



We The People Foundation for Constitutional Education, Inc.

www.givemeliberty.org

Truth-in-Taxation Hearing Questions

INITIAL QUESTIONS

January 22, 2002

(note: Additional questions to be released soon)

Index

Topics	Questions	
LIABILITY	1-32	Who has a legal obligation to pay the tax?
JURISDICTION	33-62	Does the IRS have legal jurisdiction inside the 50 states?
16th AMENDMENT, AMBIGUITY OF THE LAW	63-121	Was the 16th Amendment properly and legally ratified? How can an ambiguous law be enforced?
RIGHT TO LABOR	122-191	Is labor something that can be taxed? What constitutes "income"?
PAPERWORK REDUCTION ACT, ADMINISTRATIVE PROCEDURES ACT & REGULATIONS	192-231	Significant anomalies exist between the "laws" and the procedures of the IRS.
COURTS ARE CLOSED	232-280	The courts work in complicity with DOJ/IRS to deny due process.
5th AMENDMENT	281-299	How can the government force you to waive your Constitutional rights?

LIABILITY

1. Admit that the Internal Revenue Code is found at Title 26 of the United States Code.
2. Admit that Title 26 of the United States Code is broken down into Subtitles.
3. Admit that income taxes are set forth in Subtitle A of Title 26.
4. Admit that Subtitle A contains Sections 1 through 1564.

5. Admit that estate and gift taxes are set forth in Subtitle B of Title 26.
6. Admit that Subtitle B contains Sections 2001 through 2663.
7. Admit that employment taxes are set forth in Subtitle C of Title 26.
8. Admit that Subtitle C contains Sections 3101 through 3510.
9. Admit that miscellaneous excise taxes are set forth in Subtitle D of Title 26.
10. Admit that Subtitle D contains Sections 4041 through 4999.
11. Admit that alcohol, tobacco, and certain other excise taxes are set forth in Subtitle E of Title 26.
12. Admit that Subtitle E contains Sections 5001 through 5872.
13. Admit that procedures and administration to be followed with respect to the different taxes addressed in Subtitles A through E are set forth in Subtitle F of Title 26.
14. Admit that Subtitle F contains Sections 6001 through 7872.
15. Admit that Congress enacted the Privacy Act at 5 U.S.C. § 552a(e)(3).
16. Admit that when the Internal Revenue Service requests information from an individual, the Privacy Act requires the IRS to inform each individual whom it asks to supply information, on the form which it uses to collect the information or on a separate form that can be retained by the individual --
 - (a) the authority which authorizes the solicitation of the information and whether disclosure of such information is mandatory or voluntary;
 - (b) the principal purpose or purposes for which the information is intended to be used;
 - (c) the routine uses which may be made of the information, as published pursuant to paragraph (4)(D) of this subsection; and
 - (d) the effects on him, if any, of not providing all or any part of the requested information.
17. Admit that Congress enacted the Paperwork Reduction Act at 44 U.S.C. § 3504(c)(3)(C).
18. Admit that the Paperwork Reduction Act requires the Director of the Office of Management and Budget to include with any information requests, a statement to inform the person receiving the request why the information is being collected, how it is to be used, and whether responses to the request are voluntary, required to obtain a benefit, or mandatory.
19. Admit that the Internal Revenue Service complies with the Privacy Act and Paperwork Reduction Act by

setting out the required statements on the IRS Form 1040 Instruction Booklet.

20. Admit that the Privacy Act and Paperwork Reduction Act statements which the Internal Revenue Service currently uses with respect to the federal income tax state that: "Our legal right to ask for information is Internal Revenue Code Sections 6001, 6011, 6012(a) and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections."

21. Admit that Internal Revenue Code Section 6001 states: "Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe. Whenever in the judgment of the Secretary it is necessary, he may require any person, by notice served upon such person or by regulations, to make such returns, render such statements, or keep such records as the Secretary deems sufficient to show whether or not such person is liable for tax under this title. The only records which an employer shall be required to keep under this section in connection with charged tips shall be charge receipts, records necessary to comply with Section 6053(c) and copies of statements furnished by employees under Section 6053(a)."

22. Admit that Internal Revenue Code Section 6011 states: "(a) General Rule. When required by regulations prescribed by the Secretary any person made liable for any tax imposed by this title, or for the collection thereof, shall make a return or statement according to the forms and regulations prescribed by the Secretary. Every person required to make a return or statement shall include therein the information required by such forms or regulations . . . (f) Income, estate and gift taxes. For requirement that returns of income, estate, and gift taxes be made whether or not there is tax liability, see subparts B and C."

23. Admit that subparts B and C referred to at Internal Revenue Code Section 6011(f) contain Internal Revenue Code Sections 6012 through 6017a.

24. Admit that Congress displayed its knowledge of how to make someone "liable for" a tax at 26 U.S.C. § 5005, which states that: "(a) The distiller or importer of distilled spirits shall be liable for the taxes imposed thereon by section 5001(a)(1)."

25. Admit that Congress displayed its knowledge of how to make someone liable for a tax at 26 U.S.C. § 5703, which states that: "(a)(1) The manufacturer or importer of tobacco products and cigarette papers and tubes shall be liable for the taxes imposed therein by section 5701."

26. Admit that the persons made liable at Internal Revenue Code Sections 5005 and 5703, for the taxes imposed at Internal Revenue Code Sections 5001(a)(1) and 5701, respectively, are the persons described at Sections 6001 and 6011 required to make returns and keep records.

27. Admit that Section 1461 is the only place in Subtitle A of the Internal Revenue Code where Congress used the words: "liable for."

28. Admit that the person made liable by Congress at Section 1461 is a withholding agent for nonresident aliens.

29. Admit that there is a canon of statutory construction, "expressio unius est exclusio alterius", which means the express mention of one thing means the implied exclusion of

another.

30. Admit that Congress could have, but did not, make anyone else other than the withholding agent referred to in Section 1461, "liable for" any income tax imposed in Subtitle A.

31. Admit that up until 1986, the statement required by the Privacy and Paperwork Reduction Acts set out in the IRS Form 1040 instruction booklet, mentioned only Internal Revenue Code Sections 6001 and 6011 as the authority to request information.

32. Admit that the United States Supreme Court has held in *C.I.R. v. Acker*, 361 U.S. 87, 89 (1959), and in *U.S. v. Calamaro*, 354 U.S. 351, 358-359 (1957), that a regulation that purports to create a legal requirement not imposed by Congress in the underlying statute is invalid.

JURISDICTION

33. Admit that at Section 7608(a) of the Internal Revenue Code, Congress set forth the authority of internal revenue officers with respect to enforcement of Subtitle E and other laws pertaining to liquor, tobacco, and firearms.

34. Admit that at Section 7608(b) of the Internal Revenue Code, Congress set forth the authority of internal revenue officers with respect to enforcement of laws relating to internal revenue other than Subtitle E.

35. Admit that the term "person" as that term is used in Internal Revenue Code Section 6001 and 6011 is defined at Section 7701(a)(1).

36. Admit that Internal Revenue Code Section 7701(a)(1) states: "The term person shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation."

37. Admit that trusts, estates, partnerships, associations, companies and corporations do not have arms and legs, do not get married, do not eat, drink and sleep, and are not otherwise included in what one not trained in the law would recognize as a "person."

38. Admit that Internal Revenue Code Section 6012(a) states that: "(a) General Rule. Returns with respect to income taxes under subtitle A shall be made by the following: (1)(A) Every individual having for the taxable year gross income which equals or exceeds the exemption amount or more"

39. Admit that Internal Revenue Code Section 1 imposes a tax on the taxable income of certain "persons," who are "individuals" and "estates and trusts." (See 26 U.S.C. § 1.)

40. Admit that the "individual" mentioned in Internal Revenue Code Section 6012 is the same individual as mentioned in Internal Revenue Code Section 1.

41. Admit that the "individual" mentioned by Congress in Internal Revenue Code Section 6012 and Internal

Revenue Code Section 1 is not defined anywhere in the Internal Revenue Code.

42. Admit that 26 C.F.R. § 1.1-1 is the Treasury Regulation that corresponds to Internal Revenue Code Section 1.
43. Admit that at 26 C.F.R. § 1.1-1(a)(1), the individuals identified at Section 1 of the Internal Revenue Code are those individuals who are either citizens of the United States, residents of the United States, or non-resident aliens.
44. Admit that the "residents" and "citizens" identified in 26 C.F.R. § 1.1- 1(a)(1) are mutually exclusive classes.
45. Admit that as used in 26 C.F.R. Sec. 1.1-1, the term "resident" means an alien.
46. Admit that 26 C.F.R. Section 1.1-1(c) states that: "Every person born or naturalized in the United States, and subject to its jurisdiction, is a citizen."
47. Admit that a person who is born or naturalized in the United States but not subject to its jurisdiction, is not a citizen within the meaning of 26 C.F.R. § 1.1-1.
48. Admit that on April 21, 1988, in the United States District Court, Southern District of Indiana, Evansville Division, in the case of United States v. James I. Hall, Case No. EV 87-20-CR, IRS Revenue Officer Patricia A. Schaffner, testified under penalties of perjury that the terms "subject to its jurisdiction" as used at 26 C.F.R. 1.1-1(c) meant being subject to the laws of the country, and that meant the "legislative jurisdiction" of the United States.
49. Admit that in the same case, Patricia A. Schaffner testified under oath the term "subject to its jurisdiction" could have no other meaning than the "legislative jurisdiction" of the United States.
50. Admit that when Patricia A. Schaffner was asked to tell the jury what facts made Mr. Hall subject to the "legislative jurisdiction" of the United States, the prosecutor, Assistant United States Attorney Larry Mackey objected, and the court sustained the objection.
51. Admit that the Internal Revenue Service is never required by the Federal courts to prove facts to establish whether one is subject to the jurisdiction of the United States.
52. Admit that the United States Department of Justice and United States Attorneys, and their assistants, always object when an alleged taxpayer demands the Government prove that they are subject to the jurisdiction of the United States, and the federal courts always sustain those objections, which means that the federal courts routinely prohibit the introduction of potentially exculpatory evidence in tax crime trials.
- 52(a). The IRS keeps a system of financial records on federal judges, IRS Criminal Investigation Division Special Agents, and U.S. Attorneys, which records cannot be accessed by the subject(s) under the FOIA or Privacy Act.
53. Admit that unless specifically provided for in the United States Constitution, the federal government does not have legislative jurisdiction in the states.
54. Admit that on December 15, 1954, an interdepartmental committee was commissioned on the

recommendation of the Attorney General of the United States, Herbert Brownell, Jr., and approved by President Eisenhower and his cabinet, named the Interdepartmental Committee for the Study of Jurisdiction Over Federal Areas Within the States, and charged with the duty of studying and reporting where the United States had legal authority to make someone subject to its jurisdiction. (Note: this report hereinafter referred to as "the Report.")

55. Admit that in June of 1957, the "Interdepartmental Committee for the Study of Jurisdiction over Federal Areas Within the States" issued "Part II" of its report entitled "Jurisdiction Over Federal Areas Within the States."

