majority of this court, a radical and*
 18 *mischievous change in our system of government will result. **We will, in that event, pass from the era of***
 19 ***constitutional liberty guarded and protected by a written constitution into an era of legislative absolutism.. It***
 20 ***will be an evil day for American liberty if the theory of a government outside the supreme law of the land***
 21 ***finds lodgment in our constitutional jurisprudence. No higher duty rests upon this court than to exert its full***
 22 ***authority to prevent all violation of the principles of the Constitution.**"*
 23 *[Downes v. Bidwell, 182 U.S. 244 (1901)]*

24 The Court's predictions above have come true. The de jure Republic we once enjoyed has been replaced by the
 25 "administrative state", which is a totalitarian democracy devoid of rights. This "administrative state" does everything
 26 through "administrative law" which abuses and disregards the rights of everyone. See the following for details on how this
 27 massive fraud upon the public operates:

[Understanding Administrative Law](http://famguardian.org/Subjects/LawAndGovt/AdminLaw/UnderstandingAdministrativeLaw.htm)
<http://famguardian.org/Subjects/LawAndGovt/AdminLaw/UnderstandingAdministrativeLaw.htm>

28 In effect, corrupt and covetous lawyers and politicians, when they want to invade an area of private business and
 29 commerce, expand their revenues and control over the populace, and compete with private industry in the "social insurance
 30 business", have chosen to do it only in the federal zone, which they then enforce as private contract law conducted in a
 31 geographical area not protected by the Bill of Rights or the Constitution. If you avail yourselves of the "privileges" of these
 32 voluntary private business "services", then you are presumed implicitly to be bound by the remainder of the "contract" that
 33 governs their operation:

CALIFORNIA CIVIL CODE
 DIVISION 3. OBLIGATIONS
 PART 2. CONTRACTS
 CHAPTER 3. CONSENT

[Section 1589](#)

1589. A voluntary acceptance of the benefit of a transaction is equivalent to a consent to all the obligations
 arising from it, so far as the facts are known, or ought to be known, to the person accepting.

1 “The Government urges that the Power Company is estopped to question the validity of the Act creating the
2 Tennessee Valley Authority, and hence that the stockholders, suing in the right of the corporation, cannot [297
3 U.S. 323] maintain this suit. The principle is invoked that one who accepts the benefit of a statute cannot
4 be heard to question its constitutionality. Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581;
5 Wall v. Parrot Silver & Copper Co., 244 U.S. 407; St. Louis Casting Co. v. Prendergast Construction Co.,
6 260 U.S. 469.“
7 [Ashwander v. Tennessee Valley Auth., [297 U.S. 288](#) (1936)]

8 Below is what the U.S. Supreme Court said about the abuse of “privileges” in order to manipulate constitutional rights out
9 of existence and thereby undermine the Constitution:

10 *“It has long been established that a State may not impose a penalty upon those who exercise a right guaranteed*
11 *by the Constitution.” Frost & Frost Trucking Co. v. Railroad Comm’n of California, 271 U.S. 583.*
12 *“Constitutional rights would be of little value if they could be indirectly denied,” Smith v. Allwright, 321 US.*
13 *649, 644, or manipulated out of existence,’ Gomillion v. Lightfoot, 364 U.S. 339, 345.”*
14 *[Harman v. Forssenius, [380 U.S. 528](#) at 540, 85 S.Ct. 1177, 1185 (1965)]*
15

16 *“It would be a palpable incongruity to strike down an act of state legislation which, by words of express*
17 *divestment, seeks to strip the citizen of rights guaranteed by the federal Constitution, but to uphold an act by*
18 *which the same result is accomplished under the guise of a surrender of a right in exchange for a valuable*
19 *privilege which the state threatens otherwise to withhold. It is not necessary to challenge the proposition that,*
20 *as a general rule, the state, having power to deny a privilege altogether, may grant it upon such conditions as it*
21 *sees fit to impose. But the power of the state in that respect is not unlimited, and one of the limitations is that it*
22 *may not impose conditions which require the relinquishment of Constitutional rights. If the state may compel*
23 *the surrender of one constitutional right as a condition of its favor, it may, in like manner, compel a surrender*
24 *of all. It is inconceivable that guaranties embedded in the Constitution of the United States may thus be*
25 *manipulated out or existence.”*
26 *[Frost v. Railroad Commission, [271 U.S. 583](#); 46 S.Ct. 605 (1926)]*

27 If you would like to learn more about the subjects in this section, we refer you to the following additional resources:

- 28 1. [Corporatization and Privatization of the Government](#), Form #05.024
29 <http://sedm.org/Forms/FormIndex.htm>
30 2. [Highlights of American Legal and Political History CD](#), Form #11.202
31 <http://sedm.org/ItemInfo/Disks/HOALPH/HOALPH.htm>

32 **8.2 Attorney licensing**

33 Attorney licensing is an important method for breaking down the separation of powers between private individuals and the
34 state. Licensing of attorneys:

- 35 1. Makes attorneys into fiduciaries and officers of the state.
36 2. Causes a person to surrender their right to challenge jurisdiction of the court.

37 *“In propria persona. In one’s own proper person. It was formerly a rule in pleading that pleas to the*
38 *jurisdiction of the court must be plead in propria persona, because if pleaded by attorney they admit the*
39 *jurisdiction, as an attorney is an officer of the court, and he is presumed to plead after having obtained leave,*
40 *which admits the jurisdiction.”*
41 *[Black’s Law Dictionary, Sixth Edition, p. 792]*

- 42 3. Causes all those who form artificial entities such as corporations, trusts, LLC’s, etc to have to employ “officers of the
43 state” and “officers of the court” to defend their lawful status. This prejudices the management of artificial entities in
44 favor of the state, because “officers of the court” are always regulated to favor the state and will lose their license if
45 they don’t.

46 In actual practice, there is no such thing formally and officially called a “attorney license”. What this “licensing” process
47 amounts to is the following:

- 48 1. Taking the state bar exam, created and administered by the American Bar Association (ABA).
49 2. Passing the bar by correctly answering the required minimum number of questions.

3. Receiving a certificate from the state Supreme Court signed by the clerk or a justice of the supreme court of your state. This certificate is viewed as your meal ticket to represent clients in your state.
4. Thereafter paying annual membership fees to the American Bar Association in the state where admitted. See: <http://www.abanet.org/>.

In order to rescind the “license” of an attorney to practice law, a complaint must be registered with the state bar association of the state in which he has credentials. The state bar association is a private, quasi-government organization which takes responsibility for investigating complaints and for disciplining attorneys. They set standards of professional and ethical conduct and have their own rules of conduct. See:

<http://www.abanet.org/cpr/>

A lawyer who has received too many complaints will be investigated by the state bar and eventually have his “license” (certificate) revoked. Below is an example of a ruling in which the “license” of an attorney was rescinded, so you can see for yourself:

<http://famguardian.org/Disks/IRSDVD/Researchers/Rivera,Ed/03-O-01778.pdf>

When the investigation commences in which a license may be terminated, the bar association sends a request to the attorney to supply all client records for those who complained. This, of course, is illegal violation of the attorney-client privilege. If he continues to practice law beyond the point that his license is revoked, the local ABA comes into his office with the county sheriff, confiscates his client files, and notifies the clients that they may no longer seek his services.

We must remember that a license is legally defined as “permission from the state to do that which is otherwise illegal”, and the implication of attorney licensing is that it is illegal for an unlicensed attorney to talk in front of a judge or jury. Common sense tells us that this violates the [First Amendment](#) guarantee of free speech. As reasonable men, we must therefore conclude that the American Bar Association (ABA) is nothing but a lawyer union that wants to jack up its own salaries by restricting the supply of lawyers and which is in bed with federal judges to help illegally expand their jurisdiction in return for the privilege of having those inflated salaries.

The following supreme Court cases held that a State may not pass statutes prohibiting the unauthorized practice of law or to interfere with the Right to freedom of speech, secured in the [First Amendment](#):

1. [United Mine Workers v. Illinois Bar Association](#), 389 U.S. 217 (1967):

“We start with the premise that the rights to assemble peaceably and to petition for a redress of grievances are among the most precious of the liberties safeguarded by the Bill of Rights. These rights, moreover, are intimately connected, both in origin and in purpose, with the other First Amendment rights of free speech and free press. “All these, though not identical, are inseparable.” Thomas v. Collins, 323 U.S. 516, 530 (1945). See De Jonge v. Oregon, 299 U.S. 353, 364 (1937). The First Amendment would, however, be a hollow promise if it left government free to destroy or erode its guarantees by indirect restraints so long as no law is passed that prohibits free speech, press, petition, or assembly as such. We have therefore repeatedly held that laws which actually affect the exercise of these vital rights cannot be sustained merely because they were enacted for the purpose of dealing with some evil within the State’s legislative competence, or even because the laws do in fact provide a helpful means of dealing with such an evil. Schneider v. State, 308 U.S. 147 (1939); Cantwell v. Connecticut, 310 U.S. 296 (1940). “
[United Mine Workers v. Illinois Bar Association, 389 U.S. 217 (1967)]

2. [NAACP v. Button](#), 371 U.S. 415 (1963): Supreme Court outlawed state restrictions on legal advertising by non-legal groups pursuing litigation as a form of political activism.
3. [Railroad Trainmen v. Virginia State Bar](#), 377 U.S. 1 (1964): U.S. Supreme Court ruled that an injunction issued by a state court, prohibiting, as the unlawful solicitation of litigation and the unauthorized practice of law, a labor union from advising injured members or their dependents to obtain legal assistance before settling claims and recommending specific lawyers to handle such claims, infringes rights guaranteed by the First and Fourteenth Amendments. [NAACP v. Button](#), 371 U.S. 415, followed.

Virginia undoubtedly has broad powers to regulate the practice of law within its borders; 10 but we have had occasion in the past to recognize that in regulating the practice of law a State cannot ignore the rights of individuals secured by the Constitution. 11 For as we said in NAACP v. Button, supra, 371 U.S., at 429, “a

1 *State cannot foreclose the exercise of constitutional rights by mere labels." Here what Virginia has sought to*
2 *halt is not a commercialization of the legal profession which might threaten the moral and ethical fabric of the*
3 *administration of justice. It is not "ambulance chasing." The railroad workers, by recommending competent*
4 *lawyers to each other, obviously are not themselves engaging in the practice of law, nor are they or the lawyers*
5 *whom [377 U.S. 1, 7] they select parties to any soliciting of business. It is interesting to note that in Great*
6 *Britain unions do not simply recommend lawyers to members in need of advice; they retain counsel, paid by the*
7 *union, to represent members in personal lawsuits, [12](#) a practice similar to that which we upheld in NAACP v.*
8 *Button, supra.*

9 *A State could not, by invoking the power to regulate the professional conduct of attorneys, infringe in any way*
10 *the right of individuals and the public to be fairly represented in lawsuits authorized by Congress to effectuate a*
11 *basic public interest. Laymen cannot be expected to know how to protect their rights when dealing with*
12 *practiced and carefully counseled adversaries, cf. Gideon v. Wainwright, [372 U.S. 335](#), and for them to*
13 *associate together to help one another to preserve and enforce rights granted them under federal laws cannot*
14 *be condemned as a threat to legal ethics. [13](#) The State can no more keep these workers from using their*
15 *cooperative plan to advise one another than it could use more direct means to bar them from resorting to the*
16 *courts to vindicate their legal rights. The right to petition the courts cannot be so handicapped.*
17 *[Railroad Trainmen v. Virginia State Bar, [377 U.S. 1](#) (1964)]*

18 Nevertheless, states and judges continue to unlawfully insist that they have the right to license attorneys and institute what
19 amounts to "privilege-induced slavery" against anyone who wants to practice law. In so doing, all they are doing in the
20 process is regulating "private conduct", because:

- 21 1. All federal courts are Article IV, legislative, territorial courts that have no jurisdiction over persons domiciled in the
22 exclusive jurisdiction of a state of the Union. Consequently, the only way they can end up in front of a federal judge,
23 in most cases, is to involve themselves in voluntary franchises of the federal government. See:

[What Happened to Justice?](#), Form #06.012
<http://sedm.org/Forms/FormIndex.htm>

- 24 2. Most state statutory law is private law that only applies in the federal areas within the exterior limits of the state.
25 Consequently, the only way a person domiciled in other than the federal zone to come within their jurisdiction is to
26 exercise his private right to contract. For further details, see section 8.1 earlier.

27 If you would like to know how to practice law as a pro per or lawyer without a state-issued license, see the following article
28 on our website:

[Unlicensed Practice of Law](#), Form #05.029
<http://sedm.org/Forms/FormIndex.htm>

29 **8.3 Dumbing down our children in the public school on legal subjects**

30 We said earlier in section 2 that the founders originally gave us separation of school and state. Over the years, that
31 separation has eroded to the point where now, the vast majority of Americans are a commodity that is "manufactured" in
32 public schools by the government. The state and local governments have deliberately dumbed down the populace on legal
33 subjects by refusing to teach any kind of legal subjects in public school. This results in a population of Americans who:

- 34 1. Lack the legal means to hold their government accountable to the Constitution and to stay within the bounds of their
35 delegated authority.
36 2. Cannot defend themselves in Court.
37 3. Have become slaves to the legal profession and the Courts because they are easily hoodwinked and manipulated by
38 unscrupulous judges and lawyers.
39 4. If they serve as jurists, will injure their fellow Americans because of their legal ignorance, and their inability to read or
40 study the law. Most criminal tax convictions occur without the jurists ever seeing or reading the tax law for
41 themselves. They are prompted by the judge to act as an angry lynch mob rather than an objective finder of fact.
42 Thomas Jefferson said that when judges are biased, which is the case on tax matters because the judge is a "taxpayer"
43 and a benefit recipient from the taxes, then the jury must judge BOTH the facts AND the law:

44 *"It is left... to the juries, if they think the permanent judges are under any bias whatever in any cause, to take on*
45 *themselves to judge the law as well as the fact. They never exercise this power but when they suspect partiality*
46 *in the judges; and by the exercise of this power they have been the firmest bulwarks of English liberty." --*
47 *Thomas Jefferson to Abbe Arnoux, 1789. ME 7:423, Papers 15:283*
48 *[SOURCE: <http://fanguardian.org/Subjects/Politics/ThomasJefferson/jeff1520.htm>]*

1 This “dumbing down” of America is not an accident. It is a deliberate, systematic plan to transition our republican heritage
2 of individual rights and liberties towards a socialist, collectivist, totalitarian democratic state devoid of rights. The nature
3 of that state is documented in the free publication below:

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

4 **8.4 Driver’s licensing**

5 Every state of the Union issues driver’s licenses. The prerequisite for getting a driver’s license is to apply. a “domicile”
6 within the “State”. The “State” they are referring to is the federal zone and does not include any part of the land under
7 exclusive state jurisdiction.

8 *California Vehicle Code*

9 *12500. (a) A person may not drive a motor vehicle upon a highway, unless the person then holds a valid*
10 *driver's license issued under this code, except those persons who are expressly exempted under this code.*

11 *12505. (a) (1) For purposes of this division only and notwithstanding Section 516, residency shall be*
12 *determined as a person's state of domicile. "State of domicile" means the state where a person has his or her*
13 *true, fixed, and permanent home and principal residence and to which he or she has manifested the intention of*
14 *returning whenever he or she is absent. Prima facie evidence of residency for driver's licensing purposes*
15 *includes, but is not limited to, the following:*

16 (A) Address where registered to vote.

17 (B) Payment of resident tuition at a public institution of higher education.

18 (C) Filing a homeowner's property tax exemption.

19 (D) Other acts, occurrences, or events that indicate presence in the state is more than temporary or transient.

20 [SOURCE:

21 <http://www.leginfo.ca.gov/cgi-bin/waisgate?WAISdocID=32316329954+0+0+0&WAISaction=retrieve>]

22 In addition to the above, the driver’s license application in many states also requires the applicant to certify that they are
23 “within the United States” and the “United States” they mean is the federal zone as defined in [26 U.S.C. §7701](#)(a)(9) and
24 (a)(10) . This is the case on the back of the driver’s license application in California, for instance. This causes them to
25 surrender all constitutional protections for their rights, because the federal zone is not protected by any part of the Bill of
26 Rights and also subjects them to exclusive jurisdiction and plenary power of the federal government. This, in most cases, is
27 how they become “taxpayers” under federal law who have no rights.

28 If you would like to know details more about the driver’s license scam, see the following book:

Defending Your Right to Travel, Form #06.010
<http://sedm.org/Forms/FormIndex.htm>

29 **9 Legislative Branch Destruction of the Separation of Powers and Your** 30 **Constitutional Rights**

31 We will now summarize the restrictions imposed by the Separation of Powers Doctrine upon the Legislative Branch:

32 1. Congress may not delegate its authority or responsibility to make law.

33 *The fundamental precept of the delegation doctrine is that the lawmaking function belongs to Congress,*
34 *U.S.Const., Art. I, § 1, and may not be conveyed to another branch or entity. Field v. Clark, 143 U.S. 649, 692*
35 *(1892). This principle does not mean, however, that only Congress can make a rule of prospective force. To*
36 *burden Congress with all federal rulemaking would divert that branch from more pressing issues, and defeat*
37 *the Framers' design of a workable National Government. Thomas Jefferson observed, "Nothing is so*
38 *embarrassing nor so mischievous in a great assembly as the details of execution." 5 Works of Thomas Jefferson*
39 *319 (P. Ford ed. 1904) (Letter to E. Carrington, Aug. 4, 1787). See also A. L. A. Schechter Poultry Corp. v.*
40 *United States, 295 U.S. 495, 529-530 (1935) (recognizing "the necessity of adapting legislation to complex*
41 *conditions involving a host of details with which the national legislature cannot deal directly"). This Court*

1 established long ago that Congress must be permitted to delegate to others at least some authority that it could
2 exercise itself. *Wayman v. Southard*, 10 Wheat. 1, 42 (1825).

3 "The true distinction . . . is between the delegation of power to make the law, which necessarily involves a
4 discretion as to what it shall be, and conferring authority [517 U.S. 759] or discretion as to its execution, to be
5 exercised under and in pursuance of the law. The first cannot be done; to the latter no valid objection can be
6 made."

7 *Field, supra*, at 693-694, quoting *Cincinnati, W. & Z. R. Co. v. Commissioners of Clinton County*, 1 Ohio St.
8 77, 88-89 (1852).
9 [[Loving v. United States](#), 517 U.S. 748 (1996)]

11 ". . . a power definitely assigned by the Constitution to one department can neither be surrendered nor
12 delegated by that department, nor vested by statute in another department or agency. Compare [Springer v.](#)
13 [Philippine Islands](#), 277 U.S. 189, 201, 202, 48 S.Ct. 480, 72 L.Ed. 845."
14 [*Williams v. U.S.*, 289 U.S. 553, 53 S.Ct. 751 (1933)]

15 2. Congress may not enact into law a statutory presumption which injures Constitutional rights.

16 *The government makes the point that the conclusive presumption created by the statute is a rule of substantive*
17 *law, and, regarded as such, should be upheld; and decisions tending to support that view are cited. The [285*
18 *U.S. 312, 329] earlier revenue acts created a prima facie presumption, which was made irrebuttable by*
19 *the later act of 1926. A rebuttable presumption clearly is a rule of evidence which has the effect of shifting*
20 *the burden of proof, Mobile, J. & K. C. R. Co. v. Turnipseed, 219 U.S. 35, 43, 31 S.Ct. 136, 32 L.R.A. (N.S.)*
21 *226, Ann.Cas. 1912A, 463; and it is hard to see how a statutory rebuttable presumptions is turned from a rule*
22 *of evidence into a rule of substantive law as the result of a later statute making it conclusive. In both cases it*
23 *is a substitute for proof; in the one open to challenge and disproof, and in the other conclusive. However,*
24 *whether the latter presumption be treated as a rule of evidence or of substantive law, it constitutes an*
25 *attempt, by legislative fiat, to enact into existence a fact which here does not, and cannot be made to, exist in*
26 *actuality, and the result is the same, unless we are ready to overrule the Schlesinger Case, as we are not; for*
27 *that case dealt with a conclusive presumption, and the court held it invalid without regard to the question of its*
28 *technical characterization. This court has held more than once that a statute creating a presumption which*
29 *operates to deny a fair opportunity to rebut it violates the due process clause of the Fourteenth Amendment.*
30 *For example, Bailey v. Alabama, 219 U.S. 219, 238, et seq., 31 S.Ct. 145; Manley v. Georgia, 279 U.S. 1, 5-6,*
31 *49 S.Ct. 215.*

32 'It is apparent,' this court said in the *Bailey Case* ([219 U.S. 239](#), 31 S.Ct. 145, 151) 'that a constitutional
33 prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can
34 be violated by direct enactment. The power to create presumptions is not a means of escape from
35 constitutional restrictions.'

36 If a legislative body is without power to enact as a rule of evidence a statute denying a litigant the right to prove
37 the facts of his case, certainly the power cannot be made to emerge by putting the enactment in the guise of a
38 rule of substantive law.
39 [[Heiner v. Donnan](#), 285 U.S. 312 (1932)]

40 3. Congress may not enact any law prescribing a penalty without a judicial trial. This is called a "bill of attainder" in the
41 Constitution, Article 1, Section 10.

42 **Bill of attainder.** Legislative acts, no matter what their form, that apply either to named individuals or to easily
43 ascertainable members of a group in such a way as to inflict punishment on them without a judicial trial.
44 *United States v. Brown*, 381 U.S. 437, 448-49, 85 S.Ct. 1707, 1715, 14 L.Ed. 484, 492; *United States v. Lovett*,
45 328 U.S. 303, 315, 66 S.Ct. 1073, 1079, 90 L.Ed. 1252. An act is a "bill of attainder" when the punishment is
46 death and a "bill of pains and penalties" when the punishment is less severe; both kinds of punishment fall
47 within the scope of the constitutional prohibition. U.S.Const. Art. I, Sect 9, Cl. 3 (as to Congress); Art. I, Sec,
48 10 (as to state legislatures).
49 [*Black's Law Dictionary*, Sixth Edition, p. 165]

50 The ONLY condition in which non-judicial penalties "bills of attainder" are not prohibited is the case of those who
51 surrender their rights by applying for a license to engage in a government franchise.

52 "And here a thought suggests itself. As the Meadors, subsequently to the passage of this act of July 20, 1868,
53 applied for and obtained from the government a license or permit to deal in manufactured tobacco, snuff and
54 cigars, I am inclined to be of the opinion that they are, by this their own voluntary act, precluded from
55 assailing the constitutionality of this law, or otherwise controverting it. For the granting of a license or
56 permit-the yielding of a particular privilege-and its acceptance by the Meadors, was a contract, in which it

1 was implied that the provisions of the statute which governed, or in any way affected their business, and all
2 other statutes previously passed, which were in pari materia with those provisions, should be recognized and
3 obeyed by them. When the Meadors sought and accepted the privilege, the law was before them. And can
4 they now impugn its constitutionality or refuse to obey its provisions and stipulations, and so exempt
5 themselves from the consequences of their own acts?

6 These internal revenue or tax laws were characterized as being not only repugnant to the constitution, but also
7 unreasonably burdensome. With the most minute attention I examined those portions of the acts of July 13,
8 1866, and July 20, 1868, presented for my consideration; and carefully sought to ascertain *1300 whether they
9 were in conflict with any of the provisions of the constitution. My conclusion on that question has been
10 expressed. I do not concur with counsel, that these laws are unreasonably burdensome. But even if they are,
11 nay, even if they are oppressive, and unjust modes are employed for their enforcement, the remedy lies with
12 congress, and not with the judiciary. By enacting these laws congress has exercised the constitutional power of
13 taxation, and the courts have no power to interfere. Providence Bank v. Billings, 4 Pet. [29 U. S.] 514;
14 Extension of Hancock Street, 18 Pa. St. 26; Kirby v. Shaw, 19 Pa. St. 258; Livingston v. Mayor, etc., of New
15 York, 8 Wend. 85; In re Opening Furman Street, 17 Wend. 649; Herrick v. Randolph, 13 Vt. 525. In McCulloch
16 v. State of Maryland, 4 Wheat. [17 U. S.] 316, 430. Chief Justice Marshall said, that it was unfit for the judicial
17 department to 'inquire what degree of taxation is the legitimate use, and what degree may amount to the abuse
18 of the power.'
19 [In re Meador, 1 Abb.U.S. 317, 16 F.Cas. 1294, D.C.Ga. (1869)]

- 20 4. Congress cannot by legislation write a statutory presumption that declares a person “presumed” guilty until proven
21 innocent.

22 I cannot subscribe to the idea that any one of the constitutional grants of power to Congress enumerated in
23 Art. I, 8, including the Necessary and Proper Clause, contains either an express or an implied power of
24 Congress to instruct juries as to what evidence is sufficient to convict defendants in particular cases. 12
25 Congress can [380 U.S. 63, 85] undoubtedly create crimes, but it cannot constitutionally try them. The
26 Constitution specifically prohibits bills of attainder. Congress can declare certain conduct a crime, unless
27 barred by some constitutional provision, but it must, if true to our Constitution of divided powers and the
28 Fifth Amendment's command that cases be tried according to due process of law, leave the trial of those
29 crimes to the courts, in which judges or juries can decide the facts on their own judgment without legislative
30 constraint and judges can set aside convictions which they believe are not justified by the evidence. See Tot v.
31 United States, 319 U.S. 463, 473 (concurring opinion). "[I]t is not within the province of a legislature to
32 declare an individual guilty or presumptively guilty of a crime." McFarland v. American Sugar Refining Co.,
33 241 U.S. 79, 86 . See Manley v. Georgia, 279 U.S. 1 . Yet, viewed realistically, that is what the presumption
34 which the Court today approves does in this case. I think that the presumption which should govern instead in
35 criminal trials in the courts of this country is the time-honored presumption of innocence accorded to all
36 criminal defendants until they are proved guilty by competent evidence.
37 [United States v. Gainly, 380 U.S. 63 (1965)]

- 38 5. Congress may not deprive a court of jurisdiction based on the outcome of a case or undo a Presidential pardon.

39 United States v. Klein, 13 Wall. 128, 147 (1872) (Congress may not deprive court of jurisdiction based on the
40 outcome of a case or undo a Presidential pardon
41 [Loving v. United States, 517 U.S. 748 (1996)]

- 42 6. Congress may not revise judicial determinations by retroactive legislation reopening judgments:

43 Plaut v. Spendthrift Farms, 514 U.S. 211, 225-226 (1995) (Congress may not revise judicial determinations by
44 retroactive legislation reopening judgments)
45 [Loving v. United States, 517 U.S. 748 (1996)]

- 46 7. Congress may not enact laws without bicameral passage and presentment of the bill to the President:

47 INS v. Chadha, 462 U.S. 919, 954-955 (1983) (Congress may not enact laws without bicameral passage and
48 presentment of the bill to the President);
49 [Loving v. United States, 517 U.S. 748 (1996)]

- 50 8. Congress may not compel disputes to be heard in a legislative or “franchise” court or an administrative agency in the
51 Legislative Branch in the case of matters not involving “public rights” or franchises.

1 “The distinction between public rights and private rights has not been definitively explained in our
2 precedents.¹⁶ Nor is it necessary to do so in the present cases, for it suffices to observe that a matter of public
3 rights must at a minimum arise “between the government and others.” *Ex parte Bakelite Corp.*, *supra*, at 451,
4 49 S.Ct., at 413.¹⁷ In contrast, “the liability of one individual to another under the law as defined,” *Crowell v.*
5 *Benson*, *supra*, at 51, 52 S.Ct., at 292, is a matter of private rights. **Our precedents clearly establish that only**
6 **controversies in the former category may be removed from Art. III courts and delegated to legislative courts**
7 **or administrative agencies for their determination. See *Atlas Roofing Co. v. Occupational Safety and Health***
8 **Review Comm’n, 430 U.S. 442, 450, n. 7, 97 S.Ct. 1261, 1266, n. 7, 51 L.Ed.2d. 464 (1977); *Crowell v.***
9 ***Benson*, *supra*, 285 U.S., at 50-51, 52 S.Ct., at 292. See also *Katz*, *Federal Legislative Courts*, 43 *Harv.L.Rev.***
10 **894, 917-918 (1930).FN24 Private-rights disputes, on the other hand, lie at the core of the historically**
11 **recognized judicial power.”**

12 [. . .]

13 Although *Crowell* and *Raddatz* do not explicitly distinguish between rights created by Congress and other
14 rights, such a distinction underlies in part *Crowell*'s and *Raddatz*' recognition of a critical difference between
15 rights created by federal statute and rights recognized by the Constitution. Moreover, such a distinction seems
16 to us to be necessary in light of the delicate accommodations required by the principle of separation of powers
17 reflected in Art. III. The constitutional system of checks and balances is designed to guard against
18 “encroachment or aggrandizement” by Congress at the expense of the other branches of government. *Buckley*
19 *v. Valeo*, 424 U.S., at 122, 96 S.Ct., at 683. But when Congress creates a statutory right [a “privilege” in this
20 case, such as a “trade or business”], it clearly has the discretion, in defining that right, to create presumptions,
21 or assign burdens of proof, or prescribe remedies; it may also provide that persons seeking to vindicate that
22 right must do so before particularized tribunals created to perform the specialized adjudicative tasks related to
23 that right.FN35 Such provisions do, in a sense, affect the exercise of judicial power, but they are also incidental
24 to Congress' power to define the right that it has created. No comparable justification exists, however, when the
25 right being adjudicated is not of congressional creation. In such a situation, substantial inroads into functions
26 that have traditionally been performed by the Judiciary cannot be characterized merely as incidental extensions
27 of Congress' power to define rights that it has created. Rather, such inroads suggest unwarranted
28 encroachments upon the judicial power of the United States, which our Constitution reserves for Art. III courts.
29 [*Northern Pipeline Const. Co. v. Marathon Pipe Line Co.*, 458 U.S. 50, 102 S.Ct. 2858 (1983)]

30 9.1 Constitutional Constraints upon the Powers of the Legislative Branch

31 According to the U.S. Supreme Court, the following constitutional constraints are imposed upon the conduct of the
32 Legislative Branch:

33 **The structure of our Government as conceived by the Framers of our Constitution disperses the federal**
34 **power among the three branches—the Legislative, the Executive, and the Judicial—placing both substantive**
35 **and procedural limitations on each. The ultimate purpose of this separation of powers is to protect the liberty**
36 **and security of the governed.** As former Attorney General Levi explained:

37 “The essence of the separation of powers concept formulated by the Founders from the political experience and
38 philosophy of the revolutionary era is that each branch, in different ways, within the sphere of its defined
39 powers and subject to the distinct institutional responsibilities of the others is essential to the liberty and
40 security of the people. **Each branch, in its own way, is the people's agent, its fiduciary for certain purposes.**

41

42 **“Fiduciaries do not meet their obligations by arrogating to themselves the distinct duties of their master's**
43 **other agents.”** Levi, *Some Aspects of Separation of Powers*, 76 *Colum.L.Rev.* 385-386 (1976).

¹⁶ *Crowell v. Benson*, 285 U.S. 22, 52 S.Ct. 285, 76 L.Ed. 598 (1932), attempted to catalog some of the matters that fall within the public-rights doctrine:

“Familiar illustrations of administrative agencies created for the determination of such matters are found in connection with the exercise of the congressional power as to interstate and foreign commerce, taxation, immigration, the public lands, public health, the facilities of the post office, pensions and payments to veterans.” *Id.*, at 51, 52 S.Ct., at 292 (footnote omitted).

¹⁷ Congress cannot “withdraw from [Art. III] judicial cognizance any matter which, from its nature, is the subject of a suit at the common law, or in equity, or admiralty.” *Murray's Lessee v. Hoboken Land & Improvement Co.*, 18 How. 272, 284 (1856) (emphasis added). It is thus clear that the presence of the United States as a proper party to the proceeding is a necessary but not sufficient means of distinguishing “private rights” from “public rights.” And it is also clear that even with respect to matters that arguably fall within the scope of the “public rights” doctrine, the presumption is in favor of Art. III courts. See *Glidden Co. v. Zdanok*, 370 U.S., at 548-549, and n. 21, 82 S.Ct., at 1471-1472, and n. 21 (opinion of Harlan, J.). See also Currie, *The Federal Courts and the American Law Institute*, Part 1, 36 *U.Chi.L.Rev.* 1, 13-14, n. 67 (1968). Moreover, when Congress assigns these matters to administrative agencies, or to legislative courts, it has generally provided, and we have suggested that it may be required to provide, for Art. III judicial review. See *Atlas Roofing Co. v. Occupational Safety and Health Review Comm’n*, 430 U.S., at 455, n. 13, 97 S.Ct., at 1269, n. 13.

1 Violations of the separation-of-powers principle have been uncommon because each branch has traditionally
2 respected the prerogatives of the other two. Nevertheless, the Court has been sensitive to its responsibility to
3 enforce the principle when necessary.

4 “Time and again we have reaffirmed the importance in our constitutional scheme of the separation of
5 governmental powers into the three coordinate branches. See, e.g., *Bowsher v. Synar*, 478 U.S., at 725 [106
6 S.Ct., at 3187] (citing *Humphrey’s Executor*, 295 U.S. [602], at 629-630 [55 S.Ct. 869, 874, 79 L.Ed. 1611
7 [1935]]). As we stated in *Buckley v. Valeo*, 424 U.S. 1 [96 S.Ct. 612, 46 L.Ed.2d. 659] (1976), the system of
8 separated powers and checks and balances established in the Constitution was regarded by the Framers as ‘a
9 self-executing safeguard against the encroachment or aggrandizement of one branch at the expense of the
10 other.’ *Id.*, at 122 [96 S.Ct., at 684]. We have not hesitated to invalidate provisions of law which violate this
11 principle. See *id.*, at 123 [96 S.Ct., at 684].” *Morrison v. Olson*, 487 U.S. 654, 693, 108 S.Ct. 2597, 2620, 101
12 L.Ed.2d. 569 (1988).

13 The abuses by the monarch recounted in the Declaration of Independence provide dramatic evidence of the
14 threat to liberty posed by a too powerful executive. But, as James Madison recognized, the representatives of
15 the majority in a democratic society, if unconstrained, may pose a similar threat:

16 “It will not be denied, that power is of an encroaching nature, and that it ought to be effectually restrained from
17 passing the limits assigned to it.

18

19 “The founders of our republics ... seem never for a moment to have turned their eyes from the danger to liberty
20 from the overgrown and all-grasping prerogative of an hereditary magistrate, supported and fortified by an
21 hereditary branch of the legislative authority. They seem never to have recollected the danger from legislative
22 usurpations; which by assembling all power in the same hands, must lead to the same tyranny as is threatened
23 by executive usurpations.... **It is against the enterprising ambition of this department, that the people ought**
24 **to indulge all their jealousy and exhaust all their precautions.**

25 “The legislative department derives a superiority in our governments from other circumstances. Its
26 constitutional powers being at once more extensive and less susceptible of precise limits, it can with the greater
27 facility, mask under complicated and indirect measures, the encroachments which it makes on the co-ordinate
28 departments. It is not unfrequently a question of real-nicity in legislative bodies, whether the operation of a
29 particular measure, will, or will not extend beyond the legislative sphere.” *The Federalist* No. 48, pp. 332-334
30 (J. Cooke ed. 1961).

31 To forestall the danger of encroachment “beyond the legislative sphere,” the Constitution imposes two basic
32 and related constraints on the Congress. It may not “invest itself or its Members with either executive power or
33 judicial power.” *J.W. Hampton, Jr., & Co. v. United States*, 276 U.S. 394, 406, 48 S.Ct. 348, 351, 72 L.Ed. 624
34 (1928). And, when it exercises its legislative power, it must follow the “single, finely wrought and exhaustively
35 considered, procedures” specified in *Article I*. *INS v. Chadha*, 462 U.S., at 951, 103 S.Ct., at 2784¹⁸.

36 The first constraint is illustrated by the Court’s holdings in *Springer v. Philippine Islands*, 277 U.S. 189, 48
37 S.Ct. 480, 72 L.Ed. 845 (1928), and *Bowsher v. Synar*, 478 U.S. 714, 106 S.Ct. 3181, 92 L.Ed.2d. 583 (1986).
38 *Springer* involved the validity of Acts of the Philippine Legislature that authorized a committee of three-two
39 legislators and one executive-to vote corporate stock owned by the Philippine Government. Because the
40 Organic Act of the Philippine Islands incorporated the separation-of-powers principle, and because the
41 challenged statute authorized two legislators to perform *275 the executive function of controlling the
42 management of the government-owned corporations, the Court held the statutes invalid. Our more recent
43 decision in *Bowsher* involved a delegation of authority to the Comptroller General to revise the federal budget.
44 After concluding that the Comptroller General was in effect an agent of Congress, the Court held that he could
45 not exercise executive powers:

46 “To permit the execution of the laws to be vested in an officer answerable only to Congress would, in practical
47 terms, reserve in Congress control over the execution of the laws.... The structure of the Constitution does not
48 permit Congress to execute the laws; it follows that Congress cannot grant to an officer under its control what
49 it does not possess.” *Bowsher*, 478 U.S., at 726, 106 S.Ct., at 3188.

50 The second constraint is illustrated by our decision in *Chadha*. That case involved the validity of a statute that
51 authorized either House of Congress by resolution to invalidate a decision by the Attorney General to allow a
52 deportable alien to remain in the United States. Congress had the power to achieve that result through

¹⁸ “As we emphasized in *Chadha*, when Congress legislates, when it makes binding policy, it must follow the procedures prescribed in *Article I*. Neither the unquestioned urgency of the national budget crisis nor the Comptroller General’s proud record of professionalism and dedication provides a justification for allowing a congressional agent to set policy that binds the Nation. Rather than turning the task over to its agent, if the Legislative Branch decides to act with conclusive effect, it must do so through a process akin to that specified in the fallback provision-through enactment by both Houses and presentment to the President.” *Bowsher*, 478 U.S., at 757-759, 106 S.Ct., at 3204-3205 (STEVENS, J., concurring in judgment).

1 legislation, but the statute was nevertheless invalid because Congress cannot exercise its legislative power to
2 enact laws without following the bicameral and presentment procedures specified in [Article I](#). For the same
3 reason, an attempt to characterize the budgetary action of the Comptroller General in *Bowsher* as legislative
4 action would not have saved its constitutionality because Congress may not delegate the power to legislate to
5 its own agents or to its own Members.¹⁹
6 [*Metropolitan Washington Airports Authority v. Citizens for Abatement of Aircraft Noise, Inc.*, 501 U.S. 252,
7 111 S.Ct. 2298 (1991)]

8 **9.2 Corruption of the Federal Courts by Congress**

9 From the foundation of this country, most federal courts were created as Article IV legislative territorial and administrative
10 courts and continue in that role today. As Article IV legislative courts:

- 11 1. Their main role is administering the property and territory of the United States pursuant to Article 4, Section 3, Clause
12 2 of the Constitution.
- 13 2. Their jurisdiction is limited exclusively to the territories and possessions of the United States.
- 14 3. Their “judges” are in fact simply “employees” who serve within the Legislative Branch of the government and not
15 within the Judicial Branch.
- 16 4. Persons domiciled within states of the Union may not lawfully serve on juries in these courts.
- 17 5. Judges who do not reside on federal territory within the exterior limits of the district are “de facto” judges who are
18 serving illegally and guilty of a high misdemeanor. They may be impeached for this crime.

19 Much misinformation has occurred about the nature of the federal courts which deceives people about their true nature and
20 is causing a continuing and worsening destruction of the separation of powers. These facts are exhaustively documented
21 with over 6,000 pages of evidence from government records contained in the book below:

[What Happened to Justice?](http://sedm.org/Forms/FormIndex.htm), Form #06.012
<http://sedm.org/Forms/FormIndex.htm>

22 **9.3 Unconstitutional delegation of legislate powers by the Legislative Branch to the Executive** 23 **Branch**

24 As we showed at the beginning of this memorandum in section 1, a breakdown of the separation of powers and tyranny
25 commences when any branch of government delegates its responsibilities to another branch. Nowhere is this breakdown
26 more pronounced than in the area of administrative law, whereby Congress delegates the authority to legislate to the
27 Executive Branch to make “implementing regulations” or “rules” that will implement the statutes they enact. There is a
28 very interesting series of articles on this subject on the Constitution.org website at the address below which you may want
29 to read if you want to investigate this matter further:

[Nondelegation and the Administrative State](http://www.constitution.org/ad_state/ad_state.htm)
http://www.constitution.org/ad_state/ad_state.htm

30 In order to fully comprehend how this unconstitutional delegation of authority occurs, one must understand how the federal
31 government creates law. Here is how this process works:

- 32 1. Congress enacts laws in the Statutes at Large.
- 33 2. The President signs the law.
- 34 3. The new law is sent to the House of Representatives Office of Law Revision Counsel. That office takes the new law
35 and modifies the U.S. Code to be consistent with the new law. See: <http://uscode.house.gov/>
- 36 4. The new law is sent to agencies within the Executive Branch. Those laws which may be enforced against the general
37 public by the imposition of penalties must then have implementing regulations written for them by the Executive

¹⁹ “If Congress were free to delegate its policymaking authority to one of its components, or to one of its agents, it would be able to evade ‘the carefully crafted restraints spelled out in the Constitution.’ [*Chadha*, 462 U.S., at 959[1, 103 S.Ct., at 2788].” *Bowsher*, 478 U.S., at 755, 106 S.Ct., at 3202 (STEVENS, J., concurring in judgment).

Branch Agency responsible for the particular law. This requirement is imposed by the Federal Register Act, 44 U.S.C. §1501(a) and the Administrative Procedures Act, 5 U.S.C. §553(a). Any statutes or laws which are not published in the Federal Register may only lawfully be enforced against those groups that are specifically exempted from the requirement for implementing regulations, which includes federal agencies, federal contractors, federal benefit recipients, and members of the military. All other groups which are the subject of enforcement actions or penalties must have implementing regulations published in the Federal Register, which are then codified in the Code of Federal Regulations.

5. If a dispute or violation occurs over a law, it is litigated in federal courts and thereby subjected to “judicial review” of agency decisions.
 - 5.1. If the law being enforced is without an implementing regulation or was not published in the Federal Register, then it may only be enforced by the court against members of the specifically exempted groups.
 - 5.2. If the law being enforced has implementing regulations, then the federal court must apply BOTH the statute and its implementing regulation and together, they form “the law”.

“...the Act's civil and criminal penalties attach only upon violation of the regulation promulgated by the Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone...The Government urges that since only those who violate these regulations [not the Code] may incur civil or criminal penalties, it is the actual regulations issued by the Secretary of the Treasury, and not the broad authorizing language of the statute, which are to be tested against the standards of the Fourth Amendment; and that when so tested they are valid.”
[Calif. Bankers Assoc. v. Shultz, 416 U.S. 21, 44, 39 L.Ed.2d. 812, 94 S.Ct. 1494.]

*“An administrative regulation, of course, is not a “statute.” While in practical effect regulations may be called “little laws,” 7 they are at most but offspring of statutes. Congress alone may pass a statute, and the Criminal Appeals Act calls for direct appeals if the District Court's dismissal is based upon the invalidity or construction of a statute. See *United States v. Jones*, 345 U.S. 377 (1953). This Court has always construed the Criminal Appeals Act narrowly, limiting it strictly “to the instances specified.” *United States v. Borden Co.*, 308 U.S. 188, 192 (1939). See also *United States v. Swift & Co.*, 318 U.S. 442 (1943). Here the statute is not complete by itself, since it merely declares the range of its operation and leaves to its progeny the means to be utilized in the effectuation of its command. But it is the statute which creates the offense of the willful removal of the labels of origin and provides the punishment for violations. The regulations, on the other hand, prescribe the identifying language of the label itself, and assign the resulting tags to their respective geographical areas. Once promulgated, [361 U.S. 431, 438] these regulations, called for by the statute itself, have the force of law, and violations thereof incur criminal prosecutions, just as if all the details had been incorporated into the congressional language. The result is that neither the statute nor the regulations are complete without the other, and only together do they have any force. In effect, therefore, the construction of one necessarily involves the construction of the other.”
*[U.S. v. Mersky, 361 U.S. 431 (1960)]**

For the above process to work efficiently, Executive Branch agencies must in effect “write law”, which the Constitution forbids them to do. Under the Constitution, the Legislative Branch is the only branch authorized to write law. In *The Betsey*, the U.S. Supreme Court explained why:

“The well-being of the whole depends upon keeping each department within its limits. In the State government, several instances have occurred where a legislative act, has been rendered inoperative by a judicial decision, that it was unconstitutional; and even under the Federal government the judges, for the same reason, have refused to execute an act of Congress. ^{FN} When, in short, either branch of the government usurps that part of the sovereignty, which the Constitution assigns to another branch, liberty ends, and tyranny commences.”*
[The Betsey, 3 U.S. 6 (1794)]

This fundamental violation of the Constitutional separation of powers in delegating legislative authority to the Executive Branch began in the 1930's, when:

1. Economic chaos prevailed following the Great Depression of 1929.
2. The chaos made martial law likely.
3. Socialist FDR was in firm control of the Executive Branch and was giving unprecedented levels of handouts using the counterfeiting franchise called the Federal Reserve recently enacted into law in 1913. See:

The Money Scam, Form #05.041
<http://sedm.org/Forms/FormIndex.htm>

4. The socialist money printing presses could run full time because the Emergency Banking Relief Act ended redeemability of money in gold and silver in 1933. See Emergency Bank Relief Act, 48 Stat. 1 available at:

5. Congress had to make concessions to the Executive for the sake of expediency or else risk martial law.

The enactment of the Federal Register Act in 1935 by Franklin Delano Roosevelt began this usurpation, [49 Stat. 501](#), whereby Congress created the Federal Register and the Code of Federal Regulations. This usurpation must be eliminated if we are to return to the notion of limited government and fundamental rights. Below is how one scholar describes it:

Forcing Congress to vote on each and every administrative regulation that establishes a rule of private conduct would prove the most revolutionary change in government since the Civil War—not because the idea is particularly radical, but because we are to day a nation governed, not by elected officials, but by unelected bureaucrats [in the Executive Branch]. *The central political issues of the 107th Congress—the complex and heavy-handed array of regulations that entangle virtually all manner of private conduct, the perceived inability of elections to affect the direction of government, the disturbing political power of special interests, the lack of popular respect for the law, the sometimes tyrannical and self-aggrandizing exercise of power by government, and populist resentment of an increasingly unaccountable political elite—are but symptoms of a disease largely caused by delegation. “No regulation without representation!” would be a fitting battle cry for the 107th Congress if it is truly interested in fundamental reform of government. It is a standard that both the left and the right could comfortably rally around, given that many prominent constitutional scholars, policy analysts, and journalists—from Nadine Strossen, president of the American Civil Liberties Union, to former judge Robert Bork—have expressed support for the end of delegation. Several pieces of legislation (H.R.2301 with 55 House cosponsors and S.1348 with 8 Senate cosponsors) were introduced in the 106th Congress to accomplish exactly that. Some observers complain that voting on all regulations would overwhelm Congress. Certainly, federal agencies do issue thousands of regulations every year. However, the flow of new rules is no argument against congressional responsibility. Congress could bundle relatively minor regulations together and vote on the whole package. Both houses could then give major regulations—those that impose costs of more than \$100 million annually—close scrutiny. Of course, forcing Congress to take full and direct responsibility for the law would not prove a panacea. The legislature, after all, has shown itself to be fully capable of violating individual rights, subsidizing special interests, writing complex and virtually indecipherable law, and generally making a hash of things. But delegation has helped to make such phenomena, not the exception, but the rule of modern government. No more crucial—and potentially popular—reform awaits the attention of the 107th Congress.*
[CATO Handbook for Congress, Chapter 8: The Delegation of Legislative Powers,
[SOURCE: <http://famguardian.org/Subjects/Freedom/AdminState/DelOfLegPowers-hb107-8.pdf>]]

9.4 Abuse of The Buck Act

All of the corruption of our legal and tax systems occurred during the exigencies of war. The Buck Act was passed in 1940 just before the U.S. entered World War II. The Buck Act is found at 4 U.S.C. §§105-111. The provision relating to income taxes is found in 4 U.S.C. §106:

[TITLE 4 > CHAPTER 4 > § 106](#)
[§ 106. Same; income tax](#)

(a) No person shall be relieved from liability for any income tax levied by any State, or by any duly constituted taxing authority therein, having jurisdiction to levy such a tax, by reason of his residing within a Federal area or receiving income from transactions occurring or services performed in such area; and such State or taxing authority shall have full jurisdiction and power to levy and collect such tax in any Federal area within such State to the same extent and with the same effect as though such area was not a Federal area.

(b) The provisions of subsection (a) shall be applicable only with respect to income or receipts received after December 31, 1940.

The “State” to which this act refers is a federal “State”, which is then defined in 4 U.S.C. §110(d) as follows:

[TITLE 4 > CHAPTER 4 > § 110](#)
[§ 110. Same; definitions](#)

As used in sections 105–109 of this title—

[. . .]

1 (c) The term “income tax” means any tax levied on, with respect to, or measured by, net income, gross income,
2 or gross receipts.

3 **(d) The term “State” includes any Territory or possession of the United States.**

4 (e) The term “Federal area” means any lands or premises held or acquired by or for the use of the United
5 States or any department, establishment, or agency, of the United States; and any Federal area, or any part
6 thereof, which is located within the exterior boundaries of any State, shall be deemed to be a Federal area
7 located within such State.

8 The above definition of “State” includes “federal areas” within the exterior limits of a state of the Union ONLY. It does not
9 include areas under exclusive control of the state that are not federal areas. It gives permission from corporate states of the
10 union to ONLY collect income taxes from those domiciled within federal areas, which are called “possessions” above and
11 not within the general sovereignty or exclusive jurisdiction of a state of the Union. In that capacity, they are acting
12 essentially as federal territories or instrumentalities, which the Constitution does not authorize them to do and which breaks
13 down the separation of powers between the state and federal government.

14 The federal income tax was enacted primarily upon “public employees” serving within federal areas within a state of the
15 Union. This provision was extended to these “public employees” using 5 U.S.C. §5517 below:

16 [TITLE 5 > PART III > Subpart D > CHAPTER 55 > SUBCHAPTER II > § 5517](#)
17 [§ 5517. Withholding State income taxes](#)

18 (a) When a State statute—

19 (1) provides for the collection of a tax either by imposing on employers generally the duty of withholding sums
20 from the pay of employees and making returns of the sums to the State, or by granting to employers generally
21 the authority to withhold sums from the pay of employees if any employee voluntarily elects to have such sums
22 withheld; and

23 (2) imposes the duty or grants the authority to withhold generally with respect to the pay of employees who are
24 residents of the State;

25 the Secretary of the Treasury, under regulations prescribed by the President, shall enter into an agreement with
26 the State within 120 days of a request for agreement from the proper State official. The agreement shall provide
27 that the head of each agency of the United States shall comply with the requirements of the State withholding
28 statute in the case of employees of the agency who are subject to the tax and whose regular place of Federal
29 employment is within the State with which the agreement is made. In the case of pay for service as a member of
30 the armed forces, the preceding sentence shall be applied by substituting “who are residents of the State with
31 which the agreement is made” for “whose regular place of Federal employment is within the State with which
32 the agreement is made”.

33 (b) This section does not give the consent of the United States to the application of a statute which imposes
34 more burdensome requirements on the United States than on other employers, or which subjects the United
35 States or its employees to a penalty or liability because of this section. An agency of the United States may not
36 accept pay from a State for services performed in withholding State income taxes from the pay of the employees
37 of the agency.

38 (c) For the purpose of this section, “State” means a State, territory, possession, or commonwealth of the United
39 States.

40 (d) For the purpose of this section and sections [5516](#) and [5520](#), the terms “serve as a member of the armed
41 forces” and “service as a member of the Armed Forces” include—

42 (1) participation in exercises or the performance of duty under section [502](#) of title [32](#), United States Code, by a
43 member of the National Guard; and

44 (2) participation in scheduled drills or training periods, or service on active duty for training, under section
45 [10147](#) of title [10](#), United States Code, by a member of the Ready Reserve.

46 Congress cannot legislate for states of the Union and enjoys no jurisdiction there, and therefore the above provision only
47 applies to territories of the United States:

1 "It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, 247
2 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the
3 internal affairs of the states; and emphatically not with regard to legislation."
4 [Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)]

5 "The difficulties arising out of our dual form of government and the opportunities for differing opinions
6 concerning the relative rights of state and national governments are many; but for a very long time this court
7 has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or
8 their political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like
9 limitation upon the power which springs from the bankruptcy clause. United States v. Butler, supra."
10 [Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)]

11 What states of the Union have done to break down the separation of power and imperil the very persons within their
12 exclusive jurisdiction who they are charged with protecting from such abuse is to:

- 13
14 1. Institute a state income tax that applies only within federal areas within the exterior limits of the state.

15 *California Revenue and Taxation Code*

16 17018. "State" includes the District of Columbia, and the possessions of the United States.

17 [SOURCE:

18 <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=17001-18000&file=17001-17039.1>]

- 19 2. Use state-issued driver's license as prima facie evidence of residence within these federal areas. Private citizens do not
20 need these licenses. See:
21 <http://sedm.org/ItemInfo/Ebooks/DefYourRightToTravel.htm>
22 3. Deliberately misinterpret and misapply the definition of "State" in state courts.
23 4. Abuse the word "includes" and use vague definitions in the revenue codes to "stretch" key definitions within the U.S.
24 code to make them falsely "appear" to apply to the person in the state not domiciled in these federal areas.
25 5. When challenged via correspondence by a concerned American about unlawful enforcement efforts, to cite essentially
26 irrelevant federal case law that does not apply to a person not domiciled in these federal areas. In effect, they abuse
27 federal case law as "political propaganda" that appears to create an obligation, but which in fact is foreign and
28 irrelevant to a person domiciled in a state of the Union.

29 If you would like to learn more about this SCAM, see:

State Income Taxes, Form #05.031

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

30 **9.5 Separating "Taxation" and "Representation" and moving them into two different branches** 31 **of the government by the Creation of the IRS**

32 "No taxation without representation"!