56. Admit that the Report makes the following statements:

a. "The Constitution gives express recognition to but one means of Federal acquisition of legislative jurisdiction -- by State consent under Article I, section 8, clause 17... Justice McLean suggested that the Constitution provided the sole mode for transfer of jurisdiction, and that if this mode is not pursued, no transfer of jurisdiction can take place."

b. "It scarcely needs to be said that unless there has been a transfer of jurisdiction (1) pursuant to clause 17 by a Federal acquisition of land with State consent, or (2) by cession from the State to the Federal Government, or unless the Federal Government has reserved jurisdiction upon the admission of the State, the Federal Government possesses no legislative jurisdiction over any area within a State, such jurisdiction being for exercise by the State, subject to non- interference by the State with Federal functions,"

c. "The Federal Government cannot, by unilateral action on its part, acquire legislative jurisdiction over any area within the exterior boundaries of a State,"

d. "On the other hand, while the Federal Government has power under various provisions of the Constitution to define, and prohibit as criminal, certain acts or omissions occurring anywhere in the United States, it has no power to punish for various other crimes, jurisdiction over which is retained by the States under our Federal-State system of government, unless such crime occurs on areas as to which legislative jurisdiction has been vested in the Federal Government."

57. Admit that the phrase "subject to their jurisdiction" as used in the Thirteenth Amendment means subject to both the jurisdiction of the several states of the union and the United States.

58. Admit that the "subject to its jurisdiction" component of the definition of citizen set out at 26 C.F.R. Section 1.1-1(c) has a different meaning than the phrase "subject to their jurisdiction" as used in the Thirteenth Amendment to the Constitution of the United States.

59. Admit that a Treasury Regulation cannot create affirmative duties not otherwise imposed by Congress in the underlying statute. corresponding Internal Revenue Code section.

60. Admit that Congress defined a "taxpayer" at Section 7701(a)(14) of the Internal Revenue Code, as any person subject to any Internal Revenue tax.

61. Admit that one who is not a citizen, resident, or non-resident alien, is not an individual subject to the tax imposed by Section 1 of the Internal Revenue Code.

62. Admit that an individual who is not subject to the tax imposed by

Section 1 of the Internal Revenue Code, is not an individual required to make a return under the Requirement of Internal Revenue Code Section 6012.

SIXTEENTH AMENDMENT/AMBIGUITY OF THE LAW

63. Admit these facts: the 27th Amendment was proposed by Congress on September 25, 1789. Some of the State legislatures ratified the proposal on these dates: Maryland, on December 19, 1789; North Carolina on December 22, 1789; South Carolina on January 19, 1790; Delaware on January 28, 1790; Vermont on November 3, 1791; and Virginia, on December 15, 1791. This number of States was not sufficient for ratification of this amendment. Then some 84 years later on May 6, 1873, Ohio ratified this amendment. Interest in this amendment was rekindled when on March 6, 1978, Wyoming ratified this amendment. After this, other States ratified the amendment: Colorado on April 22, 1984; South Dakota on February 1985; New Hampshire on March 7, 1985; Arizona on April 3, 1985; Tennessee on May 28, 1985; Oklahoma on July 10, 1985; New Mexico on February 14, 1986; Indiana on February 24, 1986; Utah on February 25, 1986; Arkansas on March 13, 1987; Montana on March 17, 1987; Connecticut on May 13, 1987; Wisconsin on July 15, 1987; Georgia on February 2, 1988; West Virginia on March 10, 1988; Louisiana on July 7, 1988; Iowa on February 9, 1989; Idaho on March 23, 1989; Nevada on April 26, 1989; Alaska on May 6, 1989; Oregon on May 19, 1989; Minnesota on May 22, 1989; Texas on May 25, 1989; Kansas on April 5, 1990; Florida on May 31, 1990; North Dakota on May 25, 1991; Alabama on May 5, 1992; Missouri on May 5, 1992; Michigan on May 7, 1992; and New Jersey on May 7, 1992.

64. Admit that in the case of *Dillon v. Gloss*, 256 U.S. 368, 374-375 (1921), the Supreme Court concluded:

We do not find anything in the article which suggests that an amendment once proposed is to be open to ratification for all time, or that ratification in some of the states may be separated from that in others by many years and yet be effective. We do find that which strongly suggests the contrary. First, proposal and ratification are not treated as unrelated acts, but as succeeding steps in a single endeavor, the natural inference being that they are not to be widely separated in time. Secondly, it is only when there is deemed to be a necessity therefor that amendments are to be proposed, the reasonable implication being that when proposed they are to be considered and disposed of presently. Thirdly, as ratification is but the expression of the approbation of the people and is to be effective when had in three- fourths of the states, there is a fair implication that it must be sufficiently contemporaneous in that number of states to reflect the will of the people in all sections at relatively the same period, which of course ratification scattered through a long series of years would not do. These considerations and the general purport and spirit of the article lead to the conclusion expressed by Judge Jameson 'that an alteration of the Constitution proposed to-day has relation to the sentiment and the felt needs of to-day, and that, if not ratified early while that sentiment may fairly be supposed to exist, it ought to be regarded as waived, and not again to be voted upon, unless a second time proposed by Congress.' That this is the better conclusion becomes even more manifest when what is comprehended in the other view is considered; for, according to it, four amendments proposed long ago-two in 1789, one in 1810 and one in 1861-are still pending and in a situation where their ratification in some of the states many years since by representatives of generations now largely forgotten may be effectively supplemented in enough more states to make three-fourths by representatives of the present or some future generation. To that view few would be able to subscribe, and in our opinion it is quite untenable. We conclude that the fair inference or implication from article 5 is that the ratification must be within some reasonable time after the proposal.

65. Admit that the date of September 25, 1789, when the 27th Amendment was first proposed, is "widely separated in time" from the date of March 6, 1978, when Wyoming ratified this amendment.

66. Admit that pursuant to the United States Constitution, Congress is authorized to impose two different types of taxes: direct taxes and indirect taxes.

67. Admit that the constitutionality of the 1894 income tax act was in question in the case of *Pollock v. Farmers' Loan & Trust Co.*, 157 U.S. 429, aff. reh., 158 U.S. 601 (1895), and that in this case, the Supreme Court found that Congress could tax real and personal property only by means of an apportioned, direct tax. Finding that the income from real and personal property was part of the property itself, the Court concluded in this case that a federal income tax could tax such income only by means of an apportioned tax. Further finding that as this particular tax was not apportioned, it was unconstitutional.

68. Admit that for Congress to tax today real or personal property, the tax would have to be apportioned.

69. Admit that for Congress to tax income from real and personal property without the authority of the 16th Amendment, such taxes would have to be apportioned.

70. Admit that in 1913, the following law, Revised Statutes § 205, was in effect:

"Sec. 205. Whenever official notice is received at the Department of State that any amendment proposed to the Constitution of the United States has been adopted, according to the provisions of the Constitution, the Secretary of State shall forthwith cause the amendment to be published in the newspapers authorized to promulgate the laws, with his certificate, specifying the States by which the same may have been adopted, and that the same has become valid, to all intents and purposes, as a part of the Constitution of the United States."

71. Admit that Revised Statutes § 205 provided that "official notice" of a State's ratification of an amendment must be received at the State Department.

72. Admit that on or about July 31, 1909, Senate Joint Resolution 40 proposing the ratification of the 16th Amendment was deposited with the Department of State and the same was published at 36 Stat. 184, and that this resolution read as follows:

SIXTY-FIRST CONGRESS OF THE UNITED STATES OF
AMERICA AT THE FIRST SESSION

Begun and held at the City of Washington on Monday, the fifteenth day of March, one thousand nine hundred and nine.

JOINT RESOLUTION.

Proposing an amendment to the Constitution of the United States.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled (two-thirds of each House concurring therein), That the following article is proposed as an amendment to the Constitution of the United States, which, when ratified by the legislatures of three-fourths of the several states, shall be valid to all intents and purposes as a part of the Constitution:

"Article XVI. The Congress shall have power to lay and collect taxes on incomes, from whatever source derived,

without apportionment among the several States, and without regard to any census or enumeration."

J.C. CANNON,
Speaker of the House of Representatives.
J.S. SHERMAN,
Vice-President of the United States, and
President of the Senate.

73. Admit that on July 27, 1909, the same Congress adopted Senate Concurrent Resolution 6, which read as follows:

CONCURRENT RESOLUTION

Resolved by the Senate (the House of Representatives concurring), That the President of the United States be requested to transmit forthwith to the executives of the several States of the United States copies of the article of amendment proposed by Congress to the State legislatures to amend the Constitution of the United States, passed July twelfth, nineteen hundred and nine, respecting the power of Congress to lay and collect taxes on incomes, to the end that the said States may proceed to act upon the said article of amendment; and that he request the executive of each State that may ratify said amendment to transmit to the Secretary of State a certified copy of such ratification.

Attest: Charles G. Bennett
Secretary of the Senate

A. McDowell
Clerk of the House of
Representatives

74. Admit that not only did this resolution request that certified copies of favorable State ratification resolutions be sent to Washington, D.C., the States were expressly informed to do so by Secretary of State Philander Knox, who sent the following "form" letter to the governors of the 48 States then in the Union:

"Sir:

"I have the honor to enclose a certified copy of a Resolution of Congress, entitled 'Joint Resolution Proposing an Amendment to the Constitution of the United States,' with the request that you cause the same to be submitted to the Legislature of your State for such action as may be had, and that a certified copy of such action be communicated to the Secretary of State, as required by Section 205, Revised Statutes of the United States. (See overleaf.)

An acknowledgment of the receipt of this communication is requested.

I have the honor to be, Sir,

Your obedient servant,
P. C. Knox"

75. Admit the following facts:

a. When California provided uncertified copies of its resolution to Secretary of State Philander Knox, Knox wrote the following to California Secretary of State Frank Jordan: "I have the honor to acknowledge the receipt of your letter of the 27th ultimo, transmitting a copy of the Joint Resolution of the California Legislature ratifying the proposed Amendment to the Constitution of the United States, and in reply thereto I have to request that you furnish a certified copy of the Resolution under the seal of the State, which is necessary in order to carry out the provisions of Section 205 of the Revised Statutes of the United States".

b. When Wyoming Governor Joseph Carey telegraphed Philander Knox news that the Wyoming legislature had ratified the 16th Amendment on February 3, 1913, Philander Knox telegraphed in return as follows: "Replying to your telegram of 3rd you are requested to furnish a certified copy of Wyoming's ratification of Income Tax Amendment so there may be no question as to the compliance with Section 205 of Revised Statutes."

76. Admit that on February 15, 1913, a State department attorney, J. Rueben Clarke, informed Secretary of State Philander Knox, in reference to the State of Minnesota, "the secretary of the Governor merely informed the Department that the state legislature had ratified the proposed amendment."

77. Admit that, in the official records deposited in the Archives of the United States, there is no certified copy of the resolution of the Minnesota legislature ratifying the 16th Amendment.

78. Admit that in the documents possessed by the Archives of the United States, there are no certified copies of the resolutions ratifying the 16th Amendment by California and Kentucky.

79. Admit that Mr. John Ashcroft is currently the Attorney General of the United States.

80. Admit that when Mr. Ashcroft was Governor of Missouri, the Missouri Supreme Court rendered the following decision in a case involving Mr. Ashcroft, that case being Ashcroft v. Blunt, 696 S.W.2d 329 (Mo. banc 1985), where the Missouri Supreme Court held:

The senate and the house must agree on the exact text of any bill before they may send it to the governor. There may not be the slightest variance. The exact bill passed by the houses must be presented to and signed by the governor before it may become law (laying aside as not presently material alternative procedure by which a bill may become law without the governor's signature.) The governor has no authority to sign into law a bill which varies in any respect from the bill passed by the houses.