33 This was one of the rallying cries before the American revolution. We have all heard it in high school and read it in the
34 history books, and perhaps felt some sense of pride in it. But do we REALLY know what it means and if we still have it?
35 The answer is, unfortunately, probably not. Because the Constitution SPECIFICALLY STATES that if *anyone* imposes a
36 tax and tries to collect it, *it must be Congress!!*

37 This is what REPRESENTATION with TAXATION means. If you don't like a tax, you can vote against the people who
38 passed it and who also enforce and collect it, who must be the SAME person . When was the last time you voted for an
39 agent of the Internal Revenue Service? On this subject, Article 1, Section 8 of the Constitution says the following:

40 *United States Constitution*
41 *Article 1, Section 8.*

42 The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and
43 provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises
44 shall be uniform throughout the United States;

1 Note the above two powers are assigned to Congress and coexist: LAY AND COLLECT. Congress cannot delegate either
2 of these two powers to another branch of government. Instead, our corrupt Congress as created a new Legislative Branch
3 bureau called the IRS, assigned it the collection function, given it no delegated authority in the Internal Revenue Code,
4 allowed it to write its own regulations to enforce the tax (a conflict of interest, I might add) and then hypocritically and
5 habitually complained that it has overstepped its bounds, as if they had no responsibility for its existence! Here is the way
6 Irwin Schiff insightfully describes this situation:

7 *The government has done a masterful job at subterfuge. The same Congress that created the IRS is the one that*
8 *complains about it. They complain about it like it is some evil and independent agency of the federal*
9 *government with a life of its own and as though they have no control over it because it is outside the legislative*
10 *branch, but it was created through the legislation of Congress in 26 U.S.C. §7805! Congress complaining*
11 *about the abuses of the IRS is like people saying about me:*

12 *“You know Irwin Schiff is a really nice guy, but Oh.....HIS FIST. It really hurts and it’s such an evil*
13 *thing when it goes around hitting people all the time!”*

14 *Don’t let your Congressman suck you into his pity party! Tell him to get off his ass and fix the lawless behavior*
15 *of the IRS!*

16 This corruption of the taxing function and the separation of the IMPOSITION of the tax and the COLLECTION of the tax
17 began during the Civil War in 1862, when Congress created the office of the Commissioner of Internal Revenue. This
18 event is described by the IRS itself in the Federal Register as follows:

19 *(1) The office of the Commissioner of Internal Revenue was established by an act of Congress (12 Stat. 432) on*
20 *July 1, 1862, and the first Commissioner of Internal Revenue took office on July 17, 1862.*

21 *(2) The act of July 1 provided:*

22 *“That, for the purpose of superintending collection of internal duties, stamp duties, licenses, or taxes imposed*
23 *by this Act, or which may be hereafter imposed, and of assuming the same, an office is hereby created in the*
24 *Treasury Department to be called the Office of the Commissioner of Internal Revenue; * * * Commissioner of*
25 *Internal Revenue, * * * shall be charged, and hereby is charged, under the direction of the Secretary of the*
26 *Treasury, with preparing all the instructions, regulations, directions, forms, blanks, stamps, and licenses, and*
27 *distributing the same or any part thereof, and all other matters pertaining to the assessment and collection of*
28 *the duties, stamp duties, licenses, and taxes, which may be necessary to carry this Act into effect, and with the*
29 *general superintendance of his office, as aforesaid, and shall have authority and hereby is authorized and*
30 *required, to provide proper and sufficient stamps or dies for expressing and denoting the several stamp duties,*
31 *or the amount thereof in the case of percentage duties, imposed by this Act, and to alter and renew or replace*
32 *such stamps from time to time, as occasion shall require; * * *:*

33 *(3) By common parlance and understanding of the time, an office of the importance of the Office of*
34 *Commissioner of Internal Revenue was a bureau. The Secretary of the Treasury in his report at the close*
35 *of the calendar year 1862 stated that “The Bureau of Internal Revenue has been organized under the Act*
36 *of the last session* * *”: Also it can be seen that Congress had intended to establish a Bureau of Internal*
37 *Revenue or thought they had, from the act of March 8, 1868, in which provision was made for the*
38 *President to appoint with Senate confirmation a Deputy Commissioner of Internal Revenue “who shall be*
39 *charged with such duties in the bureau of internal revenue as may be prescribed by the Secretary of the*
40 *Treasury, or as may be required by law, and who shall act as Commissioner of internal revenue in the*
41 *absence of that officer, and exercise the privilege of franking all letters and documents pertaining to the*
42 *office of internal revenue.” In other words, “the office of internal revenue” was “the bureau of internal*
43 *revenue, “ and the act of July 1, 1862 is the organic act of today’s Internal Revenue Service.*

44 1111.31 HISTORY

45 *1111.31 Internal Taxation. Madison’s Notes on the Constitutional Convention reveal clearly that the framers*
46 *of the Constitution believed for some time that the principal if not sole, support of the new Federal Government*
47 *would be derived from customs duties and taxes connected with shipping and importations. Internal taxation*
48 *would not be resorted to except infrequently, and for special reasons. The first resort to internal revenue laws*
49 *in 1791 and the following 10 years, was occasioned by the exigencies of the public credit. These first laws were*
50 *repealed in 1802. Internal revenue laws were reenacted for the period 1813-17 when the effects of the war of*
51 *1812 caused Congress to resort to internal taxation. From 1818 to 1861, however, the United States had no*
52 *internal revenue laws and the Federal Government was supported by the revenue from import duties and the*
53 *proceeds from the sale of public lands. In 1862 Congress once more levied internal revenue taxes. This time*
54 *the establishment of an internal revenue system, not exclusively dependent upon the supplies of foreign*
55 *commerce, was permanent.*

1 [Federal Register, Vol. 37, No. 194, Thursday, October 5, 1972, p. 20960;

2 SOURCE:

3 <http://famguardian.org/TaxFreedom/Evidence/OrgAndDuties/37FR20960-20964-OrgAndFunctions.pdf>

4 Notice that the Bureau of Internal Revenue (BIR) was created in the Treasury Department, which is in the Executive
5 Branch. That means the tax collection function has been separated from the representation function in the Legislature,
6 which is an unlawful delegation of a sovereign function of the Legislative Branch to the Executive Branch. The U.S.
7 Supreme Court said that no branch of the government can delegate any of its functions to another branch, when it said:

8 **Where Congress exceeds its authority relative to the States, therefore, the departure from the constitutional**
9 **plan cannot be ratified by the "consent" of state officials. An analogy to the separation of powers among the**
10 **branches of the Federal Government clarifies this point. The Constitution's division of power among the**
11 **three branches is violated where one branch invades the territory of another, whether or not the encroached-**
12 **upon branch approves the encroachment.** In *Buckley v. Valeo*, [424 U.S. 1, 118](#) -137 (1976), for instance, the
13 Court held that Congress had infringed the President's appointment power, despite the fact that the President
14 himself had manifested his consent to the statute that caused the infringement by signing it into law. See
15 *National League of Cities v. Usery*, [426 U.S., at 842](#), n. 12. In *INS v. Chadha*, [462 U.S. 919, 944](#) -959 (1983),
16 we held that the legislative veto violated the constitutional requirement that legislation be presented to the
17 President, despite Presidents' approval of hundreds of statutes containing a legislative veto provision. See *id.*,
18 at 944-945. The constitutional authority of Congress cannot be expanded by the "consent" of the governmental
19 unit whose domain is thereby narrowed, whether that unit is the Executive Branch or the States.
20 [[New York v. United States, 505 U.S. 144, 112 S.Ct. 2408, 120 L.Ed.2d. 120 \(1992\)](#)]

21 The above admission by the IRS in the Federal Register on October 5, 1972 proves that they know that the Constitution
22 only authorizes taxation upon imports and not exports or commerce internal to the states of the Union. In short, the
23 Constitution only authorizes EXTERNAL taxation by the federal government. This admission is deliberately vague in
24 defining WHAT the taxation is internal or external in relation to, but the Internal Revenue Code itself makes this point
25 clear: The "United States" that the taxes are "internal" to, for the purposes of Subtitles A through C of the Internal
26 Revenue Code, is the District of Columbia and does not include any part of any state of the Union:

27 [TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.](#) [*Internal Revenue Code*]
28 [Sec. 7701. - Definitions](#)

29 (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent
30 thereof—

31 (9) *United States*

32 The term "United States" when used in a geographical sense includes only the [States](#) and the District of
33 Columbia.

34 (10): *State*

35 The term "State" shall be construed to include the District of Columbia, where such construction is necessary to
36 carry out provisions of this title.

37 Congress and the federal courts, by allowing the current de facto unlawful situation with the IRS to exist and expand, have
38 failed to live up to their oath of office to support and defend the Constitution, and:

- 39 1. Violated the legislative intent of the Constitution, which was to ensure that the federal government was to be funded
40 only by taxes on imports.
- 41 2. Acquiesced to a breakdown of the separation of powers between the Legislative Branch and the Executive Branch, by
42 allowing the Legislative Branch to delegate the tax collection function to the Executive Branch. Congress has
43 abdicated their responsibility to collect taxes by delegating it to another branch of the government: The Department of
44 the Treasury is the EXECUTIVE BRANCH! The Constitution does not allow the Congress to delegate or abdicate
45 their duty to collect taxes!
- 46 3. Become engaged in racketeering and extortion, in violation of [18 U.S.C. §1951](#).

47 On the above corruption and breakdown of the separation of powers, the following quotes apply:

48 "The accumulation of all powers, legislative, executive and judiciary, in the same hands ... may justly be
49 pronounced the very definition of tyranny."

1 [James Madison (1751-1863)]

2 "Taxation WITH representation ain't so hot either."
3 [Gerald Barzan]

4 **9.6 "Words of Art": Using the Law to deceive and create false presumption**

5 "The wicked man does deceptive work,
6 But to him who sows righteousness will be a sure reward.
7 As righteousness leads to life,
8 So he who pursues evil pursues his own death.
9 Those who are of a perverse heart are an abomination to the Lord,
10 But such as are blameless in their ways are a delight.
11 Though they join forces, the wicked will not go unpunished;
12 But the posterity of the righteous will be delivered."
13 [Prov. 11:18-21, Bible, NKJV]

14
15 "Integrity without knowledge is weak and useless, and knowledge without integrity is dangerous and dreadful."
16 [Samuel Johnson Rasselas, 1759]

17
18 "Beware lest anyone cheat you through philosophy and empty deceit, according to the tradition of men,
19 according to the basic principles of the world, and not according to Christ."
20 [Colossians 2:8, Bible, NKJV]

21 Does anyone like politicians or the lawyers who write deceptive laws for them? After you read this section, you'll have
22 even less reason to like them! The Internal Revenue Code ("IRC", also called 26 U.S.C.) is a masterpiece of deception
23 designed by greedy and unscrupulous IRS lawyers to mislead Citizens into believing that they are subject to federal income
24 tax. Most of the deception is perpetrated using specialized definitions of words. The Code contains a series of directory
25 statutes using the word "shall", with provisions that are requirements for corporations, trusts, and other "legal fictions" but
26 not for natural persons (you and I). Even members of Congress are generally unaware of the deceptive legal meanings of
27 certain terms that are consistently used in the IRC. These terms have legal definitions for use in the IRC that are very
28 different from the general understanding of the meaning of the words. Such terms are called "words of art". This situation
29 is quite deliberate, and no accident at all.

30 Let's start this section by defining the term "definition":

31 **definition:** A description of a thing by its properties; an explanation of the meaning of a word or term. The
32 process of stating the **exact** meaning of a word by means of other words. Such a description of the thing
33 defined, including all essential elements and excluding all nonessential, as to distinguish it from all other things
34 and classes."
35 [Black's Law Dictionary, Sixth Edition, p. 423]

36 Lack of knowledge of legal definitions used in the Internal Revenue Code causes false presumption by uninformed
37 Americans who are confused as to the correct interpretation of both the IRC and the true meaning of the tricky wording in
38 IRS instructional publications and news articles. However, when you understand the legal definitions of these terms, the
39 deception and false presumption is easily recognized and the limited application of the Code becomes very clear. This
40 understanding will help you to see that filing income tax forms and paying income taxes must be voluntary acts for most
41 Americans domiciled in states of the Union because the United States Constitution forbids the federal government to
42 impose any tax directly upon individuals.

43 Most terms used within 26 U.S.C, which is the Internal Revenue Code, appear in Chapter 79, Section 7701. Anything
44 having to do with employer withholding is defined in 26 U.S.C. §3401.

45 **WARNING!: It is extremely important that you read and understand these definitions before you**
46 **begin interpreting the tax codes! Deceiving definitions are the NUMBER ONE way that lawyers**
47 **use to trick and enslave us so we should always question the meaning of words before we start trying**
48 **to interpret the laws they write!**

1 ***Another popular lawyering technique is to use words which are undefined. This has the effect of***
2 ***encouraging uncertainty, conflict, and false presumption in the application of the law, which***
3 ***increases litigation, which in turn makes the legal profession more profitable for the lawyers who***
4 ***write the laws and judges who enforce the laws after they leave public office and go back into***
5 ***private practice. Doesn't that seem like a conflict of interest and an abuse of the public trust for***
6 ***private gain? It sure does to us!***

7 For your edification, Family Guardian has prepared a library of definitions on their website in the [Sovereignty Forms and](#)
8 [Instructions area](#) that you can and should refer to frequently at:

9 <http://famguardian.org/TaxFreedom/FormsInstr-Cites.htm>

10 Click on "Cites by Topic" in the upper left corner to see a library of carefully researched definitions. This will allow you to
11 see clearly for yourself how the conniving lawyers inhabiting the District of Criminals (Washington, D.C.) enticed us into
12 slavery in violation of the [Thirteenth Amendment](#) and [18 U.S.C. §1581](#) by using deceiving definitions. Then these evil
13 lawyers tried to cover-up their trick by violating our [Fifth Amendment](#) right of due process by adding the word "includes"
14 to those definitions that were most suspect, like the following:

- 15 • Definition of the term "State" found in [26 U.S.C. §7701\(a\)\(10\)](#) and [4 U.S.C. §110](#)
- 16 • Definition of the term "United States" found in [26 U.S.C. §7701\(a\)\(9\)](#)
- 17 • Definition of the term "employee" found in [26 U.S.C. §3401\(c\)](#) and [26 CFR §31.3401\(c\)-1](#) Employee
- 18 • Definition of the term "person" found in [26 CFR § 301.6671-1](#) (which governs who is liable for penalties under
19 Internal Revenue Code)

20 What Congress did by defining the word "includes" the way they did was give the federal courts so much "wiggle" room
21 and license that they could define the IRC and federal tax jurisdiction *any way they want*, which transformed our
22 government from a society of laws to a society of men, in stark violation of the intent of our founding fathers and of the
23 Fifth and Sixth Amendment, and the "void for vagueness" doctrine:

24 ***"The government of the United States has been emphatically termed a government of laws, and not of men.***
25 ***It will certainly cease to deserve this high appellation, if the laws furnish no remedy for the violation of a vested***
26 ***legal right."***
27 ***[Marbury v. Madison, [5 U.S. 137](#); 1 Cranch 137, 2 L.Ed. 60 (1803)]***

28 See the following pamphlet on our website if you would like to learn more about how they perpetrated this fraud and hoax
29 with the word "includes":

30 [Meaning of the Words "Includes" and "Including"](#), Form #05.014

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

32 The definitions found in the U.S. Code apply NOT ONLY to the U.S. Code, but also to the Code of Federal Regulations
33 (CFR's), which are the implementing regulations for the U.S. Code, and the IRS Publications, which are guidelines to
34 Americans that implement these regulations. The definitions in the U.S. Code in effect supersede and in some cases are
35 repeated or are modified and expanded by the Code of Federal Regulations and the IRS Publications. Incidentally, doesn't
36 it seem strange that the DEFINITIONS, which describe what all of the Code means, are almost at the END of the code,
37 instead of the beginning? Most other contracts and legal documents always START with the definitions first, and usually
38 define ALL words open to confusion to prevent misinterpretation. Not so with the I.R.C. They leave the word "individual"
39 undefined, for instance, because they don't want you knowing what "individual" is, since it appears on your 1040 income
40 tax form. Wonder why they do this instead of just calling you a "Citizen"? Could it possibly be that the slick lawyers in the
41 congress hope you won't wade through 9,500 pages of Code to get to the definitions and that you will run out of energy and
interest before you read them? Are they trying to HIDE something? It is important to note that proper and clear definitions
of these deceptive words *never* appear in any of the IRS publications.

1 As you read through these masterfully crafty deceits and definitions of IRS lawyers listed below and appearing in the
 2 Infernal (written by Satan directly from hell?), I mean Internal Revenue Code (I.R.C. , 26 U.S.C), ask yourself the
 3 following questions and critically consider the most truthful answers according the I.R.C. We compare the various
 4 definitions for each word to show you how it has been abused to cause deceit. You are probably going to be mad as hell
 5 (like I was) when you find out the trick these crafty IRS lawyers have played on you. Below are just a few examples of
 6 how these depraved, corrupt, arrogant, and power-hungry lawyers have used "legalese" to deceive you. The answers we
 7 give in the third column assume you are the average American domiciled in one of the 50 Union states and not one of the
 8 federal territories that are part of the "federal zone", which is subsequently explained in Section 4.8 of the Great IRS Hoax,
 9 Form #11.302.

10 Table 4: Questions to Ask and Answer as You Read the Internal Revenue Code

#	Question (using legal definitions)	Translation to everyday language ("non-legalese")	Answer (in most cases)
1	Am I an "employee"?	Do I hold a privileged federal "public office" that depends exclusively on rights and privileges granted to me by the citizens who elected or appointed me?	NO. Under the case of <i>Simms v. Ahrens</i> , 271 SW 720, people with everyday skills, trades, or professions or who do not work for the federal government are not considered to be employees as per the I.R.C., and therefore are not subject to "withholding".
2	Do I have "gross income" or "taxable income"?	Do I as a corporation have profit subject to indirect excise ?	NO. See: 1. <i>Eisner v. Macomber</i> , 252 U.S. 189, 207, 40 S.Ct. 189, 9 A.L.R. 1570 (1920); 2. <i>Doyle v. Mitchell Brothers Co.</i> , 247 U.S. 179, 185, 38 S.Ct. 467 (1918); 3. <i>Stratton's Independence v. Howbert</i> , 231 U.S. 399, 414, 58 L.Ed. 285, 34 Sup.Ct. 136 (1913):
3	What is an "individual" as indicated on my "1040 Individual Income Tax Return"?	What is an "individual" as indicated on my "1040 Individual Income Tax Return"?	One of the following: 1. A corporation, an association, a trust, etc. chartered in the District of Columbia with income subject to excise taxes . 2. A nonresident alien or alien as identified in 26 CFR §1.1441-1(c)(3).
4	Am I a "taxpayer" under Subtitle A of the Internal Revenue Code?	Am I a person who is "liable" for paying income taxes as per the I.R.C Subtitle A?	NO. The only persons liable (under Section 1461) of Subtitle A of the I.R.C. for <u>anything</u> are withholding agents as defined in 26 U.S.C. §7701(a)(16). These withholding agents are transferees for U.S. government property under 26 U.S.C. §6901 and they are "returning" (hence the name "tax return") monies <u>already owned</u> by the U.S. Government and being paid out to nonresident aliens who are elected or appointed officers of the United States Government as part of a pre-negotiated and implied employment agreement. Because the monies they are withholding <u>already</u> belong to the U.S. government even after they are paid out, the withholding agent is liable to return these monies. For private individuals who are not nonresident aliens in receipt of pay as an elected or appointed officer of the U.S. government, all "taxes" falling under Subtitle A are voluntary, which is to say that they are <u>donations</u> and not taxes. However, if you "volunteer" by submitting a tax return or instituting voluntary withholding using a W-4 form, you are referred to as a "taxpayer" because you made yourself "subject to" the tax code voluntarily and therefore are "presumed" to be liable under 26 CFR §31.3401(a)-3. This artificial liability is then created in your IRS Individual Master File (IMF) by IRS agents committing deliberate fraud during data entry into their IDRS computer system. See Sovereignty Forms and Instructions Manual, Form #10.005, Section 2.4.8 for further details on how to expose this IMF fraud.

#	Question (using legal definitions)	Translation to everyday language ("non-legal")	Answer (in most cases)
5	Am I a "tax payer"?	Have I unwittingly deceived the I.R.S. and the U.S. government, by my own ignorance and unknowing falsification on my 1040 income tax return, into thinking that I am a "taxpayer"?	YES. In most cases, people file and pay income taxes and erroneously label themselves as being "taxpayers" because of their own ignorance and the total lack of sources for truth about who are "taxpayers".
6	Am I am "employer"?	Am I someone who pays the salary and wages of an elected or appointed federal political officer?	NO
7	"Must" I pay income taxes.	1. Do I have the "IRS" permission to "volunteer" to pay income taxes, even though I don't have to. 2. "May" I pay income taxes I'm not obligated to pay, please?	Definitely!
8	Do I live in a "State" or the "United States"?	Do I live in the District of Columbia, Puerto Rico, Guam, the Virgin Islands, or any other U.S. federal territory or enclave within the boundaries of a state which the residents do NOT have constitutional protections of their rights (see <i>Downes v. Bidwell</i> , 182 U.S. 244 (1901)) and are therefore subject to federal income taxes?	NO
9	Do I make "wages" as an "employee"?	Do I receive compensation for "personal services" from the U.S. government as an elected or appointed political officer NOT practicing an occupation of common right?	NO
10	Am I a "withholding agent" per the tax code?	Do I pay income to an elected or appointed officer of the U.S. government who has requested withholding on their pay or to a nonresident alien or corporation with U.S (federal zone) . Source income?	NO
11	Am I a "citizen of the United States" or a resident of the United States?	Was I born or naturalized in the District of Columbia or other federal territory or enclave or do I live there now?	NO
12	Am I a national but not citizen of the United States under 8 U.S.C. §1452?	Was I born in one of the 50 Union states outside of federal lands within those states?	YES
13	Do I conduct a "trade or business" in the "United States"?	Do I hold elected or appointed public office for the U.S. government in the federal United States or federal zone and thereby receive excise taxable privileges from the U.S. government?	NO
14	Do I make "gross income" derived from a "taxable source" as defined in 26 U.S.C. §§861 or 862?	Do I derive income from a privileged corporation that is registered and resident in the "federal zone" or from the U.S.** government as an elected or appointed political official or officer of a U.S.** Corporation?	NO
15	Do I perform "personal services"?	Am I an elected or appointed official of the U.S. government who receives a salary for my job?	NO

1 Jesus warned us that a thief would come to kill and hurt and destroy us by devious means, and this thief is our own
2 government and the legal profession!:

3 *"Most assuredly, I say to you, **he who does not enter the sheepfold by the door, but climbs up some other way,***
4 ***the same is a thief and a robber.** But he who enters the door is the shepherd of the sheep.....**The thief does***
5 ***not come except to steal, and to kill, and to destroy.** I have come that they may have life, and that they may*
6 *have it more abundantly."
7 [John 10:1-9, Bible, NKJV]*

8 We hope that one of the lessons you will walk away with after you discover the kind of deceit above is that educating our
9 young people to make them smart without giving them a moral or character or religious education causes major problems in
10 our society like that above. Cheating in our schools is now rampant, and once these dishonest students enter the job market
11 and become lawyers, politicians, and judges, their deceit is only magnified because of greed. It's no wonder that during the
12 first half century of this country, you needed to just about have a divinity degree before you could think about studying to
13 be a lawyer! No one with any sense of morality or decency or integrity would try to deceive the way the IRS lawyers have
14 deceived us all with the tax code shown above. This also explains bible verses in which Jesus condemned lawyers. He did
15 this for a reason and now we know why! Let me repeat His very words again for your benefit:

16 *"Woe to you lawyers! for **you have taken away the keys of knowledge;** you did not enter yourselves, and you*
17 *hindered those who were entering."*

1 [Luke 11:52, Bible, NKJV]

2 How did lawyers take away the keys to knowledge? They did it by destroying or undermining the meaning of words, and
3 thereby robbing us of our liberty and our right of due process under the law. Because the law has been obfuscated, custody
4 of our liberty has been transferred from the law and our own understanding of the law to the arbitrary whims of judges, the
5 legal profession, and the courts, who we then are forced to rely upon to “interpret” the law and thereby tell us what our
6 rights are. These tactics have transformed us from a society of laws to a society of men, which eventually will be our
7 downfall and the means of totally corrupting our legal system if we don’t correct it soon. Confucius said it best:

8 “When words lose their meaning, people will lose their liberty.”
9 [Confucius, 500 B.C.]

10 Lastly, we’d like to offer you a funny anecdote to illustrate just what the affect has been in courtrooms all over the country
11 of the law profession’s “theft” of our words and distortion of our language. Playwright Jim Sherman wrote the script below
12 just after Hu Jintao was named chief of the Communist Party in China in 2002. The dialog was patterned after a similar
13 comedic exchange in the 1920’s between the Abbott and Costello called “Who’s On First?” The conversation depicted
14 below is between George Bush and his Assistant for National Security Affairs, Condoleeza Rice. To apply this metaphor to
15 a tax trial, imagine that George Bush is the jury and Condi is you, who are the accused person litigating to defend your
16 rights. Notice how much confusion there is over words in this interchange. You will then understand just how difficult it is
17 to explain to jurists that the most important words in the tax code don’t conform to our everyday understanding of the
18 human language in most cases.

19 HU’S ON FIRST

20 *By James Sherman*

21 *(We take you now to the Oval Office.)*

22 *George: Condi! Nice to see you. What’s happening?*

23 *Condi: Sir, I have the report here about the new leader of China.*

24 *George: Great. Lay it on me.*

25 *Condi: Hu is the new leader of China.*

26 *George: That’s what I want to know.*

27 *Condi: That’s what I’m telling you.*

28 *George: That’s what I’m asking you. Who is the new leader of China?*

29 *Condi: Yes.*

30 *George: I mean the fellow’s name.*

31 *Condi: Hu.*

32 *George: The guy in China.*

33 *Condi: Hu.*

34 *George: The new leader of China.*

35 *Condi: Hu.*

36 *George: The Chinaman!*

37 *Condi: Hu is leading China.*

1 George: Now whaddya' asking me for?

2 Condi: I'm telling you Hu is leading China.

3 George: Well, I'm asking you. Who is leading China?

4 Condi: That's the man's name.

5 George: That's who's name?

6 Condi: Yes.

7 George: Will you or will you not tell me the name of the new leader of China?

8 Condi: Yes, sir.

9 George: Yassir? Yassir Arafat is in China? I thought he was in the Middle East.

10 Condi: That's correct.

11 George: Then who is in China?

12 Condi: Yes, sir.

13 George: Yassir is in China?

14 Condi: No, sir.

15 George: Then who is?

16 Condi: Yes, sir.

17 George: Yassir?

18 Condi: No, sir.

19 George: Look, Condi. I need to know the name of the new leader of China. Get me the Secretary General of the
20 U.N. on the phone.

21 Condi: Kofi?

22 George: No, thanks.

23 Condi: You want Kofi?

24 George: No.

25 Condi: You don't want Kofi.

26 George: No. But now that you mention it, I could use a glass of milk. And then get me the U.N.

27 Condi: Yes, sir.

28 George: Not Yassir! The guy at the U.N.

29 Condi: Kofi?

30 George: Milk! Will you please make the call?

31 Condi: And call who?

32 George: Who is the guy at the U.N?

1 Condi: Hu is the guy in China.

2 George: Will you stay out of China?!

3 Condi: Yes, sir.

4 George: And stay out of the Middle East! Just get me the guy at the U.N.

5 Condi: Kofi.

6 George: All right! With cream and two sugars. Now get on the phone.

7 (Condi picks up the phone.)

8 Condi: Rice, here.

9 George: Rice? Good idea. And a couple of egg rolls, too. Maybe we should send some to the guy in China. And
10 the Middle East. Can you get Chinese food in the Middle East?

11 9.7 Vague laws

12 Another popular technique used by corrupted politicians and lawyers for destroying the separation of powers is the writing
13 of vague laws. The U.S. Supreme Court explained the affect of vague laws using its “Void for Vagueness Doctrine”:

14 As we said in *Grayned v. City of Rockford*, [408 U.S. 104, 108](#) (1972):

15 *"It is a basic principle of due process that an enactment is void for vagueness if its prohibitions are not clearly*
16 *defined. Vague laws offend several important values. First, because we assume that man is free to steer between*
17 *lawful and unlawful conduct, we insist that laws give the person of ordinary intelligence a reasonable*
18 *opportunity to know what is prohibited, so that he may act accordingly. Vague laws may trap the innocent by*
19 *not providing fair warning. Second, if arbitrary and discriminatory enforcement is to be prevented, laws must*
20 *provide explicit standards for those who apply them. A vague law impermissibly delegates basic policy matters*
21 *to policemen, judges, and juries for resolution on an ad hoc and subjective basis, with the attendant dangers*
22 *of arbitrary and discriminatory application." (Footnotes omitted.)*

23 *See al* *Papachristou v. City of Jacksonville*, [405 U.S. 156](#) (1972); *Cline v. Frink Dairy Co.*, [274 U.S. 445, 47 S.](#)
24 *Ct. 681* (1927); *Connally v. General Construction Co.*, [269 U.S. 385](#) (1926).
25 [*Sewell v. Georgia*, [435 U.S. 982](#) (1978)]

26 A law which is ambiguous and leads to inconsistent application or varying interpretations depending on the audience
27 violates the “Rule of Lenity” in criminal cases, which the U.S. Supreme Court explained below:

28 *This expansive construction of § 666(b) is, at the very least, inconsistent with the rule of lenity -- which the*
29 *Court does not discuss. This principle requires that, to the extent that there is any ambiguity in the term*
30 *"benefits," we should resolve that ambiguity in favor of the defendant. See United States v. Bass, 404 U.S.*
31 *336, 347 (1971) ("In various ways over the years, we have stated that, when choice has to be made between*
32 *two readings of what conduct Congress has made a crime, it is appropriate, before we choose the harsher*
33 *alternative, to require that Congress should have spoken in language that is clear and definite" (internal*
34 *quotation marks omitted)).*
35 [*Fischer v. United States*, [529 U.S. 667](#) (2000)]

36 When politicians and legislators know they lack jurisdiction to implement a particular law, they typically will write in such
37 a vague manner that the courts will have to decide what it means. This, in effect, amounts to a license to the Judicial
38 Branch to expand federal jurisdiction. The two branches of government are supposed to be sovereign and separate and act
39 as checks on each other, but when they want to collude against the rights of Americans, vague laws are the method of
40 choice. The U.S. Supreme Court said the effect of vague laws is to turn judges and juries essentially into “policy boards”
41 and political, rather than judicial or legal, tribunals. Note the phrase above from the U.S. Supreme Court again:

42 *"A vague law impermissibly delegates basic policy matters [political rather than legal choices] to policemen,*
43 *judges, and juries for resolution on an ad hoc and subjective basis, with the attendant dangers of arbitrary and*
44 *discriminatory application."*

1 You will note that Black’s law dictionary says that such “political questions” are completely outside of the jurisdiction of
2 any court:

3 “Political questions. Questions of which courts will refuse to take cognizance, or to decide, on account of their
4 purely political character, or because their determination would involve an encroachment upon the executive or
5 legislative powers.

6 “Political questions doctrine” holds that certain issues should not be decided by courts because their resolution
7 is committed to another branch of government and/or because those issues are not capable, for one reason or
8 another, of judicial resolution. *Islamic Republic of Iran v. Pahlavi*, 116 Misc.2d 590, 455 N.Y.S.2d. 987, 990.

9 A matter of dispute which can be handled more appropriately by another branch of the government is not a
10 “justiciable” matter for the courts. However, a state apportionment statute is not such a political question as to
11 render it nonjusticiable. *Baker v. Carr*, 369 U.S. 186, 208-210, 82 S.Ct. 691, 705-706, 7 L.Ed.2d. 663.
12 [Black’s Law Dictionary, Sixth Edition, pp. 1158-1159]

13 Therefore, codes or laws that are deliberately written in a vague manner, such as the Internal Revenue Code, have the affect
14 of compelling Courts into the role of a political panel or policy board or “perpetual Constitutional Convention”, rather than
15 their legitimate, Constitutional role. In effect, in relation to those matters that they administer which relate to vague laws,
16 they are acting as an extension of the Legislative rather than Judicial Branch, and this represents a breakdown in the
17 Separation of Powers. The de jure role of Courts is as a fact finder and judge, but vague laws compel them into a de facto
18 role of being a political organization within the Legislative Branch. See the article below for an exhaustive analysis of why
19 they are not authorized to act in this role.

[Political Jurisdiction](http://sedm.org/Forms/FormIndex.htm), Form #05.004
<http://sedm.org/Forms/FormIndex.htm>

20 Judges in most Courts know that when it comes to “taxes”, they are really unlawfully acting in a de facto “political” rather
21 than de jure “legal” capacity. That is why:

- 22 1. Federal judges will not allow “law” to be discussed in the Courtroom in the context of income taxes. See section 11.2
23 later.
- 24 2. Federal judges will insist, along with their buddy the U.S. Attorney, that all jurists are “taxpayers” and therefore federal
25 “employees” who are subject to their jurisdiction.
- 26 3. Federal judges will not address the requirements of the law in their rulings, but instead simply state “policy” and use
27 other Court rulings instead of the law itself as their authority.
- 28 4. Federal judges will not insist that the sections of the I.R.C. cited by the U.S. Attorney must be proven to be “positive
29 law”, and therefore “law”. See: <http://sedm.org/Forms/MemLaw/Consent.pdf>

30 The U.S. Supreme Court admitted that income taxation is largely a “political matter” rather than “legal matter” which is
31 therefore beyond the jurisdiction of any court, when it said the following:

32 “Thus, the Court has frequently held that domicile or residence, more substantial than mere presence in transit
33 or sojourn, is an adequate basis for taxation, including income, property, and death taxes. Since the Fourteenth
34 Amendment makes one a citizen of the state wherein he resides, the fact of residence creates universally
35 reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously
36 includes a duty to pay taxes, and their nature and measure is largely a political matter. Of course, the situs of
37 property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious
38 illustration being a tax on realty laid by the state in which the realty is located.”
39 [Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954)]

40 Notice the phrase “The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political
41 matter”. Well, the way our courts handle liability in a “Willful Failure to File” (pursuant to [26 U.S.C. §7203](#)) trial, in fact,
42 is also handled as a “political matter” or “political question”. The Constitution reserves all such “political questions” to the
43 jurisdiction of the Executive and Legislative, and not Judicial Branches of the government. Therefore, our courts have
44 become nothing less than angry lynch mobs of “taxpayers” who insist that others “pay their fair share”, rather than
45 objective assemblies of impartial persons who have read, understand, and will apply the law consistent with what the
46 Constitution says. This abuse of “democracy” to prejudice and injure rights is the heart of socialism, which has become
47 “The New American Civil Religion” that is quickly supplanting the influence of Christianity in our culture.

1 "The very purpose of a Bill of Rights was to withdraw certain subjects from the vicissitudes of political
2 controversy, to place them beyond the reach of majorities and officials and to establish them as legal principles
3 to be applied by the courts. One's right to life, liberty, and property, to free speech, a free press, freedom of
4 worship and assembly, and other fundamental rights may not be submitted to vote; they depend on the outcome
5 of no elections."
6 [West Virginia Bd. of Ed. v Barnett, 319 U.S. 624, 638 (1943)]

7 Please read our Memorandum of law entitled "Socialism: The New American Civil Religion" for exhaustive proof that the
8 "state" has become the new pagan false god, and replaced the true God as the sovereign who rules from above, rather than
9 serves from below, as our Constitution ordains.

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

10 The U.S. Supreme Court also warned about the evil affects of allowing judges to become involved in "political matters"
11 when it said the following prophetic words that exactly describe how tax matters are heard in federal courts all around the
12 country, every day, and all day:

13 Another evil, alarming and little foreseen, involved in regarding these as questions for the final arbitrament
14 of judges would be that, in such an event, all political privileges and rights would, in a dispute among the
15 people, depend on our decision finally. We would possess the power to decide against, as well as for, them,
16 and, under a prejudiced or arbitrary judiciary, the public liberties and popular privileges might thus be much
17 perverted, if not entirely prostrated. But, allowing the people to make constitutions and unmake them, allowing
18 their representatives to make laws and unmake them, and without our interference as to their principles or
19 policy in doing it, yet, when constitutions and laws are made and put in force by others, then the courts, as
20 empowered by the State or the Union, commence their functions and may decide on the rights which conflicting
21 parties can legally set up under them, rather than about their formation itself. Our power begins after theirs
22 [the Sovereign People] ends. Constitutions and laws precede the judiciary, and we act only under and after
23 them, and as to disputed rights beneath them, rather than disputed points in making them. We speak what is
24 the law, jus dicere, we speak or construe what is the constitution, after both are made, but we make, or revise,
25 or control neither. The disputed rights beneath constitutions already made are to be governed by precedents,
26 by sound legal principles, by positive legislation [e.g. "positive law"], clear contracts, moral duties, and fixed
27 rules; they are per se questions of law, and are well suited to the education and habits of the bench. But the
28 other disputed points in making constitutions, depending often, as before shown, on policy, inclination, popular
29 resolves and popular will and arising not in respect to private rights, not what is meum and tuum, but in
30 relation to politics, they belong to politics, and they are settled by political tribunals, and are too dear to a
31 people bred in the school of Sydney and Russel for them ever to intrust their final decision, when disputed, to a
32 class of men who are so far removed from them as the judiciary, a class also who might decide them
33 erroneously, as well as right, and if in the former way, the consequences might not be able to be averted except
34 by a revolution, while a wrong decision by a political forum can often be peacefully corrected by new
35 elections or instructions in a single month; and if the people, in the distribution of powers under the
36 constitution, should ever think of making judges supreme arbiters in political controversies when not selected
37 by nor, frequently, amenable to them nor at liberty to follow such various considerations in their judgments
38 as [48 U.S. 53] belong to mere political questions, they will dethrone themselves and lose one of their own
39 invaluable birthrights; building up in this way -- slowly, but surely -- a new sovereign power in the republic,
40 in most respects irresponsible and unchangeable for life, and one more dangerous, in theory at least, than
41 the worst elective oligarchy in the worst of times. Again, instead of controlling the people in political affairs,
42 the judiciary in our system was designed rather to control individuals, on the one hand, when encroaching,
43 or to defend them, on the other, under the Constitution and the laws, when they are encroached upon. And if
44 the judiciary at times seems to fill the important station of a check in the government, it is rather a check on the
45 legislature, who may attempt to pass laws contrary to the Constitution, or on the executive, who may violate
46 both the laws and Constitution, than on the people themselves in their primary capacity as makers and
47 amenders of constitutions."
48 [Luther v. Borden, 48 U.S. 1 (1849)]

49 When you remove law from its central role in the Courtroom and put people individually in charge of deciding cases based
50 on "what feels good", the only thing left to decide with are the following evil forces:

- 51 1. Ignorance
- 52 2. Prejudice
- 53 3. Conflict of interest
- 54 4. Bias on the part of the judge
- 55 5. The opinions of biased "experts" who are subject to IRS and judicial extortion.

1 The U.S. Supreme Court described the above travesty of justice by saying that when the liberty of someone is subject to the
2 purely arbitrary will of another, then this is the very essence of slavery itself, when it said:

3 *"When we consider the nature and the theory of our institutions of government, the principles on which they are*
4 *supposed to rest, and review the history of their development, we are constrained to conclude that they do not*
5 *mean to leave room for the play and action of purely personal and arbitrary power. Sovereignty itself is, of*
6 *course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are*
7 *delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all*
8 *government exists and acts. And the law is the definition and limitation of power. It is, indeed, quite true that*
9 *there must always be lodged somewhere, and in some person or body, the authority of final decision; and in*
10 *many cases of mere administration, the responsibility is purely political, no appeal lying except to the ultimate*
11 *tribunal of the public judgment, exercised either in the pressure of opinion, or by means of the suffrage. But the*
12 *fundamental rights to life, liberty, and the pursuit of happiness, considered as individual possessions, are*
13 *secured by those maxims of constitutional law which are the monuments showing the victorious progress of the*
14 *race in securing to men the blessings of civilization under the reign of just and equal laws, so that, in the*
15 *famous language of the Massachusetts bill of rights, the government of the commonwealth 'may be a*
16 *government of laws and not of men.'* **For the very idea that one man may be**
17 **compelled to hold his life, or the means of living, or any material right**
18 **essential to the enjoyment of life, at the mere will of another, seems to be**
19 **intolerable in any country where freedom prevails, as being the essence**
20 **of slavery itself.**"

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

22 Our founding fathers bequeathed to us a "society of law and not of men":

23 **"The historic phrase 'a government of laws and not of men' epitomized the distinguishing character of our**
24 **political society.** When John Adams put that phrase into the Massachusetts Declaration of Rights, pt. 1, art. 30,
25 he was not indulging in a rhetorical flourish. **He was expressing the aim [330 U.S. 258, 308] of those**
26 **who, with him, framed the Declaration of Independence and founded the Republic. 'A government of laws**
27 **and not of men' was the rejection in positive terms of rule by fiat, whether by the fiat of governmental or**
28 **private power.** [for a judge or an arbitrary jury of ignorant Americans unjustly manipulated by a judge]. Every
29 act of government may be challenged by an appeal to law, as finally pronounced by this Court. Even this Court
30 has the last say only for a time. Being composed of fallible men, it may err. But revision of its errors must be by
31 orderly process of law. The Court may be asked to reconsider its decisions, and this has been done successfully
32 again and again throughout our history. Or, what this Court has deemed its duty to decide may be changed by
33 legislation, as it often has been, and, on occasion, by constitutional amendment.

34 **"But from their own experience and their deep reading in history, the Founders knew that Law alone saves a**
35 **society from being rent by internecine strife or ruled by mere brute power however disguised. 'Civilization**
36 **involves subjection of force to reason, and the agency of this subjection is law.'** **1** The conception of a
37 government by laws dominated the thoughts of those who founded this Nation and designed its Constitution,
38 although they knew as well as the belittlers of the conception that laws have to be made, interpreted and
39 enforced by men. To that end, they set apart a body of men, who were to be the depositories of law, who by their
40 disciplined training and character and by withdrawal from the usual temptations of private interest may
41 reasonably be expected to be 'as free, impartial, and independent as the lot of humanity will admit'. So strongly
42 were the framers of the Constitution bent on securing a reign of law that they endowed the judicial office with
43 extraordinary safeguards and prestige. **No one, no matter how exalted his public office or how righteous**
44 **[330 U.S. 258, 309] his private motive, can be judge in his own case. That is what courts are for. And**
45 **no type of controversy is more peculiarly fit for judicial determination than a controversy that calls into**
46 **question the power of a court to decide.** Controversies over 'jurisdiction' are apt to raise difficult technical
47 problems. They usually involve judicial presuppositions, textual doubts, confused legislative history, and like
48 factors hardly fit for final determination by the self-interest of a party.
49 [United States v. United Mine Workers of America, 330 U.S. 258 (1947)]

50 The Bible also described the travesty of justice that occurs when we throw out this "society of laws" and replace it with a
51 "society of men", which is chaos and injustice. Below is a direct quote from the Open Bible on this very subject:

52 *The Book of Judges stands in stark contrast to Joshua. In Joshua an obedient people conquered the land*
53 *through trust in the power of God. In Judges, however, a disobedient and idolatrous people are defeated time*
54 *and time again because of their rebellion against God.*

55 *In seven distinct cycles of sin to salvation, Judges shows how Israel had set aside God's law and in its place*
56 *substituted "what was right in his own eyes" (21:25). The recurring result of abandonment from God's law is*
57 *corruption from within and oppression from without. During the nearly four centuries spanned by this book,*

1 God raises up military champions to throw off the yoke of bondage and to restore the nation to pure worship.
2 But all too soon the "sin cycle" begins again as the nation's spiritual temperance grows steadily colder.

3 ...

4 The Book of Judges could also appropriately be titled "The Book of Failure."

5 **Deterioration** (1:1-3:4). Judges begins with short-lived military successes after Joshua's death, but quickly
6 turns to the repeated failure of all the tribes to drive out their enemies. The people feel the lack of a unified
7 central leader, but the primary reasons for their failure are a lack of faith in God and lack of obedience to Him
8 (2:1-2). Compromise leads to conflict and chaos. Israel does not drive out the inhabitants (1:21, 27, 29, 30);
9 instead of removing the moral cancer [IRS, Federal Reserve?] spread by the inhabitants of Canaan, they
10 contract the disease. The Canaanite gods [money, sex, covetousness] literally become a snare to them (2:3).
11 Judges 2:11-23 is a microcosm of the pattern found in Judges 3-16.

12 **Deliverance** (3:5-16:31). In verses 3:5 through 16:31 of the Book of Judges, seven apostasies (fallings away
13 from God) are described, seven servitudes, and seven deliverances. **Each of the seven cycles has five steps:**
14 **sin, servitude, supplication, salvation, and silence.** These also can be described by the words **rebellion,**
15 **retribution, repentance, restoration, and rest.** The seven cycles connect together as a descending spiral of sin
16 (2:19). Israel vacillates between obedience and apostasy as the people continually fail to learn from their
17 mistakes. Apostasy grows, but the rebellion is not continual. The times of rest and peace are longer than the
18 times of bondage. The monotony of Israel's sins can be contrasted with the creativity of God's methods of
19 deliverance.

20 **Depravity** (17:1-21:25). Judges 17:1 through 21:25 illustrate (1) religious apostasy (17 and 18) and (2) social
21 and moral depravity (19-21) during the period of the judges. Chapters 19-21 contain one of the worst tales of
22 degradation in the Bible. **Judges closes with a key to understanding the period: "everyone did what was right**
23 **in his own eyes" (21:25) [a.k.a. "what FEELS good"].** The people are not doing what is wrong in their own
24 eyes, but what is "evil in the sight of the Lord" (2:11).
25 [*The Open Bible*, New King James Version, Thomas Nelson Publishers, Copyright 1997, pp. 340-341]

26 So the question then becomes:

27 "Why are we allowing the Congress to compel the Courts to be used to effect slavery, and isn't this a violation
28 of the Thirteenth Amendment prohibition against involuntary servitude? Why are we allowing Congress to use
29 ambiguity of law to turn our Courts essentially into perpetual 'Constitutional conventions', and placing the
30 decision makers at the mercy of the very source of injustice that the courts are supposed to be protecting us
31 from, which is the IRS? Isn't this a violation of 28 U.S.C. §455 and a conflict of interest?"

32 The Bible also says that Christians cannot associate with or be part of this type of evil, when it said:

33 "**Shall the throne of iniquity, which devises evil by law, have fellowship with You?** They gather
34 together against the life of the righteous, and condemn innocent blood. But the Lord has been my defense, and
35 my God the rock of my refuge. He has brought on them their own iniquity, and shall cut them off in their own
36 wickedness; **the Lord our God shall cut them off.**"
37 [*Psalms 94:20-23, Bible, NKJV*]

38 Who else but legislators and lawyers could "devise evil by law" as described above by using vague laws and "words of art"
39 to deceive and entrap people? The "throne of iniquity" they are talking about is our political rulers and any judiciary that
40 allows itself to rule on "political questions".

41 If you would like to know more about vague laws and how they represent tyranny and injustice, see:

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

42 **9.8 Statutory Presumptions that Injure Rights**

43 A statutory presumption is a presumption which is mandated by a statute. Below is an example of such a presumption:

44 [26 U.S.C. Sec. 7701\(c\) INCLUDES AND INCLUDING.](#)

1 The terms 'include' and 'including' when used in a definition contained in this title shall not be deemed to
2 exclude other things otherwise within the meaning of the term defined."

3 What Congress is attempting to create in the above is the following false presumption:

4 "Any definition which uses the word 'includes' shall be construed to imply not only what is shown in the statute
5 and the code itself, but also what is commonly understood for the term to mean or whatever any government
6 employee deems is necessary to fulfill what he believes is the intent of the code."

7 We know that the above presumption is unconstitutional and if applied as intended, would violate the Void for Vagueness
8 Doctrine described. It would also violate the rules of statutory construction that say:

- 9 1. The purpose for defining a word within a statute is so that its ordinary (dictionary) meaning is not implied or assumed
10 by the reader.
- 11 2. When a term is defined within a statute, that definition is provided usually to supersede and not enlarge other
12 definitions of the word found elsewhere, such as in other Titles or Codes.

13 The U.S. Supreme Court has ruled many times that statutory presumptions which prejudice or threaten constitutional rights
14 are unconstitutional. Below are a few of its rulings on this subject to make the meaning perfectly clear:

15 "Legislation declaring that proof of one fact or group of facts shall constitute prima facie evidence of an
16 ultimate fact in issue is valid if there is a rational connection between what is proved and what is to be
17 inferred. A prima facie presumption casts upon the person against whom it is applied the duty of going
18 forward with his evidence on the particular point to which the presumption relates. A statute creating a
19 presumption that is arbitrary, or that operates to deny a fair opportunity to repel it, violates the due process
20 clause of the Fourteenth Amendment. Legislative fiat may not take the place of fact in the judicial
21 determination of issues involving life, liberty, or property. *Manley v. Georgia*, [279 U.S. 1](#), 49 S.Ct. 215, 73
22 L.Ed. , and cases cited."
23 [\[Western and Atlantic Railroad v. Henderson, 279 U.S. 639 \(1929\)\]](#)

24

25 "[I]t is unconstitutional for a legislature to remove from the jury the assessment of facts that increase the
26 prescribed range of penalties to which a criminal defendant is exposed. It is equally clear that such facts must
27 be established by proof beyond a reasonable doubt."
28 [*McMillan v. Pennsylvania*, 477 U.S. 79 (1986)]

29

30 It has always been recognized that the guaranty of trial by jury in criminal cases means that the jury is to be the
31 factfinder. This is the only way in which a jury can perform its basic constitutional function of determining the
32 guilt or innocence of a defendant. See, e. g., *United States ex rel. Toth v. Quarles*, [350 U.S. 11, 15](#)-19; *Reid v.*
33 *Covert*, [354 U.S. 1, 5](#)-10 (opinion announcing judgment). And of course this constitutionally established power
34 of a jury to determine guilt or innocence of a defendant charged with crime cannot be taken away by Congress,
35 directly or indirectly, in whole or in part. Obviously, a necessary part of this power, vested by the Constitution
36 in juries (or in judges when juries are waived), is the exclusive right to decide whether evidence presented at
37 trial is sufficient to convict. I think it flaunts the constitutional power of courts and juries for Congress to tell
38 them what "shall be deemed sufficient evidence to authorize conviction." And if Congress could not thus directly
39 encroach upon the judge's or jury's exclusive right to declare what evidence is sufficient to prove the facts
40 necessary for conviction, it should not be allowed to do so merely by labeling its encroachment a
41 "presumption." Neither *Tot v. United States*, [319 U.S. 463](#), relied [[380 U.S. 63, 78](#)] on by the Court as
42 supporting this presumption, nor any case cited in *Tot* approved such an encroachment on the power of judges
43 or juries. **In fact, so far as I can tell, the problem of whether Congress can so restrict the power of court and**
44 **jury in a criminal case in a federal court has never been squarely presented to or considered by this Court,**
45 **perhaps because challenges to presumptions have arisen in many crucially different contexts but**
46 **nevertheless have generally failed to distinguish between presumptions used in different ways, treating them**
47 **as if they are either all valid or all invalid, regardless of the rights on which their use may impinge.** Because
48 the Court also fails to differentiate among the different circumstances in which presumptions may be utilized
49 and the different consequences which will follow, I feel it necessary to say a few words on that subject before
50 considering specifically the validity of the use of these presumptions in the light of the circumstances and
51 consequences of their use.

52 **In its simplest form a presumption is an inference permitted or required by law of the existence of one fact,**
53 **which is unknown or which cannot be proved, from another fact which has been proved.** The fact presumed
54 may be based on a very strong probability, a weak supposition or an arbitrary assumption. The burden on the
55 party seeking to prove the fact may be slight, as in a civil suit, or very heavy - proof beyond a reasonable doubt
56 - as in a criminal prosecution. **This points up the fact that statutes creating presumptions cannot be treated as**
57 **fungible, that is, as interchangeable for all uses and all purposes. The validity of each presumption must be**

1 determined in the light of the particular consequences that flow from its use. When matters of trifling
2 moment are involved, presumptions may be more freely accepted, but when consequences of vital importance
3 to litigants and to the administration of justice are at stake, a more careful scrutiny is necessary. [380 U.S.
4 63, 79]

5 In judging the constitutionality of legislatively created presumptions this Court has evolved an initial
6 criterion which applies alike to all kinds of presumptions: that before a presumption may be relied on, there
7 must be a rational connection between the facts inferred and the facts which have been proved by competent
8 evidence, that is, the facts proved must be evidence which is relevant, tending to prove (though not
9 necessarily conclusively) the existence of the fact presumed. And courts have undoubtedly shown an
10 inclination to be less strict about the logical strength of presumptive inferences they will permit in civil cases
11 than about those which affect the trial of crimes. The stricter scrutiny in the latter situation follows from the
12 fact that the burden of proof in a civil lawsuit is ordinarily merely a preponderance of the evidence, while in
13 a criminal case where a man's life, liberty, or property is at stake, the prosecution must prove his guilt
14 beyond a reasonable doubt. See *Morrison v. California*, 291 U.S. 82, 96 -97. The case of *Bailey v. Alabama*,
15 219 U.S. 219, is a good illustration of this principle. There Bailey was accused of violating an Alabama statute
16 which made it a crime to fail to perform personal services after obtaining money by contracting to perform
17 them, with an intent to defraud the employer. The statute also provided that refusal or failure to perform the
18 services, or to refund money paid for them, without just cause, constituted "prima facie evidence" (i. e., gave
19 rise to a presumption) of the intent to injure or defraud. This Court, after calling attention to prior cases
20 dealing with the requirement of rationality, passed over the test of rationality and held the statute invalid on
21 another ground. Looking beyond the rational-relationship doctrine the Court held that the use of this
22 presumption by Alabama against a man accused of crime would amount to a violation of the Thirteenth
23 Amendment to the Constitution, which forbids "involuntary [380 U.S. 63, 80] servitude, except as a
24 punishment for crime." In so deciding the Court made it crystal clear that rationality is only the first hurdle
25 which a legislatively created presumption must clear - that a presumption, even if rational, cannot be used to
26 convict a man of crime if the effect of using the presumption is to deprive the accused of a constitutional
27 right.
28 [*United States v. Gainly*, 380 U.S. 63 (1965)]

29 The reason a statutory presumption that injures rights is unconstitutional was also revealed in the Federalist Papers, which
30 say on the subject:

31 "No legislative act [including a statutory presumption] contrary to the Constitution can be valid. To deny this
32 would be to affirm that the deputy (agent) is greater than his principal; that the servant is above the master;
33 that the representatives of the people are superior to the people; that men, acting by virtue of powers may do
34 not only what their powers do not authorize, but what they forbid...[text omitted] It is not otherwise to be
35 supposed that the Constitution could intend to enable the representatives of the people to substitute their will
36 to that of their constituents. It is far more rational to suppose, that the courts were designed to be an
37 intermediate body between the people and the legislature, in order, among other things, to keep the latter within
38 the limits assigned to their authority. The interpretation of the laws is the proper and peculiar province of the
39 courts. A Constitution is, in fact, and must be regarded by judges, as fundamental law. If there should
40 happen to be an irreconcilable variance between the two, the Constitution is to be preferred to the statute."
41 [*Alexander Hamilton*, *Federalist Paper* # 78]

42 The implication of the prohibition against statutory presumptions is that:

- 43 1. No natural person who is domiciled within a state of the Union and protected by the Bill of Rights may be victimized
44 or injured in any way by any kind of statutory presumption.
- 45 2. Statutory presumptions may only lawfully be applied against legal "persons" who do not have Constitutional rights,
46 which means corporations or those natural persons who are domiciled in the federal zone, meaning on land within
47 exclusive federal jurisdiction that is not protected by the First Ten Amendments to the United States Constitution. See
48 *Downes v. Bidwell*, 182 U.S. 244 (1901).
- 49 3. Any court which uses "judge made law" to do any of the following in the case of a natural person protected by the Bill
50 of Rights is involved in a conspiracy against rights:
 - 51 3.1. Imposes a statutory or judicial presumption.
 - 52 3.2. Extends or enlarges any definition in the Internal Revenue Code based on any arbitrary criteria.
 - 53 3.3. Invokes an interpretation of a definition within a code which may not be deduced directly from language in the
54 code itself.

55 The above inferences help establish who the only proper audience for the Internal Revenue Code is, which is federal
56 corporations, agents, and employees and those domiciled within the federal zone, and excluding those within states of the
57 Union. The reason is that those domiciled in the federal zone are not protected by the Bill of Rights. The only exception to
58 this rule is that any natural person who is domiciled in a state of the Union but who is exercising agency of a federal

corporation or legal “person” which has a domicile within the federal zone also may become the lawful subject of statutory presumptions, but only in the context of the agency he is exercising. For instance, this is demonstrated in the document below:

[Resignation of Compelled Social Security Trustee, Form #06.002](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

that those participating in the Social Security program are deemed to be “agents”, “employees”, and “fiduciaries” of the federal corporation called the United States, which has a “domicile” in the federal zone (District of Columbia) under 4 U.S.C. §72. Therefore, unless and until they eliminate said agency using the above document, statutory presumptions may be used against them without an unconstitutional result, but only in the context of the agency they are exercising.

9.9 Deceptive laws that blur the line between “public” and “private” property by omission

“All systems either of preference or of restraint, therefore, being thus completely taken away, the obvious and simple system of natural liberty establishes itself of its own accord. Every man, as long as he does not violate the laws of justice, is left perfectly free to pursue his own interest his own way, and to bring both his industry and capital into competition with those of any other man or order of men. The sovereign is completely discharged from a duty, in the attempting to perform which he must always be exposed to innumerable delusions, and for the proper performance of which no human wisdom or knowledge could ever be sufficient: the duty of superintending the industry of private people.”