81. Admit that during hearings regarding the ratification of the 16th Amendment in Massachusetts, Mr. Robert Luce made the following statement to the Massachusetts Committee on Federal Relations: "Question by the committee: Are we able to change it? Mr. Luce: No, you must either accept or reject it."

82. Admit that on February 11, 1910, Kentucky Governor Augustus Willson wrote a letter to the Kentucky House of Representatives wherein he stated as follows:

This resolution was adopted without jurisdiction of the joint resolution of the Congress of the United States which had not been transmitted to and was not before the General Assembly, and in this resolution the words 'on

incomes' were left out of the resolution of the Congress, and if transmitted in this form would be void and would subject the Commonwealth to unpleasant comment and for these reasons and because a later resolution correcting the omission is reported to have passed both Houses, this resolution is returned to the House of Representatives without my approval.

83. Admit that no State may change the wording of an amendment proposed by Congress.

84. Admit that on February 15, 1913, J. Reuben Clarke, an attorney employed by the Department of State, drafted a memorandum to Secretary Knox wherein the following statements were made: "The resolutions passed by twenty-two states contain errors only of capitalization or punctuation, while those of eleven states contain errors in the wording" (page 7). "Furthermore, under the provisions of the Constitution a legislature is not authorized to alter in any way the amendment proposed by Congress, the function of the legislature consisting merely in the right to approve or disapprove the proposed amendment."

85. Admit that the Sixteenth Amendment reads as follows:

"Article XVI. The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration."

86. Admit that the Sixteenth Amendment does not read as follows:

"Article 16: The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several states, and from any census or enumeration."

87. Admit that the Sixteenth Amendment does not read as follows:

"Article XVI. Congress shall have power to lay and collect taxes on incomes from whatever source derived without apportionment among the several states, and without regard to census enumeration."

88. Admit that the Sixteenth Amendment does not read as follows:

"Article XVI. The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several states, and without regard to any census or reenumeration."

89. Admit that the Sixteenth Amendment does not read as follows:

"Article XVI. The Congress shall have power to lay and collect taxes from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration."

90. Admit that the Sixteenth Amendment does not read as follows:

"The Congress shall have power to levy and collect taxes on income from whatever sources derived without apportionment among the several States, and without regard to any census or enumeration, which amendment was approved on the ---- day of July, 1909."

91. Admit that the Sixteenth Amendment does not read as follows:

"Article XVI. The Congress shall have power to lay and collect taxes on incomes from whatever source derived without apportionment among the several states, and without regard to any census of enumeration."

92. Admit that the Sixteenth Amendment does not read as follows:

"Article XVI. The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, with-out apportionment among the several states, and without regard to any census of enumeration:"

93. Admit that the Sixteenth Amendment does not read as follows:

"Article XVI. The congress shall have power to levy and collect taxes on incomes, from whatever source derived, without apportionment among the several states, and without regard to any census or enumeration, and did submit the same to the legislatures of the several states for ratification;"

94. Admit that state officials who prepare and send "official notice" of ratification of constitutional amendments to federal officials in Washington, D.C., do not have any authority to change the wording of the ratification resolution actually adopted by the State legislature.

95. Admit that the "income" tax at subtitle A of the Internal Revenue Code cannot be lawfully and constitutionally collected if the 16th Amendment is not a valid amendment to the Constitution of the United States.

96. Admit that the income taxes imposed by Subtitle A are not apportioned, so if the 16th Amendment was not ratified, the taxes imposed by Subtitle A are not constitutional under *Pollock v. Farmers Loan & Trust*, 158 U.S. 601 (1895).

97. Admit that in 1913, Congress passed the following income tax act:

A. Subdivision 1. That there shall be levied, assessed, collected and paid annually upon the entire net income arising or accruing from all sources in the preceding calendar year to every citizen of the United States, whether residing at home or abroad, and to every person residing in the United States, though not a citizen thereof, a tax of 1 per centum . . . and a like tax shall be assessed, levied, collected, and paid annually upon the entire net income from all property owned and of every business, trade, or profession carried on in the United States by persons residing elsewhere.

98. Admit that Mr. Brushaber challenged this income tax as being unconstitutional. (See *Brushaber v. Union Pacific R.R. Co.*, 240 U.S. 1 (1915).)

99. Admit that in the *Brushaber* decision, the United States Supreme Court held that the tax on income was an excise tax.

100. Admit that in the *Brushaber* decision, the United States Supreme Court held that the purpose of the 16th Amendment was to prevent the income tax from being taken out of the class of excise taxes where it rightly belonged.

101. Admit that in the *Brushaber* decision, the United States Supreme Court discarded the notion that a direct tax could be relieved from apportionment, because to so hold would destroy the two great classifications of taxes.

102. Admit that the Union Pacific Railroad was a United States Corporation located in the Utah Territory.

103. Admit that the privilege of operating as a corporation can be taxed as an excise.

104. Admit that in *Eisner v. Macomber*, 252 U.S. 189, 205-206 (1920), the United States Supreme Court held a tax on income was a direct tax, but could be imposed without apportionment because the 16th Amendment gave Congress the power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.

105. Admit that the United States Supreme Court stated in Eisner:

a. The Sixteenth Amendment must be construed in connection with the taxing clauses of the original Constitution and the effect attributed to them before the Amendment was adopted. In *Pollock v. Farmers' Loan and Trust Co.*, 158 U.S. 601, under the Act of August 27, 1894, c. 349, section 27, 28 Stat. 509, 553, it was held that taxes upon rents and profits of real property were in effect direct taxes upon the property from which such income arose, imposed by reason of ownership; and that Congress could not impose such taxes without apportioning them among the States according to population, as required by Art. 1, section 2, cl.3, and section 9, cl.4, of the original Constitution.

b. Afterwards, and evidently in recognition of the limitation upon the taxing power of Congress thus determined, the Sixteenth Amendment was adopted, in words lucidly expressing the object to be accomplished: "The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration." As repeatedly held, this did not extend the taxing power to new subjects, but merely removed the necessity which otherwise might exist for an apportionment among the States of taxes laid on income.

c. A proper regard for its genesis, as well as its very clear language, requires also that this Amendment shall not be extended by loose construction, so as to repeal or modify, except as applied to income, those provisions of the Constitution that require an apportionment according to population for direct taxes upon property, real and personal. This limitation still has an appropriate and important function, and is not to be over ridden by Congress or disregarded by the courts.

d. In order, therefore, that the clauses cited from Article I of the Constitution may have proper force and effect, save only as modified by the Amendment, and that the latter also may have proper effect, it becomes essential to distinguish between what is and what is not "income" as the term is there used; and to apply the distinction, as cases arise, according to truth and substance, without regard to form. Congress cannot by any definition it may adopt conclude the matter, since it cannot by legislation alter the Constitution, from which alone it derives its power to legislate, and within whose limitations alone that power can be lawfully exercised.

106. Admit that Judges in the Courts of Appeal for the Second Circuit take the position that the income tax is an indirect tax.

107. Admit that Judges in the Courts of Appeal for the Fifth Circuit take the position that the income tax is a direct tax.

108. (Note: Question to be provided later)

109. Admit that when Supreme Court Justices, Judges of the Courts of Appeals, and Presidents of the United States are unable to determine what a law is, that law is ambiguous.

110. Admit that when a law is ambiguous, it is unconstitutional and cannot be enforced.

111. Admit that in 1894, the United States Constitution recognized two classes of taxes, direct taxes and indirect taxes.

112. Admit that in 1894, the United States Constitution, at Art. 1, Sec. 2, Clause 3 and Art. 1, Sec. 9, Clause 4,

required apportionment of all direct taxes.

113. Admit that in 1894, the United States Constitution, at Art. 1, Sec. 8, Clause 1, required all indirect taxes to be uniform.

114. Admit that in 1894, no one doubted that an excise tax was an indirect tax as opposed to a direct tax.

115. Admit that in 1894 Congress passed the following income tax act:

Sec. 27. That from and after the first day of January, eighteen hundred and ninety-five, and until the first day of January, nineteen hundred, there shall be assessed, levied, collected, and paid annually upon the gains, profits, and income received in the preceding calendar year by every citizen of the United States, whether residing at home or abroad, and every person residing therein, whether said gains, profits, or income be derived from any kind of property rents, interest, dividends, or salaries, or from any profession, trade, employment, or vocation carried on in the United States or elsewhere, or from any other source whatever, a tax of two per centum on the amount so derived over and above four thousand dollars, and a like tax shall be levied, collected, and paid annually upon the gains, profits, and income from all property owned and of every business, trade, or profession carried on in the United States. And the tax herein provided for shall be assessed, by the Commissioner of Internal Revenue and collected, and paid upon the gains, profits and income for the year ending the thirty-first day of December next preceding the time for levying, collecting, and paying said Tax.

116. Admit that Mr. Pollock, a citizen of the State of Massachusetts, challenged the 1894 income tax on the grounds that the tax imposed was a direct tax that was not apportioned.

117. Admit that the majority of the justices of the United States Supreme Court found that the 1894 tax at Sec. 27 was a direct tax.

118. Admit that the minority of the justices of the United States Supreme Court in the Pollock case believed the 1894 tax at Sec. 27 was an indirect tax.

119. Admit that the United States Supreme Court held the 1894 income tax was unconstitutional as being in violation of the apportionment requirements for direct taxes.

120. Admit that in 1909, President Taft called a special session of Congress for the purpose of amending the apportionment requirement of income taxes.

121. Admit that during the congressional debate on the income tax amendment, it was stated that the income tax would not touch one hair of a working man's head.

RIGHT TO LABOR

122. Admit that it was the intent of Congress to require "individuals" to make income tax returns based upon receipt of more than a threshold amount of gross income even if the individual ends up not "liable for" a tax on that gross income.

123. Admit that the "gross income" mentioned in Section 6012 of the Internal Revenue Code is the "gross income" as set forth at Section 61(a) of the Internal Revenue Code.

124. Admit that Section 61(a) of the Internal Revenue Code defines "gross income" as "all income" from whatever source derived, but does not define "income."

125. Admit that in *Eisner v. Macomber*, 252 U.S. 189, 206 (1920), the United States Supreme Court held that Congress cannot by any definition it may adopt conclude what "income" is, since it cannot by legislation alter the Constitution, from which alone it derives its power to legislate, and within whose limitations alone that power can be lawfully exercised.

126. Admit that the definition of income as it appears in Section 61(a) is based upon the 16th Amendment and that the word is used in its constitutional sense.

127. Admit that the United States Supreme Court has defined the term income for purposes of all income tax legislation as: The gain derived from capital, from labor or from both combined, provided it include profit gained through a sale or conversion of capital assets.

128. Admit that in the absence of gain, there is no "income."

129. Admit that there is a difference between gross receipts and gross income.

130. Admit that the United States Supreme Court recognizes that one's labor constitutes property.

131. Admit that the United States Supreme Court stated in *Butchers' Union Co. v. Crescent City Co.*, 111 U.S. 746, 757 (concurring opinion of Justice Fields) (1883), that:

It has been well said that, "The property which every man has in his own labor, as it is the original foundation of all other property, so it is the most sacred and inviolable.

132. Admit that the United States Supreme Court recognizes that contracts of employment constitute property.

133. Admit that the United States Supreme Court stated in *Coppage v. Kansas*, 236 U.S. 1, 14 (1914) that:

The principle is fundamental and vital. Included in the right of personal liberty and the right of private property-partaking of the nature of each-is the right to make contracts for the acquisition of property. Chief among such contracts is that of personal employment, by which labor and other services are exchanged for money or other forms of property.