[Adam Smith, [An Inquiry into the Nature and Causes of the Wealth of Nations](#) (1776)]

The purpose of establishing a government is to protect your private rights to life, liberty, and property. This implies that the government must:

1. Protect your “private” property from being wrongfully converted to “public property” or taken from you without just compensation as the Fifth Amendment requires.
2. Respect and protect all contracts you voluntarily make with others that affect your property.
3. Recognize your rights to all types of property, including your “labor”, which it has said is “property”.
4. Prevent your property from being taken from you because of the imposition of Bills of Attainder, which are penalties instituted by the Legislative or Executive Branch without a judicial trial.
5. Must apply all the same rules for its own actions as it applies to private citizens, because of the requirement for equal protection of the law found in Section 1 of the Fourteenth Amendment and 42 U.S.C. §1981.
6. Must take extraordinary measures to ensure that the lines between “public property” and “private property” are not blurred within the law so as to create unwarranted jurisdiction, authority, or control over private property.

The U.S. Supreme Court has said the following on the subject of the those dealing with the government in public contracts and business:

While it is true enough, as the dissent points out, that one who deals with the Government may need to “turn square corners,” post at 937 (quoting Rock Island, A. & L. R. Co. v. United States, 254 U.S. 141, 143 (1920)), he need not turn them twice.

[. . .]

*Rock Island, A. & L. R. Co. v. United States, 254 U.S. 141, 143 (1920), said that “**Men must turn square corners when they deal with the Government.**” The statement was repeated in Federal Crop Ins. Corp. v. Merrill, 332 U.S. 380, 385 (1947). The wisdom of this principle arises not from any ancient privileges of the sovereign, but from the necessity of protecting the federal fisc -- and the taxpayers, who foot the bills -- from possible improvidence on the part of the countless Government officials who must be authorized to enter into contracts for the Government.*

[United States v. Winstar Corp., 518 U.S. 839 (1996)]

To the same degree that the government’s “fisc” or purse must be protected, the citizen’s “fisc” must therefore similarly protected, because the government is the servant of We the People and they owe their existence to the protection of the Sovereigns they serve. This was indirectly alluded to by the Supreme Court, which said on this subject the following:

*“**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.”*

Governments dealing with citizens in the context of private business activity take on the same rights as ordinary corporations, and therefore must operate under the same rules and on a completely level playing field to those of private corporations:

“...when the United States [or a State, for that matter] enters into commercial business it abandons its sovereign capacity and is treated like any other corporation...”
[91 Corpus Juris Secundum (C.J.S.), United States, §4]

“What, then, is meant by the doctrine that contracts are made with reference to the taxing power resident in the State, and in subordination to it? Is it meant that when a person lends money to a State, or to a municipal division of the State having the power of taxation, there is in the contract a tacit reservation of a right in the debtor to raise contributions out of the money promised to be paid before payment? **That cannot be, because if it could, the contract (in the language of Alexander Hamilton) would 'involve two contradictory things: an obligation to do, and a right not to do; an obligation to pay a certain sum, and a right to retain it in the shape of a tax. It is against the rules, both of law and of reason, to admit by implication in the construction of a contract a principle which goes in destruction of it.'** **The truth is, States and cities, when they borrow money and contract to repay it with interest, are not acting as sovereignties. They come down to the level of ordinary individuals. Their contracts have the same meaning as that of similar contracts between private persons.** Hence, instead of there being in the undertaking of a State or city to pay, a reservation of a sovereign right to withhold payment, the contract should be regarded as an assurance that such a right will not be exercised. A promise to pay, **with a reserved right to deny or change the effect of the promise, is an absurdity.**”

“Is, then, property, which consists in the promise of a State, or of a municipality of a State, beyond the reach of taxation? We do not affirm that it is. A State may undoubtedly tax any of its creditors within its jurisdiction for the debt due to him, and regulate the amount of the tax by the rate of interest the debt bears, if its promise be left unchanged. A tax thus laid impairs no obligation assumed. It leaves the contract untouched. But until payment of the debt or interest has been made, as stipulated, **we think no act of State sovereignty can work an exoneration from what has been promised to the [446] creditor; namely, payment to him, without a violation of the Constitution.** 'The true rule of every case of property founded on contract with the government is this: It must first be reduced into possession, and then it will become subject, in common with other similar property, to the right of the government to raise contributions upon it. It may be said that the government may fulfil this principle by paying the interest with one hand, and taking back the amount of the tax with the other. But to this the answer is, that, to comply truly with the rule, the tax must be upon all the money of the community, not upon the particular portion of it which is paid to the public creditors, and it ought besides to be so regulated as not to include a lien of the tax upon the fund. The creditor should be no otherwise acted upon than as every other possessor of money; and, consequently, the money he receives from the public can then only be a fit subject of taxation when it is entirely separated' (from the contract), 'and thrown undistinguished into the common mass.' 3 Hamilton, Works, 514 et seq. Thus only can contracts with the State be allowed to have the same meaning as all other similar contracts have. “
[Murray v. City of Charleston, 96 U.S. 432 (1877)]

The “private business activity” referred to above includes:

1. All government borrowing. Murray v. City of Charleston, 96 U.S. 432 (1877)
2. All forms of “social insurance”, such as Social Security, Medicare, F.I.C.A., Medicaid, etc.
3. All charitable programs, such as Temporary Aid to Needy Families (TANF), which was formerly called “Welfare”.

“Surely the matters in which the public has the most interest are the supplies of food and clothing; yet can it be that by reason of this interest the state may fix the price at which the butcher must sell his meat, or the vendor of boots and shoes his goods? Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;’ and to ‘secure,’ not grant or create, these rights, governments are instituted. **That property which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit; second, that if he devotes it to a public use, he gives to the public a right to control that use; and third, that whenever the public needs require, the public may take it upon payment of due compensation.**”
[Budd v. People of State of New York, 143 U.S. 517 (1892)]

1 Note that the Supreme Court admitted above that the government's taxing power cannot be abused to transfer wealth from
2 the wealthy to the less fortunate by obtusely saying the following, which we shall reinforce with other similar cites later in
3 this section:

4 *"...and that does not mean that he must [or can lawfully be compelled through the government's taxing powers
5 to] use it for his neighbor's benefit".*

6 Congress cannot therefore lawfully establish any business activity that is NOT a "public purpose" or which is available *only*
7 to specific business participants, such as, for instance, anyone other than its own contracted "employees" or "public
8 officers" in the official conduct of their duties. The U.S. Supreme Court alluded to this when it said the following of the
9 first "public corporation" that would operate outside the District of Columbia that was established by Congress:

10 *"The Bank is not considered as a private corporation, whose principal object is individual trade and
11 individual profit; but as a public corporation, created for public and national purposes. That the mere
12 business of banking is, in its own nature, a private business, and may be carried on by individuals or
13 companies having no political connexion with the government, is admitted; but the Bank is not such an
14 individual or company. It was not created for its own sake, or for private purposes. It has never been
15 supposed that Congress could create such a [PRIVATE] corporation."*
16 [*Osborn v. Bank of U.S., 22 U.S. 738 (1824)*]

17 The offering of all "social insurance", public borrowing, and "charity" scams to anyone other than federal "employees" and
18 "public officials" as an employment fringe benefit is therefore forbidden because not specifically authorized by the
19 Constitution. The only parties who can lawfully accept such fringe benefits are those engaged in their official conduct of
20 their Constitutionally authorized duties. Offering these scams to the private public without making them into federal
21 instrumentalities in the process thereby constitutes a violation of the separation of powers doctrine. To remain lawful, any
22 such scam, I mean "program" must therefore observe all the following legal constraints upon its conduct:

- 23 1. They must either call the program a "public purpose" and convey the same EQUAL rights to all participants, including
24 those who did not sign up or contribute. Only in that capacity may they assert "sovereign immunity" to protect or
25 expand such programs.
- 26 2. They must honestly and with full disclosure identify the activity as a "private purpose" and "private business activity"
27 that is only available to specific individuals who contribute, in which case they must produce proof of individual,
28 voluntary, written consent of each participant and must administer the program like any other private corporation. In
29 this capacity, they may not assert "sovereign immunity" to protect or expand such programs and may not lawfully call
30 any of the insurance premiums that pay for these programs "taxes", because they are not paid to government entities
31 and they do not support lawful, constitutionally authorized functions of the government.
- 32 3. Any attempt by the government to either protect or expand such "private business" programs of "social insurance" or
33 "charity" devolves to that of the enforcement of consensual private law and private contracts with specific individuals,
34 and cannot be lawfully enforced as "public law" upon all persons equally.

35 In practice, the government violates the above rules by unlawfully deceiving the public into believing the following using
36 fraudulent publications and verbal statements that the federal courts positively refuse to hold anyone in government
37 personally accountable for:

- 38 1. Participation in the program is involuntary. In fact, participation is voluntary and cannot be coerced. See:
39

<i>Federal and State Tax Withholding Options for Private Employers</i> , Form #04.101 http://sedm.org/Forms/FormIndex.htm
--
- 40 2. Payment for the program is a "tax", when in fact it is simply a voluntary insurance premium. They falsely call it a
41 "tax" so that you will feel a patriot duty as a law-abiding citizen to "pay your fair share".
- 42 3. That the program is available to "private persons", when in fact you must first become a "public employee" and a
43 "public official" in order to lawfully participate. The application for participation and benefits therefore fulfills
44 THREE functions:
 - 45 3.1. Making you into a public employee and "federal personnel" subject to law of a foreign jurisdiction. See [5 U.S.C.](#)
46 [§552a\(a\)\(13\)](#).
 - 47 3.2. Issuing or providing a "license number" called a Social Security Number that authorizes you to represent the
48 federal government as a "public official". In that capacity, you become a federal instrumentality representing a
federal corporation domiciled in the District of Columbia, and pursuant to Fed.Rul.Civ.Proc. 17(b).

- 3.3. It constitutes your voluntary consent to have your legal identity “kidnapped” and moved to the District of Criminals, pursuant to [26 U.S.C. §7701\(a\)\(39\)](#) and [26 U.S.C. §7408\(d\)](#). These provisions of the “franchise agreement” authorize the government to prosecute you under the laws of the District of Columbia, regardless of where you live. As a “public official” receiving federal benefits and representing a federal corporation, Fed.Rul.Civ.Proc. 17(b) say the laws that apply are those of the place of incorporation of the corporation, which is the District of Criminals.
4. That the program is available to persons outside the District of Columbia, when 4 U.S.C. §72 says all “public offices” shall be exercised ONLY in the District of Columbia and NOT elsewhere except as expressly authorized by Congress.
 5. That the “States” described in the Social Security Act, [42 U.S.C. §1301\(a\)\(1\)](#), include states of the Union, when in fact they do *not* and CANNOT without violating the separation of powers doctrine that was put there for the protection of our constitutional rights.
 6. Refusing to define the term “individual” anywhere in the Internal Revenue Code, in order to hide the identity of “taxpayers” under Subtitle A of the Internal Revenue Code as a “public employees” or “public officials”. The term is defined in the Privacy Act, [5 U.S.C. §552a\(a\)\(2\)](#) to include ONLY public employees, but not similarly defined in the Internal Revenue Code. Note, for instance, that Title 5 of the U.S. Code is entitled “Government organization and employees”, and it does *not* include laws that regulate private persons. This willful deception introduces just enough “indirection” and “cognitive dissonance” to keep the average American guessing about exactly who such an “individual” is. They also hid the truth deep in the regulations at 26 CFR §1.1-1(a)(2)(ii), where the terms “married individual” and “unmarried individual” are both defined as aliens engaged in a “trade or business”, where “trade or business” is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as “the functions of a public office”.

Now let’s further explore this fine line between “public” and “private” property further to exhaustively illustrate what we mean about the government’s attempt to blur the distinction between these two in order to PLUNDER your property. The U.S. Supreme Court has said many times that the ONLY purpose for lawful, constitutional taxation is to collect revenues to support ONLY the machinery and operations of the government and its “employees”. This purpose, it calls a “public use” or “public purpose”:

*“The power to tax is, therefore, the strongest, the most pervading of all powers of government, reaching directly or indirectly to all classes of the people. It was said by Chief Justice Marshall, in the case of McCulloch v. Md., 4 Wheat. 431, that the power to tax is the power to destroy. A striking instance of the truth of the proposition is seen in the fact that the existing tax of ten per cent, imposed by the United States on the circulation of all other banks than the National Banks, drove out of existence every *state bank of circulation within a year or two after its passage. This power can be readily employed against one class of individuals and in favor of another, so as to ruin the one class and give unlimited wealth and prosperity to the other, if there is no implied limitation of the uses for which the power may be exercised.*

To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative forms.

Nor is it taxation. ‘A tax,’ says Webster’s Dictionary, ‘is a rate or sum of money assessed on the person or property of a citizen by government for the use of the nation or State.’ ‘Taxes are burdens or charges imposed by the Legislature upon persons or property to raise money for public purposes.’ Cooley, Const. Lim., 479.

Coulter, J., in Northern Liberties v. St. John’s Church, 13 Pa. St., 104 says, very forcibly, ‘I think the common mind has everywhere taken in the understanding that **taxes are a public imposition, levied by authority of the government for the purposes of carrying on the government in all its machinery and operations—that they are imposed for a public purpose.**’ See, also Pray v. Northern Liberties, 31 Pa.St., 69; Matter of Mayor of N.Y., 11 Johns., 77; Camden v. Allen, 2 Dutch., 398; Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47; Whiting v. Fond du Lac, supra.”
[\[Loan Association v. Topeka, 20 Wall. 655 \(1874\)\]](#)

“A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the support of the government. The word has never thought to connote the expropriation of money from one group for the benefit of another.”
[\[U.S. v. Butler, 297 U.S. 1 \(1936\)\]](#)

Black’s Law Dictionary defines the word “public purpose” as follows:

1 “**Public purpose.** In the law of taxation, eminent domain, etc., this is a term of classification to distinguish the
2 objects for which, according to settled usage, the government is to provide, from those which, by the like usage,
3 are left to private interest, inclination, or liberality. The constitutional requirement that the purpose of any tax,
4 police regulation, or particular exertion of the power of eminent domain shall be the convenience, safety, or
5 welfare of the entire community and not the welfare of a specific individual or class of persons [such as, for
6 instance, federal benefit recipients as individuals]. “Public purpose” that will justify expenditure of public
7 money generally means such an activity as will serve as benefit to community as a body and which at same time
8 is directly related function of government. *Pack v. Southwestern Bell Tel. & Tel. Co.*, 215 Tenn. 503, 387
9 S.W.2d. 789, 794.

10 The term is synonymous with governmental purpose. As employed to denote the objects for which taxes may be
11 levied, it has no relation to the urgency of the public need or to the extent of the public benefit which is to
12 follow; the essential requisite being that a public service or use shall affect the inhabitants as a community,
13 and not merely as individuals. A public purpose or public business has for its objective the promotion of the
14 public health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or
15 residents within a given political division, as, for example, a state, the sovereign powers of which are exercised
16 to promote such public purpose or public business.”
17 [*Black’s Law Dictionary, Sixth Edition, p. 1231, Emphasis added*]

18 A related word defined in Black’s Law Dictionary is “public use”:

19 “**Public use.** Eminent domain. The constitutional and statutory basis for taking property by eminent domain.
20 For condemnation purposes, “public use” is one which confers some benefit or advantage to the public; it is not
21 confined to actual use by public. It is measured in terms of right of public to use proposed facilities for which
22 condemnation is sought and, as long as public has right of use, whether exercised by one or many members of
23 public, a “public advantage” or “public benefit” accrues sufficient to constitute a public use. *Montana Power
24 Co. v. Bokma, Mont.*, 457 P.2d. 769, 772, 773.

25 Public use, in constitutional provisions restricting the exercise of the right to take property in virtue of eminent
26 domain, means a use concerning the whole community distinguished from particular individuals. But each and
27 every member of society need not be equally interested in such use, or be personally and directly affected by it;
28 if the object is to satisfy a great public want or exigency, that is sufficient. *Ringe Co. v. Los Angeles County*, 262
29 U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186. The term may be said to mean public usefulness, utility, or
30 advantage, or what is productive of general benefit. It may be limited to the inhabitants of a small or restricted
31 locality, but must be in common, and not for a particular individual. The use must be a needful one for the
32 public, which cannot be surrendered without obvious general loss and inconvenience. A “public use” for which
33 land may be taken defies absolute definition for it changes with varying conditions of society, new appliances in
34 the sciences, changing conceptions of scope and functions of government, and other differing circumstances
35 brought about by an increase in population and new modes of communication and transportation. *Katz v.
36 Brandon*, 156 Conn. 521, 245 A.2d. 579, 586.

37 See also *Condemnation; Eminent domain.*
38 [*Black’s Law Dictionary, Sixth Edition, p. 1232*]

39 Black’s Law Dictionary also defines the word “tax” as follows:

40 “**Tax:** A charge by the government on the income of an individual, corporation, or trust, as well as the value
41 of an estate or gift. The objective in assessing the tax is to generate revenue to be used for the needs of the
42 public.

43 A pecuniary [relating to money] burden laid upon individuals or property to support the government, and is a
44 payment exacted by legislative authority. *In re Mytinger, D.C.Tex.* 31 F.Supp. 977,978,979. **Essential**
45 **characteristics of a tax are that it is NOT A VOLUNTARY**
46 **PAYMENT OR DONATION, BUT AN ENFORCED**
47 **CONTRIBUTION, EXACTED PURSUANT TO**
48 **LEGISLATIVE AUTHORITY.** *Michigan Employment Sec. Commission v. Patt*, 4
49 Mich.App. 228, 144 N.W.2d. 663, 665. ... ”
50 [*Black’s Law Dictionary, Sixth Edition, p. 1457*]

51 So in order to be legitimately called a “tax” or “taxation”, the money we pay to the government must fit all of the following
52 criteria:

- 53 1. The money must be used ONLY for the support of government.

- 1 2. The subject of the tax must be “liable”, and responsible to pay for the support of government under the force of law.
- 2 3. The money must go toward a “public purpose” rather than a “private purpose”.
- 3 4. The monies paid cannot be described as wealth transfer between two people or classes of people within society
- 4 5. The monies paid cannot aid one group of private individuals in society at the expense of another group, because this
- 5 violates the concept of equal protection of law for all citizens found in section 1 of the Fourteenth Amendment

6 If the monies demanded by government do not fit all of the above requirements, then they are being used for a “private”
7 purpose and cannot be called “taxes” or “taxation”, according to the Supreme Court. Actions by the government to enforce
8 the payment of any monies that do not meet all the above requirements can therefore only be described as:

- 9 1. Theft and robbery by the government in the guise of “taxation”
- 10 2. Government by decree rather than by law
- 11 3. Extortion under the color of law in violation [18 U.S.C. §872](#).
- 12 4. Tyranny
- 13 5. Socialism
- 14 6. Mob rule and a tyranny by the “have-nots” against the “haves”
- 15 7. [18 U.S.C. §241](#): Conspiracy against rights. The IRS shares tax return information with states of the union, so that both
- 16 of them can conspire to deprive you of your property.
- 17 8. [18 U.S.C. §242](#): Deprivation of rights under the color of law. The Fifth Amendment says that people in states of the
- 18 Union cannot be deprived of their property without due process of law or a court hearing. Yet, the IRS tries to make it
- 19 appear like they have the authority to just STEAL these people’s property for a fabricated tax debt that they aren’t even
- 20 legally liable for.
- 21 9. [18 U.S.C. §247](#): Damage to religious property; obstruction of persons in the free exercise of religious beliefs
- 22 10. [18 U.S.C. §872](#): Extortion by officers or employees of the United States.
- 23 11. [18 U.S.C. §876](#): Mailing threatening communications. This includes all the threatening notices regarding levies, liens,
- 24 and idiotic IRS letters that refuse to justify why government thinks we are “liable”.
- 25 12. [18 U.S.C. §880](#): Receiving the proceeds of extortion. Any money collected from Americans through illegal
- 26 enforcement actions and for which the contributors are not "liable" under the law is extorted money, and the IRS is in
- 27 receipt of the proceeds of illegal extortion.
- 28 13. [18 U.S.C. §1581](#): Peonage, obstructing enforcement. IRS is obstructing the proper administration of the Internal
- 29 Revenue Code and the Constitution, which require that they respect those who choose NOT to volunteer to participate
- 30 in the federal donation program identified under subtitle A of the I.R.C.
- 31 14. [18 U.S.C. §1583](#): Enticement into slavery. IRS tries to enlist “nontaxpayers” to rejoin the ranks of other peons who
- 32 pay taxes they aren't demonstrably liable for, which amount to slavery.
- 33 15. [18 U.S.C. §1589](#): Forced labor. Being forced to expend one’s personal time responding to frivolous IRS notices and
- 34 pay taxes on my labor that I am not liable for.

35 We also cannot assume or suppose that our government has the authority to make “gifts” of monies collected through its
36 taxation powers, and especially not when paid to private individuals or foreign countries because:

- 37 1. The Constitution DOES NOT authorize the government to “gift” money to anyone within states of the Union or in
- 38 foreign countries, and therefore, this is not a Constitutional use of public funds, nor does unauthorized expenditure of
- 39 such funds produce a tangible public benefit, but rather an injury, by forcing those who do not approve of the gift to
- 40 subsidize it and yet not derive any personal benefit whatsoever for it.
- 41 2. The Supreme Court identifies such abuse of taxing powers as “robbery in the name of taxation” above.

42 Based on the foregoing analysis, we are then forced to divide the monies collected by the government through its taxing
43 powers into only two distinct classes. We also emphasize that every tax collected and every expenditure originating from
44 the tax paid MUST fit into one of the two categories below:

45

1 **Table 5: Two methods for taxation**

#	Characteristic	Public use/purpose	Private use/purpose
1	Authority for tax	U.S. Constitution	Legislative fiat, tyranny
2	Monies collected described by Supreme Court as	Legitimate taxation	“Robbery in the name of taxation” (see <i>Loan Assoc. v. Topeka</i> , above)
3	Money paid only to following parties	Federal “employees”, contractors, and agents	Private parties with no contractual relationship or agency with the government
4	Government that practices this form of taxation is	A righteous government	A THIEF
5	This type of expenditure of revenues collected is:	Constitutional	Unconstitutional
6	Lawful means of collection	Apportioned direct or indirect taxation	Voluntary donation (cannot be lawfully implemented as a “tax”)
7	Tax system based on this approach is	A lawful means of running a government	A charity and welfare state for private interests, thieves, and criminals
8	Government which identifies payment of such monies as mandatory and enforceable is	A righteous government	A lying, thieving government that is deceiving the people.
9	When enforced, this type of tax leads to	Limited government that sticks to its corporate charter, the Constitution	Socialism Communism Mafia protection racket Organized extortion
10	Lawful subjects of Constitutional, federal taxation	Taxes on imports into states of the Union coming from foreign countries. See Constitution, Article 1, Section 8, Clause 3 (external) taxation.	No subjects of lawful taxation. Whatever unconstitutional judicial fiat and a deceived electorate will tolerate is what will be imposed and enforced at the point of a gun
11	Tax system based on this approach based on	Private property	All property being owned by the state through eminent domain. Tax becomes a means of “renting” what amounts to state property to private individuals for temporary use.

2 If we give our government the benefit of the doubt by “assuming” or “presuming” that it is operating lawfully and
3 consistent with the model on the left above, then we have no choice but to conclude that everyone who lawfully receives
4 any kind of federal payment MUST be either a federal “employee” or “federal contractor” on official duty, and that the
5 compensation received must be directly connected to the performance of a sovereign or Constitutionally authorized
6 function of government. Any other conclusion or characterization of a lawful tax other than this is irrational, inconsistent
7 with the rulings of the U.S. Supreme Court on this subject, and an attempt to deceive the public about the role of limited
8 Constitutional government based on Republican principles. This means that you cannot participate in any of the following
9 federal social insurance programs WITHOUT being a federal “employee”, and if you refuse to identify yourself as a federal
10 employee, then you are admitting that your government is a thief and a robber that is abusing its taxing powers:

- 11 1. Subtitle A of the Internal Revenue Code. IRC sections 1, 32, and 162 all confer privileged financial benefits to the
- 12 participant which constitute federal “employment” compensation.
- 13 2. Social Security.
- 14 3. Unemployment compensation.
- 15 4. Medicare.

16 An examination of the Privacy Act, [5 U.S.C. §552a\(a\)\(13\)](#), in fact, identifies all those who participate in the above
17 programs as “federal personnel”, which means federal “employees”. To wit:

18 [TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552a](#)

1 [§ 552a. Records maintained on individuals](#)

2 (a) Definitions.— For purposes of this section—

3 (13) the term “Federal personnel” means officers and employees of the Government of the United States,
4 members of the uniformed services (including members of the Reserve Components), **individuals entitled to**
5 **receive immediate or deferred retirement benefits under any retirement program of the Government of the**
6 **United States (including survivor benefits).**

7 The “individual” they are talking about above is further defined in 5 U.S.C. §552a(a)(2) as follows:

8 [TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552a](#)
9 [§ 552a. Records maintained on individuals](#)

10 (a) Definitions.— For purposes of this section—

11 (2) the term “individual” means a citizen of the United States or an alien lawfully admitted for permanent
12 residence;

13 The “citizen of the United States” they are talking about is based on the statutory rather than constitutional definition of the
14 “United States”, which means it refers to the federal zone and excludes states of the Union. Also, note that both of the two
15 preceding definitions are found within Title 5 of the U.S. Code, which is entitled “Government Organization and
16 Employees”. Therefore, it refers ONLY to government employees and excludes private employees. There is no definition
17 of the term “individual” anywhere in Title 26 (I.R.C.) of the U.S. Code or any other title that refers to private natural
18 persons, because Congress cannot legislate for them. Notice the use of the phrase “private business” in the U.S. Supreme
19 Court ruling below:

20 *“The individual may stand upon his constitutional rights as a citizen. **He is entitled to carry on his private***
21 ***business in his own way [unregulated by the government]. His power to contract is unlimited. He owes no***
22 ***duty to the State or to his neighbor to divulge his business, or to open his doors to an investigation, so far as***
23 ***it may tend to criminate him. He owes no such duty to the State, since he receives nothing therefrom, beyond***
24 ***the protection of his life and property.** His rights are such as existed by the law of the land long antecedent to*
25 *the organization of the State, and can only be taken from him by due process of law, and in accordance with the*
26 *Constitution. Among his rights are a refusal to incriminate himself; and the immunity of himself and his*
27 *property from arrest or seizure except under a warrant of the law. **He owes nothing to the public [including***
28 ***so-called “taxes” under Subtitle A of the I.R.C.] so long as he does not trespass upon their rights.**”*
29 *[Hale v. Henkel, 201 U.S. 43, 74 (1906)]*

30 The purpose of the Constitution and the Bill of Rights instead is to REMOVE authority of the Congress to legislate for
31 private persons and thereby protect their sovereignty and dignity. That is why the U.S. Supreme Court ruled the following:

32 *“The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They*
33 *recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a*
34 *part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect*
35 *Americans in their beliefs, their thoughts, their emotions and their sensations. **They conferred, as against the***
36 ***Government, the right to be let alone - the most comprehensive of rights and the right most valued by***
37 ***civilized men.**”*
38 *[Olmstead v. United States, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting); see also Washington v.*
39 *Harper, 494 U.S. 210 (1990)]*

40 **QUESTIONS FOR DOUBTERS:** If you aren't a federal “employee” as a person participating in Social Security and the
41 Internal Revenue Code, then why are all of the Social Security Regulations located in Title 20 of the Code of Federal
42 Regulations under parts 400-499, entitled “Employee Benefits”? See for yourself:

43 http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?sid=f073dcf7b1b49c3d353eaf290d735663&c=ecfr&tpl=/ecfrbrowse/Title20/20tab_02.tpl

45 Another very important point to make here is that the purpose of nearly all federal law is to regulate “public conduct” rather
46 than “private conduct”. Congress must write laws to regulate and control every aspect of the behavior of its employees so
47 that they do not adversely affect the rights of private individuals like you, who they exist exclusively to serve and protect.

1 Most federal statutes, in fact, are exclusively for use by those working in government and simply do not apply to private
2 citizens in the conduct of their private lives. The U.S. Supreme Court confirmed this view, when it said:

3 *"The power to "legislate generally upon" life, liberty, and property, as opposed to the "power to provide modes*
4 *of redress" against offensive state action, was "repugnant" to the Constitution. Id., at 15. See also United States*
5 *v. Reese, 92 U.S. 214, 218 (1876); United States v. Harris, 106 U.S. 629, 639 (1883); James v. Bowman, 190*
6 *U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or*
7 *modified, see, e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964); United States v. Guest,*
8 *383 U.S. 745 (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not*
9 *been questioned."*
10 [*City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 (1997)*]

11 What the U.S. Supreme Court is saying above is that the government has no authority to tell you how to run your *private*
12 *life*. This is contrary to the whole idea of the Internal Revenue Code, whose main purpose is to monitor and control *every*
13 *aspect* of those who are subject to it. In fact, it has become the chief means for Congress to implement what we call "social
14 engineering". Just by the deductions they offer, people are incentivized into all kinds of crazy behaviors in pursuit of
15 reductions in a liability that they in fact do not even have. Therefore, the only reasonable thing to conclude is that Subtitle
16 A of the Internal Revenue Code, which would "appear" to regulate the private conduct of *all* individuals in states of the
17 Union, in fact only applies to "public employees" in the official conduct of their duties while present in the District of
18 Columbia, which 4 U.S.C. §72 makes the "seat of government". The I.R.C. therefore essentially amounts to a part of the
19 job responsibility and the "employment contract" of "public employees". This was also confirmed by the House of
20 Representatives, who said that only those who take an oath of "public office" are subject to the requirements of the personal
21 income tax. See:

22 <http://famguardian.org/Subjects/Taxes/Evidence/PublicOrPrivate-Tax-Return.pdf>

23 Within the Internal Revenue Code, those legal "persons" who work for the government are identified as engaging in a
24 "public office". A "public office" within the Internal Revenue Code is called a "trade or business", which is defined below.
25 We emphasize that engaging in a privileged "trade or business" is the main excise taxable activity that in fact and indeed is
26 what REALLY makes a person a "taxpayer" subject to the Internal Revenue Code, Subtitle A:

27 [26 U.S.C. §7701\(a\)\(26\)](#)

28 *"The term 'trade or business' includes the performance of the functions of a public office."*

29 Below is the definition of "public office":

30 Public office

31 *"Essential characteristics of a 'public office' are:*

- 32 (1) Authority conferred by law,
33 (2) Fixed tenure of office, and
34 (3) Power to exercise some of the sovereign functions of government.
35 (4) Key element of such test is that "officer is carrying out a sovereign function".
36 (5) Essential elements to establish public position as 'public office' are:
37 (a) Position must be created by Constitution, legislature, or through authority conferred by legislature.
38 (b) Portion of sovereign power of government must be delegated to position,
39 (c) Duties and powers must be defined, directly or implied, by legislature or through legislative authority.
40 (d) Duties must be performed independently without control of superior power other than law, and
41 (e) Position must have some permanency."

42 [*Black's Law Dictionary, Sixth Edition*]

43 Those who are fulfilling the "functions of a public office" are under a legal, fiduciary duty as "trustees" of the "public
44 trust", while working as "volunteers" for the "charitable trust" called the "United States Government Corporation", which
45 we affectionately call "U.S. Inc.":

46 *"As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be*
47 *exercised in behalf of the government or of all citizens who may need the intervention of the officer. 20*
48 *Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level*

20 State ex rel. Nagle v. Sullivan, 98 Mont 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

1 of government, and whatever be their private vocations, are trustees of the people, and accordingly labor
2 under every disability and prohibition imposed by law upon trustees relative to the making of personal
3 financial gain from a discharge of their trusts. 21 That is, a public officer occupies a fiduciary relationship
4 to the political entity on whose behalf he or she serves. 22 and owes a fiduciary duty to the public. 23 It has
5 been said that the fiduciary responsibilities of a public officer cannot be less than those of a private
6 individual. 24 Furthermore, it has been stated that any enterprise undertaken by the public official which
7 tends to weaken public confidence and undermine the sense of security for individual rights is against public
8 policy.²⁵
9 [63C Am.Jur.2d, Public Officers and Employees, §247]

10 “U.S. Inc.” is a federal corporation, as defined below:

11 “Corporations are also of all grades, and made for varied objects; **all governments are corporations, created**
12 **by usage and common consent, or grants and charters which create a body politic for prescribed purposes;**
13 **but whether they are private, local or general, in their objects, for the enjoyment of property, or the exercise**
14 **of power, they are all governed by the same rules of law, as to the construction and the obligation of the**
15 **instrument by which the incorporation is made. One universal rule of law protects persons and property.** It is
16 a fundamental principle of the common law of England, that the term freemen of the kingdom, includes ‘all
17 persons,’ ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2
18 Inst. 4), and is incorporated into our institutions. The persons of the members of corporations are on the same
19 footing of protection as other persons, and their corporate property secured by the same laws which protect
20 that of individuals. 2 Inst. 46-7. ‘No man shall be taken,’ ‘no man shall be disseised,’ without due process of law,
21 is a principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the
22 federal government, by the amendments to the constitution.”
23 [Proprietors of Charles River Bridge v. Proprietors of Warren Bridge, [36 U.S. 420](#) (1837)]
24

25 [TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE](#)
26 [PART VI - PARTICULAR PROCEEDINGS](#)
27 [CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE](#)
28 [SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS](#)

29 [Sec. 3002. Definitions](#)

30 (15) “United States” means -
31 (A) a **Federal corporation**;
32 (B) an agency, department, commission, board, or other entity of the United States; or
33 (C) an instrumentality of the United States.

34 Those who are acting as “public officials” for “U.S. Inc.” have essentially donated their formerly private property to a
35 “public use”. In effect, they have joined the SOCIALIST collective and become partakers of money STOLEN from people,
36 most of whom, do not wish to participate.

37 *“My son, if sinners [socialists, in this case] entice you,*
38 ***Do not consent [do not abuse your power of choice]***
39 *If they say, “Come with us,*
40 ***Let us lie in wait to shed blood [of innocent “nontaxpayers”];***
41 ***Let us lurk secretly for the innocent without cause;***
42 *Let us swallow them alive like Sheol,*
43 *And whole, like those who go down to the Pit:*

²¹ Georgia Dep’t of Human Resources v Sistrunk, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in public trust. Madlener v Finley (1st Dist) 161 Ill App 3d 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

²² Chicago Park Dist. v Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill App 3d 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

²³ United States v. Holzer (CA7 Ill) 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98 L Ed 2d 18, 108 S Ct 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L Ed 2d 608, 108 S Ct 2022 and (criticized on other grounds by United States v Osser (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in United States v Little (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in United States v. Boylan (CA1 Mass) 898 F.2d. 230, 29 Fed Rules Evid Serv 1223).

²⁴ Chicago ex rel. Cohen v Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill App 3d 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

²⁵ Indiana State Ethics Comm’n v Nelson (Ind App), 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1 *We shall fill our houses with spoil [plunder];*
2 *Cast in your lot among us,*
3 *Let us all have one purse [share the stolen LOOT]"--*

4 *My son, do not walk in the way with them [do not ASSOCIATE with them and don't let the government*
5 *FORCE you to associate with them either by forcing you to become a "taxpayer"/government whore or a*
6 *"U.S. citizen".*
7 *Keep your foot from their path;*
8 *For their feet run to evil,*
9 *And they make haste to shed blood.*
10 *Surely, in vain the net is spread*
11 *In the sight of any bird;*
12 *But they lie in wait for their own blood.*
13 *They lurk secretly for their own lives.*
14 *So are the ways of everyone who is greedy for gain [or unearned government benefits];*
15 *It takes away the life of its owners."*
16 [[Proverbs 1:10-19](#), Bible, NKJV]

17 Below is what the U.S. Supreme Court says about those who have donated their private property to a "public use". The
18 ability to volunteer your private property for "public use", by the way, also implies the ability to UNVOLUNTEER at any
19 time, which is the part no government employee we have ever found is willing to talk about. I wonder why....DUHHHH!:

20 *"Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;"*
21 *and to 'secure,' not grant or create, these rights, governments are instituted. That property [or income] which a*
22 *man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use*
23 *it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit; second,*
24 *that if he devotes it to a public use, he gives to the public a right to*
25 *control that use; and third, that whenever the public needs require, the public may take it upon*
26 *payment of due compensation.*
27 [[Budd v. People of State of New York, 143 U.S. 517 \(1892\)](#)]

28 Any legal person, whether it be a natural person, a corporation, or a trust, may become a "public office" if it volunteers to
29 do so. A subset of those engaging in such a "public office" are federal "employees", but the term "public office" or "trade
30 or business" encompass much more than just government "employees". In law, when a legal "person" volunteers to accept
31 the legal duties of a "public office", it therefore becomes a "trustee", an agent, and fiduciary (as defined in [26 U.S.C.](#)
32 [§6903](#)) acting on behalf of the federal government by the operation of private contract law. It becomes essentially a
33 "franchisee" of the federal government carrying out the provisions of the franchise agreement, which is found in:

- 34 1. Internal Revenue Code, Subtitle A, in the case of the federal income tax.
35 2. The Social Security Act, which is found in Title 42 of the U.S. Code.

36 If you would like to learn more about how this "trade or business" scam works, consult the authoritative article below:

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

37 The IRS Form 1042-S Instructions confirm that all those who use Social Security Numbers are engaged in a "trade or
38 business":

39 **Box 14, Recipient's U.S. Taxpayer Identification Number (TIN)**

40 *You must obtain and enter a U.S. taxpayer identification number (TIN) for:*

- 41 • Any recipient whose income is effectively connected with the conduct of a [trade or business](#) in
42 the United States.

43 [[IRS Form 1042-S Instructions, p. 14](#)]

44 Engaging in a "trade or business" therefore implies a "public office", which makes the person using the number into a
45 "public official" who has donated his formerly private time and services to a "public use" and agreed to give the public the

1 right to control and regulate that use through the operation of the franchise agreement, which is the Internal Revenue Code
2 Subtitle A and the Social Security Act found in Title 42 of the U.S. Code. The Social Security Number is therefore the
3 equivalent of a “license number” to act as a “public official” for the federal government, who is a fiduciary or trustee
4 subject to the plenary legislative jurisdiction of the federal government pursuant to [26 U.S.C. §7701\(a\)\(39\)](#), [26 U.S.C.
5 §7408\(d\)](#), and [Federal Rule of Civil Procedure Rule 17\(b\)](#), regardless of where he might be found geographically, including
6 within a state of the Union. The franchise agreement governs “choice of law” and where it’s terms may be litigated, which
7 is the District of Columbia, based on the agreement itself.

8 Now let’s apply what we have learned to your employment situation. God said you cannot work for two companies at
9 once. You can only serve one company, and that company is the federal government if you are receiving federal benefits:

10 *“No one can serve two masters [two god and government, or two employers, for instance]; for either he will*
11 *hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God*
12 *and mammon [government].”*
13 [[Luke 16:13](#), Bible, NKJV. Written by a tax collector]

14 Everything you make while working for your slave master, the federal government, is their property over which you are a
15 fiduciary and “public officer”.

16 *“THE” + “IRS” = “THEIRS”*

17 A federal “public officer” has no rights in relation to their master, the federal government:

18 *“The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the*
19 *regulator of private conduct, are not the same as the restrictions that it places upon the government in its*
20 *capacity as employer. We have recognized this in many contexts, with respect to many different constitutional*
21 *guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley v.*
22 *Johnson, 425 U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable*
23 *cause, but in many circumstances government employees can. O’Connor v. Ortega, 480 U.S. 709, 723 (1987)*
24 *(plurality opinion); id., at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for*
25 *refusing to provide the government information that may incriminate them, but government employees can be*
26 *dismissed when the incriminating information that they refuse to provide relates to the performance of their job.*
27 *Gardner v. Broderick, [497 U.S. 62, 95] 392 U.S. 273, 277 -278 (1968). With regard to freedom of speech*
28 *in particular: Private citizens cannot be punished for speech of merely private concern, but government*
29 *employees can be fired for that reason. Connick v. Myers, 461 U.S. 138, 147 (1983). Private citizens cannot be*
30 *punished for partisan political activity, but federal and state employees can be dismissed and otherwise*
31 *punished for that reason. Public Workers v. Mitchell, 330 U.S. 75, 101 (1947); Civil Service Comm’n v. Letter*
32 *Carriers, 413 U.S. 548, 556 (1973); Broadrick v. Oklahoma, 413 U.S. 601, 616 -617 (1973).”*
33 [[Rutan v. Republican Party of Illinois, 497 U.S. 62 \(1990\)](#)]

34 Your existence and your earnings as a federal “public official” and “trustee” and “fiduciary” are entirely subject to the
35 whim and pleasure of corrupted lawyers and politicians, and you must beg and grovel if you expect to retain anything:

36 *“In the general course of human nature, A POWER OVER A MAN’S SUBSISTENCE AMOUNTS TO A POWER*
37 *OVER HIS WILL.”*
38 [[Alexander Hamilton, Federalist Paper No. 79](#)]

39 You will need an “exemption” from your new slave master specifically spelled out in law to justify anything you want to
40 keep while working on the federal plantation. The 1040 return is a profit and loss statement for a federal business
41 corporation called the “United States”. You are in partnership with your slave master and they decide what scraps they
42 want to throw to you in your legal “cage” AFTER they figure out whatever is left in financing their favorite pork barrel
43 project and paying off interest on an ever-expanding and endless national debt. Do you really want to reward this type of
44 irresponsibility and surety?

45 The W-4 therefore essentially amounts to a federal employment application. It is your badge of dishonor and a tacit
46 admission that you can’t or won’t trust God and yourself to provide for yourself. Instead, you need a corrupted “protector”
47 to steal money from your neighbor or counterfeit (print) it to help you pay your bills and run your life. Furthermore, if your
48 private employer forced you to fill out the W-4 against your will or instituted any duress to get you to fill it out, such as
49 threatening to fire or not hire you unless you fill it out, then he/she is:

- 1 1. Acting as an employment recruiter for the federal government.
- 2 2. Recruiting you into federal slavery in violation of the Thirteenth Amendment, and [42 U.S.C. §1994](#).
- 3 3. Involved in a conspiracy to commit grand theft by stealing money from you to pay for services and protection you
- 4 don't want and don't need.
- 5 4. Involved in racketeering and extortion in violation of [18 U.S.C. §1951](#).
- 6 5. Involved in money laundering for the federal government, by sending in money stolen from you to them, in violation
- 7 of [18 U.S.C. §1956](#).

8 The higher ups at the IRS probably know the above, and they certainly aren't going to tell private employers or their
 9 underlings the truth, because they aren't going to look a gift horse in the mouth and don't want to surrender their defense of
 10 "plausible deniability". They will NEVER tell a thief who is stealing for them that they are stealing, especially if they
 11 don't have to assume liability for the consequences of the theft. No one who practices this kind of slavery, deceit, and evil
 12 can rightly claim that they are loving their neighbor and once they know they are involved in such deceit, they have a duty
 13 to correct it or become an "accessory after the fact" in violation of [18 U.S.C. §3](#). This form of deceit is also the sin most
 14 hated by God in the Bible. Below is a famous Bible commentary on [Prov. 11:1](#):

15 *"As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so*
 16 ***righteousness towards men is a branch of true religion, for he is not a godly man that is not honest**, nor can*
 17 *he expect that his devotion should be accepted; for, 1. **Nothing is more offensive to God than deceit in***
 18 ***commerce. A false balance is here put for all manner of unjust and fraudulent practices [of our public dis-***
 19 ***servants] in dealing with any person [within the public], which are all an abomination to the Lord, and***
 20 ***render those abominable [hated] to him that allow themselves in the use of such accursed arts of thriving. It***
 21 ***is an affront to justice, which God is the patron of, as well as a wrong to our neighbour, whom God is the***
 22 ***protector of. Men [in the IRS and the Congress] make light of such frauds, and think there is no sin in that***
 23 ***which there is money to be got by, and, while it passes undiscovered, they cannot blame themselves for it; a***
 24 ***blot is no blot till it is hit, Hos. 12:7, 8. But they are not the less an abomination to God, who will be the***
 25 ***avenger of those that are defrauded by their brethren. 2. **Nothing is more pleasing to God than fair and*****
 26 ***honest dealing, nor more necessary to make us and our devotions acceptable to him: A just weight is his***
 27 ***delight.** He himself goes by a just weight, and holds the scale of judgment with an even hand, and therefore is*
 28 *pleased with those that are herein followers of him. A balance cheats, under pretence of doing right most*
 29 *exactly, and therefore is the greater abomination to God."*
 30 *[Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1*

31 The Bible also says that those who participate in this kind of "commerce" with the government are practicing harlotry and
 32 idolatry. The Bible book of Revelation describes a woman called "Babylon the Great Harlot".

33 *"And I saw a woman sitting on a scarlet beast which was full of names of blasphemy, having seven heads and*
 34 *ten horns. The woman was arrayed in purple and scarlet, and adorned with gold and precious stones and*
 35 *pearls, having in her hand a golden cup full of abominations and the filthiness of her fornication. And on her*
 36 *forehead a name was written:*

37 *MYSTERY, BABYLON THE GREAT, THE MOTHER OF HARLOTS AND OF THE ABOMINATIONS OF THE*
 38 *EARTH.*

39 *I saw the woman, drunk with the blood of the saints and with the blood of the martyrs of Jesus. And when I saw*
 40 *her, I marveled with great amazement."*
 41 *[Rev. 17:3-6, Bible, NKJV]*

42 This despicable harlot is described below as the "woman who sits on many waters".

43 *"Come, I will show you the judgment of the great harlot [Babylon the Great Harlot] who sits on many waters,*
 44 *with whom the kings of the earth [politicians and rulers] committed fornication, and the inhabitants of the earth*
 45 *were made drunk [indulged] with the wine of her fornication."*
 46 *[Rev. 17:1-2, Bible, NKJV]*

47 These waters are simply symbolic of a democracy controlled by mobs of atheistic people who are fornicating with the Beast
 48 and who have made it their false, man-made god and idol:

49 *"The waters which you saw, where the harlot sits, are peoples, multitudes, nations, and tongues."*
 50 *[Rev. 17:15, Bible, NKJV]*

51 The Beast is then defined in Rev. 19:19 as "the kings of the earth", which today would be our political rulers:

1 *“And I saw **the beast, the kings of the earth**, and their armies, gathered together to make war against Him who*
2 *sat on the horse and against His army.”*
3 *[Rev. 19:19, Bible, NKJV]*

4 Babylon the Great Harlot is “fornicating” with the government by engaging in commerce with it. Black’s Law Dictionary
5 defines “commerce” as “intercourse”:

6 *“**Commerce**. ...**Intercourse** by way of trade and traffic between different peoples or states and the citizens or*
7 *inhabitants thereof, including not only the purchase, sale, and exchange of commodities, but also the*
8 *instrumentalities [governments] and agencies by which it is promoted and the means and appliances by which it*
9 *is carried on...”*
10 *[Black’s Law Dictionary, Sixth Edition, p. 269]*

11 If you want your rights back people, you can’t pursue government employment in the context of your private job. If you
12 do, the Bible, not us, says you are a harlot and that you are CONDEMNED to hell!

13 *And I heard another voice from heaven saying, “Come out of her, my people, lest you share in her sins, and lest*
14 *you receive of her plagues. For her sins have reached to heaven, and God has remembered her iniquities.*
15 *Render to her just as she rendered to you, and repay her double according to her works; in the cup which she*
16 *has mixed, mix double for her. In the measure that she glorified herself and lived luxuriously, in the same*
17 *measure give her torment and sorrow; for she says in her heart, ‘I sit as queen, and am no widow, and will not*
18 *see sorrow.’ Therefore her plagues will come in one day—death and mourning and famine. And she will be*
19 *utterly burned with fire, for strong is the Lord God who judges her.*
20 *[Rev. 18:4-8, Bible, NKJV]*

21 If you would like to know more about why Subtitle A of the Internal Revenue Code only applies to “public” employees, we
22 refer you to the free memorandum of law below:

<p>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</p>
--

23 **9.10 Legislation circumventing state police powers: Making Federal Martial Law Easier**²⁶

24 As of 2007, a disturbing recent phenomenon in Washington is that laws that strike to the heart of American democracy
25 have been passed in the dead of night. This happened with the Federal Reserve Act in 1913, for instance, where the vote
26 occurred during Christmas vacation when all Congressmen were home on leave and only five Congressmen voted to enact
27 the bill, which still plagues us today. So it was with a provision quietly tucked into the enormous John Warner National
28 Defense Authorization Act For Fiscal Year 2007, Pub.Law. 109-364 at the Bush administration’s behest that makes it easier
29 for a president to override local control of law enforcement and declare martial law. This obscure provision appears in
30 section 1076 of the bill entitled “Use of the Armed Forces in Major Public Emergencies”.

31 The provision, signed into law in October 2006, weakens two obscure but important bulwarks of liberty. One is the
32 doctrine that bars military forces, including a federalized National Guard, from engaging in law enforcement. Called posse
33 comitatus, it was enshrined in law after the Civil War to preserve the line between civil government and the military. The
34 other is the Insurrection Act of 1807, which provides the major exemptions to posse comitatus. It essentially limits a
35 president’s use of the military in law enforcement to putting down lawlessness, insurrection and rebellion, where a state is
36 violating federal law or depriving people of constitutional rights.

37 The newly enacted provisions upset this careful balance. They shift the focus from making sure that federal laws are
38 enforced to restoring public order. Beyond cases of actual insurrection, the president may now use military troops as a
39 domestic police force in response to a natural disaster, a disease outbreak, terrorist attack or to any “other condition.”

40 Changes of this magnitude should be made only after a thorough public airing. But these new presidential powers were
41 slipped into the law without hearings or public debate. The president made no mention of the changes when he signed the
42 measure, and neither the White House nor Congress consulted in advance with the nation’s governors.

²⁶ Adapted from an article entitled: Making Martial Law Easier, The New York Times Editorial, Monday 19 February 2007. Available at
http://www.truthout.org/docs_2006/022107C.shtml.

1 There was a bipartisan bill, introduced by Senators Patrick Leahy, Democrat of Vermont, and Christopher Bond,
2 Republican of Missouri, and backed unanimously by the nation's governors, that would repeal the stealthy revisions.
3 Congress should pass it. If changes of this kind are proposed in the future, they must get a full and open debate.

4 **10 Executive Branch Destruction of the Separation of Powers**

5 Before we begin with a list of abuses by the court, we will summarize the restrictions imposed by the Separation of Powers
6 Doctrine upon the Executive Branch:

- 7 1. Public offices may NOT be exercised outside the District of Columbia without an express enactment of Congress that
8 authorizes it. This is the heart of the separation of powers doctrine that keeps the federal government inside their ten
9 mile square "box". It gives people in states of the Union the "right to be left alone" by the federal government.

10 [TITLE 4 > CHAPTER 3 > § 72](#)
11 [§ 72. Public offices; at seat of Government](#)

12 *All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere,*
13 *except as otherwise expressly provided by law.*

14
15 *"The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They*
16 *recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a*
17 *part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect*
18 *Americans in their beliefs, their thoughts, their emotions and their sensations. They conferred, as against the*
19 *Government, the right to be let alone - the most comprehensive of rights and the right most valued by*
20 *civilized men."*
21 *[Olmstead v. United States, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting); see also Washington v.*
22 *Harper, 494 U.S. 210 (1990)]*

- 23 2. The Executive Branch must provide a way administratively to challenge any classifications that it makes or it violates
24 due process of law.

25 *Because we conclude that due process demands some system for a citizen detainee to refute his classification,*
26 *the proposed "some evidence" standard is inadequate. Any process in which the Executive's factual*
27 *assertions go wholly unchallenged or are simply presumed correct without any opportunity for the alleged*
28 *combatant to demonstrate otherwise falls constitutionally short. As the Government itself has recognized, we*
29 *have utilized the "some evidence" standard in the past as a standard of review, not as a standard of proof. Brief*
30 *for Respondents 35. That is, it primarily has been employed by courts in examining an administrative record*
31 *developed after an adversarial proceeding -- one with process at least of the sort that we today hold is*
32 *constitutionally mandated in the citizen enemy combatant setting. See, e.g., St. Cyr, supra; Hill, 472 U.S. at*
33 *455-457. This standard therefore is ill suited to the situation in which a habeas petitioner has received no*
34 *prior proceedings before any tribunal and had no prior opportunity to rebut the Executive's factual*
35 *assertions before a neutral decisionmaker.*
36 *[Hamdi v. Rumsfeld, 542 U.S. 507 (2004)]*

- 37 3. The Executive Branch may not use a state of war as an excuse to trample on individual rights.

38 *In so holding, we necessarily reject the Government's assertion that separation of powers principles mandate a*
39 *heavily circumscribed role for the courts in such circumstances. Indeed, the position that the courts must forgo*
40 *any examination of the individual case and focus exclusively on the legality of the broader detention scheme*
41 *cannot be mandated by any reasonable view of separation of powers, as this approach serves only to condense*
42 *power into a single branch of government. We have long since made clear that a state of war is not a blank*
43 *check for the President when it comes to the rights of the Nation's citizens. Youngstown Sheet & Tube, 343*
44 *U.S. at 587. Whatever power the United States Constitution envisions for the Executive in its exchanges with*
45 *other nations or with enemy organizations in times of conflict, it most assuredly envisions a role for all three*
46 *branches when individual liberties are at stake. Mistretta v. United States, 488 U.S. 361, 380 (1989) (it was*
47 *"the central judgment of the Framers of the Constitution that within our political scheme, the separation of*
48 *governmental powers into three coordinate Branches is essential to the preservation of liberty"); Home*
49 *Building & Loan Assn. v. Blaisdell, 290 U.S. 398, 426 (1934) (The war power "is a power to wage war*
50 *successfully, and thus it permits the harnessing of the entire energies of the people in a supreme cooperative*
51 *effort to preserve the nation. But even the war power does not remove constitutional limitations*
52 *safeguarding essential liberties"). Likewise we have made clear that unless Congress acts to suspend it, the*
53 *Great Writ of habeas corpus allows the Judicial Branch to play a necessary role in maintaining this delicate*
54 *balance of governance, serving as an important judicial check on the Executive's discretion in the realm of*
55 *detentions. See St. Cyr, 533 U.S. at 301 ("At its historical core, the writ of habeas corpus has served as a*

1 means of reviewing the legality of Executive detention, and it is in that context that its protections have been
2 strongest"). Thus, while we do not question that our due process assessment must pay keen attention to the
3 particular burdens faced by the Executive in the context of military action, it would turn our system of checks
4 and balances on its head to suggest that a citizen could not make his way to court with a challenge to the
5 factual basis for his detention by his government simply because the Executive opposes making available such a
6 challenge. Absent suspension of the writ by Congress, a citizen detained as an enemy combatant is entitled to
7 this process.

8 [[Hamdi v. Rumsfeld, 542 U.S. 507 \(2004\)](#)]

9 **10.1 States of Declared Emergency**

10 States of emergency declared by the President of the United States have frequently been used as a justification to
11 circumvent the constitution. A manufactured crisis and a declaration of emergency, in fact, is the same FRAUD that Hitler
12 pulled in order to take over Germany. He passed the German Emergency Powers law and then FABRICATED an
13 emergency as a justification to become a totalitarian dictator:

14 "If the public safety and order in the German Reich are seriously disturbed or endangered, the President of the
15 Reich may...suspend in whole or in part the fundamental rights established [including] inviolability of person,
16 inviolability of domicile, freedom of opinion and expression, freedom of assembly and association, secrecy in
17 communication and inviolability of property."
18 [German Emergency Power Law, Article 48]

19 Of the ability to circumvent the Constitution using national emergencies, the American Jurisprudence Legal encyclopedia
20 says the following:

21 "**No emergency justifies the violation of any of the provisions of the United States Constitution.**²⁷ An
22 emergency, however, while it cannot create power, increase granted power, or remove or diminish the
23 restrictions imposed upon the power granted or reserved, may allow the exercise of power already in existence,
24 but not exercised except during an emergency.²⁸

25 *The circumstances in which the executive branch may exercise extraordinary powers under the Constitution are*
26 *very narrow.*²⁹ *The danger must be immediate and impending, or the necessity urgent for the public service,*
27 *such as will not admit of delay, and where the action of the civil authority would be too late in providing the*
28 *means which the occasion calls for.*³⁰ *For example, there is no basis in the Constitution for the seizure of steel*
29 *mills during a wartime labor dispute, despite the President's claim that the war effort would be crippled if the*
30 *mills were shut down.*³¹

31 [16 Am.Jur.2d, Constitutional Law, §52]

32 Examples of national emergencies that have been used as an excuse to circumvent the Constitution by the President include
33 wars, major economic crises such as depressions, natural disasters, etc. It may surprise you to learn, in fact, that even to
34 this day the United States is living under a declared emergency that is being used as an excuse to circumvent the
35 Constitutional requirements of our money system.

36 Redeemability of notes in silver ended officially in August 17, 1971 with Presidential Proclamation 4074. This was done
37 under the authority of 12 U.S.C. §95b, which granted legislative authority to the President. This statute unlawfully and
38 unconstitutionally delegated lawmaking powers to the President and violates the separation of powers doctrine. Article 2,

²⁷ As to the effect of emergencies on the operation of state constitutions, see § 59.

²⁸ *Veix v. Sixth Ward Building & Loan Ass'n of Newark*, 310 U.S. 32, 60 S.Ct. 792, 84 L.Ed. 1061 (1940); *Home Bldg. & Loan Ass'n v. Blaisdell*, 290 U.S. 398, 54 S.Ct. 231, 78 L.Ed. 413, 88 A.L.R. 1481 (1934).

The Constitution was adopted in a period of grave emergency and its grants of power to the Federal Government and its limitations of the power of the states were determined in the light of emergency, and are not altered by emergency. *First Trust Co. of Lincoln v. Smith*, 134 Neb. 84, 277 N.W. 762 (1938).

²⁹ *Halperin v. Kissinger*, 606 F.2d. 1192 (D.C. Cir. 1979), cert. granted, 446 U.S. 951, 100 S.Ct. 2915, 64 L.Ed.2d. 807 (1980) and aff'd in part, cert. dismissed in part, 452 U.S. 713, 101 S.Ct. 3132, 69 L.Ed.2d. 367 (1981), reh'g denied, 453 U.S. 928, 102 S.Ct. 892, 69 L.Ed.2d. 1024 (1981) and on remand to, 542 F. Supp. 829 (D.D.C. 1982) and on remand to, 578 F. Supp. 231 (D.D.C. 1984), aff'd in part, remanded in part, 807 F.2d. 180 (D.C. Cir. 1986), on remand to, 723 F. Supp. 1535 (D.D.C. 1989), related reference, 1991 WL 120167 (D.D.C. 1991), remanded, 1992 WL 394503 (D.C. Cir. 1992).

³⁰ *Mitchell v. Harmony*, 54 U.S. 115, 13 How. 115, 14 L.Ed. 75 (1851).

³¹ *Youngstown Sheet & Tube Co. v. Sawyer*, 343 U.S. 579, 72 S.Ct. 863, 96 L.Ed. 1153, 47 Ohio Op. 430, 47 Ohio Op. 460, 62 Ohio L. Abs. 417, 62 Ohio L. Abs. 473, 26 A.L.R.2d 1378 (1952).

1 Section 2 of the United States Constitution establishes the Office of President of the United States of America, but 12
2 U.S.C. §95b refers to the “President of the United States”, who is NOT the same person. The Constitution, in fact, never
3 creates the office of “President of the United States”.

4 [TITLE 12 > CHAPTER 2 > SUBCHAPTER IV > § 95b](#)
5 [§ 95b. Ratification of acts of President and Secretary of the Treasury under section 95a](#)

6 *The actions, regulations, rules, licenses, orders and proclamations heretofore or hereafter taken, promulgated,*
7 *made, or issued by the President of the United States or the Secretary of the Treasury since March 4, 1933,*
8 *pursuant to the authority conferred by section 95a of this title, are approved and confirmed.*

9 Following release of Senate Document 93-549 in 1973, Congress repealed all declared states of emergency *except* for the
10 Emergency Banking Relief Act of 1933, 48 Stat. 1 and the powers under 12 U.S.C. §95b. If you would like to read Senate
11 Document 93-549, see:

Senate Document 93-549
<http://famguardian.org/Subjects/LawAndGovt/Articles/SenateReport93-549.htm>

12 The reason Congress didn't repeal 12 U.S.C. §95b is that this event would compel the government to FINALLY return to a
13 lawful money system and back all of our money with gold and silver after ending all emergencies and they don't ever want
14 to do that because:

- 15 1. They don't have enough gold and silver to redeem all the fraudulent currency in circulation at this time.
- 16 2. They would have to surrender their ability to STEAL from the average American when they print money out of thin air
17 and counterfeit.
- 18 3. They would have to admit that they have foisted a FRAUD upon Americans in relation to the money system since 1933
19 when FDR started this mess with the Emergency Banking Relief Act.

20 In that sense, a national emergency which began in 1933 continues to this day to justify an ongoing violation of the
21 Constitution in regards to the requirements of our money system. The internal taxation within the states that violates the
22 Constitution and stabilizes and sustains this national emergency were also never intended by the Founding Fathers:

23 *"Madison's Notes on the Constitutional Convention [see [Federalist Paper #45](#)] reveal clearly that the*
24 *framers of the Constitution believed for some time [and wrote this permanent requirement into the*
25 *Constitution] that the principal, if not sole, support of the new Federal Government would be derived from*
26 *customs duties and taxes connected with shipping and importations. **Internal taxation would not be resorted***
27 *to except infrequently, and for special [emergency] reasons. The first resort to internal taxation, the*
28 *enactment of internal revenue laws in 1791 and in the following 10 years, was occasioned by the exigencies of*
29 *the public credit. These first laws were repealed in 1802. Internal revenue laws were reenacted for the period*
30 *1813-17, when the effects of the war of 1812 caused Congress to resort to internal taxation. From 1818 to*
31 *1861, however, the United States had no internal revenue laws and the Federal Government was supported by*
32 *the revenue from import duties and the proceeds from the sale of public lands. In 1862 Congress once more*
33 *levied internal revenue taxes. This time the establishment of an internal revenue system, not exclusively*
34 *dependent upon the supplies of foreign commerce, was permanent."*
35 *[IRS publication of Regulations, Federal Register, Volume 37, page 20960 dated October 5, 1972]*

36 If you would like to know more details about why our present our money system is an UNCONSTITUTIONAL FRAUD
37 and is the product of a national emergency, see:

[The Money Scam, Form #05.041](#)
<http://sedm.org/Forms/FormIndex.htm>

38 **10.2 Enforcement of Franchises against nonconsenting persons or outside authorized** 39 **jurisdiction**

40 Franchises are the main method that the government uses to circumvent their constitutional duty to protect your rights and
41 replace all your rights with revocable privileges. This wouldn't necessarily be bad if only those who *explicitly consent in*
42 *writing* could participate in franchises, but in practice, Legislative Branch employees, however:

1. Enforce franchises against persons who either do not explicitly consent to participate or are not authorized to participate in order to coerce and intimidate them into joining or complying with franchise provisions that don't even apply to them.
2. Deceive people into believing that participation is MANDATORY by:
 - 2.1. Making the process of consenting to the franchise agreement "invisible".
 - 2.2. Refusing to recognize the requirement for consent.
 - 2.3. Refusing to acknowledge the existence of persons who do not participate. For instance, refusing to recognize the existence of "nontaxpayers" and calling EVERYONE "taxpayers".
3. "Assume" or "presume" that those who they are enforcing against consented. This sort of presumption is a violation of their rights and amounts to THEFT of their property.
4. Use invisible criteria that they refuse to disclose as a basis for determining that a person consented, such as:
 - 4.1. Use of the Social Security Number. See:

About SSNs and TINs on Government Forms and Correspondence, Form #05.012
<http://sedm.org/Forms/FormIndex.htm>
 - 4.2. Accepting particular "benefits". See:

The Government "Benefits" Scam, Form #05.040
<http://sedm.org/Forms/FormIndex.htm>
 - 4.3. Opening financial accounts using federally issued identifying numbers.
 - 4.4. Applying for participation in Social Security. See:

Resignation of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>
5. Interfere with the ability of persons to terminate participation. For instance, they prevent people from quitting the Social Security insurance franchise by removing the form to withdraw off the SSA website, by not publishing procedures to quit, and by LYING to people who figure out the procedures and quit properly. They do this to keep people as "prisoners" within the franchise.

All of these usurpations are designed to unlawfully expand the power, influence, jurisdiction, and revenues of public DISservants in the Legislative Branch. All of them amount to the equivalent of organized crime and racketeering for which public servants should be individually prosecuted pursuant to 18 U.S.C. §1956. These unlawful activities by Legislative Branch employee to destroy the separation of powers and all the details about franchises are exhaustively documented in the following memorandum of law:

Government Instituted Slavery Using Franchises, Form #05.030
<http://sedm.org/Forms/FormIndex.htm>

10.3 Bills of Attainder Against Unauthorized Persons

A Bill of Attainder is defined a penalty instituted without a court hearing by an agency or employee of the government within the Legislative or Executive Branches:

Bill of attainder. *Legislative acts, no matter what their form, that apply either to named individuals or to easily ascertainable members of a group in such a way as to inflict punishment on them without a judicial trial. United States v. Brown, 381 U.S. 437, 448-49, 85 S.Ct. 1707, 1715, 14 L.Ed. 484, 492; United States v. Lovett, 328 U.S. 303, 315, 66 S.Ct. 1073, 1079, 90 L.Ed. 1252. An act is a "bill of attainder" when the punishment is death and a "bill of pains and penalties" when the punishment is less severe; both kinds of punishment fall within the scope of the constitutional prohibition. U.S.Const. Art. I, Sect 9, Cl. 3 (as to Congress); Art. I, Sec. 10 (as to state legislatures). [Black's Law Dictionary, Sixth Edition, p. 165]*

A penalty instituted without a judicial trial also violates the Fifth Amendment, which specifically forbids the taking of life, liberty, or property without due process of law:

*Constitution
Fifth Amendment*

*No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual service in time of War or public danger; nor shall any person be subject for the same offence to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, **nor be***

deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation.

“Due process of law” as used above implies the administration of law in courts of justice and NOT by the Legislative Branch:

Due process of law. Law in its regular course of administration through courts of justice. Due process of law in each particular case means such an exercise of the powers of the government as the settled maxims of law permit and sanction, and under such safeguards for the protection of individual rights as those maxims prescribe for the class of cases to which the one in question belongs. **A course of legal proceedings according to those rules and principles which have been established in our systems of jurisprudence for the enforcement and protection of private rights.** To give such proceedings any validity, there must be a tribunal competent by its constitution—that is, by the law of the creation—to pass upon the subject-matter of the suit; and, if that involves merely a determination of the personal liability of the defendant, **he must be brought within its jurisdiction by service of process within the state, or his voluntary appearance.** *Pennoy v. Neff*, 96 U.S. 733, 24 L.Ed. 565. Due process of law implies the right of the person affected thereby to be present before the tribunal which pronounces judgment upon the question of life, liberty, or property, in its most comprehensive sense; to be heard, by testimony or otherwise, and to have the right of controverting, by proof, every material fact which bears on the question of right in the matter involved. **If any question of fact or liability be conclusively be presumed [rather than proven] against him, this is not due process of law.**

An orderly proceeding wherein a person with notice, actual or constructive, and has an opportunity to be heard and to enforce and protect his rights before a court having the power to hear and determine the case. *Kazubowski v. Kazubowski*, 45 Ill.2d 405, 259 N.E.2d 282, 290. Phrase means that no person shall be deprived of life, liberty, property or of any right granted him by statute, unless matter involved first shall have been adjudicated against him upon trial conducted according to established rules regulating judicial proceedings, and it forbids condemnation without a hearing. *Pettit v. Penn*, LaApp., 180 So.2d. 66, 69. The concept of “due process of law” as it is embodied in the Fifth Amendment demands that a law shall not be unreasonable, arbitrary, or capricious and that the means selected shall have a reasonable and substantial relation to the object being sought. *U.S. v. Smith*, D.C.Iowa, 249 F.Supp. 515, 516. Fundamental requisite of “due process of law” is the opportunity to be heard, to be aware that a matter is pending, to make an informed choice whether to acquiesce or contest, and to assert before the appropriate decision-making body the reasons for such choice. *Trinity Episcopal Corp. v. Romney*, D.C.N.Y., 387 F.Supp. 1044, 1084. Aside from all else, “due process” means fundamental fairness and substantial justice. *Vaughn v. State*, 3 Tenn.Crim.App. 54, 456 S.W.2d. 879, 883.

Embodied in the due process concept are the basic rights of a defendant in criminal proceedings and the requisites for a fair trial. These rights and requirements have been expanded by Supreme Court decisions and include, timely notice of a hearing or trial which informs the accused of the charges against him or her; the opportunity to confront accusers and to present evidence on one’s own behalf before an impartial jury or judge; the presumption of innocence under which **guilt must be proven by legally obtained evidence** and the verdict must be supported by the evidence presented; rights at the earliest stage of the criminal process; and the guarantee that an individual will not be tried more than once for the same offence (double jeopardy). [Black’s Law Dictionary, Sixth Edition, p. 500]

Bills of Attainder are specifically forbidden in the United States Constitution. The Annotated Constitution of the United States says the following on the subject:

U.S. Constitution
Article 1, Section 9, Clause 3

“No State shall pass any bill of attainder, ex post facto law, or law impairing the obligation of contracts.”

If the punishment be less than death, the act is termed a bill of pains and penalties. Within the meaning of the Constitution, bills of attainder include bills of pains and penalties. In these cases the legislative body, in addition to its legitimate functions, exercises the powers and office of judge; it assumes, in the language of the text-books, judicial magistracy; it pronounces upon the guilt of the party, without any of the forms or safeguards of trial; it determines the sufficiency of the proofs produced, whether conformable to the rules of evidence or otherwise; and it fixes the degree of punishment in accordance with its own notions of the enormity of the offence.
[SOURCE: <http://caselaw.lp.findlaw.com/data/constitution/article01/47.html#2>]

The United States government and the state governments both chronically and habitually violate the above provisions of law in the case of persons domiciled in states of the Union. For instance, the IRS and state revenue agencies frequently assess penalties without judicial trials, which implies that they are acting in a judicial capacity and thereby violating the separation of powers. Other state and federal administrative agencies similarly assess non-judicial penalties, usually in

1 connection with some license or franchise, such as professional licenses, attorney licenses (see Fed.Rul.Civ.Proc. 11),
2 realtor licenses, marriage licenses, Federal Communications Commission Licenses, etc.

3 How do the state and federal governments legally get away with penalizing this and is it legal? The answer is, surprisingly
4 YES in most cases. The reason you may be surprised is because they have never and will never tell the truth about where
5 there authority to institute penalties comes from. Here are the reasons why the penalties are lawful in most cases:

6 1. The Constitution authorizes the government to regulate the exercise of *privileges*, but not *rights*.

7 *“The power to tax [or penalize] the exercise of a privilege is the power to control or suppress its enjoyment.*
8 *Magnano Co. v. Hamilton, 292 U.S. 40, 44, 45 S., 54 S.Ct. 599, 601, and cases cited.”*

9 [. . .]

10 *“A state may not impose a charge for the enjoyment of a right granted by the Federal Constitution.”*
11 *[Murdock v. Commonwealth of Pennsylvania, 319 U.S. 105, 63 S.Ct. 870 (1943)]*

12 2. The people who are the subject of the penalties are invariably engaged in the exercise of some form of privileges.
13 Anything that is licensed is a privilege. This includes professional licenses, driver’s licenses, attorney licenses,
14 marriage licenses, FCC licenses, etc. All of these licenses have common characteristics:

15 2.1. They are voluntarily obtained through an application process.

16 2.2. The penalties are associated only with those involved in the privileged activities. Oftentimes, the statutes will be
17 deliberately vague about the definition of “person” within the meaning of the penalty provisions in order to
18 deceive the readers into believing that everyone, including those not engaged in the exercise of the privilege, are
19 the subject of penalties, even though it would be unconstitutional to do so.

20 3. In the case of tax collection, the privilege is a “trade or business”, which is statutorily defined in 26 U.S.C.
21 §7701(a)(26) as “the functions of a public office”. A “public office” is a privileged position within the government.
22 The government has always had the authority to penalize its own employees in the conduct of their official duties.

23 *“The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the*
24 *regulator of private conduct, are not the same as the restrictions that it places upon the government in its*
25 *capacity as employer. We have recognized this in many contexts, with respect to many different constitutional*
26 *guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. Kelley v.*
27 *Johnson, 425 U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable*
28 *cause, but in many circumstances government employees can. O’Connor v. Ortega, 480 U.S. 709, 723 (1987)*
29 *(plurality opinion); id., at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for*
30 *refusing to provide the government information that may incriminate them, but government employees can be*
31 *dismissed when the incriminating information that they refuse to provide relates to the performance of their job.*
32 *Gardner v. Broderick, [497 U.S. 62, 95] 392 U.S. 273, 277 -278 (1968). With regard to freedom of speech in*
33 *particular: Private citizens cannot be punished for speech of merely private concern, but government employees*
34 *can be fired for that reason. Connick v. Myers, 461 U.S. 138, 147 (1983). Private citizens cannot be punished*
35 *for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that*
36 *reason. Public Workers v. Mitchell, 330 U.S. 75, 101 (1947); Civil Service Comm’n v. Letter Carriers, 413 U.S.*
37 *548, 556 (1973); Broadrick v. Oklahoma, 413 U.S. 601, 616 -617 (1973).”*
38 *[Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990)]*

39 4. Most penalty statutes presume that the person who is the subject of the penalty is an agent, contractor, public official,
40 or employee of the government. This is easily confirmed by the definition of “person” in the context of the penalties.
41 For instance, 26 U.S.C. §6671(b) identifies the definition of “person” for the purposes of penalties:

42 [TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671](#)
43 [§ 6671. Rules for application of assessable penalties](#)

44 (b) Person defined

45 *The term “person”, as used in this subchapter, includes an officer or employee of a corporation, or a member*
46 *or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in*
47 *respect of which the violation occurs.*

48 The above definition implies federal contracts, employment, or agency in some form. The reason is that the “duty to
49 perform” or liability described above is nowhere identified in the Internal Revenue Code. Therefore, the duty occurs

1 by virtue of the oaths of office of those subject to the code as “public officials”. That “duty” or “liability” is the
2 fiduciary duty of public officers, which is described below:

3 “As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be
4 exercised in behalf of the government or of all citizens who may need the intervention of the officer.³²
5 **Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level**
6 **of government, and whatever be their private vocations, are trustees of the people, and accordingly labor**
7 **under every disability and prohibition imposed by law upon trustees relative to the making of personal**
8 **financial gain from a discharge of their trusts.³³ That is, a public officer occupies a fiduciary relationship**
9 **to the political entity on whose behalf he or she serves.³⁴ and owes a fiduciary duty to the public.³⁵ It has**
10 **been said that the fiduciary responsibilities of a public officer cannot be less than those of a private**
11 **individual.³⁶** Furthermore, it has been stated that any enterprise undertaken by the public official which tends
12 to weaken public confidence and undermine the sense of security for individual rights is against public
13 policy.³⁷”
14 [63C Am.Jur.2d, Public Officers and Employees, §247]

15 It is easy to verify that statutory penalties without a judicial proceeding are lawful by examining the Federal Register Act
16 which says on the subject the following:

17 [TITLE 44 > CHAPTER 15 > § 1505](#)
18 [§ 1505. Documents to be published in Federal Register](#)

19 (a) Proclamations and Executive Orders; **Documents Having General Applicability and Legal Effect;**
20 **Documents Required To Be Published by Congress. There shall be published in the Federal Register—**

21 (1) Presidential proclamations and Executive orders, except those not having general applicability and legal
22 effect or effective only against Federal agencies or persons in their capacity as officers, agents, or employees
23 thereof;

24 (2) documents or classes of documents that the President may determine from time to time have general
25 applicability and legal effect; and

26 (3) documents or classes of documents that may be required so to be published by Act of Congress.

27 For the purposes of this chapter **every document or order which prescribes a penalty has general applicability**
28 **and legal effect.**

29 The Administrative Procedures Act also says that no statute may impose a penalty on anyone domiciled in states of the
30 Union without first having implementing regulations published in the Federal Register:

31 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552](#)
32 [§ 552. Public information; agency rules, opinions, orders, records, and proceedings](#)

33 (a) Each agency shall make available to the public information as follows:

34 (1) Each agency shall separately state and currently publish in the Federal Register for the guidance of the
35 public—

³² State ex rel. Nagle v. Sullivan, 98 Mont 425, 40 P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

³³ Georgia Dep't of Human Resources v Sistrunk, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in public trust. Madlener v Finley (1st Dist) 161 Ill App 3d 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

³⁴ Chicago Park Dist. v Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill App 3d 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

³⁵ United States v. Holzer (CA7 Ill) 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98 L Ed 2d 18, 108 S Ct 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L Ed 2d 608, 108 S Ct 2022 and (criticized on other grounds by United States v Osser (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in United States v Little (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in United States v. Boylan (CA1 Mass) 898 F.2d. 230, 29 Fed Rules Evid Serv 1223).

³⁶ Chicago ex rel. Cohen v Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill App 3d 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

³⁷ Indiana State Ethics Comm'n v Nelson (Ind App), 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1 (A) descriptions of its central and field organization and the established places at which, the employees (and in
2 the case of a uniformed service, the members) from whom, and the methods whereby, the public may obtain
3 information, make submittals or requests, or obtain decisions;

4 (B) statements of the general course and method by which its functions are channeled and determined,
5 including the nature and requirements of all formal and informal procedures available;

6 (C) rules of procedure, descriptions of forms available or the places at which forms may be obtained, and
7 instructions as to the scope and contents of all papers, reports, or examinations;

8 (D) substantive rules of general applicability adopted as authorized by law, and statements of general policy or
9 interpretations of general applicability formulated and adopted by the agency; and

10 (E) each amendment, revision, or repeal of the foregoing.

11 **Except to the extent that a person has actual and timely notice of the terms thereof, a person may not in any**
12 **manner be required to resort to, or be adversely affected by, a matter required to be published in the Federal**
13 **Register and not so published. For the purpose of this paragraph, matter reasonably available to the class of**
14 **persons affected thereby is deemed published in the Federal Register when incorporated by reference therein**
15 **with the approval of the Director of the Federal Register.**

16 Therefore:

- 17 1. Any statute, regulation, or Executive order which might prescribe a penalty against persons domiciled in states of the
18 Union who are not federal contractors, federal agents, federal employees, federal public officials, or federal benefit
19 recipients MUST be published in the Federal Register before it can be enforced.
- 20 2. If the government is attempting to administratively penalize you without a court hearing, they are making an
21 assumption or presumption that you are a federal contractor, federal agent, federal employee, federal public official, or
22 federal benefit recipient. These are the groups specifically exempted by 44 U.S.C. §1505(a) and 5 U.S.C. §553(a) from
23 the requirement for publication in the federal register of all laws that prescribe a penalty.
- 24 3. When the government attempts to institute administrative, non-judicial penalties, you should firmly challenge their
25 presumption that you are a federal agent, employee, contractor, or benefit recipient. They as the moving party,
26 pursuant to 5 U.S.C. §556(d), have the burden of proving with court-admissible evidence that you are in fact a member
27 of one of the specifically exempted groups. They cannot lawfully proceed exclusively upon presumption, because
28 presumption is NOT and may not act as a substitute for legally admissible evidence:

29 *A presumption is not evidence. A presumption is either conclusive or rebuttable. Every rebuttable presumption*
30 *is either (a) a presumption affecting the burden of producing evidence or (b) a presumption affecting the burden*
31 *of proof. Calif.Evid.Code, §600.*
32 *[Black's Law Dictionary, Sixth Edition, p. 1185, presumption]*

- 33 4. All presumptions which prejudice constitutionally protected rights are impermissible.

34 *(1) [8:4993] **Conclusive presumptions affecting protected interests:** A conclusive presumption may be*
35 *defeated where its application would impair a party's constitutionally-protected liberty or property interests. In*
36 *such cases, conclusive presumptions have been held to violate a party's due process and equal protection*
37 *rights. [Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235; Cleveland Bd. of Ed. v. LaFleur*
38 *(1974) 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are*
39 *unfit violates process]*
40 *[Ruter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page 8K-34]*

- 41 5. A party who makes a presumption that injures your Constitutionally protected rights can only lawfully be doing so by
42 making one of the following additional presumptions:
 - 43 5.1. That you reside or maintain a domicile in an area not protected by the Constitution, such as in the federal zone,
44 which includes the territories and possessions of the United States and the District of Columbia and excludes land
45 under exclusive state jurisdiction.
 - 46 5.2. You contracted away your Constitutional rights in the process of procuring some type of privilege.

47 If you then examine all the penalty statutes contained in the Internal Revenue Code, all of them depend on the definition of
48 "person" found in 26 U.S.C. §6671(b). The implementing regulation for this statute is found in 26 CFR §301.6671-1(b),
49 which is published in the Federal Register. However, the person who it describes does not include private persons
50 domiciled in states of the Union. The reason for this was clearly described by the U.S. Supreme Court, when it said

1 "The power to "legislate generally upon" life, liberty, and property, as opposed to the "power to provide modes
2 of redress" against offensive state action, was "repugnant" to the Constitution. *Id.*, at 15. See also *United States*
3 *v. Reese*, 92 U.S. 214, 218 (1876); *United States v. Harris*, 106 U.S. 629, 639 (1883); *James v. Bowman*, 190
4 U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or
5 modified, see, e.g., *Heart of Atlanta Motel, Inc. v. United States*, 379 U.S. 241 (1964); *United States v. Guest*,
6 383 U.S. 745 (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not
7 been questioned."
8 [*City of Boerne v. Flores, Archbishop of San Antonio*, 521 U.S. 507 (1997)]

9 Therefore, an unlawful violation of the separation of powers occurs when an administrative agency within the legislative
10 branch of the government attempts to impose any kind of penalty absent a judicial trial against a person domiciled in a state
11 and protected by the Constitution who is not availing themselves of some type of privilege and in the process the
12 government agent:

- 13 1. Operates upon presumption absent court-admissible evidence.
- 14 2. Assumes or presumes that:
 - 15 2.1. You are part of any one of the exempted groups and refuses its duty to prove with court admissible evidence that
16 you are in fact within these groups.
 - 17 2.2. You are in receipt of privileges, without proving your consent or constructive consent to engage in such a
18 privilege.
- 19 3. Tries to compel presumption by using the word "includes" as a justification for expanding the definition of the
20 "person" to whom the penalty applies to include any group they want to "include":

21 "When we consider the nature and the theory of our institutions of government, the principles on which they
22 are supposed to rest, and review the history of their development, we are constrained to conclude that they do
23 not mean to leave room for the play and action of purely personal and arbitrary power. Sovereignty itself is,
24 of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers
25 are delegated to the agencies of government, sovereignty itself remains with the
26 people, by whom and for whom all government exists and
27 acts. And the law is the definition and limitation of power. It is,
28 indeed, quite true that there must always be lodged somewhere, and in some person or body, the authority of
29 final decision; and in many cases of mere administration, the responsibility is purely political, no appeal lying
30 except to the ultimate tribunal of the public judgment, exercised either in the pressure of opinion, or by means
31 of the suffrage. But the fundamental rights to life, liberty, and the pursuit of happiness, considered as individual
32 possessions, are secured by those maxims of constitutional law which are the monuments showing the victorious
33 progress of the race in securing to men the blessings of civilization under the reign of just and equal laws, so
34 that, in the famous language of the Massachusetts bill of rights, the government of the commonwealth 'may be a
35 government of laws and not of men.' For the very idea that one man may be compelled to hold his life, or the
36 means of living, or any material right essential to the enjoyment of life, at the mere will of another, seems to be
37 intolerable in any country where freedom prevails, as being the essence of slavery itself."
38 [*Yick Wo v. Hopkins*, 118 U.S. 356 (1886)]

39 For additional information on how they try to do this, see:

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

- 40 4. Relies on evidence that is not substantiated with a perjury oath. Such evidence includes information returns, including
41 IRS Forms W-2, 1042-S, 1098, 1099, and K-1. See:

Income Tax Withholding and Reporting Course, Form #12.004
<http://sedm.org/Forms/FormIndex.htm>

- 42 5. Refuses to recognize the limitations imposed upon their authority by the law. The U.S. Congress indicated in 50
43 U.S.C. §841 that this kind of disregard of the law amounts to "communism".

44 TITLE 50 > CHAPTER 23 > SUBCHAPTER IV > Sec. 841.
45 Sec. 841. - Findings and declarations of fact

46 The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and a
47 corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy to
48 overthrow the [de jure] Government of the United States [and replace it with a defacto government ruled by a the
49 judiciary]. It constitutes an **authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in collusion]**
50 within a [constitutional] republic, demanding for itself the rights and privileges [including immunity from
51 prosecution for their wrongdoing in violation of Article 1, Section 9, Clause 8 of the Constitution] accorded to
52 political parties, but **denying to all others the liberties [Bill of Rights] guaranteed by the Constitution.** Unlike
53 political parties, which evolve their policies and programs through public means, by the reconciliation of a wide

1 variety of individual views, and submit those policies and programs to the electorate at large for approval or
2 disapproval, the policies and programs of the Communist Party are secretly [by corrupt judges and the IRS in
3 complete disregard of the tax laws] prescribed for it by the foreign leaders of the world Communist movement [the
4 IRS and Federal Reserve]. Its members [the Congress, which was terrorized to do IRS bidding recently by the
5 framing of Congressman Traficant] have no part in determining its goals, and are not permitted to voice dissent to
6 party objectives. Unlike members of political parties, members of the Communist Party are recruited for
7 indoctrination [in the public schools by homosexuals, liberals, and socialists] with respect to its objectives and
8 methods, and are organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action
9 slavishly the assignments given them by their hierarchical chieftains. Unlike political parties, the Communist Party
10 [thanks to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct
11 or upon that of its members. The Communist Party is relatively small numerically, and gives scant indication of
12 capacity ever to attain its ends by lawful political means. The peril inherent in its operation arises not from its
13 numbers, but from its failure to acknowledge any limitation as to the nature of its activities, and its dedication to
14 the proposition that the present constitutional Government of the United States ultimately must be brought to ruin
15 by any available means, including resort to force and violence [or using income taxes]. Holding that doctrine, its
16 role as the agency of a hostile foreign power [the Federal Reserve and the American Bar Association (ABA)]
17 renders its existence a clear present and continuing danger to the security of the United States. It is the means
18 whereby individuals are seduced into the service of the world Communist movement, trained to do its bidding, and
19 directed and controlled in the conspiratorial performance of their revolutionary services. Therefore, the Communist
20 Party should be outlawed

- 21 6. Refuses to cite the law or operates exclusively upon agency policy, procedure as a substitute for law. The U.S.
22 Supreme Court said we are “a society of law and not men”. Law and not agency policy can be the only source of
23 jurisdiction for any government agent or employee to act. Every citizen, including especially government employees,
24 is supposed to know the law

25 “The government of the United States has been emphatically termed a government of laws, and not of men.
26 It will certainly cease to deserve this high appellation, if the laws furnish no remedy for the violation of a vested
27 legal right.”
28 [Marbury v. Madison, 5 U.S. 137; 1 Cranch 137, 2 L.Ed. 60 (1803)]

30 “Every man is supposed to know the law. A party who makes a contract with an officer [of the government]
31 without having it reduced to writing is knowingly accessory to a violation of duty on his part. Such a party aids
32 in the violation of the law.”
33 [Clark v. United States, 95 U.S. 539 (1877)]

34 The U.S. Supreme Court aptly described how this breakdown of the separation of powers occurs in the above
35 circumstances, when it said in United States v. Brown, 381 U.S. 437 (1965):

36 While history thus provides some guidelines, the wide variation in form, purpose and effect of ante-Constitution
37 bills of attainder indicates that the proper scope of the Bill of Attainder Clause, and its relevance to
38 contemporary problems, must ultimately be sought by attempting to discern the reasons for its inclusion in the
39 Constitution, and the evils it was designed to eliminate. The best available evidence, the writings of the
40 architects of our constitutional system, indicates that the Bill of Attainder Clause was intended not as a narrow,
41 technical (and therefore soon to be outmoded) prohibition, but rather as an implementation of the separation of
42 powers, a general safeguard against legislative exercise of the judicial function, or more simply - trial by
43 legislature.

44 The Constitution divides the National Government into three branches - Legislative, Executive and Judicial.
45 [381 U.S. 437, 443] This "separation of powers" was obviously not instituted with the idea that it would
46 promote governmental efficiency. It was, on the contrary, looked to as a bulwark against tyranny. For if
47 governmental power is fractionalized, if a given policy can be implemented only by a combination of legislative
48 enactment, judicial application, and executive implementation, no man or group of men will be able to impose
49 its unchecked will. James Madison wrote:

50 “The accumulation of all powers, legislative, executive, and judiciary, in the same hands,
51 whether of one, a few, or many, and whether hereditary, self-appointed, or elective, may
52 justly be pronounced the very definition of tyranny.” [16](#)

53 The doctrine of separated powers is implemented by a number of constitutional provisions, some of which
54 entrust certain jobs exclusively to certain branches, while others say that a given task is not to be performed by
55 a given branch. For example, Article III's grant of "the judicial Power of the United States" to federal courts
56 has been interpreted both as a grant of exclusive authority over certain areas, Marbury v. Madison, 1 Cranch
57 137, and as a limitation upon the judiciary, a declaration that certain tasks are not to be performed by courts, e.
58 g., Muskrat v. United States, [219 U.S. 346](#). Compare Youngstown Sheet & Tube Co. v. Sawyer, [343 U.S. 579](#).

59 The authors of the Federalist Papers took the position that although under some systems of government (most
60 notably the one from which the United States had just broken), the Executive Department is the branch most

1 likely to forget the bounds of its authority, "in a representative republic . . . where the legislative power is
2 exercised by an assembly . . . which is sufficiently numerous to feel all the passions which actuate a multitude;
3 yet [381 U.S. 437, 444] not so numerous as to be incapable of pursuing the objects of its passions . . .,"
4 barriers had to be erected to ensure that the legislature would not overstep the bounds of its authority and
5 perform the functions of the other departments. 17 The Bill of Attainder Clause was regarded as such a barrier.
6 Alexander Hamilton wrote:

7 "Nothing is more common than for a free people, in times of heat and violence, to gratify
8 momentary passions, by letting into the government principles and precedents which
9 afterwards prove fatal to themselves. Of this kind is the doctrine of disqualification,
10 disfranchisement, and banishment by acts of the legislature. The dangerous consequences
11 of this power are manifest. If the legislature can disfranchise any number of citizens at
12 pleasure by general descriptions, it may soon confine all the votes to a small number of
13 partisans, and establish an aristocracy or an oligarchy; if it may banish at discretion all
14 those whom particular circumstances render obnoxious, without hearing or trial, no man
15 can be safe, nor know when he may be the innocent victim of a prevailing faction. The
16 name of liberty applied to such a government, would be a mockery of common sense." 18
17 [381 U.S. 437, 445]

18 Thus the Bill of Attainder Clause not only was intended as one implementation of the general principle of
19 fractionalized power, but also reflected the Framers' belief that the Legislative Branch is not so well suited as
20 politically independent judges and juries to the task of ruling upon the blameworthiness of, and levying
21 appropriate punishment upon, specific persons.

22 "Every one must concede that a legislative body, from its numbers and organization, and
23 from the very intimate dependence of its members upon the people, which renders them
24 liable to be peculiarly susceptible to popular clamor, is not properly constituted to try
25 with coolness, caution, and impartiality a criminal charge, especially in those cases in
26 which the popular feeling is strongly excited, - the very class of cases most likely to be
27 prosecuted by this mode." 19 [381 U.S. 437, 446]

28 By banning bills of attainder, the Framers of the Constitution sought to guard against such dangers by limiting
29 legislatures to the task of rule-making. "It is the peculiar province of the legislature to prescribe general rules
30 for the government of society; the application of those rules to individuals in society would seem to be the duty
31 of other departments." *Fletcher v. Peck*, 6 Cranch 87, 136. 20 [381 U.S. 437, 447]

32 II.

33 It is in this spirit that the Bill of Attainder Clause was consistently interpreted by this Court - until the decision
34 in *American Communications Assn. v. Douds*, 339 U.S. 382, which we shall consider hereafter. In 1810, Chief
35 Justice Marshall, speaking for the Court in *Fletcher v. Peck*, 6 Cranch 87, 138, stated that "[a] bill of attainder
36 may affect the life of an individual, or may confiscate his property, or may do both." This means, of course, that
37 what were known at common law as bills of pains and penalties are outlawed by the Bill of Attainder Clause.
38 The Court's pronouncement therefore served notice that the Bill of Attainder Clause was not to be given a
39 narrow historical reading (which would exclude bills of pains and penalties), but was instead to be read in light
40 of the evil the Framers had sought to bar: legislative punishment, of any form or severity, of specifically
41 designated persons or groups. See also *Ogden v. Saunders*, 12 Wheat. 213, 286.

42 The approach which Chief Justice Marshall had suggested was followed in the twin post-Civil War cases of
43 *Cummings v. Missouri*, 4 Wall. 277, and *Ex parte Garland*, 4 Wall. 333. *Cummings* involved the
44 constitutionality of amendments to the Missouri Constitution of 1865 which provided that no one could engage
45 in a number of specified professions (*Cummings* was a priest) unless he first swore that he had taken no part in
46 the rebellion against the Union. At issue in *Garland* was a federal statute which required attorneys to take a
47 similar oath before they could practice in federal courts. This Court struck down both provisions as bills of
48 attainder on the ground that they were legislative acts inflicting punishment on a specific group: clergymen and
49 lawyers who had taken part in the rebellion and therefore could not truthfully take the oath. In reaching its
50 result, the Court emphatically rejected the argument that the constitutional [381 U.S. 437, 448]
51 prohibition outlawed only a certain class of legislatively imposed penalties:

52 "The deprivation of any rights, civil or political, previously enjoyed, may be punishment,
53 the circumstances attending and the causes of the deprivation determining this fact.
54 Disqualification from office may be punishment, as in cases of conviction upon
55 impeachment. Disqualification from the pursuits of a lawful avocation, or from positions
56 of trust, or from the privilege of appearing in the courts, or acting as an executor,
57 administrator, or guardian, may also, and often has been, imposed as punishment." 4
58 Wall., at 320.

1 The next extended discussion of the Bill of Attainder Clause [21](#) came in 1946, in *United States v. Lovett*, [328](#)
2 [U.S. 303](#), where the Court invalidated 304 of the Urgent Deficiency Appropriation Act, 1943, 57 Stat. 431, 450,
3 which prohibited payment of further salary to three named federal employees, [22](#) as a bill of attainder.

4 *"[L]egislative acts, no matter what their form, that apply either to named individuals or*
5 *to easily ascertainable [381 U.S. 437, 449] members of a group in such a way as to*
6 *inflict punishment on them without a judicial trial are bills of attainder prohibited by the*
7 *Constitution. . . . This permanent proscription from any opportunity to serve the*
8 *Government is punishment, and of a most severe type. . . . No one would think that*
9 *Congress could have passed a valid law, stating that after investigation it had found*
10 *Lovett, Dodd, and Watson 'guilty' of the crime of engaging in 'subversive activities,'*
11 *defined that term for the first time, and sentenced them to perpetual exclusion from any*
12 *government employment. Section 304, while it does not use that language, accomplishes*
13 *that result." Id., at 315-316. [23](#)*

14 *[United States v. Brown, 381 U.S. 437 (1965)]*

15 One last very important point needs to be mentioned here. Section 6 mentions that we have no Judicial Branch within the
16 federal government and that all the federal courts we have today are part of the Legislative, and not Judicial Branch because
17 they are legislative Article IV territorial courts rather than Constitutional Article III Courts. As a result of this deficiency:

- 18 1. All federal courts are incapable of exercising "judicial powers" conferred by the Constitution in the case of persons
19 domiciled in a state of the Union.
- 20 2. It is impossible to render "due process" to a person domiciled in a state of the Union. You cannot administer "due
21 process" without true judicial power "ordained and established" pursuant to Article III of the United States
22 Constitution.
- 23 3. All of the rulings of the federal courts, at least as far as persons domiciled in states of the Union, essentially constitute
24 "political" and not "judicial" rulings that pertain only to persons who are engaged in a federal franchise on territory not
25 protected by the Constitution of the United States.
- 26 4. Since all the federal Courts are part of the Legislative Branch, every penalty they administer against a person domiciled
27 in a state of the Union amounts to a Bill of Attainder, because these courts are non-judicial and are part of the
28 Legislative and not Judicial Branch.

29 **10.4 Presidential Signing Statements**

30 A Presidential Signing statement is a statement attached to a bill that the President is signing into law which specifically
31 identifies things within the law enacted by Congress that the President wishes to indicate that he will NOT enforce or
32 implement as part of the Chief Executive. The use of these Signing Statements first began with President Bush. No other
33 President has ever attempted to implement this approach to basically rebel against the authority of Congress.

34 The American Bar Association, starting in August 2006, began a public service campaign to protest the use of the
35 statements, by appearing first on C-SPAN TV and then providing a Task Force Recommendation suggesting that this
36 practice be immediately stopped because it essentially allows the President to destroy the separation of powers between the
37 Legislative Branch and the Executive Branch. You can read their recommendations at the link below:

38 **ABA Task Force Recommendation on Presidential Signing Statements and the Separation of Powers Doctrine**
http://famguardian.org/Subjects/LawAndGovt/News/aba_final_signing_statements_recommendation-report_7-24-06.pdf

39 The above Task Force Recommendation states:

40 *RESOLVED, That the American Bar Association opposes, as contrary to the rule of law and our constitutional*
41 *system of separation of powers, the issuance of presidential signing statements that claim the authority or state*
42 *the intention to disregard or decline to enforce all or part of a law the President has signed, or to interpret such*
43 *a law in a manner inconsistent with the clear intent of Congress;*

44 *FURTHER RESOLVED, That the American Bar Association urges the President, if he believes that any*
45 *provision of a bill pending before Congress would be unconstitutional if enacted, to communicate such*
46 *concerns to Congress prior to passage;*

47 *FURTHER RESOLVED, That the American Bar Association urges the President to confine any signing*
statements to his views regarding the meaning, purpose and significance of bills presented by Congress, and if

1 he believes that all or part of a bill is unconstitutional, to veto the bill in accordance with Article I, § 7 of the
2 Constitution of the United States, which directs him to approve or disapprove each bill in its entirety;

3 *FURTHER RESOLVED, That the American Bar Association urges Congress to enact legislation requiring the*
4 *President promptly to submit to Congress an official copy of all signing statements he issues, and in any*
5 *instance in which he claims the authority, or states the intention, to disregard or decline to enforce all or part of*
6 *a law he has signed, or to interpret such a law in a manner inconsistent with the clear intent of Congress, to*
7 *submit to Congress a report setting forth in full the reasons and legal basis for the statement; and further*
8 *requiring that all such submissions be available in a publicly accessible database; and*

9 *FURTHER RESOLVED, That the American Bar Association urges Congress to enact legislation enabling the*
10 *President, Congress, or other entities or individuals, to seek judicial review, to the extent constitutionally*
11 *permissible, in any instance in which the President claims the authority, or states the intention, to disregard or*
12 *decline to enforce all or part of a law he has signed, or interprets such a law in a manner inconsistent with the*
13 *clear intent of Congress, and urges Congress and the President to support a judicial resolution of the*
14 *President's claim or interpretation.*

15 **10.5 Executive Orders**

16 The use of Executive Orders began with President Lincoln during the Civil War. Executive Orders allow the President to
17 sign into law anything he wishes, so long as it only affects the Executive Branch of the government. Executive Orders are
18 dangerous because they in effect bestow upon the President the authority to enact law, which is supposed to be reserved
19 only for the Legislative Branch. This destroys the separation of powers. You can find a listing of Executive Orders on the
20 web at the address below:

<http://www.archives.gov/federal-register/executive-orders/>

21 **10.6 Classifying documents to cover-up illegal activities**

22 A very common method of covering up illegal activities that destroy the separation of powers is by means of classifying
23 documents that describe them. An example is the classification of all the activities at Area 51 in Roswell New Mexico.
24 The government classified everything in the facility. According to a History Channel documentary, after the area was
25 classified, the government illegally turned it into a toxic chemical waste dump. When employees who were working there
26 suffered ill health affects and brought suit, the judge hearing wouldn't even acknowledge the existence of the facility and
27 dismissed the lawsuit.

28 Another example of this phenomenon is the IRS. The IRS Internal Revenue Manual contains procedures for the
29 classification of documents and there are persons within the bureau who must have security clearances. This is described
30 below:

Internal Revenue Manual, Section 11.3.12 (7-25-2005)

<http://www.irs.gov/irm/part11/ch03s12.html>

31 Below is what the above says on the subject of the "intent" of such classification:

32 *IRM 11.3.12.3 (07-25-2005)*

33 *The Intent of Classification*

- 34 1. *The primary intention of classifying a document "Official Use Only" is to prevent the automatic*
35 *distribution to the public of printed materials which should not be subject to such distribution.*
- 36 2. *The classification system promotes uniformity by precluding the possibility that a document could be*
37 *withheld from the public by one office while being released by another.*
- 38 3. *The identification of a small proportion of IRS printed materials as "Official Use Only" facilitates*
39 *the ready release to the public of the majority of printed materials which are not classified.*
- 40 4. *The legends "Limited Official Use " and "Official Use Only" should act to alert employees that the*
41 *release of the document is prohibited, except by an authorized official acting in accordance with the*
42 *provisions of this section or other authorization.*

5. *The legends "Limited Official Use " and "Official Use Only" are internal instructions which have no effect with regard to any member of the public who may have received such documents.*
6. *This section also includes restrictions to prevent the abuse of over classification and provisions for the declassification of records containing information which no longer requires protection.*

[SOURCE: <http://www.irs.gov/irm/part11/ch03s12.html>]

If you read through the remainder of the above IRM, you will find that there is no law and no regulatory authority authorizing the IRS to classify any of the documents described as “classified”. The main reason appears to be that they are trying to cover up illegal activity. The collection of taxes is a public function authorized by the Constitution and enacted. Law. There is absolutely no reason why those who perform this function should not be subject to extensive public scrutiny to ensure that they strictly comply with all the requirements of law. The only exception to this rule is national security issues and those criminally enforcing the law, so that the criminals who are being “surveilled” don’t have a method to gather intelligence to avoid prosecution. Every other type of information should be publicly disclosable under the Privacy Act, 5 U.S.C. §552a and the Freedom of Information Act (FOIA), 5 U.S.C. §552 because:

1. Subtitle A of the I.R.C. describes a tax primarily upon a “trade or business”.
2. A “trade or business” is statutorily defined as “the functions of a public office” in 26 U.S.C. §7701(a)(26).
3. All those involved in a “public office” are required by law to take an oath of office and should be subject to close public scrutiny to ensure that they fulfill their oath and their fiduciary duties as trustees of the public trust.
4. Failure to observe the above requirements constitutes a tacit admission that those engaged in a “trade or business” are REALLY involved in a private business partnership under private/contract law with a private corporation called the IRS that is not an agency of the government and is NOT authorized to even exist by law.

11 Federal Court Destruction of the Separation of Powers and Your Constitutional Rights

You may be wondering why the above heading doesn’t say “Judicial Branch” instead of “Federal Courts”, like previous sections did in the case of the Executive and Legislative Branches. The fact of the matter is that we haven’t had a true Article III Judicial Branch since the federal judiciary was first established in 1789. This is exhaustively proven with evidence in the book below if you would like to investigate further:

[What Happened to Justice?](http://sedm.org/Forms/FormIndex.htm), Form #06.012
<http://sedm.org/Forms/FormIndex.htm>

Before we begin with a list of abuses by the court, we will summarize the restrictions imposed by the Separation of Powers Doctrine upon the federal courts:

1. Courts may not encroach upon the powers delegated exclusively to other branches of the government.

To the contrary, the Constitution divides authority between federal and state governments for the protection of individuals. State sovereignty is not just an end in itself: "Rather, federalism secures to citizens the liberties that derive from the diffusion of sovereign power." Coleman v. Thompson, 501 U.S. 722, 759 (1991) (BLACKMUN, J., dissenting). "Just as the separation and independence of the coordinate branches of the Federal Government serve to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front." Gregory v. [505 U.S. 144, 182] Ashcroft, 501 U.S., at 458 . See The Federalist No. 51, p. 323. (C. Rossiter ed. 1961).

Where Congress exceeds its authority relative to the States, therefore, the departure from the constitutional plan cannot be ratified by the "consent" of state officials. An analogy to the separation of powers among the branches of the Federal Government clarifies this point. The Constitution's division of power among the three branches is violated where one branch invades the territory of another, whether or not the encroached-upon branch approves the encroachment. In *Buckley v. Valeo*, 424 U.S. 1, 118 -137 (1976), for instance, the Court held that Congress had infringed the President's appointment power, despite the fact that the President himself had manifested his consent to the statute that caused the infringement by signing it into law. See *National League of Cities v. Usery*, 426 U.S., at 842, n. 12. In *INS v. Chadha*, 462 U.S. 919, 944 -959 (1983), we held that the legislative veto violated the constitutional requirement that legislation be presented to the President, despite Presidents' approval of hundreds of statutes containing a legislative veto provision. See *id.*,

1 at 944-945. The constitutional authority of Congress cannot be expanded by the "consent" of the governmental
2 unit whose domain is thereby narrowed, whether that unit is the Executive Branch or the States.
3 [[New York v. United States, 505 U.S. 144, 112 S.Ct. 2408, 120 L.Ed.2d. 120 \(1992\)\]](#)]

4 2. Courts may not render "advisory opinions".

5 When the federal judicial power is invoked to pass upon the validity of actions by the Legislative and Executive
6 Branches of the Government, **the rule against advisory opinions implements the separation of powers**
7 **prescribed by the Constitution and confines federal courts to the role assigned them by Article III.** See
8 *Muskrat v. United States*, 219 U.S. 346 (1911); 3 H. Johnston, *Correspondence and Public Papers of John Jay*
9 486-489 (1891) (correspondence between Secretary of State Jefferson and Chief Justice Jay). However, the rule
10 against advisory opinions also recognizes that such suits often

11 are not pressed before the Court with that clear concreteness provided when a question emerges precisely [392
12 U.S. 97] framed and necessary for decision from a clash of adversary argument exploring every aspect of a
13 multi-faced situation embracing conflicting and demanding interests.

14 *United States v. Fruehauf*, 365 U.S. 146, 157 (1961). Consequently, the Article III prohibition against advisory
15 opinions reflects the complementary constitutional considerations expressed by the justiciability doctrine:
16 federal judicial power is limited to those disputes which confine federal courts to a role consistent with a system
17 of separated powers and which are traditionally thought to be capable of resolution through the judicial
18 process.
19 [[Flast v. Cohen, 392 U.S. 83 \(1968\)\]](#)]

20 3. Courts may not "legislate".

21 **"In the light of their experience, the Framers of the Constitution chose to keep the judiciary dissociated from**
22 **direct participation in the legislative process.** In asserting the power to pass on the constitutionality of
23 legislation, Marshall and his Court expressed the purposes of the Founders. See Charles A. Beard, *The*
24 *Supreme Court and the Constitution*. But the extent to which the exercise of this power would interpenetrate
25 matters of policy could hardly have been foreseen by the most prescient. **The distinction which the Founders**
26 **drew between the Court's duty to pass on the power of Congress and its complementary duty not to enter**
27 **directly the domain of policy is fundamental.** But, in its actual operation, it is rather subtle, certainly to the
28 common understanding. Our duty to abstain from confounding policy with constitutionality demands perceptive
29 humility as well as self-restraint in not declaring unconstitutional what in a judge's private judgment is deemed
30 unwise and even dangerous."
31 [[Dennis v. United States, 341 U.S. 494 \(1951\)\]](#)]
32

33 "This court has no authority to interpolate a limitation that is neither expressed nor implied. Our duty is to
34 **execute the law, not to make it.**"
35 [[U.S. v. Wong Kim Ark, 169 U.S. 649 \(1898\)\]](#)]

36 4. Courts may not involve themselves in "political questions". One's choice of citizenship, domicile, political affiliations
37 are included in the "political questions" category, because they all represent the exercise of one's First Amendment
38 choice of association and disassociation.

39 **"Political questions.** Questions of which courts will refuse to take cognizance, or to decide, on account of their
40 purely political character, or because their determination would involve an encroachment upon the executive or
41 legislative powers.

42 "Political questions doctrine" holds that certain issues should not be decided by courts because their resolution
43 is committed to another branch of government and/or because those issues are not capable, for one reason or
44 another, of judicial resolution. *Islamic Republic of Iran v. Pahlavi*, 116 Misc.2d 590, 455 N.Y.S.2d. 987, 990.

45 A matter of dispute which can be handled more appropriately by another branch of the government is not a
46 "justiciable" matter for the courts. However, a state apportionment statute is not such a political question as to
47 render it nonjusticiable. *Baker v. Carr*, 369 U.S. 186, 208-210, 82 S.Ct. 691, 705-706, 7 L.Ed.2d. 663.
48 [[Black's Law Dictionary, Sixth Edition, pp. 1158-1159](#)]
49

50 **The Court has refused to exercise its jurisdiction to pass on "abstract questions of political power, of**
51 **sovereignty, of government."** *Massachusetts v. Mellon*, [262 U.S. 447, 485](#). See *Texas v. Interstate Commerce*
52 *Commission*, [258 U.S. 158, 162](#); *New Jersey v. Sargent*, [269 U.S. 328, 337](#). The "political question" doctrine,
53 in this aspect, reflects the policies underlying the requirement of "standing": that the litigant who would
54 challenge official [369 U.S. 186, 287] action must claim infringement of an interest particular and personal to
55 himself, as distinguished from a cause of dissatisfaction with the general frame and functioning of government -

1 a complaint that the political institutions are awry. See *Stearns v. Wood*, 236 U.S. 75; *Fairchild v. Hughes*, 258
2 U.S. 126; *United Public Workers v. Mitchell*, 330 U.S. 75, 89-91. What renders cases of this kind non-
3 justiciable is not necessarily the nature of the parties to them, for the Court has resolved other issues between
4 similar parties; 17 nor is it the nature of the legal question involved, for the same type of question has been
5 adjudicated when presented in other forms of controversy. 18 **The crux of the matter is that courts are not fit**
6 **instruments of decision where what is essentially at stake is the composition of those large contests of policy**
7 **traditionally fought out in non-judicial forums, by which governments and the actions of governments are**
8 **made and unmade.** See *Texas v. White*, 7 Wall. 700; *White v. Hart*, 13 Wall. 646; *Phillips v. Payne*, 92 U.S. 130
9 ; *Marsh v. Burroughs*, 1 Woods 463, 471-472 (Bradley, Circuit Justice); cf. *Wilson v. Shaw*, 204 U.S. 24; but
10 see *Coyle v. Smith*, 221 U.S. 559. Thus, where the Cherokee Nation sought by an original motion to restrain the
11 State of Georgia from the enforcement of laws which assimilated Cherokee territory to the State's counties,
12 abrogated Cherokee law, and abolished Cherokee government, the Court held that such a claim was not
13 judicially cognizable. *Cherokee Nation v. Georgia*, 5 Pet. 1. 19 And in *Georgia [369 U.S. 186, 288] v.*
14 *Stanton*, 6 Wall. 50, the Court dismissed for want of jurisdiction a bill by the State of Georgia seeking to enjoin
15 enforcement of the Reconstruction Acts on the ground that the command by military districts which they
16 established extinguished existing state government and replaced it with a form of government unauthorized by
17 the Constitution: 20
18 [*Baker v. Carr*, 369 U.S. 186 (1962)]

19 If you would like additional examples of judicial tyranny, we refer you to sections 2.8.13 through 2.8.13.8.11 and 6.9
20 through 6.9.12 of the following free book:

Great IRS Hoax, Form #11.302
<http://sedm.org/Forms/FormIndex.htm>

21 **11.1 Abusing Presumption to Turn Courts into Federal Churches and Prejudice the Rights of** 22 **Nongovernmental Litigants**

23 The First Amendment to the Constitution requires “separation of church and state”. All religions are based on “belief”,
24 which is simply something you think but cannot prove. In the legal realm, “beliefs” that cannot be supported with evidence
25 are called “presumption”.