134. Admit that the United States Supreme Court recognizes that a contract for labor is a contract for the sale of property.

135. Admit that the United States Supreme Court has stated in *Adair v. United States*, 208 U.S. 161, 172 (1908) that:

In our opinion that section, in the particular mentioned, is an invasion of the personal liberty, as well as of the

right of property, guaranteed by that Amendment (5th Amendment). Such liberty and right embraces the right to make contracts for the purchase of the labor of others and equally the right to make contracts for the sale of one's own labor.

136. Admit that Congress recognizes at Section 64 of the Internal Revenue Code that "ordinary income" is a gain from the sale or exchange of property.

137. Admit that Internal Revenue Code Sections 1001, 1011 and 1012 provide the method Congress has set forth for determining the gain derived from the sale of property.

138. Admit that Section 1001(a) states that: "The gain from the sale or other disposition of property shall be the excess of the amount realized therefrom over the adjusted basis provided in section 1011 for determining gain"

139. Admit that Section 1001(b) states that: "The amount realized from the sale or other disposition of property shall be the sum of any money received plus the fair market value of the property (other than money) received."

140. Admit that Section 1011 states that: "The adjusted basis for determining the gain or loss from the sale or other disposition of property, whenever acquired, shall be the basis (determined under section 1012...), adjusted as provided in section 1016."

141. Admit that Section 1012 states that: "The basis of property shall be the cost of such property"

142. Admit that the cost of property purchased under contract is its fair market value as evidenced by the contract itself, provided neither the buyer nor seller were acting under compulsion in entering into the contract, and both were fully aware of all the facts regarding the contract.

143. Admit that in the case of the sale of labor, none of the provisions of Section 1016 of the Internal Revenue Code are applicable.

144. Admit that when an employer pays the employee the amount agreed upon by their contract, there is no excess amount realized over the adjusted basis, and thus no gain under Section 1001 of the Internal Revenue Code.

145. Admit that if one has no gain, one would have no income.

146. Admit that if one has no income, one would have no "gross income."

147. Admit that in the absence of "gross income," one would not be required to make a return under Section 6012 of the Internal Revenue Code. (See 26 U.S.C. § 6012.)

148. Admit that Section 6017 of the Internal Revenue Code requires individuals, other than nonresident alien individuals, to make a return if they have net earnings from self-employment of \$400 or more.

149. Admit that the term "net earnings from self-employment" is defined at Section 1402(a) of the Internal

Revenue Code as follows:

"The term 'net earnings from self-employment' means the gross income derived by an individual from any trade or business carried on by such individual"

150. Admit that in the absence of "gross income," one would not have more than \$400 of "net earnings from self-employment."

151. Admit that the "taxable income" upon which the income tax is imposed in Section 1 of the Internal Revenue Code is defined at Section 63 of the Internal Revenue Code.

152. Admit that the term "taxable income" is defined differently for those who itemize deductions and those who don't itemize deductions.

153. Admit that for those who do itemize deductions, the term "taxable income" means "gross income" minus the deductions allowed by Chapter 1 of the Internal Revenue Code, other than the standard deduction.

154. Admit that for those who do not itemize deductions, the term "taxable income" means "adjusted gross income" minus the standard deduction and the deduction or personal exemptions provided in section 151 of the Internal Revenue Code.

155. Admit that for individuals, the term "adjusted gross income" means gross income minus certain deductions.

156. Admit that in the absence of "gross income" an individual would have no "adjusted gross income" and no "taxable income."

157. Admit that in the absence of taxable income, no tax is imposed under Section 1 of the Internal Revenue Code.

158. Admit that employment taxes are contained in Subtitle C of the Internal Revenue Code.

159. Admit that the taxes imposed in Subtitle C of the Internal Revenue Code are different than the taxes imposed in Subtitle A of the Internal Revenue Code.

160. Admit that The Federal Insurance Contributions Act (FICA) tax contained in Subtitle C at Section 3101 of the Internal Revenue Code is imposed on the individual's "income."

161. Admit that the rate of the tax set out at Section 3101 of the Internal Revenue Code is a percentage of the individual's wages.

162. Admit that the term "income" as used at Section 3101 of the Internal Revenue Code is the same income as used in Subtitle A of the Internal Revenue Code.

163. Admit that if one has no income, one is not subject to the tax imposed at Section 3101 of the Internal Revenue Code.

164. Admit that The Federal Insurance Contributions Act (FICA) tax on employers contained in Subtitle C at Section 3111 of the Internal Revenue Code is an excise tax on employers with respect to their having employees.
165. Admit that at Section 3402 of the Internal Revenue Code, employers are directed to withhold from wages paid to employees, a tax determined in accordance with tables prescribed by the Secretary of the Treasury.
166. Further admit that Congress does not identify the Section 3402 "tax determined" as either a direct tax, an indirect tax, and/or an "income" tax.
167. Admit that Congress made the employer liable for the Section 3402 tax at Section 3403 of the Internal Revenue Code.
168. Admit that at Section 3501 of the Internal Revenue Code, Congress directed the Secretary of the Treasury to collect the taxes imposed in Subtitle C and pay them into the Treasury of the United States as internal revenue collections.
169. Admit that Congress has not anywhere imposed the tax described at Section 3402 of the Internal Revenue Code.
170. Admit that at Section 31 of the Internal Revenue Code, the amount of the Section 3402 tax on wages is allowed as a credit against the income tax imposed in Subtitle A.
171. Admit that if one does not have any tax imposed at Subtitle A for any reason whatsoever, the law enacted by Congress at Section 3402(n) of the Internal Revenue Code constitutes an exemption of the tax described at Section 3402(a) of the Internal Revenue Code.
172. Admit that a typical American family works until noon of every working day just to pay its alleged tax obligations.
173. Admit that the typical American family pays more in taxes than they spend on food, clothing, and housing combined.
174. Admit that there are currently over 480 tax forms.
175. Admit that the federal tax code contains over 7 million words.
176. Admit that over 1/2 of Americans are paying some sort of tax professional to help them comply with alleged tax law requirements.
177. Admit that each year the Internal Revenue Service sends out approximately 8 billion pages of tax forms and instructions, generating enough paper to stretch 28 times around the Earth.
178. Admit that Americans spend approximately 5.4 billion labor hours and \$200 billion dollars per year attempting to comply with alleged tax requirements - more time and money than it takes to produce every car, truck, and van each year in the United States.

179. Admit that in 1913, the average American family had to work only until January 30th before earning enough to pay all alleged tax obligations. (See Tax Facts.)
180. Admit that the average American family had to work all the way through May 12th in order to pay their alleged federal, state, and local tax bills for the year 2000.
181. Admit that economist Daniel J. Mitchell recently observed that: "[Medieval serfs] only had to give the lord of the manor a third of their output and they were considered slaves. So what does that make us?"
182. Admit that the average Wisconsin citizen had to work until May 9th this year to pay all alleged tax obligations.
183. Admit that Americans own less of their labor than feudal serfs.
184. Admit that the 13th Amendment to the U.S. Constitution states: "Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction. Congress shall have power to enforce this article by appropriate legislation."
185. Admit that if Congress can constitutionally tax a man's labor at the rate of 1%, then Congress is free, subject only to legislative discretion, to tax that man's labor at the rate of 100%.
186. Admit that "peonage" is a condition of servitude compelling a man or woman to perform labor in order to pay off a debt.
187. Admit that "peonage" is a form of involuntary servitude prohibited by the Thirteenth Amendment to the Constitution of the United States.
188. Admit that the U.S. Congress abolished peonage in 1867.
189. Admit that holding or returning any person to a condition of peonage is a crime under 18 U.S.C. § 1581.
190. Admit that involuntary servitude means a condition of servitude in which the victim is forced to work for another by use or threat of physical restraint or injury, or by the use or threat of coercion through law or legal process.
191. Admit that if an American stops turning over the fruits of his or her labor to the federal government in the form of income tax payments, he suffers under the risk of possible criminal prosecution and incarceration.

PRA - APA - REGULATIONS

192. Admit that the Paperwork Reduction Act, 44 U.S.C. § 3501, et seq., mandates that forms and regulations of federal agencies that require the provision of information must bear and display OMB control numbers.

193. Admit that 1 C.F.R. § 21.35 requires that OMB control numbers shall be placed parenthetically at the end of a regulation or displayed in a table or codified section.

194. Admit that the following tax regulations contain OMB control numbers at the end of these regulations:

26 C.F.R. §1.860-2
26 C.F.R. §1.860-4
26 C.F.R. §1.897-1
26 C.F.R. §1.901-2
26 C.F.R. §1.901-2A
26 C.F.R. §1.1256(h)-1T
26 C.F.R. §1.1256(h)-2T
26 C.F.R. §1.1256(h)-3T
26 C.F.R. §1.1445-7
26 C.F.R. §1.1461-1
26 C.F.R. §1.1461-2
26 C.F.R. §1.1462-1
26 C.F.R. §1.6046-1
26 C.F.R. §1.6050J-1T
26 C.F.R. §1.6151-1
26 C.F.R. §1.6152-1
26 C.F.R. §1.6154-4
26 C.F.R. §1.9200-2
26 C.F.R. §31.3401(a)(8)(A)-1
26 C.F.R. §31.3501(a)-1T
26 C.F.R. §301.6324A-1
26 C.F.R. §301.7477-1

195. Admit that 26 U.S.C. § 6012 does not specify where tax returns are to be filed.

196. Admit that 26 U.S.C. § 6091 governs the matter of where tax returns are to be filed.

197. Admit that by the plain language of §6091, regulations must be promulgated to implement this statute.

198. Admit that in 5 U.S.C. § 551, a "rule" is defined as:

"(4) a 'rule' means the whole or a part of an agency statement of general or particular applicability and future effect designed to implement, interpret, or prescribe law or policy or describing the organization, procedure, or practice requirements of an agency"

199. Admit that 5 U.S.C. §552 describes in particular detail various items which must be published by federal agencies in the Federal Register, as follows:

"(1) Each agency shall separately state and currently publish in the Federal Register for the guidance of the public-

-

(A) descriptions of its central and field organization and the established places at which, the employees (and in the case of a uniformed service, the members) from whom, and the methods whereby, the public may obtain information, make submittals or requests, or obtain decisions;

(B) statements of the general course and method by which its functions are channeled and determined, including the nature and requirements of all formal and informal procedures available;

(C) rules of procedure, descriptions of forms available or the places at which forms may be obtained, and instructions as to the scope and content of all papers, reports, or examinations;

(D) substantive rules of general applicability adopted as authorized by law, and statements of general policy or interpretations of general applicability formulated and adopted by the agency; and

(E) each amendment, revision or repeal of the foregoing."

200. Admit that the Department of the Treasury as well as the IRS acknowledge the publication requirements of the Administrative Procedure Act in 31 C.F.R. § 1.3 and 26 C.F.R. § 601.702.

201. Admit that the Commissioner of Internal Revenue promulgated the Treasury Regulation set out at 26 C.F.R. § 602.101 to collect and display the control numbers assigned to collections of information in Internal Revenue Service regulations by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1980.

202. Admit that the Internal Revenue Service intended that 26 C.F.R. § 602.101 comply with the requirements of OMB regulations implementing the Paperwork Reduction Act of 1980, for the display of control numbers assigned by OMB to collections of information in Internal Revenue Service regulations. (See 26 C.F.R. § 602.101.)