26 **presumption.** *An inference in favor of a particular fact. A presumption is a rule of law, statutory or judicial,*
27 *by which finding of a basic fact gives rise to existence of presumed fact, until presumption is rebutted. Van*
28 *Wart v. Cook, Okl.App., 557 P.2d. 1161, 1163. A legal device which operates in the absence of other proof to*
29 *require that certain inferences be drawn from the available evidence. Port Terminal & Warehousing Co. v.*
30 *John S. James Co., D.C.Ga., 92 F.R.D. 100, 106.*

31 *A presumption is an assumption of fact that the law requires to be made from another fact or group of facts*
32 *found or otherwise established in the action. A presumption is not evidence. A presumption is either conclusive*
33 *or rebuttable. Every rebuttable presumption is either (a) a presumption affecting the burden of producing*
34 *evidence or (b) a presumption affecting the burden of proof. Calif.Evid.Code, §600.*

35 *In all civil actions and proceedings not otherwise provided for by Act of Congress or by the Federal Rules of*
36 *Evidence, a presumption imposes on the party against whom it is directed the burden of going forward with*
37 *evidence to rebut or meet the presumption, but does not shift to such party the burden of proof in the sense of*
38 *the risk of nonpersuasion, which remains throughout the trial upon the party on whom it was originally cast.*
39 *Federal Evidence Rule 301.*

40 *See also Disputable presumption; inference; Juris et de jure; Presumptive evidence; Prima facie; Raise a*
41 *presumption.*
42 [*Black's Law Dictionary, Sixth Edition, p. 1185*]

43 The main purpose of “due process” is to remove all “presumption” from every legal proceeding. However, when
44 “presumption” is allowed by the judge to run unrestrained within the legal system so as to prejudice the citizen and favor
45 the government, then not only is the separation of church and state eliminated, but the courts and the government devolve
46 essentially into a state-sponsored church or “political religion”. “Presumption”, when it is left to operate unchecked in a
47 federal court proceeding:

- 48 1. Has all the attributes of religious “faith”. Religious faith is simply a belief in anything that can’t be demonstrated with
49 physical evidence absent presumption.
- 50 2. Turns the courtroom into a federal “church”, and the judge into a “priest”.
- 51 3. Produces a “political religion” when exercised in the courtroom.

- 1 4. Corrupts the court and makes it essentially into a political, and not a legal tribunal.
- 2 5. Violates the separation of powers doctrine, which was put in place to protect our rights from such encroachments.

3 If you would like to investigate the fascinating matter further of how the abuse of presumption in federal courtrooms has
4 the affect of creating a state-sponsored religion in violation of the First Amendment Establishment Clause, please consult:

- 5 1. Our free memorandum of law entitled:
6 *Socialism: The New American Civil Religion*, Form #05.016
7 <http://sedm.org/Forms/FormIndex.htm>
- 8 2. The following:
9 *Great IRS Hoax*, Form #11.302, Sections 5.4 through 5.4.3.6 below:
10 <http://sedm.org/Forms/FormIndex.htm>

11 We strongly encourage you to rebut the evidence contained in the above references and send us the rebuttal along with
12 court-admissible evidence upon which it is based.

13 Judges also abuse presumption in the courtroom against non-governmental litigants in order to:

- 14 1. Advantage the government
- 15 2. Prejudice the rights of the criminally accused.
- 16 3. Bias the jury against them.

17 This breaks down the separation of powers between the government and the private citizen. The most prevalent
18 presumption made by federal judges, in fact, is that the litigant is engaged in a federal franchise such as a “trade or
19 business” and is therefore effectively part of the government through the operation of contract or private law. See:

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

20 Federal judges and government counsel will also make sure that all the jurors are “taxpayers” as well, so the entire
21 courtroom is filled with nothing but federal “employees”, agents, and fiduciaries, including the attorneys. This criminally
22 biases the case against the person who is not a “taxpayer”, because jurists who are receiving federal benefits based on the
23 tax at issue in the litigation are going to vote in favor of the flow of this plunder, in violation of [18 U.S.C. §208](#). You will
24 note that [18 U.S.C. §201](#)(a)(1) describes “jurors” as “public officials”. A public official is a part of the government. Any
25 jurist who receives any federal benefit is unqualified to serve in a case involving taxation, because they are receiving bribes
26 through the benefit.

27 [TITLE 18 > PART 1 > CHAPTER 11 > § 201](#)
[§ 201. Bribery of public officials and witnesses](#)

28 (a) For the purpose of this section—

29 (1) the term “public official” means Member of Congress, Delegate, or Resident Commissioner, either before
30 or after such official has qualified, or an officer or employee or person acting for or on behalf of the United
31 States, or any department, agency or branch of Government thereof, including the District of Columbia, in any
official function, under or by authority of any such department, agency, or branch of Government, or a juror;

32 The bedrock of our system of jurisprudence is the fundamental presumption of “innocent until proven guilty beyond a
33 reasonable doubt”.

34 *The presumption of innocence, although not articulated in the Constitution, is a basic component of a fair trial*
35 *under our system of criminal justice. Long ago this Court stated:*

36 *The principle that there is a presumption of innocence in favor of the accused is the undoubted law, axiomatic*
37 *and elementary, and its enforcement lies at the foundation of the administration of our criminal law.*
38 *[Coffin v. United States, 156 U.S. 432, 453 (1895).]*

1 The Fifth Amendment to the U.S. Constitution then guarantees us a right of due process of law. Fundamental to the notion
2 of due process of law is the absence of presumption of fact or law. Absolutely everything that is offered as proof or
3 evidence of guilt must be demonstrated and revealed with evidence, and nothing can or should be based on presumption, or
4 especially false presumption. The extent to which presumption is used to establish guilt absent evidence or as a
5 substitute for evidence is therefore the extent to which our due process rights have been violated. Black's Law
6 Dictionary, Sixth Edition, on page 500 under the term "due process" confirms these conclusions:

7 *"If any question of fact or liability be conclusively be presumed [rather than proven] against him, this is not*
8 *due process of law."*
9 *[Black's Law Dictionary, Sixth Edition, p. 500 under "due process"]*

10 In our legal system, our Courts and judges go out of their way to create and perpetuate false presumptions to bias the legal
11 system in their favor, and in so doing, based on the above, they commit a grave sin and violation of God's laws and stare
12 decisis on the matter. The only reason they get away with this tyranny in most cases is because of our own legal ignorance
13 along with corrupted government judges and lawyers who allow and encourage and facilitate this kind of abuse of our due
14 process rights. Below are some examples of how they do this:

- 15 1. False presumptions that the Internal Revenue Code is law. The Internal Revenue Code has not been enacted into
16 positive law. It says that at the beginning of the Title. Any title not enacted into "positive law" is described as "prima
17 facie evidence" of law. That means it is "presumptive" evidence that is rebuttable:

18 *"Prima facie. Lat. At first sight on the first appearance; on the face of it; so far as can be judged from the first*
19 *disclosure; presumably; a fact presumed to be true unless disproved by some evidence to the contrary. State*
20 *ex rel. Herbert v. Whims, 68 Ohio App. 39, 38 N.E.2d 596, 499, 22 O.O. 110. See also Presumption."*
21 *[Black's Law Dictionary, Sixth Edition, p. 1189]*

22 Since Christians are not allowed to presume anything, then they can't be allowed to presume that the Internal Revenue
23 Code is "law" or that it even applies to them. Technically, the Internal Revenue Code can only be described as a
24 "statute" or "code", but not as "law". Here is the way the Supreme Court describes it:

25 *"To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow*
26 *it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery*
27 *because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under*
28 *legislative forms.*

29 *Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or*
30 *property of a citizen by government for the use of the nation or State.' 'Taxes are burdens or charges*
31 *imposed by the Legislature upon persons or property to raise money for public purposes.' Cooley, Const.*
32 *Lim., 479."*
33 *[Loan Association v. Topeka, 20 Wall. 655 (1874)]*

34 Law is evidence of explicit consent by the people. For a statute to be enacted into positive law, a majority of the
35 people or their representatives must consent to it by voting in favor of it. When a statute is not enacted into positive
36 law, this simply means that the people never collectively and explicitly consented to the enforcement of it.
37 Consequently, they cannot be expected to accept any adverse impact on their rights that such legislation but not "law"
38 might have on them. In a system of government based only on consent of the governed such as we have, such
39 "legislation" and "presumptive evidence of law" is unenforceable and becomes mainly a political statement of public
40 policy but not law. This is a polite way of saying that the Internal Revenue Code is simply an unenforceable, state-
41 sponsored federal voluntary religion that has no force on the average American. Like the Bible itself, the Internal
42 Revenue Code therefore only applies to people who volunteer or choose to "believe" in or accept its terms. To treat the
43 I.R.C. any other way is essentially to hurt your neighbor and disrespect his sovereignty and his rights. Christians don't
44 force things upon others who never consented. People in the legal profession and the tax profession will readily and
45 frequently sin all the time by making false presumptions about the liability of people under Internal Revenue Code and
46 they will falsely assume that the I.R.C. is "law". Indirectly, they are falsely "presuming" that the target of the IRS
47 enforcement action "consented", which is a complete lie in most cases. This type of presumptuous behavior is
48 forbidden to Christians under God's law because it violates the second great commandment to love our neighbor and
49 not hurt him (see Bible, Gal. 5:14). Consequently, the Internal Revenue Code cannot be treated as "law" by Christians
50 and shouldn't be treated as "law" by the courts either. To do so would constitute sin and idolatry toward any judge that
51 might try to coerce either jurists or the accused to make such "presumptions". Since the I.R.C. is "presumptive

evidence” of law, the easy way to disprove that it is law is to demand evidence that the people consented to it. The Supreme Court said the Sixteenth Amendment didn’t constitute evidence of consent. The Congress cannot enact a law that applies in states of the Union without explicit evidence of consent found in the Constitution, and there is none according to the Supreme Court. If you would like to know more about the subject of the Internal Revenue Code not being “law”, see sections 5.4.1 through 5.4.1.4 later.

2. Court jurisdiction presumptions. If you appear in front of a federal court that has no jurisdiction over you and you make a “general appearance” and do not challenge jurisdiction, you are “presumed” to voluntarily consent to the jurisdiction of the court, even though that court in most cases doesn’t have any jurisdiction whatsoever over you, including in personam or subject matter jurisdiction.

appearance. A coming into court as a party to a suit, either in person or by attorney, whether as plaintiff or defendant. The formal proceeding by which a defendant submits himself to the jurisdiction of the court. The **voluntary submission** to a court’s jurisdiction.

In civil actions the parties do not normally actually appear in person, but rather through their attorneys (who enter their appearance by filing written pleadings, or a formal written entry of appearance). Also, at many stages of criminal proceedings, particularly involving minor offenses, the defendant’s attorney appears on his behalf. See e.g., Fed.R.Crim.P. 43.

An appearance may be either **general** or **special**; the former is a simple and unqualified or unrestricted submission to the jurisdiction of the court, the latter is a submission to the jurisdiction for some specific purpose only, not for all the purposes of the suit. A special appearance is for the purpose of testing or objecting to the sufficiency of service or the jurisdiction of the court over defendant without submitting to such jurisdiction; a general appearance is made where the defendant waives defects of service and submits to the jurisdiction of court. *Insurance Co. of North America v. Kunin*, 175 Neb. 260, 121 N.W.2d. 372, 375, 376. [Black’s Law Dictionary, Sixth Edition, p. 97]

Your ignorant and/or greedy attorney won’t even tell you that you have the option to make a *special* appearance instead of a general appearance or to challenge jurisdiction because it would threaten his profits and maybe even his license to practice law. You have to know this, and what you don’t know will definitely hurt you! However, even some federal courts admit the real truth of this matter:

“There is a presumption against existence of federal jurisdiction; thus, party invoking federal court’s jurisdiction bears the burden of proof. 28 U.S.C.A. §§ 1332, 1332(c); Fed.Rules.Civ.Proc. rule 12(h)(3), 28 U.S.C.A.”

“If parties do not raise question of lack of jurisdiction, it is the duty of the federal court to determine the matter sua sponte. 28 U.S.C.A. §1332.”

“Lack of jurisdiction cannot be waived and jurisdiction cannot be conferred upon a federal court by consent, inaction, or stipulation. 28 U.S.C.A. §1332.”

“Although defendant did not present evidence to support dismissal for lack of jurisdiction, burden rested with plaintiffs to prove affirmatively that jurisdiction did exist. 28 U.S.C.A. §1332.” [Basso v. Utah Power and Light Company, 495 F.2d. 906 (1974)]

3. Presumption of correctness of IRS assessments. The federal courts assume that the IRS’ assessments are correct, but the IRS must provide facts to support the assessment and it must appear on a 23C assessment form that is signed and certified by an assessment officer.

“The tax collector’s **presumption of correctness** has a Herculean masculinity of Goliathlike reach, but we strike an Achilles’ heel when we find no muscles, no tendons, no ligaments of fact.” [Portillo v. C.I.R., 932 F.2d. 1128 (5th Cir. 1991)]

“Presumption of correctness which attends determination of Commissioner of Internal Revenue may be rebutted by showing that such determination is arbitrary or erroneous.” [United States v. Hover, 268 F.2d. 657 (1959)]

However, the presumption of correctness is easily overcome by looking at the government’s own audits of the IRS. There are several documents on the Family Guardian website from the General Accounting Office (GAO) showing that the IRS is unable to properly account for its revenues or protect the security of its taxpayer records. Presenting

1 these reports in court is a sure way to derail the presumption of correctness of any alleged assessment the IRS may say
2 they have on you. You can examine these reports for yourself on the website at:

3 <http://famguardian.org/PublishedAuthors/Govt/GAO/GAO.htm>

- 4 4. U.S. Supreme Court “cert denied” presumptions. When a case is lost at the federal district or circuit court level,
5 frequently it is appealed to the U.S. Supreme Court on what is called a “writ of certiorari”. When the Supreme Court
6 doesn’t want to hear the case, they will “deny the cert”, which is often abbreviated “cert denied”. A famous and evil
7 and unethical tactic by the IRS and DOJ is to cite as an authority a “cert denied” and then “presume” or “assume” that
8 because the Supreme Court wouldn’t hear the appeal, then they agree with the findings of the lower court. An example
9 of that tactic is found in the IRS’ famous document on their website entitled *The Truth About Frivolous Tax*
10 *Arguments*, for instance, which is rebutted on the website at:
11 http://famguardian.org/PublishedAuthors/Govt/IRS/friv_tax_rebutts.pdf. However, this fallacious logic simply is *not*
12 a valid *presumption* or inference to make absent a detailed explanation from the Supreme Court *itself* of why they denied
13 the cert, and frequently they won’t explain why they denied the appeal because it would be a public embarrassment for
14 the government to do so! For instance, if a person declares themselves to be a “nontaxpayer” and a “nonresident
15 alien”, does not file a return, and challenges the authority of the IRS and litigates his case all the way up to the
16 Supreme Court to prove that the IRS has no assessment authority on him, do you think the Supreme Court is going to
17 want most Americans to hear the truth by ruling in his favor and causing our income tax system to self-destruct? Rule
18 10 of the U.S. Supreme Court reveals *some*, but not *all* of the reasons why they might deny a cert., but there are a lot
19 more reasons they don’t list, and the rule even admits that the reasons listed are incomplete. The bold-faced type
20 emphasizes the point we are trying to make here:

21 *Rule 10. Considerations Governing Review on Writ of Certiorari*

22 *Review on a writ of certiorari is not a matter of right, but of judicial discretion. A petition for a writ of*
23 *certiorari will be granted only for compelling reasons. The following, **although neither controlling nor fully***
24 *measuring the Court’s discretion, indicate the character of the reasons the Court considers:*

25 *(a) a United States court of appeals has entered a decision in conflict with the decision of another*
26 *United States court of appeals on the same important matter; has decided an important federal*
27 *question in a way that conflicts with a decision by a state court of last resort; or has so far departed*
28 *from the accepted and usual course of judicial proceedings, or sanctioned such a departure by a*
29 *lower court, as to call for an exercise of this Court’s supervisory power;*

30 *(b) a state court of last resort has decided an important federal question in a way that conflicts with*
31 *the decision of another state court of last resort or of a United States court of appeals;*

32 *(c) a state court or a United States court of appeals has decided an important question of federal law*
33 *that has not been, but should be, settled by this Court, or has decided an important federal question*
34 *in a way that conflicts with relevant decisions of this Court.*

35 *A petition for a writ of certiorari is rarely granted when the asserted error consists of erroneous factual*
36 *findings or the misapplication of a properly stated rule of law.*

37 In the above, DISCRETION=REASON. The above list of reasons, by the court’s own admission, is *incomplete*.
38 Furthermore, there is no Supreme Court rule that says they have to list ALL their reasons for not granting a writ. This
39 very defect, in fact, is how the government has transformed us into a society of men and no laws, in conflict with the
40 intent of the founding fathers expressed in *Marbury v. Madison*, 5 U.S. 137 (1803):

41 *“The Government of the United States has been emphatically termed a government of laws, and not of men.*
42 *It will certainly cease to deserve this high appellation if the laws furnish no remedy for the violation of a vested*
43 *legal right.”*
44 *[Marbury v. Madison, 5 U.S. 137 (1803)]*

45 So don’t let the IRS trick you into “assuming” that the supreme court agreed with them if an appeal was denied to it
46 from a lower court that was ruled in the IRS’ favor. The lower courts are obligated to follow the precedents
47 established by the Supreme Court but frequently they don’t. Rulings against gun ownership and the pledge of

1 allegiance in 2002 coming from the radical and socialist Ninth Circuit Court of Appeals are good examples that
2 contradict such a conclusion.

- 3 5. “U.S. citizen” presumptions. There is a very common misconception that we are all “U.S. citizens”. In most cases,
4 judges will insist that the only way that you cannot be one is if you meet the burden of proving that you *aren’t*. This
5 presumption is completely false and is undertaken to illegally pull you inside the corrupt jurisdiction of the federal
6 courts in order to rape and pillage your liberty and your property.

7 *“Unless the defendant can prove he is **not** a citizen of the United States, the IRS has the right to inquire and*
8 *determine a tax liability.”*
9 *[U.S. v. Slater, 545 Fed. Supp. 179,182 (1982)]*

- 10 6. Burden of proof presumptions. Internal Revenue Code section 7491 places the burden of proving nonliability on the
11 “taxpayer”. Note that this section of the code never requires the government to first prove that a natural person is a
12 “taxpayer” BEFORE the burden of proof is shifted to the taxpayer. Here is the content of that section:

13 *“If, in any court proceeding, a taxpayer introduces credible evidence with respect to any factual issue relevant*
14 *to ascertaining the liability of the taxpayer for any tax imposed by subtitle A or B, the Secretary shall have the*
15 *burden of proof with respect to such issue.”*
16 *[26 U.S.C. §7491]*

17 There are many other similar “presumptions” like those above that we haven’t documented. We include these here only as
18 examples so you can see how the scandal and violation of your rights and liberties is perpetrated by evil tyrants in our
19 government who have transformed it into a socialist beast. Whatever the case, the Bible is very explicit about what we
20 should do with those who act presumptuously: Rebuke and banish them from society. What does this mean in the case of
21 juries and during court trials? It means that during the voir dire process of interviewing the jurors and the judges, they must
22 both be asked about their presumptions and biases, and those who have such biases and presumptions should be banished
23 from the jury and the case. If the judge has a bias or presumption in favor of the government’s position, such as those listed
24 above, then he too should be removed for conflict of interest under 28 U.S.C. §455 and bias and prejudice under 28 U.S.C.
25 §144. Likewise, if you ever hear a government prosecutor use the phrase “everyone knows”, then a BIG red flag should go
26 up in your mind’s eye because you are dealing with a presumption. When this happens in a courtroom, you ought to stand
27 up and object to such nonsense immediately because your WICKED opponent is trying to frame you with presumptions and
28 thereby violate your due process rights under the Fifth Amendment!

29 The reason this memorandum of law is so large and extensive in its research and authorities is because we have made a
30 disciplined effort to avoid presumptions. We have, in fact, used evidence derived from the government’s own laws,
31 spokespersons, and courts to prove nearly every point we make in this book. This ensures that you don’t have to “assume”
32 anything and can examine the facts and evidence for yourself and reach your own independent conclusions about the truth
33 of what we are saying. In effect, we have pretended that we are the prosecuting attorney and you are the jury and the
34 “court” is the “court of public opinion”. This provides excellent practice and preparation for a real trial, because we assume
35 these materials will also be used in a real court to prosecute specific government servants for wrongdoing.

36 If you would like to investigate the abuses of presumption described in this section further, and do so in the context of all
37 three branches of government, see the following free memorandum of law:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

38 **11.2 Removing the discussion of law from the courtroom**

39 Federal judges have developed some rather effective and prevalent techniques for encouraging and rewarding the use of
40 prejudicial presumption in federal courtrooms in the context of taxation so as to turn a legal proceeding essentially into a
41 political proceeding, whereby the jury does the illegal lynching for him. Below are a few of the more common techniques:

- 42 1. Refusing to allow “law” to be discussed in the courtroom in front of a jury.
43 2. Refusing to allow jurists serving on jury duty to read the law.
44 3. Sanctioning and penalizing counsel who discuss the law during trials, under Federal Rule of Civil Procedure 11.

1 If you would like to read a real-life trial transcript whereby a judge did exactly the above, see:

2 <http://famguardian.org/Subjects/Taxes/CaseStudies/PhilRoberts/PhilRoberts.htm>

3 After law is removed from tax trials, the only thing that remains is presumption and ignorance as the means of decision,
4 which will always produce injustice, prejudice, and unlawful decisions from jurists.

5 *"One who turns his ear from hearing the law [God's law or man's law], even his prayer is an abomination."*
6 [[Prov. 28:9](#), Bible, NKJV]

7 By refusing to allow law to be discussed in the courtroom in the context of tax trials, these same federal judges have turned
8 their profession essentially into a "priesthood". This prohibition against discussing the law in tax trials extends to the law
9 library in most federal courthouses as well. Nearly every federal courthouse has in place standing orders from the Chief
10 Justice of each court that jurists are not permitted while on break to go into the law library of the courthouse and read the
11 law, so they can supervise the judge and ensure that he follows it. Below is a link to one such order, in the Federal District
12 Court in San Diego:

<http://famguardian.org/Disks/IRSDVD/Evidence/JudicialCorruption/GenOrder228C-Library.pdf>

13 Of this despicable practice by the federal courts, the Bible says the following, and note the implication of removing law
14 from the courtroom makes everything that happens there "an abomination":

15 *"One who turns his ear from hearing the law, even his prayer is an abomination."*
16 [[Prov. 28:9](#), Bible, NKJV]

17 *"But this crowd that does not know [and quote and follow and use] the law is accursed."*
18 [[John 7:49](#), Bible, NKJV]

19 *"Salvation is far from the wicked, For they do not seek Your statutes."*
20 [[Psalm 119:155](#), Bible, NKJV]

21 **11.3 Judicial Verbiage: Redefining words**

22 *"[J]udicial verbiage is calculated to convert the Constitution into a worthless scrap of paper and to replace
23 our government of laws with a judicial oligarchy."
24 [Senator Sam Ervin, of Watergate hearing fame]*

25 A favorite tactic of judges who wish to usurp authority and violate their oath is to redefine words to have a different
26 meaning within the law. This tactic is accomplished using the following techniques, in descending order of frequency.

27 1. Violating the rules of statutory construction using the word "includes". This is exhaustively covered in the following
28 pamphlet:

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

29 2. Refusing to address arguments of counsel surrounding the definitions of specific words. Instead, they remain silent
30 and ignore such arguments. This can be turned into a default judgment against the court if done properly. See the
31 following for details:

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

32 3. Refusing to allow the code, statute, or law to be discussed in the courtroom. This is covered in section 6.8.1 of the
33 *Great IRS Hoax*, Form #11.302, where a judge threatened an attorney with disbarment for discussing the law in the
34 courtroom within hearing of a jury.

35 Former State Supreme Court Justice of Alabama Roy Moore, alluded to this destruction of the separation of powers as and
36 the rules of statutory construction in the following news article we downloaded from the internet:

37 **"THE PEOPLE'S IGNORANCE"**

1 SPOKANE, Wash. -- At a press conference before an event sponsored by the Constitution Party of Washington
2 June 26, Judge Roy Moore stated in three words exactly why Americans are experiencing judicial anarchy.

3 Former Alabama Supreme Court Justice Moore, who has gained a lot of notoriety in recent years for his refusal
4 to remove the Ten Commandments from his courthouse, was at Shadle Park High School with Constitution
5 Party presidential candidate Mike Peroutka. Judge Moore had been explaining how judges' common practice of
6 changing the meaning of words in their courtrooms is legislating from the bench. He described how this
7 flagrant violation of the separation of powers clause in the Constitution has been institutionalized in the courts
8 of the nation and explains how judges are able to justify unjust rulings.

9 Idaho Observer editor Don Harkins asked, "What is the power behind all this?"

10 "The people's ignorance," said Judge Moore.

11 [SOURCE: July 2004 Idaho Observer: <http://www.proliberty.com/observer/20040724.htm>]

12 **11.4 Making cases unpublished of those who are exposing or fighting government corruption**

13 Nonpublication is the act of by a judge of making a ruling without entering the written version of the ruling into the official,
14 published government court record accessible to the general public. Nonpublication is very commonly used in our courts
15 today, and especially in the federal courts on cases involving income tax issues. The reasons for this are clear: Federal
16 judges work hand and hand with the IRS to mistreat and abuse Americans by denying their constitutional rights to life,
17 liberty and property and then cover up that fact in order to escape culpability and prevent successful techniques or
18 information used against the government from being learned about or reused by other freedom fighters. You can obtain
19 further information about this subject in the following:

- 20 1. Great IRS Hoax, Form #11.302, Sections 2.8.13.8 through 2.8.13.8.11, available at:
21 <http://sedm.org/Forms/FormIndex.htm>
- 22 2. Family Guardian Website:
23 <http://famguardian.org/Subjects/LegalGovRef/LegalEthics/Nonpublication/Arguments/index.htm>
- 24 3. Nonpublication.com:
25 <http://nonpublication.com/>

26 **11.5 Abusing Sovereign Immunity to Protect and Expand Private Business Interests and** 27 **Unlawfully Expand Federal Jurisdiction**

28 A popular unconstitutional technique used by the federal courts to break down the separation of powers and protect and
29 expand a government corporate monopoly over certain private business market segments such as insurance is to assert the
30 doctrine of "sovereign immunity" whenever litigants challenge the constitutionality of enforced payment to the government
31 for these services. This section will show how and why most invocations of this judicial doctrine are unwarranted and will
32 give you a factual basis to circumvent the abuse of sovereign immunity in repelling challenges to the private business
33 pursuits of the United States Federal Government Corporation.

34 The concept of sovereign immunity means that no one can sue a government without its consent. This concept is
35 "judicially constructed", meaning that the courts and not legislation created it. To wit:

36 *Sovereign immunity. A judicial doctrine which precludes bringing suit against the government without its*
37 *consent. **Founded on the ancient principle that "the King can do no wrong,"** it bars holding the government*
38 *or its political subdivisions liable for the torts of its officers or agents unless such immunity is expressly waived*
39 *by statute or by necessary inference from legislative enactment. Maryland Port Admin. V. I.T.O. Corp. of*
40 *Baltimore, 40 Md.App. 697, 395 A.2d. 145, 149. The federal government has generally waived its non-tort*
41 *action immunity in the Tucker Act, 28 U.S.C.A. §1346(a)(2), 1491, and its tort immunity in the Federal Tort*
42 *Claims Act, 28 U.S.C.A. §1346(b), 2674. Most states have also waived immunity in various degrees at both the*
43 *state and local government levels.*

44 *The immunity from certain suits in federal court granted to states by the Eleventh Amendment to the United*
45 *States Constitution.*

46 *See also Foreign immunity; Federal Tort Claims Act; Suits in Admiralty Act; Tucker Act.*
47 *[Black's Law Dictionary, Sixth Edition, p. 1396]*

1 The above doctrine is entirely at odds with the design of our system of government, as described by the U.S. Supreme
2 Court, which said the doctrine “that the King can do no wrong” upon which sovereign immunity is based has NO PLACE
3 in our system of government:

4 “... the maxim that the King can do no wrong has no place in our system of government; yet it is also true, in
5 respect to the State itself, that whatever wrong is attempted in its name is imputable to its government and not
6 to the State, for, as it can speak and act only by law, whatever it does say and do must be lawful. That which
7 therefore is unlawful because made so by the supreme law, the Constitution of the United States, is not the
8 word or deed of the State, but is the mere wrong and trespass of those individual persons who falsely spread
9 and act in its name.”

10 *“This distinction is essential to the idea of constitutional government. To deny it or blot it out obliterates the*
11 *line of demarcation that separates constitutional government from absolutism, free self- government based on*
12 *the sovereignty of the people from that despotism, whether of the one or the many, which enables the agent of*
13 *the state to declare and decree that he is the state; to say 'L'Etat, c'est moi.' Of what avail are written*
14 *constitutions, whose bills of right, for the security of individual liberty, have been written too often with the*
15 *blood of martyrs shed upon the battle-field and the scaffold, if their limitations and restraints upon power may*
16 *be overpassed with impunity by the very agencies created and appointed to guard, defend, and enforce them;*
17 *and that, too, with the sacred authority of law, not only compelling obedience, but entitled to respect? And how*
18 *else can these principles of individual liberty and right be maintained, if, when violated, the judicial tribunals*
19 *are forbidden to visit penalties upon individual offenders, who are the instruments of wrong, whenever they*

20 *interpose the shield of the state? **The doctrine is not to be tolerated.** The whole frame*
21 *and scheme of the political institutions of this country, state and federal, protest against it. Their continued*
22 *existence is not compatible with it. It is the doctrine of absolutism, pure, simple, and naked, and of communism*
23 *which is its twin, the double progeny of the same evil birth.”*

24 [[Poindexter v. Greenhow, 114 U.S. 270, 5 S.Ct. 903 \(1885\)](#)]

25 If the Supreme Court were applying the principle of sovereign immunity properly and consistent with past rulings, they
26 could only apply it to the citizens and not their servants in government.

27 *“It will be sufficient to observe briefly, that the sovereignties in Europe, and particularly in England, exist on*
28 *feudal principles. That system considers the Prince as the sovereign, and the people as his subjects; it regards*
29 *his person as the object of allegiance, and excludes the idea of his being on an equal footing with a subject,*
30 *either in a Court of Justice or elsewhere. That system contemplates him as being the fountain of honor and*
31 *authority; and from his grace and grant derives all franchises, immunities and privileges; it is easy to perceive*
32 *that such a sovereign could not be amenable to a Court of Justice, or subjected to judicial controul and actual*
33 *constraint. It was of necessity, therefore, that suability became incompatible with such sovereignty. Besides, the*
34 *Prince having all the Executive powers, the judgment of the Courts would, in fact, be only monitory, not*
35 *mandatory to him, and a capacity to be advised, is a distinct thing from a capacity to be sued. The same feudal*
36 *ideas run through all their jurisprudence, and constantly remind us of the distinction between the Prince and*
37 *the subject. No such ideas obtain here; at the Revolution, the sovereignty devolved on the people; and they are*
38 *truly the sovereigns of the country, but they are sovereigns without subjects (unless the African [2 U.S. 419,*
39 *472] slaves among us may be so called) and have none to govern but themselves; the citizens of America are*
40 *equal as fellow citizens, and as joint tenants in the sovereignty.*

41 *“From the differences existing between feudal sovereignties and Governments founded on compacts, it*
42 *necessarily follows that their respective prerogatives must differ. Sovereignty is the right to govern; a nation or*
43 *State-sovereign is the person or persons in whom that resides. In Europe the sovereignty is generally ascribed*
44 *to the Prince; here it rests with the people; there, the sovereign actually administers the Government; here,*
45 *never in a single instance; our Governors are the agents of the people, and at most stand in the same relation to*
46 *their sovereign, in which regents in Europe stand to their sovereigns. Their Princes have personal powers,*
47 *dignities, and pre-eminences, our rulers have none but official; nor do they partake in the sovereignty*
48 *otherwise, or in any other capacity, than as private citizens.”*

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

50 Consistent with the foregoing, sovereign immunity may only therefore lawfully be asserted when the government is acting
51 in complete consistency with its de jure function as described in both the Constitution and the laws enacted by Congress
52 pursuant to it, and it may only be asserted to protect citizens and not government servants. Consequently:

- 53 1. The minute the government steps outside of the bounds of the Constitution to undertake “private enterprises” not
54 expressly and specifically authorized by the Constitution, it must surrender all of its sovereign immunity and devolves
55 to the same level as every other private corporation or individual.

56 *“ . . . when the United States enters into commercial business it abandons its sovereign capacity and is to be*
57 *treated like any other corporation . . . ”*

58 [[91 Corpus Juris Secundum \(C.J.S.\), United States, §4](#)]

1 *"When a state enters into business relations, and makes contracts with private persons, it waives its*
2 *sovereignty, and is to be treated as a private person, and subjected to the principles of law applicable as*
3 *between individuals, save only in respect to its immunity from suit."*
4 *[Ellis v. United States, 206 U.S. 246; 27 S.Ct. 600 (1907)]*

- 5 2. When an agent of the government exercises authority not specifically granted to him or her by law and appearing in his
6 delegation of authority order, then he becomes personally liable for a tort under the Federal Tort Claims Act, as
7 described above.

8 The next big question becomes: How can we recognize areas where the United States is engaging in "private business" not
9 expressly authorized by the Constitution so that we can know when it can lawfully assert sovereign immunity? Below is a
10 list of subject matters we compiled for our own use which you can use as a starting point:

- 11 1. The Constitution does NOT authorize the federal government to offer any kind of insurance to any private person in
12 any state of the Union. This includes Social Security, Medicare, FICA, etc. Therefore, all offerings to private persons
13 in states of the Union of any kind of insurance constitutes private business activity for which the United States
14 surrenders sovereign immunity. Calling the "premiums" paid for these insurance services a "tax" does NOT transform
15 their character from private business to a "public purpose".
- 16 2. The Constitution does not authorize the collection of an excise tax upon the private employment of persons domiciled
17 in a state of the Union, which is exactly the type of tax described in Subtitle A of the Internal Revenue Code. The tax
18 is primarily a privilege tax upon "the functions of a public office", which is defined as a "trade or business" in 26
19 U.S.C. §7701(a)(26). To wit:

20 *"Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and*
21 *with the Indian tribes, may, without doubt, provide for granting coasting licenses, licenses to pilots, licenses to*
22 *trade with the Indians, and any other licenses necessary or proper for the exercise of that great and extensive*
23 *power; and the same observation is applicable to every other power of Congress, to the exercise of which the*
24 *granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

25 *But very different considerations apply to the internal commerce or domestic trade of the States. Over this*
26 *commerce and trade Congress has no power of regulation nor any direct control. This power belongs*
27 *exclusively to the States. No interference by Congress with the business of citizens transacted within a State is*
28 *warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to*
29 *the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive power of*
30 *the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given*
31 *in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it*
32 *must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited,*
33 *and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing*
34 *subjects. Congress cannot authorize a trade or business within a State in order to tax it."*
35 *[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]*

36 Consequently, Subtitle A of the Internal Revenue Code can only describe private business activity implemented
37 through contractual (private) law and the voluntary consent of those persons in states of the Union who choose to
38 participate in it.

- 39 3. The Constitution does not authorize state or federal government to setup any kind of universities or post-secondary
40 higher education systems. Consequently, the states have decided to enter this area of private business and to charge for
41 their "services". Persons who wish to avail themselves of these "privileges" and "benefits" must declare a "domicile"
42 within the "State", which under most state laws means that they occupy the federal areas or enclaves within the exterior
43 limits of the state. Those who do not declare such a domicile are charged significantly higher "nonresident tuition" so
44 that they pay the full costs of sustaining the program and do not have to pay the costs indirectly through the state
45 income tax.
- 46 4. The Constitution does not authorize the state or federal governments to regulate the exercise of the right to marry. This
47 is a common law right.

48 *A statute may declare that no marriages shall be valid unless they are solemnized in a prescribed manner, but*
49 *such an enactment is a very different thing from a law requiring all marriages to be entered into in the presence*
50 *of a magistrate or a clergyman or that it be preceded by a license, or publication of banns, or be attested by*
51 *witnesses. Such formal provisions may be construed as merely directory, instead of being treated as*
52 *destructive of a common law right to form the marriage relation by words of present assent. And such, we*
53 *think, has been the rule generally adopted in construing statutes regulating marriage. Whatever directions they*
54 *may give respecting its formation or solemnization, courts have usually held a marriage good at common law to*
55 *be good notwithstanding the statutes unless they contain express words of nullity. This is the conclusion*
56 *reached by Mr. Bishop, after an examination of the authorities. Bishop, Mar. and Div., sec. 283 and notes.*

[. . .]

As before remarked, the statutes are held merely directory, because marriage is a thing of common right, because it is the policy of the state to encourage it, and because, as has sometimes been said, any other construction would compel holding illegitimate the offspring of many parents conscious of no violation of law. [Meister v. Moore, 96 U.S. 76 (1873)]

Over the years, states, in order to obtain the lawful authority to regulate marriage, have instituted marriage licenses, which require that the parties contractually consent to the state's authority to regulate the marriage by requesting a marriage license. Before states were doing marriage licenses, people would get married and receive a "Certificate of Marriage" instead of a marriage license and which conferred no jurisdiction upon the state to regulate the marriage. All statutes which regulate marriages of those who do not obtain state marriage licenses are "merely directory", which the legal dictionary defines as follows:

"Directory. A provision in a statute, rule of procedure, or the like, which is a mere direction or instruction of no obligatory force, and involving no invalidating consequence for its disregard, as opposed to an imperative or mandatory provision, which must be followed. The general rule is that the prescriptions of a statute relating to the performance of a public duty are so far directory that, though neglect of them may be punishable, yet it does not affect the validity of the acts done under them, as in the case of a statute requiring an officer to prepare and deliver a document to another officer on or before a certain day.

A "directory" provision in a statute is one, the observance of which is not necessary to the validity of the proceeding to which it relates; one which leaves it optional with the department or officer to which it is addressed to obey or not as he may see fit. Generally, statutory provisions which do not relate to essence of thing to be done, and as to which compliance is matter of convenience rather than substance are "directory", while provisions which relate to essence of thing to be done, that is, matter of substance, are "mandatory." Rodgers v. Meredith, 274 Ala. 179, 146 So.2d. 308, 310.

Under a general classification, statutes are either "mandatory" or "directory," and if mandatory, they prescribe, in addition to requiring the doing of the things specified, the result that will follow if they are not done, whereas, if directory, their terms are limited to what is required to be done. A statute is mandatory when the provision of the statute is the essence of the thing required to be done; otherwise, when it relates to form and manner, and where an act is incident, or after jurisdiction acquired, it is directory merely. [Black's Law Dictionary, Sixth Edition, pp. 460-461]

Consequently, when states engage in the regulation of marriage, such as family courts, the family code in your state, they are acting in the capacity as a private business and doing so through the operation of private/contract law. The contract is the marriage license, which confers jurisdiction to the state to control how you exercise that right. A license is "permission from the state to do that which is illegal" and it has always been illegal for the state to run your family or your marriage, so you need to sign a contract called a marriage license to give them permission to do that. Did they teach you this in the "public" (government) school system? I wonder why not?

There are many other examples of the above that we don't have the space to mention here. We only mention the above as an example of how states are duplicitly doing private business while:

1. Falsely portraying that private business as a legitimate public purpose.
2. Falsely portraying the laws that regulate the private business as "public law", rather than merely private/contract law that is of no obligatory force against those who never consented.
3. Calling the "fees" needed to execute these services "taxes". The U.S. Supreme Court said this is unconstitutional. Notice in the case below the example they gave was a private bank setup by the national government, which the United States set up as a "public office" in order to protect it from state lawsuits using sovereign immunity.

*"The power to tax is, therefore, the strongest, the most pervading of all powers of government, reaching directly or indirectly to all classes of the people. It was said by Chief Justice Marshall, in the case of McCulloch v. Md., 4 Wheat. 431, that the power to tax is the power to destroy. A striking instance of the truth of the proposition is seen in the fact that the existing tax of ten per cent, imposed by the United States on the circulation of all other banks than the National Banks, drove out of existence every *state bank of circulation within a year or two after its passage. This power can be readily employed against one class of individuals and in favor of another, so as to ruin the one class and give unlimited wealth and prosperity to the other, if there is no implied limitation of the uses for which the power may be exercised.*

To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a

robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative forms.

Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or property of a citizen by government for the use of the nation or State.' 'Taxes are burdens or charges imposed by the Legislature upon persons or property to raise money for public purposes.' Cooley, Const. Lim., 479.

Coulter, J., in *Northern Liberties v. St. John's Church*, 13 Pa. St., 104 says, very forcibly, 'I think the common mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the government for the purposes of carrying on the government in all its machinery and operations—that they are imposed for a public purpose.' See, also *Pray v. Northern Liberties*, 31 Pa.St., 69; *Matter of Mayor of N.Y.*, 11 Johns., 77; *Camden v. Allen*, 2 Dutch., 398; *Sharpless v. Mayor*, supra; *Hanson v. Vernon*, 27 Ia., 47; *Whiting v. Fond du Lac*, supra."
[*Loan Association v. Topeka*, 20 Wall. 655 (1874)]

The above quote from *Loan Association* about the Bank of the United States is very interesting. You can read more about it in [Osborn v. Bank of U.S., 22 U.S. 738 \(1824\)](#). In that instance, the Constitution did not specifically authorize the United States to establish its own bank in any state of the Union. They did it anyway, and one of the states, Ohio, tried to levy a tax upon the bank and to completely outlaw the bank. They thought the bank was competing with private state banks and wanted to put a stop to it so the U.S. would stay inside its ten mile square box inside the District of Columbia. The U.S. Supreme Court in *Osborn* decided to come to the rescue of the federal government's private business enterprise by falsely calling the bank a "public office", by asserting sovereign immunity to protect the bank from state lawsuits even though the bank was essentially a private business not authorized by the Constitution, and by asserting the authority of the federal judiciary to protect the bank without any legislative authority or territorial jurisdiction to do so.

"All the powers of the government must be carried into operation by individual agency, either through the medium of public officers, or contracts made with individuals. Can any public office be created, or does one exist, the performance of which may, with propriety, be assigned to this association [or trust], when incorporated? If such office exist, or can be created, then the company may be incorporated, that they may be appointed to execute such office. Is there any portion of the public business performed by individuals upon contracts, that this association could be employed to perform, with greater advantage and more safety to the public, than an individual contractor? If there be an employment of this nature, then may this company be incorporated to undertake it.

There is an employment of this nature. Nothing can be more essential to the fiscal concerns of the nation, than an agent of undoubted integrity and established credit, with whom the public moneys can, at all times, be safely deposited. Nothing can be of more importance to a government, than that there should be some capitalist in the country, who possesses the means of making advances of money to the government upon any exigency, and who is under a legal obligation to make such advances. For these purposes the association would be an agent peculiarly suitable and appropriate. [. . .]
[*Osborn v. Bank of U.S., 22 U.S. 738 (1824)*]

The Supreme Court exceeded their authority above, because the government cannot lawfully create a "public office" that is not specifically authorized by the Constitution, and they never justified exactly where in the Constitution the federal government was specifically authorized to enter the private banking business within states of the Union. Therefore, the only place they could lawfully do it was on federal territory not within a state of the Union. The Supreme Court didn't explain how they can create a public office without the authority of the Constitution because they knew the feds had no authority to engage in private business within the states of the Union, and by doing so they knew they were engaging in TREASON. Below is how the Supreme Court justified this unconstitutional exercise of power outside of federal territory:

The constitutional power of Congress to create a Bank, is derived altogether [22 U.S. 738, 810] from the necessity of such an institution, for the fiscal purposes of the Union. It is established, not for the benefit of the stockholders, but for the benefit of the nation. It is part of the fiscal means of the nation. Indeed, 'the power of creating a corporation, is never used for its own sake, but for the purpose of effecting something else.' 19 The Bank is created for the purpose of facilitating all the fiscal operations of the national government. All its powers and faculties are conferred for this purpose, and for this alone; and it is to be supposed, that no other or greater powers are conferred than are necessary to this end. The collection and administration of the public revenue is, of all others, the most important branch of the public service. It is that which least admits of hindrance or obstruction. The Bank is, in effect, an instrument of the government, and its instrumental character is its principal character. That is the end; all the rest are means. It is as much a servant of the government as the treasury department. The two faculties of the Bank, which are essential to its existence and utility, are, its capacity to hold property, and that of suing and being sued. The latter is the necessary sanction and security of the former, and of all the rest. The former must be inviolable, and the latter must be sufficient to secure its inviolability. But it is not so, if Congress cannot erect a forum, to which

1 *the Bank may resort for justice. A needful operation of the government becomes dependent upon foreign*
2 *support, [22 U.S. 738, 811] which may be given, but which may also be withheld. There is no unreasonable*
3 *jealousy of State judicatures; but the constitution itself supposes that they may not always be worthy of*
4 *confidence, where the rights and interests of the national government are drawn in question. It is*
5 *indispensable, that the interpretation and application of the laws and treaties of the Union should be*
6 *uniform. The danger of leaving the administration of the national justice to the local tribunals, is not merely*
7 *speculative. In Ohio, the Bank has been outlawed; and if it cannot seek redress in the federal tribunals, it*
8 *can find it nowhere. Where is the power of coercion in the national government? What is to become of the*
9 *public revenue while it is going on? Congress might not only have given original, but it might have given*
10 *exclusive jurisdiction, in the cases mentioned in the 25th section of the Judiciary Act of 1789, c. 20; instead*
11 *of which, it has contended itself with giving an appellate jurisdiction, to correct the errors of the State*
12 *Courts, where a question incidentally arises under the laws and treaties of the Union. But here the question*
13 *is, whether the government of the United States can execute one of its own laws, through the process of its*
14 *own Courts. The right of the Bank to sue in the national Courts, is one of its essential faculties. If that can be*
15 *taken away, it is deprived of a part of its being, as much as if it were stripped of its power of discounting*
16 *notes, receiving deposits, or dealing in bills of exchange.*
17 *[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]*

18 The Court then went on to admit that the entire authority of the bank derived from private/contract law which was governed
19 by local and state law rather than federal law. They also recognized that if federal law did prevail, the only place the case
20 could be tried was in the U.S. Supreme Court, because the Constitution requires that all cases or controversies to which a
21 state of the Union is party must be heard by the U.S. Supreme Court and not any lower court:

22 *“But the jurisdiction [22 U.S. 738, 815] of the federal Courts, if it attach at all, must attach either to the party*
23 *or to the case. The party and his rights cannot be so mixed together, as that the legal origin of the first shall*
24 *give character to the latter. A controversy regarding a promissory note or bill of exchange cannot be said to*
25 *arise under an act of Congress, because the Bank, which is created by an act of Congress, has purchased the*
26 *note or bill. Neither the rules of evidence, nor the law of contract, can be regulated by the National*
27 *Legislature. But, in the case supposed, no question can arise, except under the law of contract and the rules*
28 *of evidence. No law of Congress is drawn into question, and its correct decision cannot possibly depend upon*
29 *the construction of such law. The Bank cannot come into the federal Courts as a party suing for a breach of*
30 *contract or a trespass upon its property; for, neither its character as a party, nor the nature of a controversy,*
31 *can give the Court jurisdiction. The case does not arise under its charter. It arises under the general or local*
32 *law a contract, and may be determined without opening the statute book of the United States. The privilege*
33 *conferred upon the Bank in its charter, to sue in the Circuit Courts, must be limited, not only by the criterion*
34 *indicated; it must also be limited by the general provisions of the Judiciary Act, regulating the exercise of*
35 *jurisdiction in the Circuit Courts. It cannot sue upon a chose in action assigned to it, unless the jurisdiction*
36 *would have attached between the original parties; it cannot sue a party in the Circuit Court, [22 U.S. 738,*
37 *816] over whom the existing laws give the Supreme Court exclusive jurisdiction.”*
38 *[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]*

39 The Court also admitted that Congress up to that time was never supposed to even have the authority to engage in private
40 business when it said:

41 *The foundation of the argument in favour of the right of a State to tax the Bank, is laid in the supposed*
42 *character of that institution. The argument supposes the corporation to have been originated for the*
43 *management of an individual concern, to be founded upon contract between individuals, having private trade*
44 *and private profit for its great end and principal object.*

45 *If these premises were true, the conclusion drawn from them would be inevitable. This mere private*
46 *corporation, engaged in its own business, with its own views, would certainly be subject to the taxing power of*
47 *the State, as any individual would be; and the casual circumstance of its being [22 U.S. 738, 860] employed by*
48 *the government in the transaction of its fiscal affairs, would no more exempt its private business from the*
49 *operation of that power, than it would exempt the private business of any individual employed in the same*
50 *manner. But the premises are not true. The Bank is not considered as a private corporation, whose principal*
51 *object is individual trade and individual profit; but as a public corporation, created for public and national*
52 *purposes. That the mere business of banking is, in its own nature, a private business, and may be carried on by*
53 *individuals or companies having no political connexion with the government, is admitted; but the Bank is not*
54 *such an individual or company. It was not created for its own sake, or for private purposes. It has never been*
55 *supposed that Congress could create such a corporation.”*
56 *[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]*

57 The Court also explained its basis for granting sovereign immunity from the state tax to be collected on the bank by stating
58 the following:

59 *It is contended, that, admitting Congress to possess the power, this exemption ought to have been expressly*
60 *asserted in the act of incorporation; and, not being expressed, ought not to be implied by the Court.*

1 It is not unusual, for a legislative act to involve consequences which are not expressed. An officer, for example,
2 is ordered to arrest an individual. It is not necessary, nor is it usual, to say that he shall not be punished for
3 obeying this order. His security is implied in the order itself. It is no unusual thing for an act of Congress to
4 imply, without expressing, this very exemption from State control, which is said to be so objectionable in this
5 instance. The collectors of the revenue, the carriers of the mail, the mint establishment, and all those
6 institutions which are public in their nature are examples in point. It has never been doubted, that all who are
7 employed in them, are protected, while in the line of duty; and yet this protection is not expressed in any act
8 of Congress. It is incidental [22 U.S. 738, 866] to, and is implied in the several acts by which these
9 institutions are created, and is secured to the individuals employed in them, by the judicial power alone; that
10 is, the judicial power is the instrument employed by the government in administering this security.

11 That department has no will, in any case. If the sound construction of the act be, that it exempts the trade of
12 the Bank, as being essential to the character of a machine necessary to the fiscal operations of the government,
13 from the control of the States, Courts are as much bound to give it that construction, as if the exemption had
14 been established in express terms. Judicial power, as contradistinguished from the power of the laws, has no
15 existence. Courts are the mere instruments of the law, and can will nothing. When they are said to exercise a
16 discretion, it is a mere legal discretion, a discretion to be exercised in discerning the course prescribed by
17 law; and, when that is discerned, it is the duty of the Court to follow it. Judicial power is never exercised for
18 the purpose of giving effect to the will of the Judge; always for the purpose of giving effect to the will of the
19 Legislature; or, in other words, to the will of the law.

20 The appellants rely greatly on the distinction between the Bank and the public institutions, such as the mint or
21 the post office. The agents in those offices are, it is said, officers of government, and are excluded from a seat in
22 Congress. Not so the directors of the Bank. The connexion of the government with the Bank, is likened to that
23 with contractors.

24 It will not be contended, that the directors, or [22 U.S. 738, 867] other officers of the Bank, are officers of
25 government. But it is contended, that, were their resemblance to contractors more perfect than it is, the right of
26 the State to control its operations, if those operations be necessary to its character, as a machine employed by
27 the government, cannot be maintained. Can a contractor for supplying a military post with provisions, be
28 restrained from making purchases within any State, or from transporting the provisions to the place at which
29 the troops were stationed? or could he be fined or taxed for doing so? We have not yet heard these questions
30 answered in the affirmative. It is true, that the property of the contractor may be taxed, as the property of other
31 citizens; and so may the local property of the Bank. But we do not admit that the act of purchasing, or of
32 conveying the articles purchased, can be under State control.
33 [*Osborn v. Bank of U.S.*, 22 U.S. 738 (1824)]

34 The foregoing analysis therefore underscores and proves our earlier points, which are that:

- 35 1. Congress may not lawfully engage in private business within states of the Union.
- 36 2. When Congress engages in “public business” within states of the Union, the activities of that business are protected by
37 the federal courts and not by federal legislation, because federal legislation has no applicability in states of the Union.
- 38 3. When Congress engages in private business, federal courts have no authority to assert sovereign immunity or to protect
39 the activities of that business.
- 40 4. Courts have no authority to legislate or to make law, and therefore they cannot invent delegated authority that does not
41 exist in asserting sovereign immunity.

42 “Judicial power, as contradistinguished from the power of the laws, has no existence. Courts are the mere
43 instruments of the law, and can will nothing. When they are said to exercise a discretion, it is a mere legal
44 discretion, a discretion to be exercised in discerning the course prescribed by law; and, when that is
45 discerned, it is the duty of the Court to follow it. Judicial power is never exercised for the purpose of giving
46 effect to the will of the Judge; always for the purpose of giving effect to the will of the Legislature; or, in
47 other words, to the will of the law.”
48 [*Osborn v. Bank of U.S.*, 22 U.S. 738 (1824)]

- 49 5. Each intrusion into the states of the Union by a federal private business concern not authorized by the Constitution
50 needs to be carefully examined and characterized by the federal courts BEFORE they can invoke sovereign immunity.

51 Congressman Ron Paul of Texas recognizes these critical distinctions between a “public purpose” and a “private purpose”.
52 He thinks the federal government has exceeded its corporate charter, the Constitution of the United States, and needs to be
53 put back inside the ten mile square box (cage) the founder created for it. The reasons for him wanting to do this are aptly
54 described below:

People of the Lie: The United States
<http://famguardian.org/Subjects/Freedom/Articles/PeopleOfTheLie.htm>

1 To put the federal government back inside the box, Paul has proposed what he calls the “Liberty Amendment” to the United
2 States Constitution. This amendment would forbid the federal government from engaging in private business within the
3 states of the Union and would command it to shut down all such operations. Here is the text of that amendment:

4 *The Liberty Amendment*

5 *Section 1. The Government of the United States shall not engage in any business, professional, commercial,*
6 *financial or industrial enterprise except as specified in the Constitution.*

7 *Section 2. The constitution or laws of any State, or the laws of the United States shall not be subject to the terms*
8 *of any foreign or domestic agreement which would abrogate this amendment.*

9 *Section 3. The activities of the United States Government which violate the intent and purpose of this*
10 *amendment shall, within a period of three years from the date of the ratification of this amendment, be*
11 *liquidated and the properties and facilities affected shall be sold.*

12 *Section 4. Three years after the ratification of this amendment the sixteenth article of amendments to the*
13 *Constitution of the United States shall stand repealed and thereafter Congress shall not levy taxes on personal*
14 *incomes, estates, and/or gifts.*
15 [Source: <http://libertyamendment.org>]

16 The above amendment to the Constitution we believe would, by implication, eliminate all federal business encroachments
17 into states of the Union, including Social Security, Medicare, FICA, and Subtitle A of the Internal Revenue Code, all of
18 which are a product of private/contract law rather than “public law”. We have crafted the article below which proves these
19 assertions with evidence if you would like to investigate further:

[Requirement for Consent](http://sedm.org/Forms/FormIndex.htm), Form #05.003
<http://sedm.org/Forms/FormIndex.htm>

20 What have the federal courts done to protect and hide the nature of the Social Security, FICA, Medicare, and Internal
21 Revenue Code Subtitle A as private/contract law and thereby unlawfully expand federal business operations and
22 jurisdiction into states of the Union? Here are some of the dastardly things they have done to deceive the public about their
23 true nature:

- 24 1. The courts refuse to admit that I.R.C. Subtitle A is “private law” rather than “public law”.
25 2. When I.R.C. Subtitle A taxes are challenged in federal court by persons claiming that they only apply inside the federal
26 zone, the federal courts have issued judicial doctrine that unconstitutionally extends federal jurisdiction to places where
27 it does not exist. This dicta is completely inconsistent with prevailing law on the subject. See:

[Nonresident Alien Position](http://sedm.org/Forms/FormIndex.htm), Form #05.020, Sections 27.5.4-27.5.5
<http://sedm.org/Forms/FormIndex.htm>

- 28 3. When judges are shown the constitutional limits on their authority as Article IV Courts, they have threatened litigants
29 with contempt of court. See:

[What Happened to Justice?](http://sedm.org/Forms/FormIndex.htm), Form #06.012
<http://sedm.org/Forms/FormIndex.htm>

- 30 4. When people erect websites to expose this destruction of the separation of powers, they are summarily attacked on
31 false pretenses in order to keep the public from hearing about it. See:

[Federal Court Rules on Hansen Injunction](http://famguardian.org/Subjects/Taxes/News/CHRuling-060615.htm)
<http://famguardian.org/Subjects/Taxes/News/CHRuling-060615.htm>

32 The federal courts have turned from a protector of your rights to a predator. They instead have become vehicles to:

- 33 1. Protect the secrets of a private corporation that is masquerading as a legitimate government. The “United States” is
34 defined as a federal corporation in [28 U.S.C. §3002\(15\)\(A\)](#).
35 2. Protect and expand the operation of the corporation and its monopoly over the services it provides by asserting
36 sovereign immunity, which is a judicial construct.
37 3. Break down the separation of powers by connecting everyone in states of the Union to federal commerce, and thereby
38 destroy the protections of the Foreign Sovereign Immunities Act, [28 U.S.C. §1605\(a\)\(2\)](#) and rendering everyone
39 subject to federal exclusive jurisdiction.

1 4. To illegally enforce and implement the Anti-Injunction Act, [26 U.S.C. §7421](#) against “nontaxpayers” who are not
2 subject to it, and thereby protect and expand the illegal enforcement of the Internal Revenue Code. The Anti-
3 Injunction Act statute, as private/contract law, applies only to parties who individually consent to become “taxpayers”
4 by availing themselves of a privilege and franchise called a “trade or business” in Subtitle A. Those not engaged in
5 such a franchise or who have been compelled to engage in the franchise cannot have their Constitutional rights
6 involuntarily destroyed by enforcing a law against them that they never consented to. The Anti-Injunction Act must be
7 read in light of the restrictions imposed by the Constitution and the Bill of Rights. It may not be asserted as an excuse
8 for violating the Constitutional rights of the party against whom it is invoked. This was alluded to by the U.S.
9 Supreme Court, when they said:

10 *And the Constitution itself is in every real sense a law-the lawmakers being the people themselves, in whom*
11 *under our system all political power and sovereignty primarily resides, and through whom such power and*
12 *sovereignty primarily speaks. It is by that law, and not otherwise, that the legislative, executive, and judicial*
13 *agencies which it created exercise such political authority as they have been permitted to possess. The*
14 *Constitution speaks for itself in terms so plain that to misunderstand their import is not rationally possible.*
15 *'We the People of the United States,' it says, 'do ordain and establish this Constitution.'* *Ordain and establish!*
16 *These are definite words of enactment, and without more would stamp what follows with the dignity and*
17 *character of law. The framers of the Constitution, however, were not content to let the matter rest here, but*
18 *provided explicitly-'This Constitution, and the Laws of the United States which shall be made in Pursuance*
19 *thereof; ... shall be the supreme Law of the Land.'* (Const. art. 6, cl. 2.) *The supremacy of the Constitution as*
20 *law is thus declared without qualification. That supremacy is absolute; the supremacy of a statute enacted by*
21 *Congress is not absolute but conditioned upon its being made in pursuance of the Constitution. And a*
22 *judicial tribunal, clothed by that instrument with complete judicial power, and, therefore, by the very nature*
23 *of the power, required to ascertain and apply the law to the facts in every case or proceeding properly*
24 *brought for adjudication, must apply the supreme law and reject the inferior stat-* [298 U.S. 238, 297] *ute*
25 *whenever the two conflict.* *In the discharge of that duty, the opinion of the lawmakers that a statute passed by*
26 *them is valid must be given great weight, Adkins v. Children's Hospital, 261 U.S. 525, 544, 43 S.Ct. 394, 24*
27 *A.L.R. 1238; but their opinion, or the court's opinion, that the statute will prove greatly or generally beneficial*
28 *is wholly irrelevant to the inquiry. Schechter Poultry Corp. v. United States, 295 U.S. 495, 549, 550 S., 55 S.Ct.*
29 *837, 97 A.L.R. 947.*
30 [Carter v. Carter Coal Co., [298 U.S. 238](#) (1936)]

31 The Declaration of Independence says that all just powers of government derive from the CONSENT of the governed.

32 *"The question of a waiver of a federally guaranteed constitutional right is, of course, a federal question*
33 *controlled by federal law. There is a presumption against the waiver of constitutional rights, see, e.g. Glasser*
34 *v. United States, 314 U.S. 60, 70-71, 86 L.Ed. 680, 699, 62 S.Ct. 457, and for a waiver to be effective it must be*
35 *clearly established that there was an 'intentional relinquishment or abandonment of a known right or*
36 *privilege.'* *Johnson v. Zerbst, 304 U.S. 458, 464, 82 L.Ed. 1461, 1466, 58 S.Ct. 1019, 146 A.L.R. 357."*
37 [Brookhart v. Janis, [384 U.S. 1](#); 86 S.Ct. 1245; 16 L.Ed.2d. 314 (1966)]

38 *"Waivers of Constitutional rights not only must be voluntary, but must be knowing, intelligent acts done with*
39 *sufficient awareness of the relevant circumstances and likely consequences."*
40 [Brady v. U.S., [397 U.S. 742](#) (1970)]

41 The foundation of all private/contract law, including Subtitle A of the Internal Revenue Code, is explicit, voluntary,
42 informed consent. The U.S. Supreme Court alluded to this when it called income taxes “quasi-contractual”:

43 *"Even if the judgment is deemed to be colored by the nature of the obligation whose validity it establishes, and*
44 *we are free to re-examine it, and, if we find it to be based on an obligation penal in character, to refuse to*
45 *enforce it outside the state where rendered, see Wisconsin v. Pelican Insurance Co., 127 U.S. 265, 292, et seq.*
46 *8 S.Ct. 1370, compare Fauntleroy v. Lum, 210 U.S. 230, 28 S.Ct. 641, still the obligation to*
47 *pay taxes is not penal. It is a statutory liability, quasi*
48 *contractual in nature, enforceable, if there is no exclusive*
49 *statutory remedy, in the civil courts by the common-law action*
50 *of debt or indebitatus assumpsit.* *United States v. Chamberlin, 219 U.S. 250, 31 S.Ct.*
51 *155; Price v. United States, 269 U.S. 492, 46 S.Ct. 180; Dollar Savings Bank v. United States, 19 Wall. 227;*
52 *and see Stockwell v. United States, 13 Wall. 531, 542; Meredith v. United States, 13 Pet. 486, 493. This was*
53 *the rule established in the English courts before the Declaration of Independence.* *Attorney General v. Weeks,*
54 *Bunbury's Exch. Rep. 223; Attorney General v. Jewers and Batty, Bunbury's Exch. Rep. 225; Attorney General*
55 *v. Hatton, Bunbury's Exch. Rep. [296 U.S. 268, 272] 262; Attorney General v. _ _ , 2 Ans.Rep. 558; see*
56 *Comyn's Digest (Title 'Dett,' A, 9); 1 Chitty on Pleading, 123; cf. Attorney General v. Sewell, 4 M.&W. 77. "*
57 [Milwaukee v. White, [296 U.S. 268](#) (1935)]

1 Subtitle A income taxes are collected as a debt, and all debt originates from the consent of the lender to loan the money.
2 That lender is the “taxpayer”.

3 Lastly, the courts of the states of the Union have emulated the behavior of the federal courts described in this section, in the
4 context of private business areas that the states have also invaded. These abuses, both state and federal, lead to a
5 breakdown of the distinctions between “public” and “private”. A government that is actually a corporate monopoly that
6 also enforces the law and which abuses the courts to protect and expand its operations is the most dangerous threat to
7 liberty of all. Thomas Jefferson alluded to this threat when he said the following about banks. The reader should also note
8 that he was vehemently opposed to a central government bank.

9 *“I sincerely believe ... that banking establishments are more dangerous than standing armies, and that the*
10 *principle of spending money to be paid by posterity under the name of funding is but swindling futurity on a*
11 *large scale.”*
12 *[Thomas Jefferson to John Taylor, 1816]*

13 **11.6 Condoning unlawful federal enforcement actions by ignoring the requirement for** 14 **implementing enforcement regulations**

15 As we showed earlier in section 9.3, the Federal Register Act, [44 U.S.C. §1505](#)(a) and the Administrative Procedures Act, [5](#)
16 [U.S.C. §553](#)(a) both require that:

- 17 1. Any act of Congress which prescribes any kind of penalty may not be enforced without implementing regulations
18 published in the Federal Register.
- 19 2. Those acts which have no implementing regulations may only be enforced against instrumentalities of the government
20 specifically exempted from the requirement for implementing regulations. These exempted groups include:
 - 21 2.1. A military or foreign affairs function of the United States. [5 U.S.C. §553](#)(a)(1).
 - 22 2.2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5](#)
23 [U.S.C. §553](#)(a)(2).
 - 24 2.3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505](#)(a)(1).
- 25 3. When an agency of the government wishes to enforce a statute directly against a private individual who is not a
26 member of the specifically exempted groups, it has the burden of proof, pursuant to [5 U.S.C. §556](#)(d) and [26 U.S.C.](#)
27 [§7491](#), to provide evidence of one of the following:
 - 28 3.1. That the target of the enforcement action is a member of one of the groups specifically exempted from the
29 requirement for implementing regulations, and therefore regulations are not required.. .OR
 - 30 3.2. An implementing regulation that authorizes the specific action they are taking involving a penalty.

31 The Internal Revenue Code, in fact, has no implementing regulations authorizing enforcement and therefore cannot
32 lawfully enforced against anyone other than government instrumentalities, employees, and public officers specifically
33 exempted from the requirement for implementing regulations published in the Federal Register as indicated above. One
34 federal court essentially admitted this by saying the following:

35 *“Federal income tax regulations governing filing of income tax returns do not require Office of Management*
36 *and Budget control numbers because **requirement to file tax return is mandated by statute, not by regulation.**”*
37 *[U.S. v. Bartrug, E.D.Va.1991, 777 F.Supp. 1290 , affirmed 976 F.2d. 727, certiorari denied 113 S.Ct. 1659,*
38 *507 U.S. 1010, 123 L.Ed.2d. 278]*

39 In practice, the Internal Revenue Service and the federal courts very commonly violate the requirement for implementing
40 enforcement regulations in the case of persons not members of the specifically exempted groups above, such as private
41 citizens domiciled in states of the Union and not within the “United States” (District of Columbia, as defined in [26 U.S.C.](#)
42 [§7701](#)(a)(9) and (a)(10)). They do this to expand the pool of “taxpayers” and to expand the unlawful and unconstitutional
43 flow of illegally collected and enforced income taxes into the Treasury of the United States.

44 *“Getting treasures by a lying [or deceitful or rebellious] tongue*
45 *Is the fleeting fantasy of those who seek death.[a]*
46 *[Proverbs 21:6, Bible, NKJV]*

47 The unlawful efforts by the IRS and the federal courts to ignore the requirement for implementing regulations in the case of
48 private citizens who are not federal instrumentalities or officers is specifically prohibited based on the authorities below:

1 [26 CFR §601.702 Publication and public inspection](#)

2 (a)(2)(ii) *Effect of failure to publish. Except to the extent that a person has actual and timely notice of the terms*
3 *of any matter referred to in subparagraph (1) of this paragraph which is required to be published in the*
4 *Federal Register, **such person is not required in any manner to resort to, or be adversely affected by, such***
5 ***matter if it is not so published or is not incorporated by reference therein pursuant to subdivision (i) of this***
6 ***subparagraph.** Thus, for example, any such matter which imposes an obligation and which is not so*
7 *published or incorporated by reference will not adversely change or affect a person's rights.*
8

9 [TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552](#)
10 [§ 552. Public information: agency rules, opinions, orders, records, and proceedings](#)

11 (a) *Each agency shall make available to the public information as follows:*

12 (1) *Each agency shall separately state and currently publish in the Federal Register for the guidance of the*
13 *public—*

14 (A) *descriptions of its central and field organization and the established places at which, the employees (and in*
15 *the case of a uniformed service, the members) from whom, and the methods whereby, the public may obtain*
16 *information, make submittals or requests, or obtain decisions;*

17 (B) *statements of the general course and method by which its functions are channeled and determined,*
18 *including the nature and requirements of all formal and informal procedures available;*

19 (C) *rules of procedure, descriptions of forms available or the places at which forms may be obtained, and*
20 *instructions as to the scope and contents of all papers, reports, or examinations;*

21 (D) *substantive rules of general applicability adopted as authorized by law, and statements of general policy or*
22 *interpretations of general applicability formulated and adopted by the agency; and*

23 (E) *each amendment, revision, or repeal of the foregoing.*

24 **Except to the extent that a person has actual and timely notice of the terms thereof, a person may not in any**
25 **manner be required to resort to, or be adversely affected by, a matter required to be published in the Federal**
26 **Register and not so published.** *For the purpose of this paragraph, matter reasonably available to the class of*
27 *persons affected thereby is deemed published in the Federal Register when incorporated by reference therein*
28 *with the approval of the Director of the Federal Register.*

29 We alleged that this chronic disrespect for the requirements of the law by the IRS and the federal courts is not simply an
30 innocent case of neglect, but instead is a willful, malicious assault on the liberties of the public at large. We have seen this
31 issue repeatedly raised in federal courts and with the IRS, and have been met only with silence, which constitutes an
32 admission of guilt pursuant to Federal Rule of Civil Procedure 8(b)(6). See also:

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

33 The consequence of this malicious neglect for the requirement for implementing regulations in the case of private citizens
34 in the states who are not federal instrumentalities exempted from the requirement for implementing regulations:

- 35 1. Contributes to a destruction of the separation of powers between “public employment” and “private employment”.
36 2. Produces the practical effect of allowing the government to effect the legal equivalent of “eminent domain” over the
37 private lives, liberty, and property of private citizens in states of the Union. Eminent domain is the essence of
38 socialism. See:

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

- 39 3. A widespread destruction of the public health, safety, and morals that our government was supposed to be instituted to
40 protect.
41 4. An imitation of the lawless behavior of the government by private citizens, resulting in widespread and growing
42 injustice within society:

1 "Our government is the potent, the omnipresent teacher. For good or ill, it teaches the whole people by its
2 example. Crime is contagious. If the government becomes a lawbreaker [or a hypocrite with double
3 standards], it breeds contempt for the law; it invites every man to become a law unto himself; it invites anarchy.
4 To declare that in the administration of the criminal law the end justifies the means...would bring terrible
5 retribution. Against that pernicious doctrine this Court should resolutely set its face."
6 [Justice Brandeis, *Olmstead v. United States*, 277 U.S. 438, 485. (1928)]

7 If you would like to know more about this subject, we have written a separate memorandum of law on this singular subject
8 which you can obtain below:

[Federal Enforcement Authority Within States of the Union](http://sedm.org/Forms/FormIndex.htm), Form #05.032
<http://sedm.org/Forms/FormIndex.htm>

9 **11.7 Politicization of the Courts by Judges**

10 Courts intent on unlawfully expanding their jurisdiction and breaking down the separation between the state and federal
11 venues will politicize the proceeding, which means removing the discussion of law from the courtroom and thereby appeal
12 to the ignorance, presumption, bias, and prejudice of jurors. This happens quite frequently in tax cases, where the judge
13 turns the jurors into an angry lynch mob to destroy those who don't pay their "fair share", not as defined by law, but as
14 defined by majority vote. Black's Law Dictionary describes the involvement of courts in "political questions" as a
15 breakdown of the separation of powers doctrine, because it causes courts to become involved in matters reserved for the
16 Executive and Legislative branches of the government:

17 "Political questions. Questions of which courts will refuse to take cognizance, or to decide, on account of their
18 purely political character, or because their determination would involve an encroachment upon the executive or
19 legislative powers.

20 "Political questions doctrine" holds that certain issues should not be decided by courts because their resolution
21 is committed to another branch of government and/or because those issues are not capable, for one reason or
22 another, of judicial resolution. *Islamic Republic of Iran v. Pahlavi*, 116 Misc.2d 590, 455 N.Y.S.2d. 987, 990.

23 A matter of dispute which can be handled more appropriately by another branch of the government is not a
24 "justiciable" matter for the courts. However, a state apportionment statute is not such a political question as to
25 render it nonjusticiable. *Baker v. Carr*, 369 U.S. 186, 208-210, 82 S.Ct. 691, 705-706, 7 L.Ed.2d. 663.
26 [Black's Law Dictionary, Sixth Edition, pp. 1158-1159]

27 This section will build upon sections 4.3.12 and 5.4.5.1 of the *Great IRS Hoax*, Form #11.302, in which it was shown that
28 our government has become idolatry, a false religion, and false god and that its "Bible" has become the Infernal and Satanic
29 Revenue Code. In it, we will prove that so-called "income tax" trials are not in fact legal proceedings at all, but essentially
30 amount to religious inquisitions against those who do not consent to participate in the official state-sponsored federal
31 religion called the Internal Revenue Code. We will start off by defining what a valid legal proceeding is, and then show
32 you why today's tax trials do not even come close to meeting these requirements, and are conducted more like religious
33 inquisitions than valid legal proceedings. We will even compare modern tax trials to the early "witch trials" to show quite
34 graphically just how similar that they are to religious inquisitions. We will then close the section by giving you a tabular
35 comparison showing all the similarities between how federal tax trials of today are conducted and the way the inquisitions
36 were conducted in the 1600's so that the facts are crystal clear in your mind. This will form the basis to describe modern
37 tax trials not only as religious inquisitions, but also as a "malicious abuse of legal process" that is the responsibility of
38 mainly federal judges and which is a crime and a form of slavery in violation of the Thirteenth Amendment and 18 U.S.C.
39 §1589(3).

40 At the heart of the notion of religious liberty and the First Amendment is the freedom from "compelled association". We
41 can only be "holy" in God's eyes, if we separate ourselves from pagan people and governments around us. Here are a few
42 authorities from the Bible on this subject of separation of "church", which is us as believers, from "state", which is all the
43 pagan nonbelievers living under our system of government:

44 "Come out from among them [the unbelievers]
45 And be separate, says the Lord.
46 Do not touch what is unclean,
47 And I will receive you.
48 I will be a Father to you,

1 And you shall be my sons and daughters,
2 Says the Lord Almighty."
3 [[2 Corinthians 6:17-18](#), Bible, NKJV]

4 "**Do not love the world or the things in the world. If anyone loves [is a citizen of] the world, the love of the**
5 **Father is not in Him.** For all that is in the world--the lust of the flesh, the lust of the eyes, and the pride of life--
6 is not of the Father but is of the world. And the world is passing away, and the lust of it; but he who does the
7 will of God abides forever."
8 [[1 John 2:15-17](#), Bible, NKJV]

9 "Adulterers and adulteresses! Do you now know that friendship [and "citizenship"] with the world is enmity
10 with God? **Whoever therefore wants to be a friend [citizen or "taxpayer"] of the world makes himself an**
11 **enemy of God.**"
12 [[James 4:4](#), Bible, NKJV]

13 "**Pure and undefiled religion before God and the Father is this; to visit orphans and widows in their trouble,**
14 **and to keep oneself unspotted from the world [and the corrupted governments and laws of the world].**"
15 [[James 1:27](#), Bible, NKJV]

16 "And you shall be holy to Me, **for I the Lord am holy, and have separated you from the peoples, that you**
17 **should be Mine.**"
18 [[Leviticus 20:26](#), Bible, NKJV]

19 "I am a stranger in the earth;
20 Do not hide Your commandments from me."
21 [[Psalm 119:19](#), Bible, NKJV]

22 "**I have become a stranger to my brothers,**
23 **And an alien to my mother's children;**
24 **Because zeal for Your house has eaten me up,**
25 **And the reproaches of those who reproach You have fallen on me.**"
26 [[Psalm 69:8-9](#), Bible, NKJV]

27 A graphical example of the need for this separation of "church" and "state" is illustrated in the Bible book of Nehemiah, in
28 which the Jews tried to rebuild the wall that separated them, who were believers, from the pagan people, governments, and
29 rulers around them who were enslaving them with taxes, persecuting, and ridiculing them. Does this scenario sound
30 familiar? It should because that is exactly the scenario Christians in America are beginning to be exposed to. Those who
31 want to be holy and sanctified therefore cannot associate themselves with a pagan or socialist state without violating God's
32 laws, sinning, and alienating themselves from God. The First Amendment says the right to refuse to associate, which in
33 this case is a "religious practice", is protected. Below is what a prominent First Amendment reference book says on this
34 subject:

35 Just as there is freedom to speak, to associate, and to believe, so also there is freedom not to speak, associate,
36 or believe. "**The right to speak and the right to refrain from speaking [on a government tax return, and in**
37 **violation of the [Fifth Amendment](#) when coerced, for instance] are complementary components of the broader**
38 **concept of 'individual freedom of mind.'** [Wooley v. Maynard \[430 U.S. 703\] \(1977\)](#). Freedom of conscience
39 dictates that no individual may be forced to espouse ideological causes with which he disagrees:

40 "[A]t the heart of the [First Amendment](#) is the notion that the individual should be free to believe
41 as he will, and that in a free society one's beliefs should be shaped by his mind and by his
42 conscience rather than coerced by the State [through illegal enforcement of the revenue laws]."
43 [Aboud v. Detroit Board of Education \[431 U.S. 209\] \(1977\)](#)

44 **Freedom from compelled association is a vital component of freedom of expression.** Indeed, freedom from
45 compelled association illustrates the significance of the liberty or personal autonomy model of the [First](#)
46 [Amendment](#). **As a general constitutional principle, it is for the individual and not for the state to choose**
47 **one's associations and to define the persona which he holds out to the world**
48 [[First Amendment Law](#), Barron-Dienes, West Publishing, ISBN 0-314-22677-X, pp. 266-267]

49 All of the harassment, financial terrorism, and evil instituted by the IRS and the legal skirmishes happening in courtrooms
50 across the country relating to income taxes is all designed with one very specific, singular purpose in mind: to force and
51 terrorize people into associating with, subsidizing, and having allegiance to a pagan, socialist, EVIL government, and to
52 thereby commit idolatry in making government one's new false god and using that false god as a substitute for the Living

1 God. We are being forced to choose between one of two competing sovereigns: the true, living God, or a pagan and evil
2 government, and we can only choose ONE:

3 *"No one can serve two masters; for either he will hate the one and love the other, or else he will be loyal to the*
4 *one and despise the other. **You cannot serve God and mammon [unrighteous gain or any other false god].**"³⁸*
5 *[Jesus in Matt. 6:24, Bible, NKJV]*

6 *"Bravery or slavery, take your pick, because your covetous government is going to force you to choose one!"*
7 *[Family Guardian Fellowship]*

8 We must remember what the Bible says about this choice we have:

9 *"**You shall not follow a [socialist or democratic] crowd[or "mob"] to do evil; nor shall you testify in a dispute***
10 *so as to turn aside after many to pervert justice."*
11 *[Exodus 23:2, Bible, NKJV]*

12 *"Away with you , Satan! For it is written, **You shall worship the Lord your God, and Him ONLY [NOT the***
13 ***government!]** you shall serve [with your labor or your earnings from labor]."*
14 *[Jesus in Matt. 4:10, Bible, NKJV]*

15 Therefore, there is only one righteous choice of who our "Master" can be as believers, and it isn't man, or anything
16 including governments, that is made by man. If it isn't God, then you have violated your contract and covenant with God
17 in the Bible. When you choose government as your Master, the tithes you used to pay to God then are diverted to subsidize
18 your new pagan god, the government, in the form of "income taxes". Once you understand this important concept
19 completely, the picture becomes quite clear and the purposes behind the abuse of legal process relating to illegal income tax
20 enforcement and collection will be clear in your mind. What we are dealing with in the court system then, is essentially not
21 a legal, but a political and ideological war. The apostle Paul warned us about this inevitable ideological war, when he said:

22 *"For we do not wrestle against flesh and blood, **but against principalities, against powers, against the rulers***
23 ***of the darkness of this age, against spiritual hosts of wickedness in the heavenly [and government] places.**"*
24 *[Eph. 6:12, Bible, NKJV]*

25 In the context of individual taxation, we now know from the preceding sections that there are no "positive laws" at the
26 federal level, other than perhaps the Constitution itself. The Internal Revenue Code is therefore a religion, and not a law.
27 The disciples of that religion are all those who benefit financially from it by receiving socialist government benefits, which
28 are really just bribes paid from stolen money generated by this false religion. Among the victims of this socialist bribery
29 effected with loot stolen from our fellow Americans are judges, lawyers, and jurors. To validate our analysis here, we will
30 therefore prove to you scientifically in the remainder of this section that modern tax trials are more "political campaigns"
31 and "religious inquisitions" rather than valid legal processes. In a society without tax laws where "voluntary compliance"
32 must be maintained, some method of discipline must be used, and since it can't be "law", then the tools of discipline and
33 enforcement must then degenerate into political persecution and religious inquisition.

34 A valid legal proceeding in a federal court against a sovereign National who lives in a state of the Union and not on land
35 within federal territorial jurisdiction must meet all the following prerequisites to be a valid:

- 36 1. The statute which is being enforced must be a "positive law" which they are obligated to observe. Positive law means
37 that the people consented to the enforcement of the law and its adverse impact against their rights. If the statute being
38 enforced is not a "positive law", then the government must disclose on the record how and why the defendant comes
39 under the contractual or voluntary jurisdiction of the statute. They must prove, for instance, beyond a reasonable
40 doubt, why the person is a federal "employee" in order to enforce a "special law" statute such as the Internal Revenue
41 Code that only applies to federal employees.
- 42 2. Implementing regulations must be published in the federal register for the positive law statute that allow the statute to
43 be enforced. Without publishment in the federal register, no law may prescribe any kind of penalty, as we learned
44 earlier.
- 45 3. Jurisdictional boundaries and requirements must be strictly observed by the court:

³⁸The New King James Version. 1996, c1982 . Thomas Nelson: Nashville

- 1 3.1. The violation of a “positive law” must occur within federal jurisdiction on land that the government can prove
2 belonged to the federal government at the time of the offense. Such records are in the possession of the
3 Department of Justice.
- 4 3.2. Federal judges who hear federal tax trials must maintain a domicile on federal land within the district where they
5 serve, and are unqualified to serve if they do not.
- 6 3.3. Since federal law only applies inside the federal zone, then the only people who can serve as jurors on a federal
7 trial are people born in and residing within the federal zone, and very few people meet this requirement.
- 8 4. The result of violating the positive law statute must harm a specific, flesh and blood individual. This is the foundation
9 of the notion of “common law”. Laws are there to protect the “sovereign”, which in this country is the People and not
10 the government.
- 11 5. A confession or a critical statement or act by the accused upon which a conviction depends must be made completely
12 voluntarily and the subject who made the confession or committed the act may *not* be under any kind of duress or
13 undue influence, especially by the government who is hearing the case. It is considered prejudicial and a violation of
14 due process to rely upon evidence that was obtained under duress and involuntarily.
- 15 6. No presumptions may be made about the status of the individual involved, because assumption and presumption
16 violate due process of law under the Fifth Amendment and are also a religious sin (see [Numbers 15:30](#), Bible). All
17 evidence admitted, even if it is signed under penalty of perjury by the National, must be verified to be true and correct
18 and the individual must agree that no duress was involved in the production of the evidence in order for it to be
19 admissible.
 - 20 6.1. “prima facie” evidence of law, such as the Internal Revenue Code, are not admissible. “prima facie” means
21 “presumed”. See the legislative notes under [1 U.S.C. §204](#).
 - 22 6.2. The accused cannot be “presumed” to be an [8 U.S.C. §1401](#) “U.S. citizen”, without a showing with credible
23 evidence that he was born within federal jurisdiction, on land under the exclusive jurisdiction of the federal
24 government.
 - 25 6.3. The jury may not make any presumptions. Jurists must be warned in advance that they should not make any
26 presumptions about what the tax code says, which means they must be:
 - 27 6.3.1. Shown that the code is not positive law but special law, and therefore may not be used generally, but only
28 against persons who effectively connected themselves to the code by working for the government.
 - 29 6.3.2. Shown the code themselves.
 - 30 6.3.3. Shown why the individual on trial is subject to the code by being shown the liability statute or by proving
31 that he is a federal “employee”
- 32 7. The voir dire jury selection and judge selection process must remove all persons from the legal process who have any
33 kind of conflict of interest:
 - 34 7.1. Judges who receive retirement benefits or pay from illegal collection activity must recuse themselves.
 - 35 7.2. Jurists who receive any kind of government benefit or who file tax returns and therefore are subject to influence
36 by the IRS must be removed from the trial. The only people who can serve on the jury are those not subject to
37 extortion or influence by the IRS. Consequently, the IRS must agree in writing not to institute any kind of
38 collection action or retaliation against any of the jurists for any adverse decisions they might make against the
39 IRS.
- 40 8. The judge:
 - 41 8.1. May not pay or receive benefits from Subtitle A federal income taxes, nor be subject to any kind of collection
42 action by the IRS. Even the possibility that such retaliation could happen by the IRS would severely prejudice the
43 rights of the accused if he is opposing the IRS.
 - 44 8.2. Must have an appointment affidavit making him an Article III judge, which is admitted into evidence prior to the
45 start of the trial for the jury and the accused to see.
 - 46 8.3. Must be a member of the Judicial Branch and not the Legislative Branch. Consequently, he cannot be an
47 “employee” of the Legislative branch and may not have a SF-61 form on file with the executive branch. Instead,
48 all of his records and pay must be handled by the Judicial branch and not any federal agency in the Executive
49 Branch.
- 50 9. If the judge is either a “taxpayer” or does not demonstrate a willingness to recuse himself as a person who receives
51 financial benefit from the operation of the I.R.C. against persons who do not consent or volunteer, then the jury must
52 be advised that because a clear conflict of interest is present and that they have the right to rule on both the facts *and*
53 the law. Ordinarily, the judge would rule on the law and the jury would rule only on the facts, but if the judge has a
54 clear conflict of interest, then Thomas Jefferson and John Jay, one of our first chief Justices of the Supreme Court, both
55 said that the jury can and *should* rule on *BOTH* the facts AND the law to prevent tyranny by the judge:

56 *“It is left... to the juries, if they think the permanent judges are under any bias whatever in any cause, to take*
57 *on themselves to judge the law as well as the fact. They never exercise this power but when they suspect*

partiality in the judges; and by the exercise of this power they have been the firmest bulwarks of English liberty."

[Thomas Jefferson to Abbe Arnoux, 1789. ME 7:423, Papers 15:283]

The judicial process we have today for hearing tax cases in federal district courts does not even remotely resemble most of what is listed above. For instance:

1. Federal judges commonly treat the Internal Revenue Code as "law" and admit it into evidence at tax trials, which is very prejudicial of the rights of the accused.
2. Federal judges seldom if ever recuse themselves even though they are "taxpayers" and even though them being "taxpayers" and receiving benefits based on illegal enforcement of Subtitle A of the Internal Revenue Code creates a conflict of interest in violation of [18 U.S.C. §208](#).
3. Jurors are seldom excused from tax trials because they are either "taxpayers" or are in receipt of benefits derived from income taxes which might create a conflict of interest. This prejudices the rights of the accused in favor of the government.
4. Few of the jurors or judges are domiciled or born on federal land that is within the judicial district or Internal Revenue District in question. Consequently, the trial is moot and illegal from the beginning. Many of them said on their jury summons that they are "U.S. citizens", but the government never defines anywhere exactly what it means to be a "U.S. citizen" in any positive law statute. Consequently, the federal government uses vague laws and the false presumption they generate to induct illegal jurors to serve on federal tax trials.
5. The criminal statutes that are being enforced, found in [26 U.S.C. §7201](#) through 7217 have no implementing regulations published in either the Federal Register or the Code of Federal Regulations, and therefore are unenforceable against anyone but federal "employees". Likewise, the judge prejudices the rights of the accused by not requiring the government to prove that the accused is a federal employee who is the proper subject of the Internal Revenue Code.
6. The federal judge not only doesn't prevent, but actually encourages false presumption and prejudice by the jury by:
 - 6.1. DOJ prosecutors and the judge work as a team to encourage jealousy and contempt in the jurists against the accused by telling them that they are "taxpayers" but "this bozo refuses to pay his fair share!"
 - 6.2. Judges refuse to allow jurists to see the actual laws that the accused is being tried for, because there simply are none in most cases.

The above abuses of the legal process are primarily the responsibility of the judge hearing the case. If you want to blame anyone or prosecute anyone for the abuse, prosecute the judge himself as a private individual for exceeding his lawful authority and thereby injuring your rights. All of the above abuses of the legal process are described in the legal dictionary as follows:

"Malicious abuse of legal process. Willfully misapplying court process to obtain object not intended by law. The wilful misuse or misapplication of process to accomplish a purpose not warranted or commanded by the writ. The malicious perversion of a regularly issued process, whereby a result not lawfully or properly obtained on a writ is secured; not including cases where the process was procured maliciously but not abused or misused after its issuance. The employment of process where probable causes exists but where the intent is to secure objects other than those intended by law. *Hughes v. Swinehart, D.C.Pa., 376 F.Supp. 650, 652. The tort of "malicious abuse of process" requires a perversion of court process to accomplish some end which the process was not designed to accomplish some end which the process was not designed to accomplish, and does not arise from a regular use of process, even with ulterior motives. Capital Elec. Co. v. Cristaldi, D.C.Md., 157 F.Supp. 646, 648. See also Abuse (Process); Malicious prosecution. Compare Malicious use of process.*"

[Black's Law Dictionary, Sixth Edition, p. 958]

The federal Injustice system we have is meant only as a counterfeit that is intended to deceive the people and give them a false sense of security and confidence in our legal system:

"GOVERNMENT ANNOUNCEMENT April 15, 2004

[Washington, D.C.] The federal government announced today that it is changing its emblem from an eagle to a condom, because that more clearly reflects its political stance.

A condom stands up to inflation, halts production, destroys the next generation, protects a bunch of pricks, and gives you a sense of security while it's actually screwing you."

1 Consequently, we contend that most federal tax trials are not a judicial or even a lawful proceeding. This is further
2 described in the free Memorandum of law below:

Political Jurisdiction, Form #05.004
<http://sedm.org/Forms/FormIndex.htm>

3 In fact, based on several Freedom of Information Act Requests (FOIA) about the status of numerous federal district court
4 “judges” we have, who hear such tax cases, most of the judges do not have a valid appointment document, never took any
5 oath as required by positive law, and aren’t even listed as “judges” in the records of the government! Don’t believe us?
6 Send in a Freedom of Information Act (FOIA) request yourself and find out! Throughout the remainder of this section, we
7 will refer to these imposters simply as “pseudo judges”. Therefore, our “United States District Courts” have simply
8 become the equivalent of administrative federal office buildings that are part of the Legislative, and not Judicial, branch of
9 the government. A truly sovereign and independent Article III Judicial Branch can’t even be mentioned in any federal
10 statute, because of the separation of powers doctrine, and yet we have a whole Title of the U.S. Code, Title 28, which
11 defines and prescribes what pseudo judges in these bogus “courts” can and can’t do. The Supreme Court says the existence
12 of such laws proves that such “courts” aren’t really judicial tribunals. Notice the statement “the ONLY judicial power
13 vested in Congress” below:

14 *"As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during*
15 *good behavior, it necessarily follows that, if Congress authorizes the creation of courts and the appointment*
16 *of judges for limited time, it must act independently of the Constitution upon territory which is not part of*
17 *the United States within the meaning of the Constitution."*
18 *[O'Donohue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933)]*

19 Title 28 not only “creates” all the district and circuit courts of the United States, but it in fact even defines what the
20 “judges” CANNOT rule on. See [28 U.S.C. §2201\(a\)](#), which plainly states that federal judges CANNOT rule on rights in
21 the context of income taxes. Excuse our language here, but what the HELL is a judge for if he can’t defend or rule on our
22 rights(!)? We’ll give you a hint: The only “rights” he is there to protect are the governments “right” to STEAL your money
23 and use it to subsidize socialism. The only type of court over which the Congress could have such absolute legislative
24 power over judges is in an Article IV (of the Constitution), territorial court, and this in fact exactly describes our present
25 District and Circuit federal court systems. Our present federal District and Circuit courts were created to rule ONLY over
26 issues relating to federal territory and property under Article 1, Section 8, Clause 17, and Article 4, Section 3, Clause 2 of
27 the Constitution. They are all “legislative” rather than “constitutional” or “judicial” courts. They are part of the Legislative
28 Branch of the government, and which have no authority to even address Constitutional rights. They are NOT part of the
29 “judicial branch”, and this is a deception. The entire Judicial Branch, in fact, is composed exclusively of the seven justices
30 of the Supreme Court. A very exclusive club, we might add!

31 *"The United States District Court has only such jurisdiction as Congress confers [by legislation]."*
32 *[Eastern Metals Corp. v. Martin, 191 F.Supp. 245 (D.C.N.Y. 1960)]*

33 If the pseudo judges who hear tax trials aren’t even part of the Judicial branch, were never appointed, and are simply
34 “employees” of the Legislative Branch, then what exactly are they? They are simply imposters who are there to create the
35 illusion that there is even a remote possibility of equity and justice in the courtroom relating to an income tax issue. To
36 preserve some semblance of civil order and prevent a massive civil revolt, the government has to maintain some kind of
37 façade so that the people don’t lose faith in a government that in fact has already become totally corrupted in the area of
38 money and commerce. Keep in mind that deceit in commerce is the most offensive and abominable sin that God hates the
39 most. Below is an excerpt from Matthew Henry’s commentary on the Bible demonstrating why this is:

40 *"As religion towards God is a branch of universal righteousness (he is not an honest man that is not devout), so*
41 *righteousness towards men is a branch of true religion, for he is not a godly man that is not honest, nor can*
42 *he expect that his devotion should be accepted; for, 1. Nothing is more offensive to God than deceit in*
43 *commerce. A false balance is here put for all manner of unjust and fraudulent practices [of our public dis-*
44 *servants] in dealing with any person [within the public], which are all an abomination to the Lord, and*
45 *render those abominable [hated] to him that allow themselves in the use of such accursed arts of thriving. It*
46 *is an affront to justice, which God is the patron of, as well as a wrong to our neighbour, whom God is the*
47 *protector of. Men [in the IRS and the Congress] make light of such frauds, and think there is no sin in that*
48 *which there is money to be got by, and, while it passes undiscovered, they cannot blame themselves for it; a*
49 *blot is no blot till it is hit, Hos. 12:7, 8. But they are not the less an abomination to God, who will be the*
50 *avenger of those that are defrauded by their brethren. 2. Nothing is more pleasing to God than fair and*

1 honest dealing, nor more necessary to make us and our devotions acceptable to him: A just weight is his
2 delight. He himself goes by a just weight, and holds the scale of judgment with an even hand, and therefore is
3 pleased with those that are herein followers of him. A balance cheats, under pretence of doing right most
4 exactly, and therefore is the greater abomination to God."
5 [Matthew Henry's Commentary on the Whole Bible; Henry, M., 1996, c1991, under Prov. 11:1]

6 Back in the 1600's in our country and elsewhere in Europe, there were several notable occasions where so-called "witches"
7 were tried and finally executed for practicing "witchcraft". The nature of the proceedings strongly resembled the religious
8 "inquisitions" that preceded them throughout Europe in the 1400's. In fact, witchcraft trials evolved out of these religious
9 inquisitions and first began to appear in the late 1400's. A History Channel special on witches aired on October 29, 2004,
10 identified the following common characteristics about how these "witch trials" were conducted:

11 1. Historical foundations of the public outcry against witchcraft:

- 12 1.1. The peak of the witch trials occurred in the late 1600's. The period from the late 1400's to the late 1600s were
13 known as the "Burning Times" because witch hunts and executions were so prevalent during this period. The
14 most common places for witch trials were in the rural villages of France and Germany, but they also occurred in
15 America in the late 1600's.
- 16 1.2. The basis for the persecution of witches had a primarily "religious" foundation. The Bible forbids witchcraft in
17 Deut. 19:10. Witches were believed to have a covenant with the devil and worship the devil and to be involved in
18 harmful activities that were a threat to society as a whole.
- 19 1.3. The practice of witchcraft was viewed as the worst type of religious heresy and was punishable by death by
20 execution. The reason it had this status was because the practice of witchcraft was made to appear as a threat not
21 just to the church, but to the whole society. Activities of accused "witches" were viewed as a competing
22 "religion" and the worship of the devil. Witchcraft was also viewed as a threat to the predominantly Christian
23 religion and evidence of possession by the "devil".

24 2. Social status of witches:

- 25 2.1. Hatred against and fear of witchcraft was most prevalent among uneducated or under-informed people, who are
26 most susceptible to false belief, presumption, government propaganda, and superstition.
- 27 2.2. Mobilizing the public against witchcraft was done by encouraging and exploiting intense fear and hatred towards
28 immoral or harmful activities and by associating witches with such immoral and harmful activities. This was
29 done by exploiting the ignorance, presumptions, and prejudices of the people by religious and political leaders.
- 30 2.3. The people who were accused of witchcraft, in fact, were most often those who were accomplishing most to help
31 their community. These people were often the most prominent political targets and opponents and accusing them
32 of witchcraft was a way to retaliate politically against them. Most were older, single, or widowed and therefore
33 didn't fit the mold that most other women did. They did deviant things like use herbs and folk remedies to heal
34 people magically. They had fewer friends and therefore were more vulnerable to false accusations and
35 persecution, because they did not have a social network of friends who could help defend them.

36 3. How criminal charges of witchcraft were initiated:

- 37 3.1. Search for the witch began when a person was observed to have psychological fits and delirium and the society
38 could not explain the cause of the fits. Observers then would assume it was a supernatural possession by the
39 devil (rather than simply a psychological illness) and would then begin searching for supernatural phenomenon
40 and "witches" to explain the possession.
- 41 3.2. Witch trials were often initiated at the request of an upstanding citizen or someone having deliriums who wanted
42 to politically retaliate against an opponent. Most of the accusations of witchcraft came from people who only
43 superficially knew the accused "witches" and therefore were suspicious and fearful of them. An even larger
44 number of accusations came from those accused of witchcraft themselves and who were under torture to make a
45 confession.
- 46 3.3. The government fomented and facilitated the witch trials. There was a lot of political propaganda that was
47 intended to smear and denigrate suspected "witches" by associating them with the following harmful activities:
- 48 3.3.1. Immoral activity.
- 49 3.3.2. The taking of hallucinogenic drugs.
- 50 3.3.3. Promiscuous sex, sometimes with the devil.
- 51 3.3.4. Murder and cannibalism of innocent infants.
- 52 3.3.5. Nocturnal worship of the devil as a deity. This worship was called either the "Witch's Sabbath" or the
53 "Black Sabbath".
- 54 3.3.6. Secret invisible societies that created fear, suspicion, and insecurity in the people.

55 4. How witches were identified, arrested, convicted and punished:

1 4.1. The basis for determining who was a witch was described in an early book called the *Malleus Maleficarum*,
2 which is translated to mean “The hammer against witches”. The book was published in 1486 by two Dominican
3 monks in Germany named Jacob Springer and Heinrich Kramer. The book described women as the most
4 vulnerable to becoming witches. It described the source of all witchcraft as the carnal lust of women, which it
5 said was insatiable. The book was second in popularity only to the Bible, and served as the equivalent of a bible
6 for witch hunters for over 200 years. Witches were described in the book as being:

7 4.1.1. Evil.

8 4.1.2. Lecherous

9 4.1.3. Vain

10 4.1.4. Lustful

11 4.2. The physical evidence required to prove that a person was a “witch” was very subjective and it was very difficult
12 to prove with physical evidence that a person was a witch. Witch trials were more a matter of personal opinion
13 and religious belief than a scientifically provable matter. Evidence that a person was a witch was often fabricated
14 or imagined, and not real.

15 4.3. When witches were arrested, they:

16 4.3.1. Were stripped and searched.

17 4.3.2. Prodded with needles to find the mark of the devil.

18 4.3.3. Any suspicious wart, mole, or birth mark could be enough to condemn someone to death.

19 4.3.4. Any questionable character reference from a political opponent could doom a person to death.

20 4.4. Prerequisite for confession. Civil law required that a “witch” could not be prosecuted without first making a
21 “voluntary” confession. Because few people would voluntarily confess to being “witches”, the government
22 sanctioned and condoned an elaborate system of painful physical torture against the accused “witches” to compel
23 them to give a “voluntary” confession. This was the very same type of persecution and torture that was instituted
24 against heretics during the inquisitions in Spain and elsewhere in Europe. The following hideous instruments of
25 torture were used to extract the “confession”:

26 4.4.1. Thumb screws

27 4.4.2. Leg screws

28 4.4.3. Head clamps

29 4.4.4. Iron maiden

30 4.5. During the torture:

31 4.5.1. The *Malleus Maleficarum* warned the torturer never to look a witch in the eye. This was a devious way to
32 ensure that empathy or sympathy or compassion would not be employed towards those accused of
33 witchcraft. This made the witch trials and those who could be accused of witchcraft very terrified and
34 prejudiced the rights of those accused. The torture used to extract the coerced confessions was also used to
35 implicate other innocent people, and this led to the uncontrollable spread of witch trials throughout France
36 and Germany.

37 4.5.2. Many people confessed to the crime of witchcraft who in fact were not witches, simply to avoid further
38 suffering and torture. When the pain of torture is severe enough, people will confess to almost anything.

39 4.6. The English devised a very prejudicial method for determining if someone was a witch called “swimming the
40 witch”. A person accused of witchcraft was thrown in deep water. If she swam and survived then she was
41 proven to be a witch. If she sank and drowned, then she was innocent. Either way, the suspect was doomed and
42 had no chance of survival.

43 4.7. Witnesses and political opponents were allowed to show up at the trials and act out being “possessed” by Satan in
44 front of everyone in the courtroom.

45 4.8. Once a person confessed to being a “witch”, then they were usually burned at the stake in a very public way in
46 order to terrorize the rest of the population into “compliance” with the wishes of whoever made the accusation of
47 witchcraft to begin with. The reason for burning, was that it was believed that the witches evil spirit could only
48 be destroyed if she was burned into ashes.

49 5. Political motivation for witch trials explains why they spread:

50 5.1. The government abused the laws against witchcraft, especially in Europe, as follows:

51 5.1.1. Church clergy in Christian churches were accused because they were political opponents of the government.

52 5.1.2. Witch hunters received a bounty for each witch they found and prosecuted.

53 5.1.3. The property and lands of executed witches were confiscated by the government and used to enrich public
54 servants. This is a big reason that explains the promotion and spread of the witch hunts and witch trials by
55 the government.

56 5.2. The largest witch trial ever occurred in the town of Wurzburg in Germany, in which an overzealous magistrate
57 tried nearly the whole town on witchcraft charges! 600 people were condemned to death. 19 were priests and 41

were children. In some towns in Germany, there were no women left after the inquisitors came through. Some scholars estimate that between 60,000 and 300,000 people were executed as witches during the “Burning Years” in Europe.

5.3. The largest witch trial in America occurred in 1692 in Salem, Massachusetts, in which 200 people were burned at the stake. Salem was a Puritan town torn by Indian and land wars and political controversy. The Salem witch trial investigations began in the home of a Puritan minister, Rev. Samuel Paris. His daughters became allegedly possessed after playing a household game with the family slave and they went into a frenzy, which spread throughout the town. The Puritan minister then launched an investigation to find out who had instigated the possession, leading to three women being tried on witchcraft based on the accusations of the possessed girls. All three of the accused witches were outsiders and deviants who were easy targets for suspicion and retaliation. Historians agree that the investigation into witches in this incident was used to conceal a political agenda. The agenda involved a private dispute, and the witch allegation was used as a means to gain political advantage. After this incident, the witch hysteria spread to 200 other accused witches in 24 other surrounding villages. 27 witches were found guilty and 19 were hanged. The witch trials ended in America when the accusers began accusing prominent people, such as the wife of the governor of Massachusetts. At that point, political leaders abruptly stopped the trials because they were not only not benefiting from them, but began being hurt by them.

6. Why witch trials eventually ended and how these matters are handled today:

6.1. Two factors contributed to the end of the witch trials in America:

6.1.1. Scientific investigation and knowledge ultimately was what brought witch trials to an end. Science eliminated the role of superstition in attributing harmful events to supernatural and magical powers.

6.1.2. The wife of the governor of Massachusetts was accused of witchcraft. Once government officials saw that they could no longer benefit, but would be harmed by spreading the witch trials, they put them to an abrupt end.

6.2. Today, people who would have been accused as witches in the 1600’s would now simply be identified by a mental health expert as mentally ill. Unlike the early witch trials, in which the accusers and inquisitors were often religious figures, today’s accusers usually work in the government and they use as their justification the testimony of a mental health professional who:

6.2.1. Would be undermining his livelihood and his income by giving a person a clean mental bill of health.

6.2.2. Has no moral or religious training.

6.2.3. Has a conflict of interest because he is licensed by the same government that is doing the false accusing.

As we examined the above list of characteristics that describe witchcraft, some striking similarities became obvious between the way the government treated “witches” back then and the way the same government treats “tax freedom advocates” of today. Below is a table summarizing the many similarities between the two, organized in the same sequence as the above list:

Table 6: Comparison of treatment of “witches” to that of “tax protesters”

#	Characteristic	Incidence in witches	Incidence in freedom advocates
1	Historical foundations of the public outcry against witchcraft	NA	NA
1.1	Context of trials	Peak occurred in late 1600’s in rural villages of Europe and America.	Period after World War II, when government no longer needed the income tax but still wanted to expand its power and control over the people in violation of the Constitution.
1.2	Basis for persecution	Main motivation was Biblical prohibitions and superstition by ignorant citizens and government covetousness of property of accused witches. Witch hunts allowed government to confiscate all the property of the witch and not return it to the witch’s family.	Government greed and lust for power and money.
1.3	Activities of accused witches	Were viewed as a “religion” and a threat to the Christianity.	Are viewed as a threat to the state-sponsored “Civil religion of Socialism” and a challenge to the authority of the government as the new false “god” and sovereign within society.
2	Social Status	NA	NA

2.1	Hatred and fear of most prevalent in	Uninformed, superstitious, and presumptuous people	Ignorant, superstitious, and presumptuous jurists educated in government schools. This ignorance about law is deliberately created by our government by manipulating the public education system to dumb down the population. Ignorant people tend to be more fearful than highly educated people.
2.2	Public mobilized against accused by government through	Associating “witches” with immoral and harmful activities.	Associating tax protesters with extremist groups such as “Montana Free Men”, terrorists, and criminals.
2.3	Profile of accused	Outcasts of society who don’t have many friends, and can therefore easily be picked on. This included widows, midwives, divorcees, spinsters, non-religious, and outcasts at their local church.	Outcasts of society who are denigrated by propaganda from government-licensed 501(c) churches, government licensed attorneys, and the Illegal Robbery Squad (IRS). Wrongfully accused as “militia”, “gun activists”, “religious extremists”, “unpatriotic”, “irresponsible” (don’t pay fair share), and harmful to “taxpayers” because they raise the taxes on them.
3	<i>How criminal charges are initiated and encouraged</i>	NA	NA
3.1	Cause for start of investigation	Psychological disorders and abnormal behavior of a “witch” or someone possessed or visited by witch	American refuses to either incriminate themselves on a tax return or to pay money to IRS that law does not require them to pay
3.2	Investigation initiated by	Upstanding citizen or possessed individual who wanted to politically retaliate against an opponent. Most accusations came from people who superficially knew the accused “witches” and therefore were suspicious and fearful of them. Additional referrals came from accused “witches” who confessed or snitched on other witches while under duress and physical torture.	IRS in retaliation against people for demanding due process of law, respect for the Constitution, and obedience to IRS procedures.
3.3	Government fomenting of trials	Judges facilitate violation of due process and loosen need for objective or physical evidence. Government also cooperated with and staged executions of the accused witches and condoned their torture in order to obtain coerced confessions.	Judges condone violation of due process of accused by allowing IRS to take their property without due process of law or a court hearing using “Notice of Levies”, “Notice of liens”, and other fraudulent securities. The result essentially is grand theft and “extortion under the color of law”, which federal judges refuse to hold IRS agents accountable for.
4	<i>How accused is identified, arrested and convicted</i>	NA	NA
4.1	Basis for determining guilt	Malleus Maleficarum book published in 1486 provided procedures and processes useful for determining who are witches. The procedures were very prejudicial. Witches described in the book as: “evil, lecherous, vain, and lustful”.	The Department of Justice Criminal Tax manual is used as the “Bible” for federal prosecutors. The book is deliberately deceptive because it does not reveal the most important aspects about the legal basis for federal taxation as documented in this book. “Tax protesters” described in the book as vain, contemptible, ignorant, and impulsive.
4.2	Physical evidence required to prove guilt	A confession by the accused, imagined events by persons who were haunted by accused witch, subjective personal opinions, warts and moles, testimony of clergy, very biased questioning techniques.	1099 and W-2 forms that are not signed by the reporters and are therefore “hearsay” evidence that is inadmissible. Writings of accused submitted under duress on a tax return that are also not admissible because coerced.
4.3	Method of arrest and confinement	Stripped, searched, prodded with needles. Physically tortured until confessed.	Stripped, searched, prodded with needles. Financially tortured by having all assets seized and being forced into financial slavery to a legal professional to represent them. While in federal prison, not able to do own legal research and defense because deprived of proper resources, computers, and legal references. High legal fees act as punishment, torture, and coercion against accused to settle quickly and falsely admit guilt to end the financial bleeding.

4.4	Prerequisite for conviction	A confession from the accused "witch", often extracted under severe physical torture. Even though testimony is coerced, judges still prejudicially admitted it anyway and thereby violated the due process rights of the accused.	Proving that tax crimes committed "willfully" by accused, meaning they were deliberate, defiant acts of disobedience to a known "lawful" duty. Willfulness is proven prejudicially and unfairly by using inadmissible evidence such as: 1. IRS publications which the IRS is not held responsible for the accuracy of; 2. Judicial opinions from courts outside the jurisdiction of the accused; 3. Correspondence and advice from the IRS which the government readily admits it cannot and should not be held accountable for the accuracy of; 4. Advice from government licensed "experts" with a severe conflict of interest such as attorneys, mental health professionals, etc.
4.5	Method and result of the torture	Physical torture conducted using hideous devices. Many accused died while imprisoned and before trial. Brutality and no compassion were shown during physical torture. Witches were dehumanized and torturers would not look witches in the eye. Many accused would make a false confession simply to end the torture. Prisoners could also not leave the prison until they reimbursed the state for the cost of holding them there, which is a double punishment.	Accused is financially tortured by being forced to hire an attorney and pay more than \$300 per hour for services that he would not need if the prison provided or allowed computers, internet research, and an extensive law library. Prisoners do not have and are not allowed same legal research tools as attorneys and so are compelled to hire attorney. Once attorney is hired, accused loses right to challenge jurisdiction and becomes "ward of the state", and this prejudices his case. While in prison, employer of accused usually terminates him, bills mount up, and result is that house is confiscated by banks and all equity is lost. Accused is slandered and has a hard time finding future work because of false charges of "willful failure to file" and "tax evasion" by government. Credit rating is destroyed, making it difficult to buy home or obtain credit in the future. Most torture is therefore financial, but it is still torture and done unjustly, because people who don't pay money that no law requires them to pay are not a threat to society and do not need to be imprisoned. In fact, federal jailhouses have become the equivalent of "debtors prisons" for fraudulently created tax debts. "Debtors prisons", including those for tax debts, were outlawed in 1868 by the passage of the Thirteenth Amendment, which outlawed not only slavery but all such involuntary servitude. Yet, the U.S. government STILL allows these debtor's prisons to continue.
4.6	Prejudicial methods for determining guilt	"Swimming the witch". Accused witches were thrown in deep water and if they survived, they were guilty, but if they drowned, they were innocent.	Judges refusing to admit any of the evidence of the accused during preliminary motions in limine before trial while admitting all the government's evidence. This leaves the accused essentially defenseless and a prejudiced attorney whose livelihood will be destroyed by having his license pulled if he objects to or exposes the tactics of the judge in front of the jury.