203. Admit that 26 C.F.R. § 602.101(c) displays a table (the "Table") which on the left side lists the CFR part or section where the information to be collected by the Internal Revenue Service is identified and described, and on the right side, lists the OMB control number assigned to the OMB-approved form to be used to collect the information so identified and described.

204. Admit that the Table displayed at 26 C.F.R. § 602.101 in the 1994 version of the Code of Federal Regulations lists 1.1-1 as a CFR part or section that identifies and describes information to be collected by the Internal Revenue Service.

205. Admit that 26 C.F.R. § 1.1-1 relates to the income tax imposed on individuals by 26 U.S.C. § 1.

206. Admit that the OMB control number assigned to the form to be used to collect the information identified and described at 26 C.F.R. § 1.1-1 is 1545-0067.

207. Admit that the OMB control number 1545-0067 is assigned to the IRS Form 2555.

208. Admit that the IRS Form 2555 is titled "Foreign Earned Income".
209. Admit that the IRS Form 2555 is used to collect information regarding foreign earned income.
210. Admit that the OMB control number assigned to the IRS Form 1040 Individual Income Tax Return is 1545-0074.
211. Admit that the Table set out at 26 C.F.R. § 602.101 has never displayed the OMB control number 1545-0074 as being assigned to the collection of individual income tax information identified and described by 26 C.F.R. § 1.1-1.
212. Admit that the OMB has not approved the IRS Form 1040 U.S. Individual Income Tax Return as the proper form on which to make the return of individual income tax information identified and described at 26 C.F.R. § 1.1-1.
213. Admit that the Table displayed at 26 C.F.R. § 602.101 in the 1995 version of the Code of Federal Regulations does not list 1.1-1 as a CFR part or section that identifies and describes information to be collected by the Internal Revenue Service.
214. Further admit that the Internal Revenue Service caused the entry for 1.1-1 to be deleted from 26 C.F.R. § 602.101, by publishing the deletion at 59 FR 27235, on May 26, 1994.
215. Further admit that the published deletion was accomplished under the supervision of Internal Revenue Service employee Cynthia E. Grigsby, Chief, Regulations Unit, Assistant Chief Counsel (Corporate).
216. Admit that the Internal Revenue Service tracks every working American through a computer-based records system.
217. Admit that Treasury System of Records 24.030 is titled as follows: "Individual Master File (IMF); Returns and Information Processing. D:D:R--Treasury/IRS".
218. Admit that the Individual Master File relates to: "Taxpayers who file federal individual income tax returns (i.e., forms 1040, 1040A) and power of attorney notifications for individuals."
219. Admit that the Privacy Act codified at 5 U.S.C. § 552a(e)(5) states that: "Each agency that maintains a system of records shall- . . . maintain all records which are used by the agency in making any determinations about any individual with such accuracy, relevance, timeliness, and completeness as is reasonably necessary to assure fairness to the individual in the determination . . ."
220. Admit that the Privacy Act codified at 5 U.S.C. § 552a(e)(6) states that: "Each agency that maintains a system of records shall- . . . prior to disseminating any record about an individual to any person other than an agency, unless the dissemination is made pursuant to subsection (b)(2) of this section, make reasonable efforts to assure that such records are accurate, complete, timely, and relevant for agency purposes . . ."
221. Admit that the Internal Revenue Service is subject to the Privacy Act requirements codified at 5 U.S.C. § 552a(e)(5) and (6), which requirements are set out in relevant part at 219-20, above.

222. Admit that the Individual Master File computer records use various codes to represent agency actions, determinations, and transactions regarding taxpayers.
223. Admit that Document 6209 is the IRS reference guide which describes the meaning of most of the codes used on the Individual Master File record.
224. Admit that the Law Enforcement Manual 3(27)(68)0 is the underpinning authority for the Document 6209.
225. Admit that the taxpayer's IMF account number is the taxpayer's social security number.
226. Admit that all returns and transactions processed on the Individual Master File must contain the taxpayer's correct social security number.
227. Admit that an account freeze is placed on an Individual Master File record to indicate that the social security number on the record is invalid.
228. Admit that no transactions can be posted to an Individual Master File entity module which is identified by an invalid social security number.
229. Admit that a "VAL-1" code posted on an Individual Master File record means an invalid social security number freeze has been released.
230. Admit that the "VAL-1" invalid social security number freeze release indicator is effective only during the calendar year to which it has been posted.
231. Admit that the "VAL-1" invalid social security number freeze release indicator allows the Internal Revenue Service to post transactions to an Individual Master File record which has been frozen because the social security number on that IMF record is invalid.

COURTS ARE CLOSED

232. Admit that 26 U.S.C. § 7203 imposes a penalty for the crime of willful failure to file a tax return.
233. Admit that Congress enacted 26 U.S.C. 7203 in August, 1954. (See 26 U.S.C. 7203, credits and historical notes.)
234. Admit that the United States Supreme Court in *South Dakota v. Yankton Sioux Tribe*, 522 U.S. 329 (1998) stated: "[w]e assume that Congress is aware of existing law when it passes legislation."
235. Admit that Congress enacted 44 U.S.C. § 3512 in 1980.
236. Admit that 44 U.S.C. § 3512 states that:

(a) Notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information that is subject to this subchapter if--

(1) the collection of information does not display a valid control number assigned by the Director in accordance with this subchapter; or

(2) the agency fails to inform the person who is to respond to the collection of information that such person is not required to respond to the collection of information unless it displays a valid control number.

(b) The protection provided by this section may be raised in the form of a complete defense, bar, or otherwise at any time during the agency administrative process or judicial action applicable thereto.

237. Admit that United States Supreme Court Chief Judge Taney in 1863 protested the constitutionality of the income tax as applied to him.

238. Admit that United States District Court Judge Walter Evans, in 1919 protested the constitutionality of the income tax as applied to him.

239. Admit that United States Circuit Court Judge Joseph W. Woodrough in 1936 protested the constitutionality of the income tax as applied to him.

240. Admit that United States District Court Judge Terry J. Hatter and other federal court judges in the 1980s protested the constitutionality of taxes as applied to them.

241. Admit that even in criminal cases where a loss of freedom can be the result, American citizens who are not judges are precluded by the federal judiciary, and with the express approval and consent of the Department of Justice and U.S. Attorney, from arguing the constitutionality of the income tax as applied to them.

242. Admit that the Executive and Judicial branches of the federal government label Americans who challenge the legality of the federal income tax as "tax protesters."

243. Admit that United States Supreme Court Chief Judge Taney submitted his protest in a letter to the Secretary of the Treasury.

244. Admit that letters of protest written to the Secretary of the Treasury by American Citizens are used by the Executive branch of government, and accepted by the Judicial branch of government, as proof of income tax evasion and conspiracy against those who write the letters.

(NOTE: questions 245 - 254 do not exist at this time)

255. Admit that if an individual required to make a return under Section 6012(a) of the Internal Revenue Code fails to make the required return, the statutory procedure authorized by Congress for the determination of the amount of tax due is the "deficiency" procedure set forth at subchapter B of Chapter 63 of the Internal Revenue Code, commencing at Section 6211.

256. Admit that if an individual required to make a return under Section 6012(a) of the Internal Revenue Code fails to make the required return, Congress mandated at Section 6212 that the individual is required to be served a "notice of deficiency" setting forth the amount of tax imposed by Subtitle A of the Internal Revenue Code per Section 6211 of the Internal Revenue Code.

257. Admit that the tax imposed upon individuals required to make a return under Section 6012(a) of the Internal Revenue Code is imposed upon the individual's "taxable income."

258. Admit that the Section 6020(b) requirement for the Secretary to make the required Section 6012(a) return is to require the Secretary to compute the taxpayers taxable income so the correct amount of tax owed can be calculated.

259. Admit that when an individual required to make a return under Section 6012(a) of the Internal Revenue Code fails to make the required return, and the Internal Revenue Service issues a notice of deficiency, the amount of tax claimed as due by the Secretary is not based upon the taxable income, but is computed without regard to the requirements of Sections 62 and 63 of the Internal Revenue Code from which adjusted gross income and taxable income are computed from gross income.

260. Admit that the IRS attempts to obtain assessments of more tax than would otherwise be required by law as an unauthorized additional penalty on those who are required to, but do not, make federal income tax returns.

261. Admit that the word "shall" as contained in Section 6001 of the Internal Revenue Code imposes a mandatory duty on those to whom the statute applies to keep records, render statements, make returns and to comply with rules and regulations promulgated by the Secretary of the Treasury.

262. Admit that the word "shall" as contained in Section 6011 of the Internal Revenue Code imposes a mandatory duty on those to whom the statute applies to make a return or statement according to the forms and regulations prescribed by the Secretary of the Treasury.

263. Admit that the word "shall" as contained in Section 6012 of the Internal Revenue Code imposes a mandatory duty on those to whom the statute applies to make returns.

264. Admit that the word "shall" as contained in Section 6020(b) of the Internal Revenue Code imposes a mandatory duty on those to whom the statute applies to make returns.

265. Admit that Section 6020(b) of the Internal Revenue Code states:

If any person fails to make any return required by an internal revenue law or regulation made thereunder at the time prescribed therefor, or makes, willfully or otherwise, a false or fraudulent return, the Secretary shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise.

266. Admit that nowhere in the Internal Revenue Code has Congress indicated that the word "shall" as used in Section 6020(b) of the Internal Revenue Code has a different meaning than as used in Sections 6001, 60011 and/or 6012 of the Internal Revenue Code.

267. Admit that in the absence of a Congressionally declared distinction for a word used in the same Code (here the Internal Revenue Code), in the same subtitle (here Subtitle F), in the same Chapter (here Chapter 61) and in the same Subchapter (here subchapter A) to be given a different meaning, the same word is to be given the same meaning.

268. Admit that if an individual required to make a return under Section 6012(a) of the Internal Revenue Code fails to make the required return, the Secretary of the Treasury does not make the return mandated by Section

6020(b) of the Internal Revenue Code.

269. Admit that the IRS computer system, the IDRS (Integrated Data Retrieval Systems) was programmed to require a tax return to be filed in order to create a tax module for each taxable year.

270. Admit that if an individual required to make and file a return under Section 6012(a) fails to file such a return, that the Secretary creates a "dummy return" showing zero tax due and owing.

271. Admit that this "dummy return" sets forth no financial data from which the gross income, adjusted gross income or taxable income can be computed.

272. Admit that this "dummy return" is not signed.

273. Admit that a "dummy return" is physically created on the IRS Form 1040.

274. Admit that Congress has not authorized the Internal Revenue Code or Treasury Regulations that authorizes the creation of "dummy returns".

275. Admit that if an individual required to make a return under Section 6012(a) files a return that does not contain the financial information necessary to allow the IRS to compute gross income, adjusted gross income and/or taxable income, the IRS calls such a return a "zero return."

276. Admit that if an individual required to make a return under Section 6012(a) files a return that does not contain the financial information necessary to allow the IRS to compute gross income, adjusted gross income and/or taxable income, the IRS takes the position that no return has been filed.

277. Admit that if an individual required to make a return under Section 6012(a) files a return that does not contain the financial information necessary to allow the IRS to compute gross income, adjusted gross income and/or taxable income, the IRS takes the position that the return is "frivolous" and imposes a \$500 penalty.

278. Admit that if an individual required to make a return under Section 6012(a) files a return that does not contain a signature made under penalty of perjury, the IRS takes the position that no return has been filed.

279. Admit that if an individual required to make a return under Section 6012(a) files a return that does not contain a signature under penalties of perjury, the IRS takes the position that the return is "frivolous" and imposes a \$500 penalty.