4.7	Violations of due process at trial	Witnesses and political opponents of the accused were allowed to show up at witch trial and act out being possessed in front of everyone, in order to prejudice the case.	Government parades its own prejudiced "experts" in front of the jury and builds its case not on what the law says, but primarily on the subjective opinions of "experts" who nothing but slanders cleverly disguised as credentialed scientists or specialists. Like the judge himself, all these experts have a conflict of interest because they are usually licensed by the government and will lose their license if they turn on the government, or they are "taxpayers" and they know the IRS will turn on them if they turn on the government. The trial then simply devolves more into a mud-slinging political campaign and the judge and the prosecutor work as a tag team to convict the accused because both of them benefit financially from doing so. If the judge doesn't help the prosecutor get the conviction, then he will end up on the IRS' hit list.
4.8	Political propaganda following the trial	Witches executed by burning or hanging in a very public way. This terrorizes all present to avoid being accused themselves.	IRS and DOJ have a "Press Releases" section where they slander those convicted. Newspapers are called up and results are published to make sure public is warned that they better not buck the Gestapo. The news stories are often deliberately vague so that they look like they apply to everyone instead of the very small subset of people who are actually affected. Sometimes, even the judges will participate in this grandstanding and political propaganda by the way they write their rulings, which are often nothing but rubber-stamped versions of the proposed orders written by the Department of Injustice prosecutor himself. They do this to increase their chances of a promotion or new political appointment to a higher court by winning the favor of the Legislative branch in "bringing home the stolen loot". Public is therefore terrorized and coerced into compliance with laws that they are not even subject to, in order to spread the federal slavery and expand the power and control of politicians and judges over the general populace.
5	<i>Political motivation for trials</i>	<i>NA</i>	<i>NA</i>
5.1	Witch trials used to punish political targets and dissidents	Religious factions and rivalry within small rural villages lead to the witch hunts, and they were directed at political targets. Accusers were usually disadvantaged parties in a dispute who wanted upper hand. Government capitalized on these rivalries by plundering the estates of the accused witches. When specific government officials were accused as witches and they found out they could no longer remain neutral in the dispute and could no longer benefit or avoid being harmed, the trials abruptly ended.	Political factions and rivalries between "socialists" (Democrats) and "capitalists" (Republicans and independents) are exploited by the government during tax trials as a way to encourage convictions. Tax trials are turned into a type of class warfare between the "haves" (rich) and the "have nots" (poor). Jealousy, greed, ignorance, fear, and envy are the main tool the government uses to motivate juries into convictions. Since there is no risk for the government participants and judges protect and shield IRS employees from the consequences of their unlawful behavior, then the abuses continue. This is called the "judicial conspiracy to protect the income tax" and it is described in section 6.9 and following of the <i>Great IRS Hoax</i> , Form #11.302.

5.2	Largest trials	Occurred in rural areas where political factions and rivalries existed. Witch laws were used to settle political scores. Nepotism between the judges and the town marshal in the case of the Salem trials contributed to the spread of the witch hunts. The Salem marshal plundered the estates of the accused witches.	Largest tax trials occur around tax time on April 15 and are used as a means to propagandize and scare Americans into paying extortion and bribery money to the government that no law requires. Big cities are most prevalent places for the convictions, because this is where the following types of dysfunctional types of citizens and government sheep congregate: 1. Socialists and government dependents on Social Security and Medicare; 2. People educated in public schools by the government, who are dysfunctional citizens, and who trust government too much.
6	<i>Why trials eventually ended</i>	NA	NA
6.1	Cause of the end of trials	Scientific discoveries ended the role of superstition and the mass hysteria that the superstition caused. Also, when high officials in the government began to be implicated and risked conviction, the government quickly ended the trials.	Still ongoing, primarily because the same kind of ignorance and superstition about law and legal process exists as that which existed about supernatural events in the 1600's.
6.2	How witches are identified then and now	Back then, subjective opinions and superstition, strong religious beliefs, and political revenge motivated identification of "witches". Since the field of psychology had not yet evolved, psychological disorders could not be attributed as the cause of the abnormal behavior that initiated the investigations.	Today, atheistic and biased psychological "experts" are used as pawns by the government to slander the accused. Juries are deceived into believing that freedom advocates are irresponsible (won't pay their "fair share"), deviant, mentally unstable, anti-social, and disrespectful of all authority. They are also made to appear as though they are a threat to the prevailing social order and the personal financial benefits of the jurists. Who wouldn't vote against an accused that threatened the social security check of a jurist?

1 Isn't it fascinating just how many similarities there are between the trial of a modern-day freedom advocate and the witch
2 trials in the 1600's? The only thing new is the history that you do not know. There is nothing new under the sun. This
3 section, we believe, provides a compelling demonstration that in fact:

- 4 1. The Internal Revenue Code is a government-sponsored religion whose main purpose is to promote socialism,
5 humanism, and the theft of the sovereignty of the individual and the transfer of that sovereignty to the government and
6 the legal profession.
- 7 2. Modern day tax trials are nothing but "religious inquisitions".
- 8 3. The government wins in modern day tax trials by using the same prejudicial techniques as witch hunters used against
9 witches: Exploiting the ignorance, fear, and superstition of the general public about law and legal process.
- 10 4. Confessions are still obtained under duress the same way they were with the witch trials, but instead of the duress and
11 torture being physical, it is now primarily financial. The results, however, are the same: A confession or "compliance"
12 by the accused results primarily as a way to stop the torture, rather than because they actually committed any kind of
13 crime.
- 14 5. The motivation for the witch hunts, insofar as the government is concerned, was the same as the motivation for
15 modern day tax trials: Greed and covetousness. When the government executed a witch, they confiscated all their
16 property and enriched themselves. When the government wins a tax trial, they enrich themselves and rape and pillage
17 the assets of the accused and slander and destroy the credit rating of the accused.
- 18 6. Like the witch trials of the 1600's, the only thing that will end the injustice is:
 - 19 6.1. Public education about law in the schools, so that the scientific method and due process may return to the federal
20 courtroom and ignorance, superstition, and fear may no longer be exploited by the government to convict the
21 accused.
 - 22 6.2. The financial incentives and rewards for the government must be removed from the process, so that judges will
23 no longer act essentially as a partner to the prosecutors. Judges must be recused who are either "taxpayers" or
24 who will receive benefits from illegal enforcement of the Internal Revenue Code. Judges pay must derive
25 exclusively from lawful constitutional activities, which are exclusively taxes on imports, excises.
 - 26 6.3. Due process must return to the courtroom, meaning that ambiguity of the Internal Revenue Code must be
27 eliminated and they must be considerably simplified, so that "experts" are no longer required and so that the

1 general public can easily discern what they mean. This will eliminate the role of ignorance, superstition, and fear
2 in the courtroom that lead to the kind of hysteria present during the witch trials.

3 To help underscore and support assertions made in this section, consider the prosecution of Dr. Phil Roberts, which is
4 covered in section 6.8.1 of the *Great IRS Hoax*, Form #11.302. That section provides excerpts from the transcript of his
5 trial for tax evasion in that section. The federal judge kept telling the counsel of the defendant that he couldn't talk about
6 "the law" in the courtroom during the trial with the jury present. As a matter of fact, he threatened the counsel with
7 disbarment if he continued to insist on quoting the law! By doing so, the judge was accomplishing the following:

- 8 1. Preventing the jury from learning that the Internal Revenue Code is not "law".
- 9 2. Encouraging superstition, bias, and prejudice on the part of the jury. Absent an objective standard such as enacted
10 positive law, the judge is ensuring that the jury reaches a "political" rather than a "legal" verdict. This makes those
11 convicted of tax crimes into "political prisoners" rather than "criminals".
- 12 3. Preventing enforcement of the Constitution, which is law and a contract, by the jury and against the government, in
13 reaching a verdict. Indirectly, this is a violation of the judge's oath of office to support and defend the Constitution,
14 and amounts to Treason. You can't in good faith uphold that which you refuse to discuss.
- 15 4. Ensuring that the result of the trial would be evil and unjust. The bible says that when "law" is removed from public
16 life, the result will be "abominable":

17 *"One who turns his ear from hearing the law, even his prayer is an abomination."*
18 *[Prov. 28:9, Bible, NKJV]*

19 This is only the tip of the iceberg of courtroom corruption, folks. In 2004, we also visited a federal district courthouse in
20 San Diego and noted that it had an extensive law library. We walked into the law library as a private citizen to see if we
21 could read the law for ourselves in the books there while serving as a jurist. Remember, this is a PUBLIC building that is
22 PUBLIC, not private property, which any citizen should have access to provided he does not take it or misuse it or interfere
23 with use by others. There was NO ONE in the law library except the clerk. We were intercepted at the door by an
24 inquisitive and nervous clerk, who asked us why we were there. We said we were serving on jury duty and that we wanted
25 to read what the law says for ourselves rather than trust the biased judge or the attorneys. Here is what she the clerk told us,
26 and what she said completely stunned us:

- 27 1. Federal jurists are NOT allowed to read the law while serving as a jurist.
- 28 2. Federal jurists are NOT allowed to enter the courthouse law library while serving as jurists. The clerk running the law
29 library is under strict orders from the chief justice NOT to allow jurists into the courthouse law library. When we
30 asked her why that was, she could not explain the reasoning.
- 31 3. Jurists who read the law while serving can be impeached from serving on the jury.

32 The above statements by the clerk of the district court law library, friends, and the orders from the Chief Justice that lead
33 her to say what she said to us, are not only Treason punishable by death under 18 U.S.C. §2381, but amount to jury
34 tampering in violation [18 U.S.C. §§1503](#) and 1504. Law is the solemn expression of the will of the "sovereign" within any
35 system of government.

36 *"Law. . . .That which is laid down, ordained, or established. A rule or method according to which*
37 *phenomenon or actions co-exist or follow each other. Law, in its generic sense, is a body of rules of action or*
38 *conduct prescribed by controlling authority, and having binding legal force. United States Fidelity and*
39 *Guaranty Co. v. Guenther, 281 U.S. 34, 50 S.Ct. 165, 74 L.Ed. 683. That which must be obeyed and followed*
40 *by citizens subject to sanctions or legal consequences is a law. **Law is a solemn expression of the will of the***
41 ***supreme power of the State.** Calif.Civil Code, §22."*
42 *[Black's Law Dictionary, Sixth Edition, p. 884]*

43 The "State" above is "We the People", and does not include our public servants at all. In our system of government, the
44 "sovereign" is the People both individually and collectively, and is NOT anyone serving in government. Any federal judge
45 who prevents law from being discussed in a courtroom is refusing to recognize the sovereignty of the People who ordained
46 that law, and is interfering with the definition and protection of their sovereign will in courts of justice. All law is a
47 "compact" or a "contract" between the sovereign People and their servants in government. Refusing to discuss tax laws in
48 a court trial is every bit as ludicrous as trying to enforce a contract *without* the contract. In effect, federal judges who refuse
49 to discuss law in the courtroom are interfering with the right to contract of the sovereign "People", because law is a
50 "compact" or "contract" between us as Sovereigns and our public *servants*. Here is what the Supreme Court said about the

1 authority of the government to impair the obligation of such contracts, and in particular the main contract between the
2 sovereign People and their government servants called the Constitution:

3 *"Independent of these views, there are many considerations which lead to the conclusion that the power to*
4 *impair contracts [either the Constitution or the Holy Bible], by direct action to that end, does not exist with*
5 *the general [federal] government. In the first place, one of the objects of the Constitution, expressed in its*
6 *preamble, was the establishment of justice, and what that meant in its relations to contracts is not left, as was*
7 *justly said by the late Chief Justice, in Hepburn v. Griswold, to inference or conjecture. As he observes, at the*
8 *time the Constitution was undergoing discussion in the convention, the Congress of the Confederation was*
9 *engaged in framing the ordinance for the government of the Northwestern Territory, in which certain articles of*
10 *compact were established between the people of the original States and the people of the Territory, for the*
11 *purpose, as expressed in the instrument, of extending the fundamental principles of civil and religious liberty,*
12 *upon which the States, their laws and constitutions, were erected. By that ordinance it was declared, that, in*
13 *the just preservation of rights and property, 'no law ought ever to be made, or have force in the said*
14 *Territory, that shall, in any manner, interfere with or affect private contracts or engagements bona fide and*
15 *without fraud previously formed.'* The same provision, adds the Chief Justice, found more condensed
16 expression in the prohibition upon the States [in Article 1, Section 10 of the Constitution] against impairing the
17 obligation of contracts, which has ever been recognized as an efficient safeguard against injustice; and though
18 the prohibition is not applied in terms to the government of the United States, he expressed the opinion,
19 speaking for himself and the majority of the court at the time, *that it was clear 'that those who framed and*
20 *those who adopted the Constitution intended that the spirit of this prohibition should pervade the entire body*
21 *of legislation, and that the justice which the Constitution was ordained to establish was not thought by them*
22 *to be compatible with legislation [or judicial precedent] of an opposite tendency.'* 8 Wall. 623. [99 U.S. 700,
23 765] Similar views are found expressed in the opinions of other judges of this court."
24 [*Sinking Fund Cases, 99 U.S. 700 (1878)*]

25 Now some people might respond to these observations by saying that since the Internal Revenue Code is not "positive law",
26 then the judge is actually preventing a biased trial by keeping discussions of it out of the courtroom. This is partially true,
27 but if the judge either won't allow the Internal Revenue Code to be identified as not being "law", or won't allow other types
28 of *real*, positive law, such as the Constitution, to be discussed in the courtroom, then he is impairing the right to contract of
29 the sovereign "People" who delegated authority to their government using that positive law. The only basis for interfering
30 with discussing the Constitution as "law" in a federal courtroom is that:

- 31 1. Neither party to the suit inhabits areas in a state of the Union where the Constitution applies....AND
- 32 2. The crime occurred within exclusive federal jurisdiction within a territory or possession of the federal government.

33 In nearly all tax trials, the above false presumptions are invisibly made by both the U.S. attorney prosecutor and the judge.
34 It is made either because of ignorance or because of deliberate malice on the part of the judge. Either way, the resulting tax
35 trial devolves into a witch hunt that is a completely political proceeding that is not founded in any way upon positive law.
36 Don't believe us? Well then watch the movie on the website below entitled "How to Keep 100% of Your Earnings", at:

[How to Keep 100% of Your Earnings](http://famguardian.org/Media/movie.htm)
<http://famguardian.org/Media/movie.htm>

37 In the above movie, a jurist at a state income tax trial testifies that the judge manipulated the case against a person accused
38 of willful failure to file by preventing the jurists from seeing the law he was accused of violating. She says on tape that this
39 was a tacit admission by the judge that there is no law requiring anyone to pay income tax!

40 Therefore, any judge, whether state or federal, who interferes with discussing the Constitution at a federal tax trial can only
41 justify such action based on a usually false presumption that the accused is a statutory "citizen" under [8 U.S.C. §1401](#) who
42 does not inhabit the states of the Union and therefore is not a party to the Federal Constitution. It is up to you to understand
43 and challenge all the false presumptions that your federal persecutors are going to make and to challenge them as early on
44 as possible and get them into your administrative record in all your correspondence. Furthermore, also understand that
45 federal tax trials are unique and different from other types of federal trials. We have sat through several other types of trials
46 in federal district court and found through personal observation that tax trials are the *only* types of trials where the judges
47 are so tenacious in keeping the discussion of law out of the courtroom. It's perfectly OK to discuss law or the Constitution
48 in most other types of trials, but not in tax trials. As a matter of fact, we sat next to a U.S. attorney who handled criminal
49 law on an airplane flight. We asked them if it was OK to discuss criminal law in the courtroom, and she said "Of course.
50 I've never heard of a trial that operated any other way". She obviously hadn't sat through any tax trials! Do you smell a rat
51 here? WE DO!

1 The only thing left when positive law is completely removed from tax trials are the following unreliable and Satanic forces:

- 2 1. Ignorance
- 3 2. Prejudice
- 4 3. Conflict of interest
- 5 4. Bias on the part of the judge
- 6 5. The opinions of biased “experts” who are subject to IRS and judicial extortion.

7 On that last item above, we must consider what the Bible says about the use of “experts” in court:

8 *"Preach the Word; be prepared in season and out of season; correct, rebuke and encourage—with great*
9 *patience and careful instruction. For the time will come when men [in the legal profession or the judiciary]*
10 *will not put up with sound [legal] doctrine [such as that found in this book]. Instead, to suit their own*
11 *desires, they [our covetous public dis-servants] will gather around them a great number of teachers [court-*
12 *appointed “experts”, “licensed” government whores called attorneys and CPA’s, and educators in*
13 *government-run or subsidized public schools and liberal universities] to say what their itching ears want to*
14 *hear. They will turn their ears away from the truth and turn aside to [government and legal-profession*
15 *myths] and fables]. But you [the chosen of God and His servants must], keep your head in all situations,*
16 *endure hardship, do the work of an evangelist, discharge all the duties of your [God’s] ministry."*
17 *[2 Tim. 4:2-5, Bible, NKJV]*

18 Instead of ensuring justice, keeping law out of the courtroom and replacing it with subjective opinions of biased “experts”
19 who have a conflict of interest simply transforms the court into a unruly lynch mob of angry people (“taxpayers”) who want
20 to keep their tax bill down by inducting other tax slaves to join them and share the burden of supporting the federal
21 plantation. This is exactly the tactic, in fact, that was used against Jesus at his trial. A major subject at Jesus’ trial was his
22 attitude about taxes, in fact:

23 *And they [the angry democratic lynch mob of atheistic socialists] began to accuse Him [Jesus], saying, "We*
24 *found this fellow perverting the nation, and forbidding to pay taxes to Caesar, saying that He Himself is Christ,*
25 *a King [sovereign]." [Luke 23:2, Bible, NKJV]*

26 The priests, who were the political enemies of Jesus, fomented negative public opinion against Jesus and caused an angry
27 mob of atheists to bring Jesus before the courts and governor Pilate so that he could be tried for things that weren’t even
28 crimes. These vindictive priests turned an exclusively religious ministry of Jesus into a political persecution by an angry
29 lynch mob in order to silence dissent and challenges to their power and authority. The persecution of Jesus literally was a
30 “witch hunt”, and not a valid legal process. The goal of his persecutors was to strip Him of His sovereignty, dignity, and
31 life. For further information on this subject, see the article entitled “The Trial of Jesus” at the address below, where a real
32 judge analyzed how Jesus was treated:

[Trial of Jesus](http://famguardian.org/Subjects/LawAndGovt/History/TrialOfJesus.htm)
<http://famguardian.org/Subjects/LawAndGovt/History/TrialOfJesus.htm>

33 What the Department of Justice has learned how to do in terrorizing and illegally persecuting tax honesty advocates is to
34 institutionalize the kind of tyranny, despotism, and violation of due process which Jesus experienced. They have made
35 every tax trial into a witch hunt that exactly replicates the one Jesus experienced. Tax honesty advocates want their
36 sovereignty and rights respected, while the government wants to destroy it and make them into federal serfs who are falsely
37 “presumed” to inhabit the federal plantation called the “United States” as “U.S. citizens”. Remember: Jesus was a tax
38 protester! See the following article:

[Jesus is an Anarchist](http://famguardian.org/Subjects/Spirituality/ChurchvState/JesusAnarchist.htm)
<http://famguardian.org/Subjects/Spirituality/ChurchvState/JesusAnarchist.htm>

39 **11.8 Using unqualified and unlawful jurists**

40 [28 U.S.C. §1865\(b\)\(1\)](#) requires that all persons who serve on federal juries must be a statutory “citizen of the United
41 States” pursuant to [8 U.S.C. §1401](#) and must be residents within the judicial district which is comprised of the federal
42 territory within the district.

3 (b) In making such determination the chief judge of the district court, or such other district court judge as the
4 plan may provide, or the clerk if the court's jury selection plan so provides, shall deem any person qualified to
5 serve on grand and petit juries in the district court unless he—

6 (1) is not a citizen of the United States eighteen years old who has resided for a period of one year within the
7 judicial district;

8 People who are domiciled in a state of the Union on land not under exclusive federal jurisdiction:

- 9 1. Are not statutory “U.S. citizens” pursuant to [8 U.S.C. §1401](#). See the following for exhaustive proof:
10 <http://famguardian.org/Subjects/LawAndGovt/Citizenship/WhyANational.pdf>
11 2. Do not reside within the judicial district, which encompasses only federal territory within the exterior limits of the
12 United States Judicial District.

13 The way the federal courts sidestep the above requirement is to draw the jury wheel from the Dept. of Motor Vehicles in the
14 state. Most states require that:

- 15 1. You must have a Social Security Number to be issued a Driver’s License.
16 2. The only people who can obtain Social Security Numbers are federal “employees”. See 20 CFR §422.104 and the
17 following:

[Resignation of Compelled Social Security Trustee](#), Form #06.002
<http://sedm.org/Forms/FormIndex.htm>

- 18 3. A federal “employee” or “public official” acting in his official capacity is an officer of the federal corporation. The
19 corporation is a statutory “U.S. citizen”, and therefore they are a statutory “U.S. citizen” while acting as federal
20 employees. See:
21 3.1. [28 U.S.C. §3002](#)(15)(A), which identifies the “United States” as a federal corporation.
22 3.2. [Federal Rule of Civil Procedure 17](#)(b), which says that those appearing as “public officers” take on the character
23 of those they represent while on official duty.

24 [IV. PARTIES > Rule 17.](#)
25 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

26 (b) Capacity to Sue or be Sued.

27 *The capacity of an individual, other than one acting in a representative capacity, to sue or be sued shall be*
28 *determined by the law of the individual's domicile. The capacity of a corporation to sue or be sued shall be*
29 *determined by the law under which it was organized. In all other cases capacity to sue or be sued shall be*
30 *determined by the law of the state in which the district court is held, except (1) that a partnership or other*
31 *unincorporated association, which has no such capacity by the law of such state, may sue or be sued in its*
32 *common name for the purpose of enforcing for or against it a substantive right existing under the Constitution*
33 *or laws of the United States, and (2) that the capacity of a receiver appointed by a court of the United States to*
34 *sue or be sued in a court of the United States is governed by [Title 28, U.S.C., §§ 754 and 959\(a\)](#).*

- 35 3.3. Corpus Juris Secundum Legal Encyclopedia, which says on this subject:

36 "A corporation is a citizen, resident, or inhabitant of the state or country by or under the laws of which it was
37 created, and of that state or country only."
38 [19 Corpus Juris Secundum, Corporations, §886]

39 Essentially what the courts are doing by undertaking the above, is filtering out jury pool so that the only ones who can serve
40 in federal court as jurors are federal employees domiciled in a state of the Union and who do not maintain a physical
41 residence within the judicial district in violation of [28 U.S.C. §1865](#)(b). Since the judge and the prosecutor are also federal
42 employees in a tax trial, this leaves those who would challenge unlawful collection activities by the government in a very
43 precarious position indeed: Litigating against an entire room full of federal employees who are “tax consumers”. If that
44 isn’t a criminal conflict of interest in violation of [18 U.S.C. §208](#), 28 U.S.C. §144, and 28 U.S.C. §455, we don’t know

1 what would be. The result of this conflict of interest and breakdown of the separation of powers is the following unjust
2 result:

- 3 1. Due process is violated because impartial decision makers, prosecutors, and judicial officers are not used.
- 4 2. A void judgment, because due process is violated. See *Pennoyer v. Neff*, 96 U.S. 733, 24 L.Ed. 565.
- 5 3. Illegal enforcement of federal law against persons domiciled in states of the Union not subject to them by judges and
6 jurists.

7 **11.9 De Facto Judges not domiciled on federal territory in their district**

8 Another prevalent violation of the separation of powers doctrine is the frequent violation by federal judges that the judge
9 must reside on federal territory within the exterior limits of the judicial district. [28 U.S.C. §134](#)(b) requires that all federal
10 judges must reside within the district in which they serve.

11 [TITLE 28 > PART 1 > CHAPTER 5 > § 134](#)
12 [§ 134. Tenure and residence of district judges](#)

13 *(b) Each district judge, except in the District of Columbia, the Southern District of New York, and the Eastern*
14 *District of New York, **shall reside in the district or one of the districts for which he is appointed.** Each district*
15 *judge of the Southern District of New York and the Eastern District of New York may reside within 20 miles of*
16 *the district to which he or she is appointed.*

17 The Judicial Code of 1940 states the following about the residency requirements of federal judges:

18 *Every district judge shall reside in the district or one of the districts for which he is appointed, and **for***
19 ***offending against this provision shall be deemed guilty of a high misdemeanor.** (Mar. 3, 1911, ch. 231, §1, 36*
20 *Stat. 1087 as amended July 30, 1914, ch. 216, 38 Stat. 580 and supplemented Mar. 3, 1915, ch. 100; § 1, 38*
21 *Stat. 961; Apr. 11, 1916, ch. 64, § 1, 39 Stat. 48; Feb. 26, 1917, ch. 938, 39 Stat. 938; Feb. 26, 1919.-ch. 50, §§*
22 *1, 2, 40 Stat. 1183; Sept. 14, 1922, ch. 306, 42 Stat. 837, 838; Jan. 16, 1925, ch. 83, § 3, 43 Stat. 752; Feb. 16,*
23 *1925, ch. 233, §§ 2, 3, 43 Stat. 946; Mar. 2, 1925, ch. 397, §§ 1-3, 43 Stat. 1098; Mar. 3, 1927, ch. 297, 44 Stat.*
24 *1346; Mar. 3, 1927, ch. 298, 44 Stat. 1347; Mar. 3, 1927, ch. 300, 44 Stat. 1348; Mar. 3, 1927, ch. 332, 44 Stat.*
25 *1370; Mar. 3, 1927, ch. 336, §§ 1, 2, 44 Stat. 1372; Mar. 3, 1927, ch. 338, 44 Stat. 1374; Mar. 3, 1927, ch. 344,*
26 *44 Stat. 1380; Apr. 21, 1928, ch. 393, § 5, 45 Stat. 439; May 29, 1928, ch. 882, 45 Stat. 974; Jan. 17, 1929, ch.*
27 *72, 45 Stat. 1081; Feb. 26, 1929, ch. 334, 45 Stat. 1317; Feb. 26, 1929, ch. 337, 45 Stat. 1319; Feb. 28, 1929,*
28 *ch. 358, 45 Stat. 1344; Feb. 28, 1929, ch. 380, 45 Stat. 1409; May 28, 1930, ch. 346, 46 Stat. 431; June 27,*
29 *1930, ch. 633, 46 Stat. 819; June 27, 1930, ch. 635, 46 Stat. 820; July 3, 1930, ch. 852, 46 Stat. 1006; Feb. 20,*
30 *1931, ch. 244, 46 Stat. 1196; Feb. 20, 1931, ch. 245, 46 Stat. 1197; Feb. 25, 1931, ch. 296, 46 Stat. 1417; May*
31 *20, 1932, ch. 196, 47 Stat. 161; Aug. 2, 1935, ch. 425, §§ 1, 2, 3, 49 Stat. 508; Aug. 19, 1935, ch. 558, §§ 1, 2,*
32 *49 Stat. 659; Aug. 28, 1935, ch. 793, 49 Stat. 945; June 5, 1936, ch. 515, §§ 1-3, 49 Stat. 1476, 1477; June 15,*
33 *1936, ch. 544, 49 Stat. 1491; June 16, 1936, ch. 585, § 1, 49 Stat. 1523; June 22, 1936, ch. 693, 49 Stat. 1804;*
34 *June 22, 1936, ch. 694, 49 Stat. 1804; June 22, 1936, ch. 696, 49 Stat. 1806; Aug. 25, 1937, ch. 771, § 1, 50*
35 *Stat. 805; Mar. 18, 1938, ch. 47, 52 Stat. 110; May 31, 1938, ch. 290, §§ 4, 6, 52 Stat. 585; June 20, 1938, ch.*
36 *528, 52 Stat. 780; Jan. 20, 1940, ch. 11, 54 Stat. 16; May 24, 1940, Ch. 209, § 2 (C), 54 Stat. 220; June 8, 1940,*
37 *ch. 282, 54 Stat. 253; Nov. 27, 1940, ch. 920, § 1, 54 Stat. 1216.)*
38 *[Judicial Code of 1940, Section 1, pp. 2453-2454, Exhibit 3]*

39 The above section of the Judicial Code of 1940 does not appear in the current version of Title 48 of the U.S. Code, but it is
40 still in effect today. If you quote it against your judge, the judge may try to deceive you into believing that it has been
41 repealed. However, the following provision of Title 28 confirms that it is still in effect, which you can read at the
42 beginning of the Judicial Code of 2000, Title 28 U.S.C.:

43 *TITLE 28 AS CONTINUATION OF EXISTING LAW; CHANGE OF NAME OF CIRCUIT COURTS OF*
44 *APPEALS*

45 *Section 2(b) of act June 25, 1948, ch. 646, 62 Stat. 985, provided that: "The provision of Title 28, Judiciary*
46 *and Judicial Procedure, of the United States Code, set out in section 1 of this Act, with respect to the*
47 *organization of each of the several courts therein provided for and of the Administrative Office of the United*
48 *States Courts, shall be construed as continuations of existing law, and the tenure of the judges, officers, and*
49 *employees thereof and of the United States attorneys and marshals and their deputies and assistants, in office*
50 *on the effective date of this Act [Sept. 1, 1948], shall not be affected by its enactment, but each of them shall*
51 *continue to serve in the same capacity under the appropriate provisions of title 28, as set out in section 1 of this*
52 *Act, pursuant to his prior appointment: Provided, however, That each circuit court of appeals shall, as in said*
53 *title 28 set out, hereafter be known as a United States court of appeals. No loss of rights. interruption of*

1 jurisdiction, or prejudice to matters pending in any of such Courts on the effective date of this Act shall result
2 from its enactment."
3 [Judicial Code of 2000, Title 28, p. 26]

4 The Judiciary Act of 1789 in Section 2 establishes the federal territory within a State or territory as the judicial district and
5 makes a judge's failure to reside within the district a high misdemeanor. Failure to reside within the district remains a high
6 misdemeanor in all subsequent versions of the United States Judiciary Codes including the Judicial Code of 1940 upon
7 which the Judiciary Code of 1948 is based. The judicial district includes ONLY federal property and cannot include any
8 part of a state under the exclusive jurisdiction of the state. This is a requirement of the Separation of Powers Doctrine:
9 Federal judges cannot be subject to state jurisdiction, because state and federal courts are both territorial.

10 Personnel who work at federal courthouses typically protect information about the residence of federal judges from public
11 disclosure in order to shield federal judges who don't meet the domicile requirements from being impeached from office as
12 de facto judges.

- 13 1. The Federal Marshall Service is responsible for knowing the whereabouts of federal judges within the judicial district
14 and for protecting them. When these personnel are sent a legitimate subpoena by a litigant who wishes to verify that
15 the federal district court judge satisfies the domicile requirements of 28 U.S.C. §134 and resides on federal territory
16 within the district, typically they will refuse to disclose the information. Typically, they will use the lame and
17 fraudulent excuse that they do this to prevent the judges from being subject to retaliation and terrorism by the civilian
18 population.
- 19 2. You can also obtain the abode information about the judge from the judges Affidavits of Appointment. These
20 Affidavits are available from the United States Department of Justice under the Freedom of Information Act (FOIA).
21 When you get these affidavits back, you will notice that the "Abode" field on the form has been very conveniently
22 redacted and removed so that it is impossible to determine whether the judge satisfies 28 U.S.C. §134.

23 **11.10 Violations of Due Process by Courts**

24 All presumption which prejudices a right guaranteed by the Constitution represents a violation of Constitutional Due
25 Process. The only exception to this rule is if the Defendant is not covered by the Constitution because:

- 26 1. Domiciled in areas not covered by the Bill of Rights, such as federal territories, possessions, and the federal areas
27 within the states. These areas are called the "federal zone" in this memorandum.
- 28 2. Exercising agency of a corporation that is domiciled in the federal zone.

29 The above is also confirmed by reading [Federal Rule of Civil Procedure Rule 17\(b\)](#) , which says that the law to be applied
30 in a civil case must derive either from the law of the parties' domicile or from the domicile of the corporation they are
31 acting as an agent for.

32 According to the Bible, "presumption" also happens to be a Biblical sin in violation of God's law as well, which should
33 result in the banishment of a person from his society, which in today's terms would mean a prison sentence:

34 *"But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings*
35 *reproach on the LORD, and he shall be cut off from among his people."*
36 *[Numbers 15:30, Bible, NKJV]*
37

38 *"Keep back Your servant also from **presumptuous** sins; Let them not have dominion over me. Then I shall be*
39 *blameless, And I shall be innocent of great transgression."*
40 *[Psalm 19:13, Bible, NKJV]*
41

42 *"Now the man who acts presumptuously and will not heed the priest who stands to minister there before the*
43 *LORD your God, or the judge, that man shall die. So you shall put away the evil from Israel. 13 And all the*
44 *people shall hear and fear, and no longer act presumptuously."*
45 *[Deut. 17:12-13, Bible, NKJV]*

1 We have therefore established that “presumption” which can injure others is something we should try very hard to avoid,
2 because it is a violation of both man’s law AND God’s law. As a matter of fact, we have a whole free book on the website
3 below that challenges the false assumption of liability to federal taxation available at:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017
<http://sedm.org/Forms/FormIndex.htm>

4 The chief purpose of Constitutional “due process” is therefore to completely remove injurious bias and the presumption that
5 produces it from every legal proceeding in a court of law. This is done by:

- 6 1. Preventing the application of any “statutory presumptions” that might prejudice the rights of the Defendant.
- 7 2. Insisting that every conclusion is based on physical and non-presumptive (not “prima facie”) evidence.
- 8 3. To apply the same rules of evidence equally against both parties.
- 9 4. Choosing jurists who are free from bias or prejudice during the voir dire (jury selection) process.
- 10 5. Choosing judges who are free from bias or prejudice during the voir dire process.
- 11 6. Counsel on both sides ensuring that all presumptions made by the opposing party are challenged in a timely manner at
12 all phases of the litigation.

13 You can tell when presumptions are being prejudicially used in a legal proceeding in federal court, for instance, when:

- 14 1. The judge or either party uses any of the following phrases:
 - 15 1.1. “Everyone knows. . .”
 - 16 1.2. “You knew or should have known...”
 - 17 1.3. “A reasonable [presumptuous] person would have concluded otherwise...”
- 18 2. The judge does not *exclude* the I.R.C. from evidence in the case involving a person who:
 - 19 2.1. Is not domiciled in the federal zone.
 - 20 2.2. Has no employment, contracts, or agency with the federal government.
 - 21 2.3. Who has provided evidence of the same above.
- 22 3. The judge allows the Prosecutor to throw accusations at the Defendant in front of the jury without insisting on evidence
23 to back it up.
- 24 4. The judge admits into evidence or cites a statutory presumption that prejudices your rights.

25 *“It is apparent, this court said in the Bailey Case (219 U.S. 239, 31 S.Ct. 145, 151) ‘that a constitutional*
26 *prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can be*
27 *violated by direct enactment. The power to create presumptions is not a means of escape from constitutional*
28 *restrictions.”*
29 *[Heiner v. Donnan, 285 U.S. 312 (1932); Bailey v. Alabama, 219 U.S. 219, 238, et seq., 31 S.Ct. 145; Manley*
30 *v. Georgia, 279 U.S. 1, 5-6, 49 S.Ct. 215.]*

- 31 5. A judge challenges your choice of domicile and/or citizenship. In such a case, the court is illegally involving itself in
32 what actually are strictly political matters and what is called “political questions”. One’s choice of domicile is a
33 political matter that may not be coerced or presumed to be anything other than what the subject himself has clearly and
34 unambiguously stated, both orally and on government forms. See our free memorandum of law below:

Political Jurisdiction, Form #05.004
<http://sedm.org/Forms/FormIndex.htm>

35 Unscrupulous government prosecutors will frequently make use of false presumption as their chief means of winning a tax
36 case as follows:

- 37 1. They will choose a jury that is misinformed or under-informed about the law and legal process. This makes them into
38 sheep who will follow anyone.
- 39 2. They will use the ignorance and prejudices and the presumptions of the jury as a weapon to manipulate them into
40 becoming an angry “lynch mob” with a vendetta against the Defendant. This was the same thing that they did to Jesus.
41 See the free *Great IRS Hoax*, Form #11.302, section 5.4.3.5 entitled “Modern Tax Trials are religious ‘inquisitions’
42 and not valid legal processes” available at: <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>.
- 43 3. They will make frequent use of “words of art” to deceive the jury into making false presumptions that will prejudice
44 the rights of the defendant.

1 *"The power to create presumptions is not a means of escape from constitutional restrictions,"*
2 *[New York Times v. Sullivan, 376 U.S. 254 (1964)]*

3
4 Most of these "words of art" are identified in the free [Great IRS Hoax](http://sedm.org/Forms/FormIndex.htm), Form #11.302, Section 3.9.1 through 3.9.1.27
5 available at: <http://sedm.org/Forms/FormIndex.htm>.

6 4. They will:

7 Avoid defining the words they are using.

8 Prevent evidence of the meaning of the words they are using from entering the court record or the deliberations.

9 Federal judges will help them with this process by insisting that "law" may not be discussed in the courtroom.

10 A good judge will ensure that the above prejudice does not happen, because it is his primary duty to defend and protect the
11 Constitutional rights of the parties consistent with his oath of office, which is as follows for federal judges:

12 *"I, _____, do solemnly swear and affirm that I will administer justice without regard to persons and do equal*
13 *right to the poor and to the rich, and that I will faithfully and impartially discharge and perform all of the duties*
14 *incumbent upon me as _____ under the Constitution and laws of the United States, and that I will*
15 *support and defend the Constitution of the United States against all enemies foreign and domestic, that I will*
16 *bear true faith and allegiance to the same, and that I take this obligation freely without any mental reservation*
17 *or purpose of evasion, and that I will well and faithfully discharge the duties of the office on which I am about*
18 *to enter. So help me God."*

19 Judges must be especially vigilant of the requirements of the Constitution where the matter involves taxation and where
20 there is no jury or where anyone in the jury is either a "taxpayer" or a recipient of government benefits. He must do so in
21 order to avoid violation of 18 U.S.C. §597, which forbids bribing of voters, since jurists are a type of voter. However, as a
22 practical matter, we have observed that there are not many good judges who will be this honorable in the context of a tax
23 trial because their pay and retirement, they think, depends on a vigorous illegal enforcement of the Internal Revenue Code
24 in violation of 28 U.S.C. §455.

25 [TITLE 28 > PART 1 > CHAPTER 21 > § 455](#)
26 [§ 455. Disqualification of justice, judge, or magistrate judge](#)

27 (a) Any justice, judge, or magistrate judge of the United States shall disqualify himself in any proceeding in
28 which his impartiality might reasonably be questioned.

29 (b) He shall also disqualify himself in the following circumstances:

30 [. . .]

31 (4) He knows that he, individually or as a fiduciary, or his spouse or minor child residing in his household, has
32 a financial interest in the subject matter in controversy or in a party to the proceeding, or any other interest
33 that could be substantially affected by the outcome of the proceeding;

34 Most of the injustice that occurs in federal courtrooms across the country relating to income taxation occurs primarily
35 because the above statute is violated. This statute wasn't always violated. It was only in the 1930's that federal judges
36 became "taxpayers". Before that, they were completely independent, which is why most people were not "taxpayers"
37 before that. For details on this corruption of our judiciary, see the free book [Great IRS Hoax](http://sedm.org/Forms/FormIndex.htm), Form #11.302, Sections
38 6.5.15, 6.5.18, 6.8.2 through 6.9.12:

[Great IRS Hoax](http://sedm.org/Forms/FormIndex.htm), Form #11.302
<http://sedm.org/Forms/FormIndex.htm>

39 The U.S. Supreme Court has declared that judges must be alert to prevent such unconstitutional encroachments upon the
40 sacred Constitutional Rights of those domiciled in the states of the Union, when it gave the following warning, which has
41 gone largely unheeded by federal circuit and district courts since then:

42 *"It may be that it...is the obnoxious thing in its mildest and least repulsive form; but illegitimate and*
43 *unconstitutional practices get their first footing in that way; namely, by silent approaches and slight*
44 *deviations from legal modes of procedure. This can only be obviated by adhering to the rule that*
45 *constitutional provisions for the security of person and property should be liberally construed. A close and*
46 *literal construction deprives them of half their efficacy, and leads to gradual depreciation of the right, as if it*
47 *consisted more in sound than in substance. It is the duty of the courts to be watchful for the constitutional*

1 *rights of the citizens, and against any stealthy encroachments thereon. Their motto should be obsta*
2 *principalis.” [Mr. Justice Brewer, dissenting, quoting Mr. Justice Bradley in Boyd v. United States, 116 U.S.*
3 *616, 29 L.Ed. 746, 6 Sup.Ct.Rep. 524]*
4 *[Hale v. Henkel, 201 U.S. 43 (1906)]*

5 **11.11 Misrepresenting and misapplying “private law” against the public as though it were** 6 **“public law”**

7 Most law written only for the government is not “positive law” and does not need to be “positive law” in order to be law for
8 those in government. However, it is a violation of the separation of powers doctrine and a violation of Constitutional rights
9 to apply law that only applies to government against a person domiciled in a state of the Union who is not subject to it.
10 Before that can happen, the statute must be enacted into positive law, and then it, along with implementing regulations,
11 must be published in the Federal Register in order to give the law “general applicability and legal effect”, as it says in the
12 Federal Register Act, [44 U.S.C. §1505](#)(a) and the Administrative Procedures Act, [5 U.S.C. §553](#)(a). “General applicability
13 and legal effect” means that it can be enforced against the general public, instead of only against federal “employees” and
14 officers.

15 Among the types of evidence that may be introduced in a court setting to establish guilt include quoting the enacted law
16 itself. Evidence based upon “law” only becomes admissible when the law cited is “positive law”.

17 *“Positive law. Law actually and specifically enacted or adopted by proper authority for the government of an*
18 *organized jural society. See also Legislation.”*
19 *[Black’s Law Dictionary, Sixth Edition, p. 1162]*

20 Evidence that is NOT positive law, becomes “prima facie” evidence, which means that it is “presumed” to be evidence
21 unless challenged or rebutted:

22 [TITLE 1 > CHAPTER 3 > § 204](#)
23 [§ 204. Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of](#)
24 [Codes and Supplements](#)

25 *In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia,*
26 *and of each State, Territory, or insular possession of the United States—*

27 *(a) United States Code.— The matter set forth in the edition of the Code of Laws of the United States current at*
28 *any time shall, together with the then current supplement, if any, establish prima facie the laws of the United*
29 *States, general and permanent in their nature, in force on the day preceding the commencement of the session*
30 *following the last session the legislation of which is included: **Provided, however, That whenever titles of such***
31 ***Code shall have been enacted into positive law the text thereof shall be legal evidence of the laws therein***
32 ***contained, in all the courts of the United States, the several States, and the Territories and insular***
33 ***possessions of the United States.***

34 The above statute, which is “positive law”, establishes what is called a “statutory presumption” that courts are obligated to
35 observe. The statute above creates the notion of “prima facie” evidence. “Prima facie evidence” is defined below:

36 *“Prima facie evidence. Evidence good and sufficient on its face. Such evidence as, in the judgment of the law,*
37 *is sufficient to establish a given fact, or the group or chain of facts constituting the party’s claim or defense, and*
38 *which if not rebutted or contradicted, will remain sufficient. Evidence which, if unexplained or uncontradicted,*
39 *is sufficient to sustain a judgment in favor of the issue which it supports, but which may be contradicted by*
40 *other evidence. State v. Haremza, 213 Kan. 201, 515 P.2d. 1217, 1222.*

41 *That quantum of evidence that suffices for proof of a particular fact until the fact is contradicted by other*
42 *evidence; once a trier of fact is faced with conflicting evidence, it must weigh the prima facie evidence with all*
43 *the other probative evidence presented. Godesky v. Provo City Corp., Utah, 690 P.2d. 541, 547. Evidence*
44 *which, standing alone and unexplained, would maintain the proposition and warrant the conclusion to support*
45 *which it is introduced. An inference or presumption of law, affirmative or negative of a fact, in the absence of*
46 *proof, or until proof can be obtained or produced to overcome the inference. See also Presumptive evidence.”*
47 *[Black’s Law Dictionary, Sixth Edition, p. 1190]*

48 A “statutory presumption” is one that occurs in a court of law because it is mandated by a positive law statute. The U.S.
49 Supreme Court has ruled that “statutory presumptions”, such as [1 U.S.C. §204](#) above, which prejudice constitution rights
50 are forbidden:

1 "A rebuttable presumption clearly is a rule of evidence which has the effect of shifting the burden of proof,
2 *Mobile, J. & K. C. R. Co. v. Turnipseed*, [219 U.S. 35, 43](#), 31 S.Ct. 136, 32 L.R.A. (N.S.) 226, Ann.Cas. 1912A,
3 463; and it is hard to see how a statutory rebuttable presumptions is turned from a rule of evidence into a
4 rule of substantive law as the result of a later statute making it conclusive. In both cases it is a substitute for
5 proof; in the one open to challenge and disproof, and in the other conclusive. However, whether the latter
6 presumption be treated as a rule of evidence or of substantive law, it constitutes an attempt, by legislative fiat,
7 to enact into existence a fact which here does not, and cannot be made to, exist in actuality, and the result is
8 the same, unless we are ready to overrule the *Schlesinger Case*, as we are not; for that case dealt with a
9 conclusive presumption, and the court held it invalid without regard to the question of its technical
10 characterization. This court has held more than once that a statute creating a presumption which operates to
11 deny a fair opportunity to rebut it violates the due process clause of the Fourteenth Amendment. For
12 example, *Bailey v. Alabama*, [219 U.S. 219](#), 238, et seq., 31 S.Ct. 145; *Manley v. Georgia*, [279 U.S. 1](#), 5-6, 49
13 S.Ct. 215.

14 'It is apparent,' this court said in the *Bailey Case* ([219 U.S. 239](#), 31 S.Ct. 145, 151) 'that a
15 constitutional prohibition cannot be transgressed indirectly by the creation of a statutory
16 presumption any more than it can be violated by direct enactment. The power to create
17 presumptions is not a means of escape from constitutional restrictions.'

18 "If a legislative body is without power to enact as a rule of evidence a statute denying a litigant the right to
19 prove the facts of his case, certainly the power cannot be made to emerge by putting the enactment in the guise
20 of a rule of substantive law."
21 [*Heiner v. Donnan*, 285 U.S. 312 (1932)]

22 The U.S. Supreme Court has also ruled that statutes like [1 U.S.C. §204](#) impose the burden of proof upon the party who cites
23 that which is not "positive law" or which is "prima facie" evidence of law as authority in a case, in cases where
24 constitutional rights are at issue. To wit:

25 "Legislation declaring that proof of one fact of group of facts shall constitute prima facie evidence of an
26 ultimate fact in issue is valid if there is a rational connection between what is proved and what is to be
27 inferred. A prima facie presumption casts upon the person against whom it is applied the duty of going
28 forward with his evidence on the particular point to which the presumption relates. A statute creating a
29 presumption that is arbitrary, or that operates to deny a fair opportunity to repel it, violates the due process
30 clause of the Fourteenth Amendment. Legislative fiat may not take the place of fact in the judicial
31 determination of issues involving life, liberty, or property. *Manley v. Georgia*, [279 U.S. 1](#), 49 S.Ct. 215, 73 L.
32 Ed. -, and cases cited."
33 [*Western and Atlantic Railroad v. Henderson*, 279 U.S. 639 (1929)]

34 [1 U.S.C. §204](#) lists the Titles of the U.S. Code that are positive law. The Internal Revenue Code (I.R.C.) is not listed, and
35 therefore, it is simply "presumed" to be law until challenged or proven otherwise. That challenge has to come from you,
36 because it will NEVER come from the government. Who would look a gift horse in the mouth? The statutory
37 "presumption" that the I.R.C. is "law" may not be used to prejudice or undermine the Constitutional rights of a person, as
38 shown above. Therefore, it may only be cited in the case of persons who are "taxpayers", which means persons who are
39 subject to it. Those who are not subject to it because "nontaxpayers" may not have it cited against them without proof on
40 the record that:

- 41 1. Proof appears on the record that the affected party performed some act that made them subject to it.
- 42 2. The section cited is "positive law". This would require going back to the Statute At Large from which the section
43 derives and showing that this section is "positive law".

44 Most people who are challenged by the government using a section of the I.R.C. as authority wrongfully "presume" that it
45 is "law" or "positive law" without even challenging this fact. This has the effect of relieving the government from the
46 burden of proving that the section they are citing is "positive law", thereby prejudicing and destroying their Constitutional
47 rights. We must remember that the I.R.C. is:

- 48 1. "Private law" and "special law" that only applies to parties who consent individually to it, either in writing or based on
49 their behavior. In that sense, it behaves as a contract, and not a public law.
- 50 2. NOT "law" for a "nontaxpayer" and may not be cited against a "nontaxpayer". See the following for details:

[Who are "Taxpayers" and who Needs a "Taxpayer Identification Number"?](#), Form 05.013
<http://sedm.org/Forms/FormIndex.htm>

1 The I.R.C. is as “foreign” as the laws of China are to an American if the subject is a “nontaxpayer”. It is just like the
2 Criminal Laws in fact, which a party can only become subject to by committing a “crime” defined therein. That crime is
3 the receipt of earnings connected with a “trade or business”, which is statutorily defined at 26 U.S.C. §7701(a)(26) as “the
4 functions of a public office”.

5 *"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,
6 and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and
7 no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not
8 assume to deal, and they are neither of the subject nor of the object of the revenue laws..."*
9 *[Long v. Rasmussen, 281 F. 236 (1922)]*

10 The Internal Revenue Code contains several statutory presumptions. Below is an example:

11 [TITLE 26](#) > [Subtitle F](#) > [CHAPTER 76](#) > [Subchapter E](#) > §7491
12 [§ 7491. Burden of proof](#)

13 (a) *Burden shifts where taxpayer produces credible evidence*

14 (1) *General rule*

15 *If, in any court proceeding, a taxpayer introduces credible evidence with respect to any factual issue relevant to*
16 *ascertaining the liability of the taxpayer for any tax imposed by subtitle A or B, the Secretary shall have the*
17 *burden of proof with respect to such issue.*

18 (2) *Limitations*

19 *Paragraph (1) shall apply with respect to an issue only if—*

20 (A) *the taxpayer has complied with the requirements under this title to substantiate any item;*

21 (B) *the taxpayer has maintained all records required under this title and has cooperated with reasonable*
22 *requests by the Secretary for witnesses, information, documents, meetings, and interviews; and*

23 (C) *in the case of a partnership, corporation, or trust, the taxpayer is described in section 7430 (c)(4)(A)(ii).*

24 *Subparagraph (C) shall not apply to any qualified revocable trust (as defined in section 645 (b)(1)) with respect*
25 *to liability for tax for any taxable year ending after the date of the decedent's death and before the applicable*
26 *date (as defined in section 645 (b)(2)).*

27 (3) *Coordination*

28 *Paragraph (1) shall not apply to any issue if any other provision of this title provides for a specific burden of*
29 *proof with respect to such issue.*

30 If you would like to learn more about the subjects in this section, please refer to our free memorandum of law below:

[Requirement for Consent, Form #05.003](http://sedm.org/Forms/FormIndex.htm)
<http://sedm.org/Forms/FormIndex.htm>

31 **12 How Scoundrels Corrupted our Republican Form of Government**

32 *"All systems of government suppose they are to be administered by men of common sense and common*
33 *honesty. In our country, as all ultimately depends on the voice of the people, they have it in their power, and it*
34 *is to be presumed they generally will choose men of this description: but if they will not, the case, to be sure,*
35 *is without remedy. If they choose fools, they will have foolish laws. If they choose knaves, they will have*
36 *knavish ones. But this can never be the case until they are generally fools or knaves themselves, which, thank*
37 *God, is not likely ever to become the character of the American people." [Justice Iredell] (Fries's Case (CC) F*
38 *Cas No 5126, supra.)*
39 *[Ludecke v. Watkins, 335 U.S. 160; 92 L.Ed. 1881, 1890; 68 S.Ct. 1429 (1948)]*

40 We very thoroughly covered the foundations of our republican form of government earlier in section 2. For further
41 information on this division of authority, refer to the following sections of the [Great IRS Hoax](#), Form #11.302:

- 1 1. Section 4.1 discusses the hierarchy of sovereignty and where you fit personally in that hierarchy.
- 2 2. Section 4.5 shows that Article 4, Section 4 of the U.S. Constitution guarantees to all Americans a “republican form of
- 3 government”.
- 4 3. Section 5.1.1 shows you the order that our state and federal governments were created and the distinct sovereignties
- 5 that comprise all the elements of our republican (not democratic) political system.

6 Now we are going to tie the whole picture together and show you graphically the tools and techniques that specific
7 covetous government servants have used over the years to corrupt and debase that system for their own personal financial
8 and political benefit.

9 *"The king establishes the land by [justice](#); but he who receives bribes overthrows it."*
10 [[Prov. 29:4](#), Bible, NKJV]

11 After you have learned these techniques by which corruption was introduced, you can then read Chapter 6 of the *Great IRS*
12 *Hoax*, Form #11.302 to see all the details of *exactly* how these techniques have been specifically applied over the years to
13 corrupt and debase and destroy our political system and undermine our personal liberties, rights, and freedoms by
14 destroying the separation of powers. This will train your perception to be on the lookout for any future attempts by our
15 covetous politicians to further corrupt our system so that you can act swiftly at a political level to oppose and prevent it.

16 First of all, the foundation of our republican form of government is the concept of separation of powers. This concept is
17 called the “Separation of Powers Doctrine”:

18 *"**Separation of powers.** The governments of the states and the United States are divided into three departments*
19 *or branches: the legislative, which is empowered to make laws, the executive which is required to carry out the*
20 *laws, and the judicial which is charged with interpreting the laws and adjudicating disputes under the laws.*
21 *Under this constitutional doctrine of "separation of powers," one branch is not permitted to encroach on the*
22 *domain or exercise the powers of another branch. See U.S. Constitution, Articles I-III. See also Power*
23 *(Constitutional Powers)."*
24 [*Black's Law Dictionary, Sixth Edition, p. 1365*]

25 Here is how no less than the U.S. Supreme Court described the purpose of this separation of powers:

26 *"We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S.*
27 *Const., Art. I, 8. As James Madison wrote, "[t]he powers delegated by the proposed Constitution to the federal*
28 *government are few and defined. Those which are to remain in the State governments are numerous and*
29 *indefinite." The Federalist No. 45, pp. 292-293 (C. Rossiter ed. 1961). **This constitutionally***
30 ***mandated division of authority "was adopted by the Framers***
31 ***to ensure protection of our fundamental liberties.**" [Gregory v. Ashcroft,](#)*
32 *[501 U.S. 452, 458 \(1991\)](#) (internal quotation marks omitted). **"Just as the separation and independence of***
33 ***the coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in***
34 ***any one branch, a healthy balance of power between the States and the Federal Government will reduce the***
35 ***risk of tyranny and abuse from either front.**" *Ibid.**
36 [*U.S. v. Lopez, 514 U.S. 549 (1995)*]

37 The founding fathers believed that men were inherently corrupt. They believed that absolute power corrupts absolutely so
38 they avoided concentrating too much power into any single individual.