280. Admit that an IMF record bearing the code "SFR 150" indicates that a fully paid IRS Form 1040a was filed.

FIFTH AMENDMENT

281. Admit that 26 U.S.C. § 6001 requires the keeping of records.

282. Admit that 26 U.S.C. § 7203 makes it a federal crime not to keep the records required under section 6001.

283. Admit that the records required under 26 U.S.C. § 6001 contain information that will appear on the tax returns pertaining to federal income taxes.

284. Admit that the Fifth Amendment prohibits the government from compelling an American to incriminate himself.

285. Admit that the IRS currently uses the following: Non-Custodial Miranda warning:

In connection with my investigation of your tax liability I would like to ask you some questions. However, first I advise you that under the fifth Amendment to the Constitution of the United States I cannot compel you to answer any questions or to submit any information. If such answers or information might tend to incriminate you in any way, I also advise you that anything which you say and any documents which you submit may be used against you in any criminal proceeding which may be undertaken. I advise you further that you may, if you wish, seek the assistance of an attorney before responding.

286. Admit that the Privacy Act and Paperwork Reduction Act notices currently used by the IRS provides that the information provided in the preparation of a tax return can go to the Department of Justice who prosecutes criminal cases against the filers of tax returns.

287a. Admit that the "United States Attorneys' Bulletin, April 1998 edition, contained an article written by Joan Bainbridge Safford, Deputy United States Attorney, Northern District of Illinois, entitled: "Follow That Lead! Obtaining and Using Tax Information in a Non-Tax Case," hereinafter "Follow that Lead!".

287b. Further admit that the article states the following:

In any criminal case where financial gain is the prominent motive, tax returns and return information can provide some of the most significant leads, corroborative evidence, and cross-examination material obtainable from any source.

287c. Further admit that the article states the following;

In even the most straightforward fraud case, the usefulness of tax returns should be apparent the tax return information provides a statement under penalty of perjury which may either serve as circumstantial evidence of the target's misrepresentation of his economic status or as helpful cross-examination material Disclosure of tax returns may also provide critical leads and impeachment material.

288. Admit that the Disclosure, Privacy Act, and Paperwork Reduction Act Notice set out in the IRS Form 1040 Instruction Booklet states the following:

[W]e may disclose your tax information to the Department of Justice, to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, U.S. Commonwealths or possessions, and certain foreign governments to carry out their tax laws.

289. Admit that tax returns are used by the IRS to develop civil and criminal cases against the filers of the tax returns.

290. Admit that tax returns of a filer are used as evidence against the filer in both civil and criminal income tax cases.

291. Admit that the United States Supreme Court has held that a fifth amendment privilege exists against requiring a person to admit or deny he has documents which the government believes is related to the federal income tax.

292. Admit that the Fifth Amendment provides an absolute defense to tax crimes.

293. Admit that the Supreme Court has held that if one wants to assert the Fifth Amendment to an issue pertaining to a federal income tax return, one must make that claim on the form itself.

294. Admit that if one claims Fifth Amendment protection on an income tax form, that act can result in criminal prosecution for failure to file income tax returns, income tax evasion, or conspiracy to defraud.

295a. Admit that the Paperwork Reduction Act Notice (the "Notice") set out in the IRS Form 730 instructions states that:

You must file Form 730 and pay the tax on wagers under section 4401(a) if you: Are in the business of accepting wagers, or Conduct a wagering pool or lottery.

295b. Further admit that the Notice states the following:

[C]ertain documents related to wagering taxes and information obtained through them that relates to wagering taxes may not be used against the taxpayer in any criminal proceeding. See section 4424 for more details.

296. Admit that in 1997, 5,335 tax audits resulted in criminal investigations of those tax filers. (Speculation: Tax Facts, etc., Ex. 099-104.)

297. Admit that Judge Learned Hand stated that:

Logically, indeed, he (the taxpayer) is boxed in a paradox for he must prove the criminatory character of what it is his privilege to suppress just because it is criminatory. The only practicable solution is to be content with the door's being set a little ajar, AND WHILE AT TIMES THIS NO DOUBT PARTIALLY DESTROYS THE PRIVILEGE,...nothing better is available.

298. Admit that the Constitution is the Supreme Law of the Land.

299. Admit that the American people do not have to tolerate an income tax system in which the federal government requires a citizen to give up any constitutional rights.



Home | About Us | Our Projects | Contact Us |

The Truth in Taxation Hearing

- ▶ [Test Drive](#)
- ▶ [Get It](#)

14 Hours of Video Testimony Under Oath

450+ Legal Exhibits

537 Questions Our Government Refuses to Answer.

Fully Interactive on 4 CD-ROMs

\$29.95

▶ [click here](#)

VHS Too !



Freedom Drive 2002

The Drive for Freedom Arrives in DC at Noon, November, 14th

▶ [Freedom Drive Route Map, Schedule & Signups](#)
[Click Here](#)

- ▶ [Schulz Stopped Filing or Paying. Learn Why & How.](#)
- ▶ [Constitutional Crisis !](#)
- ▶ [Contact](#) Government Officials & the Media
- ▶ Read the [Findings](#) of the Truth-in-Taxation Hearing
- ▶ "[Test Drive](#)" the Multimedia Truth-in-Taxation CD-ROM
- ▶ Distribute the Freedom Drive [FLYER](#)
- ▶ [Click Here](#) to Install a WTP Sticker on Your Site

8-24-02

Stop Talking and Do Something.

We Will Drive Together to DC and Deliver Our Warning:

**This Nation Has a Constitution.
Our Government WILL Obey It.**

Details Released for the Freedom Drive.
Sign-up to Take the Drive or be a Sponsor.

For three years, this Foundation has been unsuccessful in its

[About WTP](#)

[Join the WTP Congress](#)

[Become a State or County WTP Congress Coordinator](#)

[Find Your Area Coordinator](#)

[Donate to the Foundation](#)

[Join Our Mailing List](#)

[Visit Our Online Store](#)

[Recommended Publications](#)

[Learning Resources & Web Links](#)

[FREE 2,300 Page Book "The Great IRS Hoax"](#)

[Update Me on the Income Tax Issue](#)

[Read/Obtain Our USA TODAY Full Page Ads](#)

Founding Documents

- [State Constitutions](#)
- [U.S. Constitution](#)
- [Declaration of Independence](#)

numerous attempts to get our servant government to respond to formal petitions for redress of grievances regarding well documented accusations challenging the legal authority and jurisdiction of the US Government to enforce an income tax upon the People of this nation.

From any perspective, the utter defiance of our government to answer the People's repeated, respectful and well-documented petitions is, by definition, **TYRANNY**.

Our government's failure to publicly establish their legal authority in this, the most basic, intrusive and significant of all governmental powers – *the power to tax* – was the cause of our first revolution, and it may well be the cause of a second.

These despotic acts cannot be allowed to go unchallenged by a free People. (continued. . .)

▶ [Click Here](#) to Read the Full Article

▶ [Click Here](#) to See the Route, Get Details About the Freedom Drive and Sign-up as a Driver, Sponsoring Organization or Become a Freedom Drive "House of Worship."

8-20-02

More Defiance Brewing

Larken Rose: "Please Prosecute Me."

As reported before, on June 17th, Bob Schulz told the government: "No more. Enough is enough. No answers, no taxes."

Schulz sent the IRS a [letter publicly announcing](#) his personal convictions and decision to terminate his filing of income tax returns and his decision to stop paying the tax.

Now comes Larken Rose, author of an articulate website on IRC code section "861" openly taunting the government to prosecute him for failure to file. Rose has documented exhaustively that the laws -- **as written** -- exempt ALL domestic income from federal taxation.

In his open letter to government officials that is being widely disseminated, Rose begins:

**Read & Sign the
REMONSTRANCE
to end the Illegal
Operations of the
IRS!**

Participate!

Join our
**Legality of
Income Tax**
focused Discussion

[Legality of Income Tax](#)

Sign-up for
**We The People
E-Mail Alerts**

[Alerts](#)

"Dear Federal Government,

PLEASE PROSECUTE ME.

I, Larken Rose, have not filed a federal income tax return for 1997 or any subsequent year. This is not because I am protesting any law, or because I do not want to pay my "fair share"; it is because I refuse to be a victim of the biggest financial fraud in history. I also refuse to remain silent while government lawyers illegally defraud my fellow Americans."

Rose continues, (after some discussion of section 861)

"I will not stand by and allow myself, my family and my neighbors to be extorted simply because some power-happy bureaucrats huff and puff about all the nasty things they will do to anyone who does not "comply" with the IRS' misapplication of the law. To the DOJ and the IRS I say this: You know I am among the most vocal about this issue.

Stop terrorizing the American public, and come get me. Make an "example" of me. Surely if my position is "frivolous" and completely devoid of merit, then the DOJ attorneys can easily refute my position in front of a jury, and have me convicted and imprisoned . . . So take your best shot."

Although the government labels any discussion of "861" as "frivolous", questions about the statute's applicability have never been directly decided by any U.S. District Court. As with the Foundation's repeated demands for answers, IRS and DOJ also refuse to answer Rose's specific legal charges.

Again this Foundation asks: What is a free People to do?

▶ [Click Here](#) to read Rose's full "Please Prosecute Me" letter.

▶ [Click Here](#) to learn more about the Schulz "Tax Termination" package. You can receive one for a modest donation to the We The People Foundation for Constitutional Education.

8-14-02

A Way to Help -- For FREE Install WTP Web Stickers

We've just released a number of WTP graphic web "stickers" that can be easily installed on any web page.

Here's the concept:

Everyone who has content control of, or influence over, a website (or even a single web page) puts the WTP stickers on their web pages. Thousands of visitors to these sites -- including those who may never have seen the WTP website or who are not following the events closely -- will be exposed to the Freedom Drive and the Truth-in-Taxation Hearing materials.

A variety of graphics and sizes have been designed to fit easily on almost any page. Stickers are easy to install and are a very effective way of providing rapid "click through" access to the information provided by the WTP Foundation and the WTP Congress.

Please consider placing one or more WTP stickers on your web pages. The clock is ticking. We have to get the word out.

▶ [Click Here](#) to Access the Stickers and Instructions

8-02-02

Schulz's "Tax Termination" Package

Citizens Are Requesting the Information Schulz is Using to Defend Against the Unlawful Acts of IRS and DOJ.

In Response to the Demand, These Educational Materials are Now Available from the We The People Foundation.

**On June 17th, Bob Schulz told the government:
"No more. Enough is enough. No answers, no taxes."**

He sent the IRS a lengthy letter conveying his personal convictions and decision to terminate his filing of income tax returns and his decision to stop paying the tax.

Attached to Schulz's letter were hundreds of pages of documents clearly substantiating the repeated efforts of both Schulz and the We The People Foundation to have the Department of Justice and IRS publicly answer specific legal charges that the income tax system was born of fraud, has no authority in law and is enforced and administered in a manner that violates our Constitution.

As a whole, these materials substantively document the incredible, 3-year journey for answers from our government, culminating in the Foundation's public Truth-in-Taxation hearing in February, 2002.

In his letter to IRS, Schulz requested that the letter, and the materials attached thereto, be made part of his permanent "taxpayer" file.

Because these are now part of his official file, Schulz can use these in any civil or criminal prosecution that may be brought against him. Federal judges cannot exclude evidence from a "taxpayer's" official IRS file at trial.

The government will not be able to prevent any jury from seeing the full range of evidence, including the video record of the entire truth-in-taxation hearing and the detailed chronology of the government's evasion of every opportunity Bob and the Foundation presented to it to answer the questions and address the evidence.

Schulz's letter and its attachments consist of copies of official correspondence, the (still unanswered) petition for redress of grievances, a statement of legal facts and the Congressional "responses" following the hand-delivery of the hearing record to every Congressman on Capitol Hill (plus several analyses).

The attachments also include: copies of the Foundation's full-page ads run in USA Today and the New York Times, key documents (e.g., the written agreement between Schulz and the government -- that was eventually breached), media coverage of Schulz's hunger fast and of course, the full record (testimony, transcript and evidence) of the Truth-in-Taxation Hearing.

Copies of the same comprehensive materials Schulz sent to the IRS are now available through the Foundation.

The educational "Tax Termination" package consists of:

- A)** One copy of the record of the Truth-in-Taxation Hearing – (the four CD-ROM package)
- B)** An "Attachments" CD-ROM disk (with all the *other* attachments)
- C)** A floppy disk with a copy of Schulz's letter to the IRS and notes on how Bob prepared his materials for submission.

▶ [Click Here](#) to obtain the Schulz "Tax Termination" package for a modest donation to the We The People Foundation for Constitutional Education.

▶ [Test Drive](#) the CD-ROM version of the Hearing record.

7-30-02

Read the Rave Reviews About the Truth-in-Taxation Hearing CD-ROM Package

A 30-second television commercial has been produced and is currently being test marketed in 300,000 homes (more to follow). Last week we finalized the WorldNetDaily distribution agreement and they are now offering the set of four CDs, the Tax Termination Package, and the CD/VHS "Combo Package" on their site.

We are witnessing a sea change. The strong testimony of those that have viewed the hearing resonates with people at a profound level and is clear evidence that the evidence and truths revealed in these materials are nothing less than extraordinary.

We extend a heartfelt thanks to everyone that has submitted his or her suggestions, comments, and reviews of the Truth-in-Taxation educational products.

The multi-media CD-ROM delivery mode allows the truths and documentation exposed at the Hearing to reach people in a manner previously impossible to achieve until just months ago. The reactions described in these comments will be repeated thousands, even millions of times as the content of the hearing spreads.

[Click Here](#) to read the reviews and take the new multi-media "Test Drive."

"I am thrilled by my CD's on the Truth In Taxation Hearings. I literally broke down and wept several times at the truths that came out..."

Elaine, Georgia

"... these are the most important tapes and CDs that have EVER been produced in this country."

Wm. L., Michigan

"... you gave me the ammunition. . . when the IRS does approach me... you have literally put decades of research and

education in 4 CDs. You are to be congratulated for a superb product ... "

Ted, Dallas Texas

"You people have created the 'Noah's Ark' of tax freedom, by bringing these things to light - the citizens of this country owe you a great debt..."

Clint, Ephrata Washington

Your comments about the Hearing record are encouraged to be sent to our support staff at: support@bostontepartyii.org

▶ [Click Here](#) to read the reviews and take the new multi-media "Test Drive."

7-22-02

Schulz Traveling Across US To Save The Constitution

Freedom Drive 2002: November, All Roads Lead to DC

Bob Schulz is following through on his personal pledge to do whatever is necessary to defend the unalienable rights of the People.

▶ See [Schulz's Schedule](#) & Meeting Details

Schulz, Chairman of the We The People Congress is traveling across the nation to organize Freedom Drive 2002. Freedom Drive is a mass civil action in direct response to the US Government's failure to respond to the citizens' repeated petitions for redress of grievances regarding the federal income tax system.

On June 17th, [Schulz publicly announced](#) that **he will no longer file tax returns or pay income taxes** because the federal government, in flagrant violation of the 1st Amendment, refuses to answer to formal charges that the US tax system is unconstitutional, was born of fraud and is enforced without regard to due process or our civil rights.

Among the well documented charges leveled by Schulz (and

thousands of others) is that the US Government refuses to officially declare the specific legal basis of their purported jurisdiction to impose income taxes on average Americans. IRS and DOJ persistently refuse to cite any law that specifically imposes a legal duty on average Americans liable to pay income taxes or withhold taxes. (*continued*)

▶ [Click Here to read the full article](#)

7-21-02

Freedom Drive 2002 Flyer Is Released

"Enough is Enough." Help Defend The Constitution. All Roads Lead to DC This November

Everyone is encouraged to copy the flyer and distribute it widely (and repeatedly) at truck stops, rest areas, grocery stores, bulletin boards, etc. Details about obtaining bulk quantity color glossy copies of the ad will be available soon.

▶ [RIGHT Click Here](#) to download the flyer. It is 560 KB and is in .pdf format.

6-28-02

Civil Strife Gets Underway:

Take The Drive. Don't Take a Dive.

Veteran's day is an appropriate day for Americans to remember the sacrifices of the Sons and Daughters of Liberty from earlier generations and to pledge themselves to an equal sacrifice in a modern defense of our Freedoms here at home.

Veteran's day is an equally appropriate day for all Americans to acknowledge the breadth and depth of the government's arrogance, abuses and usurpations.

Veteran's day is an appropriate day for We The People to initiate a formal strategic defense of our Rights against domestic governmental tyranny. It is time to put a collective foot down and say, "Enough is enough."

On Veteran's Day, Monday November 11, 2002, cars, vans and trucks will leave from cities on the West Coast (e.g., Seattle, Portland, San Francisco and San Diego). They will come together in Salt Lake City, where they will meet with more cars, vans and trucks coming down from the north and up from the south in caravans.

These travelers will journey on to Denver, where they will meet with more cars, vans and trucks coming down from the north and up from the south in caravans. **(continued)**

▶ [Click Here to Read the Full Article](#)

6-26-02

Treasury Inspector General Starts Investigation of Illegal IRS Data Tampering

Mike McKinney of the Treasury's Inspector General office in Washington DC, recently contacted Richard and Victoria Osborn of TPI, a Colorado Springs forensic accounting firm, to inform them that materials produced by TPI were being sent to Treasury field investigators looking into alleged illegal data tampering by IRS personnel.

The Osborns have produced documentation and given sworn testimony that the IRS routinely violates citizens' due process rights by willfully and intentionally manipulating taxpayers' Individual Master Files (IMF). This unlawful data tampering is for the purposes of: fabricating time-barred tax assessments; fraudulently certifying official records sent to federal courts to support illegal assessments; "short paying" interest legally owed to taxpayers; seizing Social Security benefits from taxpayers in direct violation of US law and creating fraudulent penalty and interest payments against taxpayers.

(continued)

[Click Here](#) to read the full article

Schulz to Speak at Tax Freedom Rally In San Francisco, July 6 and 7

(Please see the archives for this entire post)

FES can be reached at www.freeenterprisesociety.com or by phone, (209) 966-7040.

▶ [Read the brochure](#) for the Freedom Rally (.pdf)

Schiff Fighting Unlawful Bank Seizure

Determined to Defend 4th Amendment from Attacks by Bank of America and the IRS

A Las Vegas Tribune article of June 26th covers Irwin Schiff's latest court motion to get a Nevada state judge to let his case against the Bank of America proceed to trial. BOA was charged by Schiff for unlawfully giving his BOA bank account to the IRS without a court order or proper legal authority.

Schiff is encouraging citizens to send respectful, supportive notes to Judge Earl to allow Schiff's case to proceed to a jury trial. Judge Earl's contact information is in the news article.

▶ [Click Here](#) to read the news article "All Nevada Bank Accounts at Risk."

6-22-02

Last Batch of Congressional Responses: The "Hot Potato" Syndrome

On April 15th, people from all over the country met in Washington DC and delivered a packet of documents to all 535 members of Congress. Each packet included letters from constituents respectfully asking Congress to fix the problem of the fraudulent and illegal income tax, and a record of the Citizens' Truth-In-Taxation Hearing (which was held on February 27th and 28th).

Approximately 3300 such constituent letters were hand delivered to the offices of the congressmen. In each case, an aide to the congressman was made to sign a form signifying his/her receipt of the materials. In each case, the person who delivered the packet signed a proof of service form.

The purpose of the activity was to put each and every

congressman in the position of NOT being able to claim he/she did not know about the People's petition for redress of grievances regarding the income tax. There exists no excuse for not knowing the causes which impelled the people to eventually engage in civil action against the income tax.

Something very strange is going on.

An astonishing 470 congressmen, including Senators Hillary Clinton and Charles Schumer from New York, have decided to ignore their constituents altogether, by not responding, at all, to the thousands of constituent letters that were hand delivered to their DC offices. (*continued*)

▶ [Click here](#) to read the full article

6-19-02

**Media Coverage Begins:
"Schulz Stops Paying Taxes, Defies IRS"**

The same large New York newspaper that started the media coverage of Bob Schulz's hunger strike last summer has again taken notice of Schulz and his letter of this week to the Feds proclaiming publicly his decision to stop paying the income tax and to cease filing.

▶ [Click here](#) to read the news article

6-16-02

**Schulz to Feds:
No Answers, No Taxes. "The Gloves
Are Off. Enough is Enough."**

Bob Schulz, Chairman of We The People Foundation for Constitutional Education today [released a letter](#) sent to his regional IRS processing center, IRS Commissioner Rossotti, President Bush, Speaker Hastert and Senate Majority Leader Daschle declaring his total commitment to personally instigate sufficient civil action across the nation to end the income tax as

we know it.

Schulz's letter publicly proclaims and staunchly states that after 45 years of willful compliance he now refuses to file a tax return for 2001, 2002 and for all future years.

Citing the record of the Citizens' Truth-In-Taxation Hearing and the government's steadfast refusal to answer the Foundation's well-documented charges that the income tax system is fraudulent in its jurisdiction and is unlawfully enforced against the American people, Schulz said, "The gloves are off. Enough is enough. The evidence phase is over. I will now do everything in my power to mobilize the People in defense of our rights. Our children and our neighbors are entitled to constitutional governance carried out in decency and good order."

"Our liberties have been seized. I call on all right minded citizens to do something – now! Spread the word. Join the We The People Congress. Sign up for duty as a county or state coordinator. Get ready to act."

Schulz's letter chastises the government for its blatant disregard of the Constitution and his absolute right, as a sovereign citizen, to a formal response from the US Government to the petition for redress of grievances regarding the income tax system.

This letter marks the beginning of a large, orchestrated campaign of civil action designed to bring this conflict to the forefront of the nation's consciousness and thus, to force the IRS to stop forcing employers to withhold the tax from the paychecks of their employees and to stop forcing people to file the insidiously intrusive tax returns and to pay this abominable tax.

Hundreds of We The People Congress coordinators and thousands of supporters across the country are expected to personally assist specific action initiatives and to build a mass movement capable, as Schulz declares, "of putting the government back in its box."

The plan is designed to utilize proven techniques of a proactive, non-violent, mass-movement, all meant to raise the level of public awareness and knowledge of what is really going on in government and to bring it to heel.

"The government leaves us no choice," said Schulz. "We have documented their crimes, the abuses and the mechanics of the fraud. We have petitioned. We have pleaded. We have supplicated. We will not grovel. Make no mistake -- we will not passively give up our freedoms to the repugnant acts of a dishonest government."

Details of the civil action plan will be released following additional preparations over the next week.

Schulz plans to spend the foreseeable future traveling around the country meeting with liberty-minded groups to line up support for and participation in the civil action.