39 *"When all government, domestic and foreign, in little as in great things, shall be drawn to Washington as the*
40 *center of all power, it will render powerless the checks provided of one government on another and will become*
41 *as venal and oppressive as the government from which we separated."*
42 [*Thomas Jefferson to Charles Hammond, 1821. ME 15:332*]

43 *"Our government is now taking so steady a course as to show by what road it will pass to destruction; to wit: by*
44 *consolidation first and then corruption, its necessary consequence. The engine of consolidation will be the*
45 *Federal judiciary; the two other branches the corrupting and corrupted instruments."*
46 [*Thomas Jefferson to Nathaniel Macon, 1821. ME 15:341*]

47 *"The [federal] judiciary branch is the instrument which, working like gravity, without intermission, is to press*
48 *us at last into one consolidated mass."*
49 [*Thomas Jefferson to Archibald Thweat, 1821. ME 15:307*]

1 "There is no danger I apprehend so much as the consolidation of our government by the noiseless and therefore
2 unalarming instrumentality of the Supreme Court."
3 [Thomas Jefferson to William Johnson, 1823. ME 15:421]

4 "I wish... to see maintained that wholesome distribution of powers established by the Constitution for the
5 limitation of both [the State and General governments], and never to see all offices transferred to Washington
6 where, further withdrawn from the eyes of the people, they may more secretly be bought and sold as at market."
7 [Thomas Jefferson to William Johnson, 1823. ME 15:450]

8 "What an augmentation of the field for jobbing, speculating, plundering, office-building and office-hunting
9 would be produced by an assumption of all the State powers into the hands of the General Government!"
10 [Thomas Jefferson to Gideon Granger, 1800. ME 10:168]

11 "I see,... and with the deepest affliction, the rapid strides with which the federal branch of our government is
12 advancing towards the usurpation of all the rights reserved to the States, and the consolidation in itself of all
13 powers, foreign and domestic; and that, too, by constructions which, if legitimate, leave no limits to their
14 power... It is but too evident that the three ruling branches of [the Federal government] are in combination to
15 strip their colleagues, the State authorities, of the powers reserved by them, and to exercise themselves all
16 functions foreign and domestic."
17 [Thomas Jefferson to William Branch Giles, 1825. ME 16:146]

18 "We already see the [judiciary] power, installed for life, responsible to no authority (for impeachment is not
19 even a scare-crow), advancing with a noiseless and steady pace to the great object of consolidation. The
20 foundations are already deeply laid by their decisions for the annihilation of constitutional State rights and the
21 removal of every check, every counterpoise to the engulfing power of which themselves are to make a sovereign
22 part."
23 [Thomas Jefferson to William T. Barry, 1822. ME 15:388]

24 For further quotes supporting the above, see:

25 <http://famguardian.org/Subjects/Politics/ThomasJefferson/jeff1060.htm>

26 They instead wanted an egalitarian and utopian society. They loathed the idea of a king because they had seen how corrupt
27 the monarchies of Europe had become by reading the history books. They loathed it so much that they specifically
28 prohibited titles of nobility in Article 1, Section 9, Clause 8:

29 **U.S. Constitution: Article I, Section 9, Clause 8**

30 *No Title of Nobility shall be granted by the United States: And no Person holding any Office of Profit or Trust*
31 *under them, shall, without the Consent of the Congress, accept of any present, Emolument, Office, or Title, of*
32 *any kind whatever, from any King, Prince or foreign State.*

33 So the founders instead distributed and dispersed political power into several independent branches of government that
34 have sovereign power over a finite sphere and prohibited the branches from assuming each other's duties. This, they
35 believed, would prevent collusion against their rights and liberties. They therefore divided the government into the
36 Executive, Legislative, and Judicial branches and made them independent of each other, and assigned very specific duties
37 to each. In effect, these three branches became "foreign" to each other and in constant competition with each other for
38 power and control.

39 The founders further dispersed political power by dividing power between the several states and the federal government and
40 gave most of the power to the states. They gave each state their own seats in Congress, in the Senate. They made the states
41 just like "foreign countries" and independent nations so that there would be the greatest separation of powers possible
42 between the federal government and the states:

43 "**The States between each other are sovereign and independent.** They are distinct and separate sovereignties,
44 except so far as they have parted with some of the attributes of sovereignty by the Constitution. **They**
45 **continue to be nations, with all their rights, and under all their national**
46 **obligations, and with all the rights of nations in every particular;** except in
47 the surrender by each to the common purposes and objects of the Union, under the Constitution. The rights of
48 each State, when not so yielded up, remain absolute."
49 [Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519, 10 L.Ed. 274 (1839)]

1 Then the founders created multiple states so that the states would be in competition with each other for citizens and for
2 commerce. When one state got too oppressive or taxed people too much, the people could then move to an economically
3 more attractive state and climate. This kept the states from oppressing their citizens and it gave the people a means to keep
4 their state and their government in check. Then they put the federal government in charge of regulating commerce among
5 and between the states, and the intention of this was to maximize, not obstruct, commerce between the states so that we
6 would act as a unified economic union and like a country. Even so, they didn't want our country to be a "nation" under the
7 law of nations, because they didn't want a national government with unlimited powers. They wanted a "federation", so
8 they called our central government the "federal government" instead of a "national government". To give us a "national
9 government" would be a recipe for tyranny:

10 **"By that law the several States and Governments spread over**
11 **our globe, are considered as forming a society, not a**
12 **NATION.**

13 *It has only been by a very few comprehensive minds, such as those of Elizabeth and the*
14 *Fourth Henry, that this last great idea has been even contemplated. 3rdly. and chiefly, I shall examine the*
15 *important question before us, by the Constitution of the United States, and the legitimate result of that valuable*
16 *instrument. "*

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

18 The ingenious founders also made the people the sovereigns in charge of both the state and federal governments by giving
19 them a Bill of Rights and mandating frequent elections. Frequent elections:

- 20 1. Ensured that rulers would not be in office long enough to learn enough to get sneaky with the people or abuse their
21 power.
- 22 2. Kept the rulers accountable to the people and provided a prompt feedback mechanism to make sure politicians and
23 rulers were incentivized to listen to the people.
- 24 3. Created a stable political system that would automatically converge onto the will of the majority so that the country
25 would be at peace instead of at war within itself.

26 The founders even gave the people their own house in Congress called the House of Representatives, so that the power
27 between the states, in the Senate, and the People, in the House, would be well-balanced. They also made sure that these
28 sovereign electors and citizens were well armed with a good education, so they could keep their government in check and
29 capably defend their freedom, property, and liberty by themselves. When things got rough and governments became
30 corrupt, these rugged and self-sufficient citizens were also guaranteed the right to defend their property using arms that the
31 U.S. Constitution said in the Second Amendment that they had a right to keep and use. This ensured that citizens wouldn't
32 need to depend on the government for a handout or socialist benefits and wouldn't have to worry about having a
33 government that would plunder their property or their liberty.

34 The founding fathers created the institution of trial by jury, so that if government got totally corrupt and passed unjust laws
35 that violated God's laws, the people could put themselves back in control through jury nullification. This also effectively
36 dealt with the problem of corrupt judges, because both the jury and the grand jury could override the judge as well when
37 they detected a conflict of interest by judging both the facts and the law. Here is how Thomas Jefferson described the duty
38 of the jury in such a circumstance:

39 **"It is left... to the juries, if they think the permanent judges are under any bias whatever in any cause, to take**
40 **on themselves to judge the law as well as the fact. They never exercise this power but when they suspect**
41 **partiality in the judges; and by the exercise of this power they have been the firmest bulwarks of English**
42 **liberty."**

43 [*Thomas Jefferson to Abbe Arnoux, 1789. ME 7:423, Papers 15:283*]

44 Then the founders separated church and state and put the state and the church in competition with each other to protect and
45 nurture the people. This church/state separation and dual sovereignty is described in section 4.3.6 of the Great IRS Hoax,
46 Form #11.302.

47 The design that our founding fathers had for our political system was elegant, unique, unprecedented, ingenious, perfectly
48 balanced, and inherently just. It was founded on the concept of Natural Order and Natural Law, which is explained in
49 section 4.1 of the Great IRS Hoax, Form #11.302, which is based on the sequence that things were created. This concept

1 made sense, even to people who didn't believe in God, so it had wide support among a very diverse country of immigrants
2 from all over the world and of many different religious faiths. Natural Law and Natural Order unified our country because
3 it was just and fair and righteous. That is the basis for the phrase on our currency, which says:

4 "E Pluribus Unum"

5 ...which means: "From many, one." Our system of Natural Law and Natural Order also happened to be based on God's
6 sovereign design for self-government, as was throughout chapter 4 of the Great IRS Hoax, Form #11.302. The founders
7 also recognized that liberty without God and morality are impossible:

8 "We have no government armed with the power capable of contending with human passions unbridled by
9 morality and religion. Avarice [greed], ambition, revenge, or gallantry [debauchery], would break the
10 strongest cords of our Constitution as a whale goes through a net. Our Constitution was made only for a
11 moral and religious people. It is wholly inadequate to the government of any other."
12 [John Adams, 2nd President]

13 So the founders included the requirement for BOTH God and Liberty on all of our currency. They put the phrase "*In God*
14 *We Trust*" and the phrase "*Liberty*" side by side, and they were probably thinking of the following scripture when they did
15 that!:

16 "Now the Lord is the Spirit; and where the Spirit of the Lord is, there is liberty."
17 [2 Cor. 3:17, Bible, NKJV]

18 By creating such distinct separation of powers among all the forces of government, the founders ensured that the only way
19 anything would get done within government was exclusively by informed consent and not by force or terror. The
20 Declaration of Independence identifies the source of ALL "just" government power as "consent". Anything not consensual
21 is therefore unjust and tyrannical. An informed and sovereign People will only do things voluntarily and consensually
22 when it is in their absolute best interests. This would ensure that government would never engage in anything that wasn't in
23 the best interests of everyone as a whole, because people, at least theoretically, would never consent to anything that would
24 either hurt them or injure their Constitutional rights. The Supreme Court described this kind of government by consent as
25 "government by compact":

26 "In Europe, the executive is synonymous with the sovereign power of a state...where it is too commonly
27 acquired by force or fraud, or both...In America, however the case is widely different. Our government is
28 founded upon compact [consent expressed in a written contract called a Constitution or in positive law].
29 Sovereignty was, and is, in the people."
30 [The Betsy, 3 (U.S.) Dall 6]

31 Here is the legal definition of "compact" to prove our point that the Constitution and all federal law written in furtherance
32 of it are indeed a "compact":

33 "**Compact**, n. An agreement or contract between persons, nations, or states. Commonly applied to working
34 agreements between and among states concerning matters of mutual concern. A contract between parties,
35 which creates obligations and rights capable of being enforced and contemplated as such between the parties,
36 in their distinct and independent characters. A mutual consent of parties concerned respecting some property
37 or right that is the object of the stipulation, or something that is to be done or forborne. See also Compact
38 clause; Confederacy; Interstate compact; Treaty."
39 [Black's Law Dictionary, Sixth Edition, p. 281]

40 Enacting a mutual agreement into positive law then, becomes the vehicle for expressing the fact that the People collectively
41 agreed and consented to the law and to accept any adverse impact that law might have on their liberty. Public servants
42 then, are just the apparatus that the sovereign People use for governing themselves through the operation of positive law.
43 As the definition above shows, the apparatus and machinery of government is simply the "rudder" that steers the ship, but
44 the "Captain" of the ship is the People both individually and collectively. In a true Republican Form of Government, the
45 REAL government is the people individually and collectively, and not their "public servants".

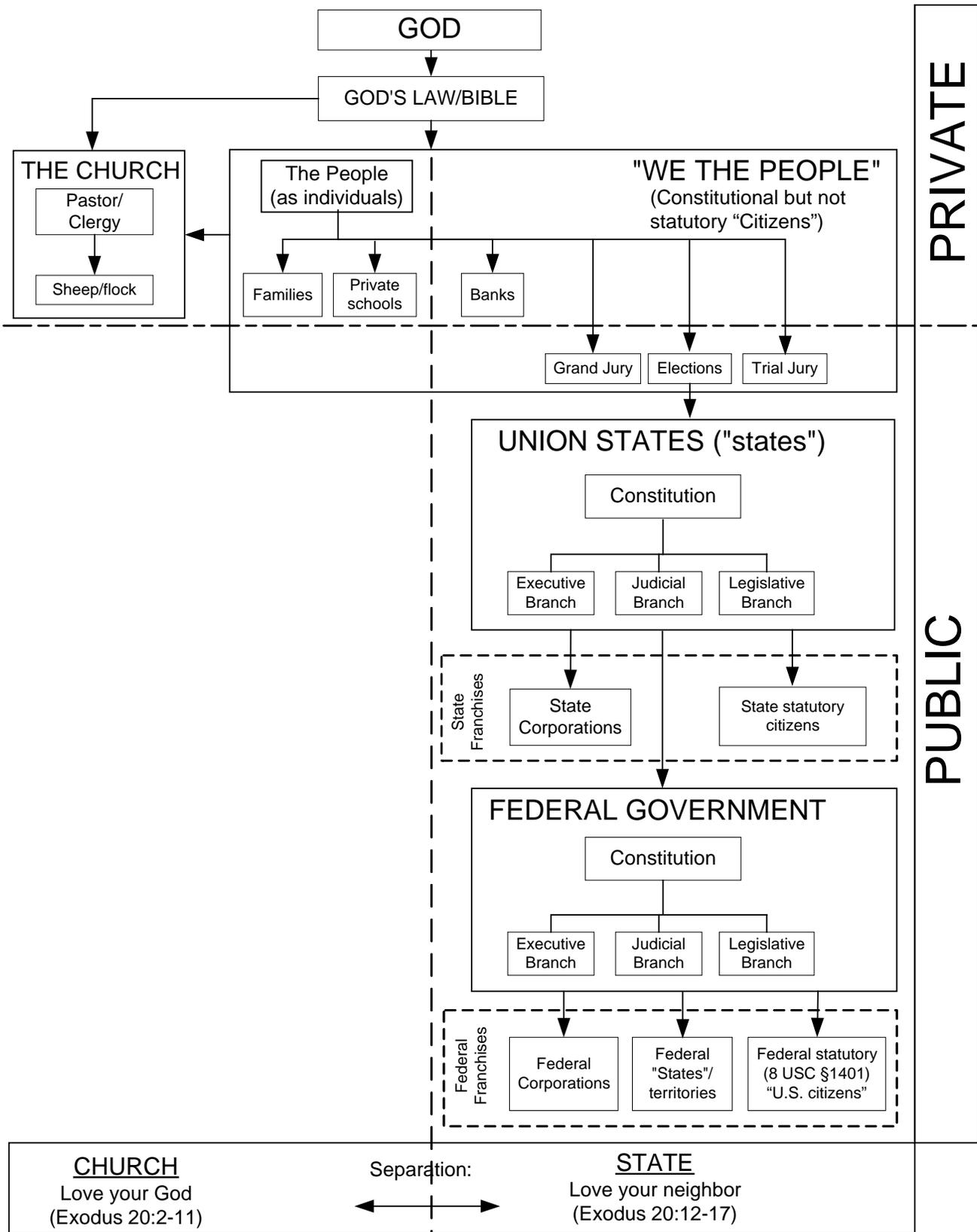
46 Our de jure Constitutional Republic started out as a perfectly balanced and just system indeed. But somewhere along the
47 way, it was deliberately corrupted by evil men for personal gain. Just like Cain (in the Bible) destroyed the tranquility and
48 peace of an idyllic world and divided the family of Adam by first introducing murder into the world, greedy politicians who
49 wanted to line their pockets corrupted our wonderful system and brought evil into our government. How did it happen?

1 They did it with a combination of force, fraud, and the corrupting influence of money. This process can be shown
2 graphically and described in scientific terms over a period of years to show *precisely* how it was done. We will now
3 attempt to do this so that the process is crystal clear in your mind. What we are trying to show are the following elements
4 in our diagram:

- 5 1. The distinct sovereignties between governments:
 - 6 1.1. States
 - 7 1.2. The federal government
- 8 2. The sovereignties within governments:
 - 9 2.1. Executive branch
 - 10 2.2. Legislative branch
 - 11 2.3. Judicial branch
- 12 3. The hierarchy of sovereignty between all the sovereignties based on their sequence of creation.
- 13 4. The corrupting influence of force, fraud, and money, including the branch that initiated it, the date it was initiated, and
14 the object it was initiated against.

15 To meet the above objectives, we will start off with the diagram found in section 5.1.1 of the Great IRS Hoax, Form
16 #11.302 and expand it with some of the added elements found in the Natural Order diagram found earlier in section 4.1. To
17 the bottom of the diagram, we add the Ten Commandments, which establishes the "Separation of Church v. State". The
18 first four commandments in Exodus 20:2-11 establish the church and the last six commandments found in Exodus 20:12-17
19 define how we should relate to other people, who Jesus later called our "neighbor" in Matt. 22:39. The main and only
20 purpose of government is to love and protect and serve its inhabitants and citizens, who collectively are "neighbors". What
21 results is a schematic diagram of the initial political system that the founders gave us absent all corruption. This is called
22 the "De jure U.S. Government". It is the only lawful government we have and its organization is defined by our
23 Constitution. It's organization is also defined by the Bible, which we also call "Natural Law" throughout this document.
24

1 Figure 12-1: Natural Order Diagram of Republican Form of Government



2
3

1 Each box in the above diagram represents a sovereignty or sovereign entity that helps distribute power throughout our
2 system of government to prevent corruption or tyranny. The arrows with dark ends indicate an act of creation by the
3 sovereign above. That act of creation carries with it an implied delegation of authority to do specific tasks and establishes a
4 fiduciary relationship between the Creator, and his subordinate creation. The above system as shown functions properly
5 and fully and provides the best defense for our liberties only when there is complete separation between each sovereignty,
6 which is to say that all actions performed and all choices made by any one sovereign:

- 7 1. Are completely free of fraud, force, conflict of interest, or duress.
- 8 2. Are accomplished completely voluntarily, which is to say that they are done for the mutual benefit of all parties
9 involved rather than any one single party exercising undue influence.
- 10 3. Involve fully informed consent made with a full awareness by all parties to the agreement of all rights which are being
11 surrendered to procure any imputed benefits.
- 12 4. Are done mainly or exclusively for the benefit of the Sovereign above the agent who is the actor.
- 13 5. Are done for righteous reasons and noble intent, meaning that they are accomplished for the benefit of someone else
14 rather than one's own personal or financial benefit. This requirement is the foundation of what a fiduciary relationship
15 means and also the only way that conflicts of interest and the corruption they can cause can be eliminated.

16 With the above in mind, we will now add all of the corrupting influences accomplished to our system of government over
17 the years. These are shown with dashed lines representing the application of unlawful or immoral force or fraud. The
18 hollow end of each line indicates the sovereign against which the force or fraud is applied. The number above or next to
19 the dotted line indicates the item in the table that follows the diagram which explains each incidence of force or fraud.
20

# (on diagram above)	Year(s)	Acting Sovereignty/ agent	Law(s) violated	Explanation
1	1868	State legislatures State judges Federal legislature Federal judges	18 U.S.C. §241 (conspiracy against rights) Thirteenth Amendment (slavery and peonage) 42 U.S.C. §1994 (peonage) 18 U.S.C. §1581 (peonage/slavery) 18 U.S.C. §2381 (treason)	After the civil war, the 14 th Amendment was passed in 1868. That amendment along with "words of art" were used as a means to deceive constitutional citizens to falsely believe that they were also privileged statutory "U.S. citizens" pursuant to 8 U.S.C. §1401, and thus to unconstitutionally extent federal jurisdiction and enforce federal franchises within states of the Union. The citizenship status described in that amendment was only supposed to apply to emancipated slaves but the federal government in concert with the states confused the law and the interpretation of the law enough that everyone thought they were statutory federal citizens rather than the "non-citizen nationals" immune from federal jurisdiction, which is foreign with respect to states of the Union. This put Americans in the states in a privileged federal status and put them under the jurisdiction of the federal government. At the point that Americans voluntarily and unknowingly accept privileged federal citizenship, they lose their sovereignty and go to the bottom of the sovereignty hierarchy. State courts and state legislatures cooperated in this conspiracy against rights by requiring electors and jurists to be presumed statutory "U.S. citizens" in order to serve. At the same time, they didn't define the term "U.S. citizen" in their election laws or voter registration, creating a "presumption" in favor of people believing that they are statutory "citizens of the United States", even though technically they are not.
2	1913	Corporations/ businesses/and special interests	18 U.S.C. §201 (bribery of public officials) Const. Art. 1, Sect. 2, Clause 3 (direct taxes) Const. Art. 1, Sect. 9, Clause 4 (direct taxes) 18 U.S.C. §219 (government employees acting as agents of foreign principals- Federal Reserve)	<p>Around the turn of the century, the gilded age created a lot of very wealthy people and big corporations. The corrupting influence of the money they had lead them to dominate the U.S. senate and the Republican party., which was the majority party at the time. The people became restless because they were paying most of the taxes indirectly via tariffs on imported goods while the big corporations were paying very little. This lead to a vote by Congress to send the new Sixteenth Amendment to the states for ratification. Corporations heavily influenced this legislation so that it would favor taxing individuals instead of corporations, which lead the Republicans in the Senate to word the Amendment ambiguously so that it could or would be misconstrued to apply to natural persons instead of the corporations it was really intended to apply to by the American people. This created much subsequent litigation and confusion on the part of the Average American about exactly what the taxing powers of Congress are, and gave Congressman a lot of wiggle room to misrepresent the purpose of the Sixteenth Amendment to their constituents. Today, Congressmen use the ambiguity of the Amendment to regularly lie to their Constituents by saying that the "Sixteenth Amendment" authorizes Congress to tax the income of every American. This is an absolute lie and is completely inconsistent with the rulings of the U.S. Supreme Court. Courts below the Supreme Court have also used the same ambiguity mechanism to expand the operation of the income tax beyond its clearly limited application to the federal zone. During the same year as the Sixteenth Amendment was ratified, in 1913, the Congress also passed the Federal Reserve Act immediately after the Sixteenth Amendment. By doing this, they surrendered their control over the money system to a consortium of private banks. The Sixteenth Amendment was passed first in February of 1913 because it was the lender-security for the Non-Federal Reserve that would be needed to create a "credit line" and collateral. The Federal Reserve Act was passed in December of that same year. At that point, the Congress had an unlimited private credit line from commercial banks and a means to print as much money as they wanted in order to fund socialist expansion of the government. But remember that the bible says:</p> <p style="text-align: right;"><i>"The rich ruleth over the poor, and the borrower [is] servant to the lender." [Prov. 22:7, Bible, NKJV]</i></p>

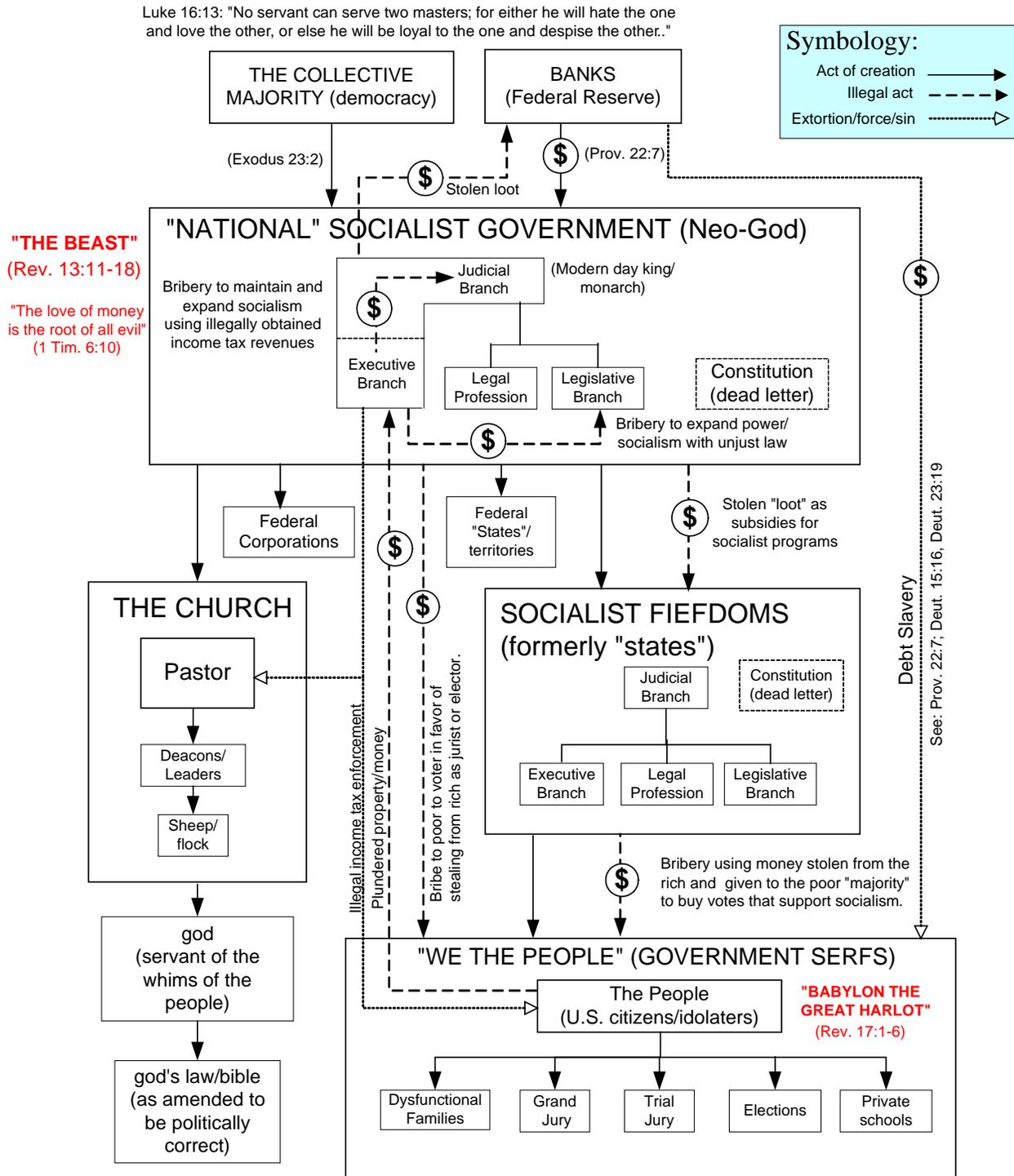
3	1911-1939	Federal legislature	28 U.S.C. §144 (conflict of interest of federal judges) 28 U.S.C. §455 (conflict of interest of federal judges)	<p>In 1911, the U.S. Congress passed the Judicial Code of 1911 and thereby made all District and Circuit courts into entirely administrative courts which had jurisdiction over only the federal zone. All the federal courts except the U.S. Supreme Court changed character from being Article III courts to Article IV territorial courts only. All the district courts were renamed from "District Court of the United States" to "United States District Court". The Supreme Court said in <i>Balzac v. Puerto Rico</i>, 258 U.S. 298 (1922) that the "United States District Court" is an Article IV territorial court, not an Article III constitutional court. Consequently, all the federal courts excepting the Supreme Court became administrative courts that were part of the Legislative rather than the Judicial Branch of the government and all the judges became Legislative Branch employees. See the article "Authorities on Jurisdiction of Federal Courts" for further details.</p> <p>The Revenue Act of 1932 then tried to apply income taxes against federal judges. The purpose was to put them under complete control of the Legislative Branch through terrorism and extortion by the IRS. This was litigated by the Supreme Court in 1932 in the case of <i>O'Malley v. Woodrough</i>, 309 U.S. 277 (1939) just before the war started. The court ruled that the Executive Branch couldn't unilaterally modify the terms of their employment contracts, so they rewrote the tax code to go around it subsequent to that by only taxing NEW federal judges and leaving the existing ones alone so as not to violate the Constitutional prohibition against reducing judges salaries. Since that time, federal judges have been beholden to the greed and malice of the Legislative branch because they are under IRS control. This occurred at a time when we had a very popular socialist President who threatened the Supreme Court if they didn't go along with his plan to replace capitalism with socialism, starting with Social Security. President Roosevelt tried to retire all the U.S. Supreme Court justices and then double the size of the court and pack the court with all of his own socialist cronies in a famous coup called "The Roosevelt Supreme Court Packing Plan".</p>
4	1939-Present	Federal executive branch	28 U.S.C. §144 (conflict of interest of federal judges) 28 U.S.C. §455 (conflict of interest of federal judges) Separation of powers Doctrine	<p>Right after the Supreme Court case of <i>O'Malley v. Woodrough</i> in 1939, the U.S. Congress wasted no time in passing a new Revenue Act that skirted the findings of the Supreme Court's that declared income taxes levied against them to be unconstitutional. In effect, they made the payment of income taxes by federal judges an implied part of their employment agreement as "appointed officers" of the United States government in receipt of federal privileges. Once the judges were under control of the IRS, they could be terrorized and plundered if they did not cooperate with the enforcement of federal income taxes. This also endowed all federal judges with an implied conflict of interest in violation of 28 U.S.C. §455 and 28 U.S.C. §144</p>
5	1939-Present	Federal legislative branch	Const. Art. 1, Sect. 2, Clause 3 Const. Art. 1, Sect. 9, Clause 4 18 U.S.C. §1589(3) (forced labor)	<p>The Revenue Act of 1939 passed by the U.S. Congress instituted a very oppressive income tax to fund the upcoming World War II effort. It was called the "Victory Tax" and it was a voluntary withholding effort, but after the war and after people on a large scale got used to sending their money to Washington, D.C. every month through payroll withholding, the politicians cleverly decided not to tell them the truth that it was voluntary. The politicians then began rewriting the tax code to further confuse and deceive people and hide the truth about the voluntary nature of the income tax. This included the Internal Revenue Codes of 1954 and 1986, which were major updates of the IRC that further hid the truth from the legal profession and added so much complexity to the tax code that no one even understands them anymore.</p>
6	1950-Present	Federal executive branch	18 U.S.C. §597 (expenditures to influence voting) 18 U.S.C. §872 (extortion) 18 U.S.C. §880 (receiving the proceeds of extortion) 18 U.S.C. §1957 (Engaging in monetary transactions in property derived from specified unlawful activity)	<p>Federal government uses income tax revenues after World War II to begin socialist subsidies, starting with Lyndon Johnson's "Great Society" plan. Instead of paying off the war debt and ending the income tax like we did after the Civil war in 1872, the government adopted socialism and borrowed itself into a deep hole, following the illustrious example of Franklin Roosevelt's "New Deal" program. This socialist expansion was facilitated by the enactment of the Federal Reserve Act of 1913, which gave the government unlimited borrowing power. The income tax, however, had to continue because it was the "lender security" for the PRIVATE Federal Reserve banking trust that was creating all this debt and fake money. The income tax had the effect of making all Americans into surety for government debts they never authorized. The Civil Rights movement of the 1960's accelerated the growth of the socialist cancer to cause voters to abuse their power to elect politicians who would subsidize and expand the welfare-state concept.</p> <p><i>"Democracy has never been and never can be so desirable as aristocracy or monarchy, but while it lasts, is more bloody than either. Remember, democracy never lasts long. It soon wastes, exhausts, and murders itself. There never was a democracy that never did commit suicide."</i> John Adams, 1815.</p>

7	1939- Present	Trial jury	18 U.S.C. §2111 (robbery)	Trial juries filled with people receiving government socialist handouts (money STOLEN from hard-working Americans) vote against tax protesters to illegally enforce the Internal Revenue Code, and especially in the case of the wealthy. Trial by jury becomes MOB RULE and a means to mug and rob the producers of society. The jurists are also under duress by the judge, who does not allow evidence to be admitted that would be prejudicial to government (or his retirement check) and who makes cases unpublished where the government lost on income tax issues. Because these same jurists were also educated in public schools, they are easily lead like sheep to do the government's dirty work of plundering their fellow citizens by upholding a tax that is actually voluntary. The result is slavery of wage earners and the rich to the IRS. The war of the "have-nots" and the "haves" using the taxing authority of the government continues on and expands.
8	1960- Present	Federal government	18 U.S.C. §873 (blackmail) 18 U.S.C. §208 (acts affecting a personal financial interest 18 U.S.C. §872 (extortion)	The federal government begins using income tax revenues and socialist welfare programs to manipulate the states. For instance: 1. They made it mandatory for states to require people getting drivers licenses to provide a Socialist Security Number or their welfare subsidies would be cut off. 2. They encourage states to require voters and jurists to be "U.S. citizens" in order to serve these functions so that they would also be put under federal jurisdiction. 3. They mandate that all persons receiving welfare benefits or unemployment benefits that include federal subsidies to have Socialist Security Numbers.
9	1980's- Present	Federal executive branch	18 U.S.C. §208 (conflict of interest) 18 U.S.C. §872 (extortion) 18 U.S.C. §876 (mailing threatening communications)	IRS abuses its power to manipulate and silence churches that speak out about government abuses or are politically active. This has the effect of making the churches politically irrelevant forces in our society so that the government would have no competition for the affections and the allegiance of the people.
10	1960- Present	Federal judicial branch	God's laws (bible)	Federal judiciary eliminates God and prayer in the schools. This leaves kids in a spiritual vacuum. Drugs, sex, teenage pregnancy run rampant. Families begin breaking apart. God is blasphemed. Single parents raise an increasing number of kids and these children don't have the balance they need in the family to have proper sex roles. Gender identity crisis and psychology problems result, causing homosexuality to run rampant. This further accelerates the breakdown of the family because these dysfunctional kids have dysfunctional families of their own. Because God is not in the schools, eventually the people begin to reject God as well. This expands the power of government because when the people aren't governed by God, they are ruled by tyrants and become peasants and serfs eventually. That is how the Israelites ended up in bondage to the Egyptians: because they would not serve God or trust him for their security. They wanted a big powerful Egyptian government to take care of them and be comfortable and safe, which was idolatry toward government.
11	2000- Present	State executive branch	18 U.S.C. §208 (acts affecting a personal financial interest)	The state executive branches abuse their power to set very high licensing requirements for home schools and private schools, backed by teachers unions and contributions of these unions to their political campaigns. Licensing requirements become so high that only public schools have the capital to comply, virtually eliminating private and home schooling. Teachers and inferior environment in public schools further contributes to bad education and liberal socialist values, further eroding sovereignty of the people and making them easy prey for sly politicians who want to enslave them with more unjust laws and expand their fiefdom. Government continues to grow in power and rights and liberties simultaneously erode further.

1

1 After our corrupt politicians are finished socially re-engineering our system of government using the tax code and a
2 corrupted federal judiciary, below is what happens to our original republican government system. This is what we refer to
3 as the “De facto U.S. Government”. It has replaced our “De jure U.S. Government” not through operation of law, but
4 through fraud, force, and corruption. One of our readers calls this new architecture for social organization “The New Civil
5 Religion of Socialism”, where the collective will of the majority or whatever the judge says is sovereign, not God, and is
6 the object of worship and servitude in courtrooms all over the country, who are run by devil-worshipping modern-day
7 monarchs called “judges”. These tyrants wear black-robos and chant in Latin and perform exorcism on hand-cuffed
8 subjects to remove imaginary “demons” from the people that are defined by majority vote among a population of criminals
9 (by God’s law), homosexuals, drug abusers, adulterers, and atheists. The vilification of these demons are legislated into
10 existence with “judge-made law”, which is engineered to maximize litigation and profits to the legal industry. The legal
11 industry, in turn, has been made into a part of the government because it is licensed and regulated by government. This
12 profession “worships” the judge as an idol and is comprised of golf and law school buddies and fellow members of the
13 American Bar Association (ABA), who hobnob with the judge and do whatever he says or risk having their attorney license
14 pulled. In this totalitarian socialist democracy/oligarchy shown below, the people have no inalienable or God-given
15 individual rights, but only “privileges” granted by the will of the majority that are taxable. After all, when God and Truth
16 are demoted to being a selfish creation of man and a politically correct vain fantasy, then the concept of “divine right”
17 vanishes entirely from our political system.
18

1 Figure 12-3: Result of Corrupting Our Republican Form of Government



2
 3 In the above diagram, all people in receipt of federal funds stolen through illegally collected or involuntarily paid federal
 4 income taxes effectively become federal "employees". They identified themselves as such when they filed their W-4
 5 payroll withholding form, which says on the top "Employee Withholding Allowance Certificate". The Internal Revenue
 6 Code identifies "employee" to mean someone who works for the federal government in 26 U.S.C. §3401(c). These federal

1 “employees” are moral and spiritual “whores” and “harlots”. They are just like Judas...they exchanged the Truth for a lie
2 and liberty for slavery and they did it mainly for money and personal security. They are:

- 3 1. So concerned about avoiding being terrorized by their government or the IRS for “making waves”.
- 4 2. So immobilized by their own fear and ignorance that they don’t dare do anything.
- 5 3. So addicted to sin and other unhealthy distractions that they don’t have the time to do justice.
- 6 4. So poor that they can’t afford an expensive lawyer to be able to right the many wrongs imposed on them by a corrupted
7 government. Justice is a luxury that only the rich can afford in our society.
- 8 5. So legally ignorant, thanks to our public “fool”, I mean “school” system that they aren’t able to right their wrongs on
9 their own in court without a lawyer.
- 10 6. So afraid of corrupt judges and lawyers who are bought and paid for with money that they stole from hardworking
11 Americans in illegally enforcing what is actually a voluntary Subtitle A income tax on natural persons.
- 12 7. So unable to take care of their own needs because they have allowed themselves to depend too much on government
13 and allowed too much of their own hard-earned money to be stolen from them.
- 14 8. So covetous of that government welfare or socialist security or unemployment check or paycheck that comes in the
15 mail every month.

16 ...that they wouldn’t dare upset the apple cart or try to right the many wrongs that maintain the status quo by doing justice
17 as a voter or jurist. As long as they get their socialist handout and they live comfortably on the “loot” their “Parens
18 Patriae”, or “Big Brother” sends them, they don’t care that massive injustice is occurring in courtrooms and at the IRS
19 every day. In effect, they are bribed to look the other way while their own government loots and oppresses their neighbor
20 and then uses that loot to buy votes and influence.

21 *“Thou shalt not steal.”*
22 *[Exodus 20:15]*

23 *For all the law is fulfilled in one word, even in this: “You shall love your neighbor as yourself.”*
24 *[Gal 5:14, Bible, NKJV]*

25 Would you rob your neighbor? No you say? Well then, would you look the other way while someone else robs him in
26 your name? Government is ***YOUR AGENT***. If government robs your neighbor, God will hold you, not the agent who did
27 it for you, personally responsible, because government is your agent. God put you in charge of your government and you
28 are the steward.

29 If you want to know what the above type of government is like spiritually, economically, and politically, read the first-hand
30 accounts in the book of Judges found in the Bible. Corruption, sin, servitude, violence, and wars characterize this notable
31 and most ignominious period and “social experiment” as documented in the Bible. Now do you understand why God’s law
32 mandates that we serve ONLY Him and not be slaves of man or government? When we don’t, the above totalitarian
33 socialist democracy/tyranny is the result, where politicians and judges in government becomes the only sovereign and the
34 people are there to bow down to and “worship” and serve an evil and corrupt government as slaves.

35 Below is the way God himself describes the corrupted dilemma we find ourselves in because we have abandoned the path
36 laid by our founding fathers, as described in [Isaiah 1:1-26](#):

37 *Alas, sinful nation,*
38 *A people laden with iniquity*
39 *A brood of evildoers*
40 *Children who are corrupters!*
41 **They have forsaken the Lord**
42 *They have provoked to anger*
43 *The Holy One of Israel,*
44 *They have turned away backward.*
45 *Why should you be stricken again?*
46 *You will revolt more and more.*
47 *The whole head is sick [they are out of their minds!: insane or STUPID or both],*
48 *And the whole heart faints....*

49 *Wash yourselves, make yourselves clean;*
50 *Put away the evil of your doings from before My eyes.*

1 Cease to do evil,
2 Learn to do good;
3 Seek justice,
4 Rebuke the oppressor [the IRS and the Federal Reserve and a corrupted judicial system];
5 Defend the fatherless,
6 Plead for the widow [and the "nontaxpayer"]...

7 How the faithful city has become a harlot!
8 It [the Constitutional Republic] was full of justice;
9 Righteousness lodged in it,
10 But now murderers [and abortionists, and socialists, and democrats, and liars and corrupted judges].
11 Your silver has become dross,
12 Your wine mixed with water.
13 Your princes [President, Congressmen, Judges] are rebellious,
14 Everyone loves bribes,
15 And follows after rewards.
16 They do not defend the fatherless,
17 nor does the cause of the widow [or the "nontaxpayer"] come before them.

18 Therefore the Lord says,
19 The Lord of hosts, the Mighty One of Israel,
20 "Ah, I will rid Myself of My adversaries,
21 And take vengeance on My enemies.
22 I will turn My hand against you,
23 And thoroughly purge away your dross,
24 And take away your alloy.
25 I will restore your judges [eliminate the BAD judges] as at the first,
26 And your counselors [eliminate the BAD lawyers] as at the beginning.
27 Afterward you shall be called the city of righteousness, the faithful city."
28 [Isaiah 1:1-26, Bible, NKJV]

29 So according to the Bible, the real problem is corrupted lawyers and judges and people who are after money and rewards,
30 and God says the way to fix the corruption and graft is to eliminate the bad judges and lawyers. Whose job is that? It is
31 the even more corrupted Congress! (see [28 U.S.C. §134\(a\)](#) and [28 U.S.C. §44\(b\)](#))

32 "O My people! Those who lead you cause you to err,
33 And destroy the way of your paths."
34 [Isaiah 3:12, Bible, NKJV]

35 "The king establishes the land by justice; but he who receives bribes overthrows it."
36 [Prov. 29:4, Bible, NKJV]

37 Can thieves and corrupted judges and lawyers and jurors, who are all bribed with stolen or extorted tax dollars they lust
38 after in the pursuit of socialist benefits, reform themselves if left to their own devices?

39 "When you [the jury] saw a thief [the corrupted judges and lawyers paid with extorted and stolen tax money],
40 you consented with him, And have been a partaker with adulterers."
41 [Psalm 50:18, Bible, NKJV]

42 "The people will be oppressed,
43 Every one by another and every one by his [socialist] neighbor [sitting on a jury who
44 was indoctrinated and brainwashed in a government school to trust government];
45 The child will be insolent toward the elder,
46 And the base toward the honorable."
47 [Isaiah 3:5, Bible, NKJV]

48 "It must be conceded that there are rights [and property] in every free government beyond the control of the
49 State [or any judge or jury]. A government which recognized no such rights, which held the lives, liberty and
50 property of its citizens, subject at all times to the disposition and unlimited control of even the most democratic
51 depository of power, is after all a despotism. It is true that it is a despotism of the many--of the majority, if you
52 choose to call it so--but it is not the less a despotism."
53 [Loan Ass'n v. Topeka, 87 U.S. (20 Wall.) 655, 665 (1874)]

54 The answer is an emphatic no. It is up to We The People as the sovereigns in charge of our lawless government to right
55 this massive injustice because a corrupted legislature and judiciary and the passive socialist voters in charge of our
56 government today simply cannot remedy their own addiction to the money that was stolen from their neighbor by the

1 criminals they elected into office. These elected representatives were supposed to be elected to serve and protect the
 2 people, but they have become the worst abusers of the people because they only got into politics and government for selfish
 3 reasons. Notice we didn't say they got into "public service", because we would be lying to call it that. It would be more
 4 accurate to call what they do "self service" instead of "public service". One of our readers has a name for these kinds of
 5 people. He calls them SLAT: Scum, Liars, and Thieves. If you add up all the drug money, all the stolen property, all the
 6 white collar crime together, it would all pale in comparison to the "extortion under the color of law" that our own de facto
 7 government and the totally corrupted people who work for it are instituting against its own people. If we solve no crime
 8 problem other than that one problem, then the government will have done the most important thing it can do to solve our
 9 crime problem and probably significantly reduce the prison population at the same time. There are lots of people in jail
 10 who were put there wrongfully for income tax crimes that aren't technically even crimes. These people were maliciously
 11 prosecuted by a corrupted DOJ with the complicity of a corrupted judiciary and they MUST be freed because they have
 12 become slaves and political prisoners of a corrupted state for the sake of laws that don't even exist!

13 We will now close this section with a tabular summary that compares our original "de jure" government to the "de facto"
 14 government that we presently suffer under. This corrupted "de facto" government only continues to exist because of our
 15 passive and tolerant approach towards the illegal activities of our government servants. We can fix this if we really want to,
 16 folks. Let's do it!

17 Table 8: Comparison of our "De jure" v. "De facto" government

#	Type of separation of powers	De jure government	De facto government
1	Separation of Church and State	Government has no power to control or regulate the political activities of churches	IRS 501(c) designation allows government to remove tax exemption from churches if they get politically involved
2	Separation of Money and State	Only lawful money is gold and the value of the dollar is tied to gold. Government can't manufacture more gold so they can't abuse their power to coin money to enrich themselves.	Fiat currency is Federal Reserve Notes (FRNs). Government can print any amount of these it wants and thereby enrich itself and steal from the those who hold dollars by lowering the value of the dollars in circulation (inflation)
3	Separation of Marriage and State	People getting married did not have marriage licenses from the state. Instead, the ceremony was exclusively ecclesiastical and it was recorded only in the family Bible and church records.	Pastor acts as an agent of both God and the state. He performs the ceremony and is also licensed by the state to sign the state marriage license. Churches force members getting married to obtain state marriage license by saying they won't marry them without a state-issued marriage license.
4	Separation of School and State	Schools were rural and remote and most were private or religious. There were very few public schools and a large percentage of the population was home-schooled.	Most student go to public schools. They are dumbed-down by the state to be good serfs/sheep by being told they are "taxpayers" and being shown in high school how to fill out a tax return without even being shown how to balance a check book. They are taught that government is the sovereign and not the people, and that people should obey the government.
5	Separation of State and Federal government	States control the Senate and all legislation and taxation internal to a state. Federal government controls only foreign commerce in the form of imposts, excises, and duties under Article 1, Section 8, Clause 3 of the Constitution.	Federal government receives lion's share of income taxes over both internal and external trade. It redistributes the proceeds from these taxes to the socialist states, who are coerced to modify their laws in compliance with federal dictates in order to get their fair share of this stolen "loot".
6	Separation between branches of government: Executive, Legislative, Judicial	Three branches of government are entirely independent and not controlled by other branches.	Judges are "employees" of the legislative branch and have a conflict of interest because they are beholden to IRS extortion. Executive controls the illegal tax collection activities of the IRS and dictates to other branches it's tax policy through illegal IRS extortion. Using the IRS, Executive becomes the "Gestapo" that controls everything and everyone. Congress and the courts refuse to reform this extortion because they benefit most financially by it.

#	Type of separation of powers	De jure government	De facto government
7	Separation of Commerce and State	Federal government regulates only foreign commerce of corporations. States regulate all internal commerce. Private individuals have complete privacy and are not regulated because they don't have Socialist Security Numbers and are not monitored by the IRS Gestapo. Banks are independent and do not have to participate in a national banking system so they don't coerce their depositors to bet government-issued numbers nor do they snoop/spy on their depositors as an agent of the IRS Gestapo. Private employers are not regulated or monitored by federal Gestapo and their contracts with their employees are private and sacred.	All credit issued by a central, private Federal Reserve consortium. Federal Reserve rules coerce private banks to illegally enforce federal laws in states of the Union that only apply in the federal zone. Namely, they force depositors to have Socialist Security Numbers and they report all currency transactions over \$3,000 to the Dept of the Treasury (CTR's). "Spying" on financial affairs citizens by government makes citizens afraid of IRS and government and coerces them to illegally pay income taxes by government. Employers are coerced to enslave their employees to IRS through wage reporting and withholding, often against the will of employees.
8	Separation of Media and State	Press was free to report as they saw fit under the First Amendment. Most newspapers were small-town newspapers and were private and independent.	Television, radio, the internet, and corporations have taken over the media and concentrated control of it to the hands of a very few huge and "privileged" corporations that are in bed with the federal and state governments. Media is no longer independent, and broadcasters don't dare cross the government for fear of either losing their FCC license, being subjected to an IRS audit, or having their government sponsorship revoked.
9	Separation of Family and State	Families were completely separate from the state. Private individuals were not subject to direct taxation or regulation by either state or federal government. No Socialist Security Numbers and no government surveillance of private commerce by individuals. Women stayed home and out of the workforce. Men dominated the political and commercial landscape and also defended their family from encroachments by government. Children were home-schooled and worked on the farm. They inherited the republican values of their parents. Morality was taught by the churches and there was an emphasis on personal responsibility, modesty, manners, respect, and humility.	Using income taxes, mom was removed from the home to enter the workforce so she could replace the income stolen from dad by the IRS through illegal enforcement of the Internal Revenue Code. Conflict over money breaks families down and divorce rate reaches epidemic proportions. Children are neglected by their parents because parents both have to work full-time and duke it out with each other in divorce court. Majority of children raised in single parent homes. Television and a liberal media dominates and distorts the thoughts and minds of the children. Public schools filled with homosexuals and liberals, many of whom have no children of their own, teach our children to be selfish, rebellious, sexually promiscuous, homosexual drug-abusers. Pornography invades the home through the internet, cable-TV, and video rentals, creating a negative fixation on sex. Television interferes with family communication so that children are alienated from their parents so that they do not inherit good morals or respect for authority from their parents.. Crime rate and prison population reaches unprecedented levels. Citizens therefore lose their ability to govern themselves and the legal field and government come in and take over their lives.
10	Separation of Charity and State	Churches and families were responsible for charity. When a person was old or became unemployed, members of the church or family would take them. Personal responsibility and morality within churches and families would encourage them to improve their lives.	Monolithic, huge, and terribly inefficient government bureaucracies replace families and churches as major source of charity. These bureaucracies have no idea what personal responsibility is and are not allowed to talk about morality because they are not allowed to talk about God. Generations of people grow up under this welfare umbrella without ever having to take responsibility for themselves, and these people abuse their voting power to perpetuate it. Supremacy of families and churches is eliminated and government becomes the new "god" for everyone to worship. See Jeremiah 2:26-28.

1 13 Conclusions

2 The list below succinctly summarizes the contents of this document:

1. The separation of powers was put there by the founding fathers for the protection of our Constitutional and God-given rights. Over the years, corrupt and covetous politicians have systematically dismantled it, piece by piece, right under our eyes, mainly using the complexity of “legalese” to disguise the nature of their dastardly deeds. We must become students of both law and history to see how they have done it, and prevent any further encroachments upon our rights or the separation of powers that is their main source of protection.
2. Freedom is not for the timid or the ignorant.
 - 2.1. Law needs to be taught in public and private schools. It no longer is.
 - 2.2. Americans need to turn off their TV and invest in their own legal education so that they do not become slaves of the legal profession.
 - 2.3. The American public will need to be much more active and much more involved in opposing corruption in the government and the legal profession, and focus on sources other than corporate media to locate such corruption.
 - 2.4. The government should not be in charge of public education, because they have used their monopoly as a beach head to establish socialism in America. School vouchers should be used to restore choice and competition to American education.
3. The American public desperately needs well researched tools, forms, and procedures to fight the corruption in government that has given rise to the destruction of the separation of powers. We aim to provide all the ammunition and tools needed to fight the corruption.
4. The tax system has been abused to terrorize churches, pastors, and pulpits to shut up about the moral and spiritual decay and corruption of our system of government by using the tax system. This conflict of interest must be eliminated before the truth can be widely disseminated in the churches and the sovereignty of Americans can be restored.
5. All of the causes of the destruction of the separation of powers originate in the legal field, which has a very corrosive monopoly on running our government. This monopoly is sanctioned by the judges in the courts in the form of attorney licensing. Attorney licensing is an evil that must be eliminated because it destroys the integrity of the legal profession in its role as a check and balance when the government or especially the judiciary becomes corrupt as it is now.
6. State governments have systematically destroyed the separation of powers by the following means:
 - 6.1. Signing up for federal franchises that compel them to act as federal territories and possessions.
 - 6.2. Dumbing down our children in the public schools on legal matters.
 - 6.3. Abuse of franchises to shift the effective domicile of those under their protection into federal territory:
 - 6.3.1. Attorney licensing.
 - 6.3.2. Driver licensing.
 - 6.3.3. Marriage licensing.
7. The legislative branch of the state and federal governments have systematically destroyed the separation of powers by the following means:
 - 7.1. Corrupting the courts by making judges into “taxpayers”.
 - 7.2. Refusing to give us true, Article III constitutional courts. All the courts we have are legislative Article IV courts and we have no Judicial Branch under our Constitution.
 - 7.3. Abuse of the Buck Act to destroy the separation between the state and federal governments.
 - 7.4. Separating the taxation and representation functions so that we have the same problem we had with the British that gave rise to the American Revolution.
 - 7.5. Abusing “words of art” to deceive the American public into participating in government franchises.
 - 7.6. Writing vague laws that do not clearly specify:
 - 7.6.1. Whether they are public law or private law.
 - 7.6.2. Whether they apply only on federal territory or everywhere.
 - 7.7. Using statutory presumptions to injure constitutionally protected rights.
 - 7.8. Deceptive laws that blur the line between public and private, in order to spread socialism.
 - 7.9. Federal legislation that circumvents the police powers of states of the Union.
8. The executive branch of the state and federal governments have systematically destroyed the separation of powers by the following means:
 - 8.1. Enforcing franchises against nonconsenting persons.
 - 8.2. Bills of attainder (penalties) against unauthorized persons protected by the constitution.
 - 8.3. Presidential signing statements.
 - 8.4. Executive orders.
 - 8.5. Classifying documents to cover-up illegal or unconstitutional activities.
9. Federal Courts have systematically destroyed the separation of powers by the following means:
 - 9.1. Judicial verbiage in interpreting statutory terms so as to unlawfully enlarge government jurisdiction.
 - 9.2. Making cases unpublished of those who are exposing government wrongdoing or winning in court against the government.

- 1 9.3. Abusing sovereign immunity to protect and expand private business interests of the government.
- 2 9.4. Condoning unlawful federal enforcement actions by ignoring the requirement for implementing enforcement
- 3 regulations.
- 4 9.5. Judges entertaining political questions.
- 5 9.6. Using unqualified and unlawful jurists.
- 6 9.7. Allowing federal judges to serve who do not reside on federal territory.
- 7 9.8. Violations of due process by judges.
- 8 9.9. Misrepresenting and misapplying “private law” against the public as though it were public law.
- 9 9.10. Conflict of interest and presumption by judges and government prosecutors that judges interfere with challenges
- 10 to.
- 11 9.11. Removing the discussion of law from the courtroom so that jurists cannot properly supervise the activities of their
- 12 public servants.
- 13 9.12. Abusing presumption to destroy the separation of church and state and Federal Churches in violation of the First
- 14 Amendment.

15 **14 Resources for Further Study and Rebuttal**

16 If you would like to study the subjects covered in this short pamphlet in further detail, may we recommend the following
17 authoritative sources, and also welcome you to rebut any part of this pamphlet after your have read it and studied the
18 subject carefully yourself just as we have:

- 19 1. *Highlights of American Legal and Political History CD*, Form #11.202: Provides exhaustive historical government
20 evidence which proves all the various ways that the separation of powers has been systematically destroyed over the
21 years
22 <http://sedm.org/ItemInfo/Disks/HOALPH/HOALPH.htm>
- 23 2. *The Spirit of Laws, Baron de Montesquieu*: Book upon which the founding fathers based the separation of powers
24 found in our Constitution.
25 <http://famguardian.org/Publications/SpiritOfLaws/sol.htm>
- 26 3. *Nondelegation and the Administrative State*: Describes unlawful delegations of authority between branches of
27 government
28 http://www.constitution.org/ad_state/ad_state.htm
- 29 4. *SEDM Liberty University*: Various articles on law and government. Free educational materials for regaining your
30 sovereignty as an entrepreneur or private person
31 <http://sedm.org/LibertyU/LibertyU.htm>
- 32 5. *Family Guardian Website, Law and Government*: Exhaustive articles on our system of government
33 <http://famguardian.org/Subjects/LawAndGovt/LawAndGovt.htm>
- 34 6. *Great IRS Hoax*, Form #11.302 book, and especially Chapter 6 entitled “History of Federal Income Tax Fraud,
35 Racketeering, and Extortion in the USA”: Analysis of the most extensive corruption within our government
36 <http://sedm.org/Forms/FormIndex.htm>
- 37 7. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: Separation of Powers- Family Guardian
38 <http://famguardian.org/TaxFreedom/CitesByTopic/SeparationOfPowers.htm>
- 39 8. *Sovereignty Forms and Instructions Online*, Form #10.004: How to free yourself from the tyranny
40 <http://sedm.org/Forms/FormIndex.htm>