Schulz concluded, "There is no middle ground. We have a Constitution or we don't. We are free or we are not. We are soon to find out where the People stand on the issues of citizen vigilance and the matter of our rights, liberties and freedoms."

Click below for Schulz's letter to the Federal government. PLEASE pass it on. Tell your friends and coworkers and monitor www.givemeliberty.org for updates and developments.

▶ [Click here](#) to read Schulz's letter

6-11-02

White House Briefing: Question About Schulz Directed to Bush

WorldNetDaily [reports today](#) about Monday's White House press briefing where WND correspondent and Baltimore radio talk show host Les Kinsolving briefly grilled Presidential Press Secretary Ari Fleischer about whether the President will direct DOJ and IRS to answer Schulz's petition for redress of grievances on the income tax.

Fleischer appeared less than thrilled with the question and his response was evasive.

▶ [Click here](#) to hear the brief 6/10 audio segment.

▶ [Click here](#) to see the C-SPAN video coverage of the press conference. The 30 second question is asked at 37:20 of the forty minute briefing. (Real Player required - download free at Real.com)

6-5-02

Coming: Personal Message & Plan

from Schulz

June 1st has come and gone.

On April 15 thousands of constituent letters were delivered to the 535 members of Congress, along with a copy of the record of the Hearing. The constituents respectfully requested the Congressmen to review the record of the hearing and let them know by June 1 if they (the congressmen) would move to schedule a full-blown congressional hearing requiring IRS and DOJ to address the evidence and answer our questions regarding the fraudulent jurisdiction of the IRS and the illegal income tax system.

In effect, each congressman received a petition for a redress of grievances relating to abuses of the taxing powers granted to the federal government by the people.

As of June 3, only 53 congressmen have responded. Of those 53, none mentioned the Citizens Truth-in-Taxation Hearing record or the request for a congressional hearing.

These Congressional "responses" document for history the complete lack of respect given the sovereign People of this nation (and the Constitution) by their elected leaders.

The question now is, "What must a free person do in the face of unconstitutional acts by his government and a government that will not justify its behavior?". . .

In the meantime, Bob had this to say: "My unalienable rights yield to no one. I will not surrender to the physical control of government. I will not hand over possession of my unalienable rights. I will not submit to unconstitutional acts by government. I will not acknowledge superiority of the government. I will not give up my rights without a fight. I will not yield to any form of tyranny. I will not succumb to the IRS."

[\(Please see the archive below for the full post\)](#)

5-23-02

Together, With Force

**Let Us Challenge Those Who Dare Tax Our Labor Let
Us Be Vigilant In This and Other Matters of Liberty!**

"Men by their constitutions are naturally divided into two parties: (1) Those who fear and distrust the people and wish to draw all powers from them into the hands of the higher classes,

(2) Those who identify themselves with the people, have confidence in them, cherish and consider them as the most honest and safe, although not the most wise depository of the public interests. In every country these two parties exist; and in every one where they are free to think, speak and write they will declare themselves."

In Jefferson's quotation above, the word "constitution" refers not to the set of fundamental laws and principles that normally govern the operation of a government, but rather to man's composition or make-up, for instance his mental disposition -- his "nature."

What Jefferson was saying, in effect, was that it is in the natural order of organized societies for people to be inclined to either relinquish power into the hands of the "higher classes" of that society or to have power reside in the hands of the common citizenry, even though the people may not always be the most prudent nor most effective managers of that power.

We know how Jefferson and the other framers of the state and federal Constitutions declared themselves on this issue of power.

Jefferson declared himself most succinctly when he wrote, "I know of no safe depository of the ultimate powers of a society but the people themselves; and if we think them not enlightened enough to exercise their control with a wholesome discretion, the remedy is not to take it away from them, but to inform their discretion by education." (**continued**)

▶ [Click here to Read the Full Article](#)

May 15, 2002

More Congressmen Respond More of the Same: Insolence !

One month has passed since all 535 congressmen were petitioned for a redress of grievances regarding the federal income tax. On April 15th, thousands of letters from constituents were hand delivered with copies of the Truth-in-Taxation Hearing record to every member of Congress.

Of the 535 Congressmen, 513 have NOT responded to the petition.

Below are some of the "responses" from the handful of Congressmen who did bother to reply. The responses are

indicative of the true condition of our Republic. . .

[Not one congressman has specifically acknowledged the record of the Citizens' Truth-In-Taxation Hearing, much less the Hearing's 537 statements of fact, supporting evidence and conclusions of law.](#) **(continued)**

(please see the archive below for the entire post)

▶ [Click here to Read the Full Article](#)

April 28, 2002

Congress Begins to Respond: Early Returns Deserve Censure

What Must a Free People Do?

Plan For a "Summer of Discontent"

The Peoples' 535 representatives in Washington DC have begun to respond to the constituent demand letters they received last week in conjunction with the hand delivery of the Truth-in-Taxation Hearing record to every member of Congress.

Their responses form an obnoxious and objectionable pattern:

- Staff members, rather than representatives, are responding
- Staff members are not showing the letters to congressmen
- The replies are non-responsive and plainly insulting
- Stock "off-the-shelf" replies have nothing to do with our charges
- A giant "brush off" by Congress is in the making

We again ask: What must a free people do when faced with a government that will not respond to a proper petition for a redress of grievances? What must a free People do with a government that will not answer to the Peoples' charges of unlawful behavior? What must a free People do with the representatives of a Republic that respond to constituents with inane and irrelevant responses?

▶ [Click here to read the full article](#)

April 21, 2002

Congress Has Been Put on Formal Notice.

Its Members Now Have the Demand Letter and a Copy of the Record of the Citizens' Truth-In-Taxation Hearing.

It Took a Team Effort.

On Sunday and Monday, April 14-15, 2002, citizens from sea to shining sea gathered in Washington DC.

Liberty was their passion and formally notifying Congress was the mission.. .

On Monday morning, the group marched to Capitol Hill and served all but eleven of the 535 members of Congress with a copy of the record of the Citizens' Truth-In-Taxation Hearing .. .

Congress has now been officially put on Notice by the People:

- The IRS lacks the legal jurisdiction to enforce the federal income tax within the borders of the 50 states,
- The federal income tax system is unlawfully applied, and
- The IRS routinely violates the Peoples' 4th Amendment and due process rights.

Along with the record of the Hearing, the Congressmen received thousands of letters demanding that they move, no later than June 1, 2002, to direct IRS and DOJ to either stop forcing employers to withhold and to stop forcing the People to file and pay, OR schedule a full-blown congressional hearing requiring IRS and DOJ to appear and to address the evidence from the Truth-In-Taxation Hearing record.. . .

(please see the archives below for the entire posting)

April 12, 2002

We Are Putting Congress On Notice. It is a Vital Step in the Process.

Last Call For Letters From Constituents.

On Monday, April 15th, citizens from around the country will be in Washington, DC to deliver copies of the full record and evidence of the Citizens' Truth-In-Taxation Hearing, to every Congressman, along with a formal transmittal letter.

[Click here to read the sample constituent letter.](#)

April 9, 2002

Press conference seen by thousands Details for Sunday's DC Mall gathering & Congressional deliveries set

As of this morning, almost 7,000 internet viewers and countless others served by media network news services have now seen yesterday's DC press conference where evidence of unlawful alteration of IRS taxpayer "Master" computer files was unveiled by this Foundation. Several Ex-IRS agents also spoke telling the press that they now know IRS agents have NO statutory authority to assess taxes or seize citizens' property. The video archive of the press conference can be seen by [clicking here](#). . .

▶ [Click here](#) to see the April 8 WTP press conference

April 7, 2002

Racketeering at IRS: Press Conference Monday, 1 PM Eastern

Schulz to Senate Finance Committee:

**Stop the Propaganda. Stop the Intimidation.
Answer the Questions. Go After the *Real*
Criminals.**

The press conference begins at 1 PM from the National Press Club in DC. [Click here](#) to watch it. (*ed. archived*). We are expecting thousands across the nation to watch this live broadcast.

▶ [Click here](#) to read Schulz's letter to Senate Finance Committee Chairman, Senator Max Baucus

April 4, 2002

WTP Press Conference 1 P.M. Eastern, Monday, April 8

***Watch it LIVE From The National Press Club by
FREE Webcast [click here](#)***

Conspiracy And Racketeering Widespread at IRS

DOJ And IRS Operating Outside the Law

Congress Looks the Other Way

Peaceful Resistance Planned

On April 8th at **1:00 p.m. (Eastern)**, 10 a.m. (Pacific), there will be a press conference in Washington DC on the federal income tax. The event will be held at the National Press Club.

The press conference will be broadcast live via webcast. Anyone will be able to watch the press conference by logging onto ConnectLive.com/events/wethepeople.

(continued)

- ▶ [Click here to read the full article](#)
- ▶ [Click here to get the April-4-02 WTP Press Release.](#)
- ▶ Miss the Hearing Webcast? [See a Few Video Shorts.](#)

March 23, 2002

Loose Ends, Evolving Strategies and Action Reminders

The People have reached a watershed moment.

The material issue of fact is the fraudulent jurisdiction of the IRS and the absent, yes, MISSING, legal authority for the IRS to force employers to withhold income taxes from employee paychecks and the lack of authority for the IRS to force the People to file a tax return and to pay income taxes.

Against a backdrop of (a), the government's gangster-style, brutal, forceful intimidation and enforcement behavior (i.e., unlawfully enforcing the income tax without bona fide legal authority) and (b), the government's capricious, even freakish, evasion of every opportunity it has been presented with to answer the Peoples' intelligent and rational petitions regarding such authority, **the record of the Citizens' Truth-In-Taxation Hearing stands uncontested as incontrovertible proof of a government hoax and tyranny of the most pernicious form.** *Our nation must respond.*

Far beyond the well documented issues that there is no law that actually makes the average American liable for the tax and the widespread violations of due process and other

constitutional rights by the IRS, **our hearing broke into new and disturbing areas where testimony and evidence revealed, among many things:**

- IRS agents illegally manipulate IRS computer data files to unlawfully bypass programming that would legally prohibit any tax enforcement actions because of statutory time limits.
- Massive and illegal manipulation of the core IMF computer database to create fraudulent return records, without legal authority, that are what set in motion the tax collection mechanisms.
- Testimony and detailed evidence from an ex-IRS Revenue Agent detailing fraudulent IRS training classes for IRS agents in which agents are instructed in creating "substitute" returns for non-filers. The fine print of the training materials carefully avoids the mention of individual income tax statutes or 1040s – although that is presumably most of what these agents work on! Further testimony revealed this is because there is NO legal authority for an agent to create a "substitute" 1040 return. Internal memos from the IRS's Office of Counsel clearly show they know a "substitute for return" cannot stand the scrutiny of a direct legal challenge.
- Testimony of IRS Agents initiating levy and seizure enforcement actions when they are clearly not authorized under the law to do so. One ex-IRS agent testified that even though an armed "SWAT" team would show up at a citizen's home, the IRS was not authorized to actually "seize" it --- they would effectively scare the citizen into fleeing his home, thereby surrendering it "voluntarily" to the government!
- New testimony and evidence uncovering the fraudulent ratification of the 16 Amendment: Far beyond the punctuation and spelling errors cited so casually by legal historians, the hearing delved into new lines of questioning detailing significant and widespread violations of state constitutions which the government clearly knew of in 1913 and that void those states' amendment votes for all time.
- An alarming U.S. government research report from 1957 which details clearly that the federal government does **not** have legislative jurisdiction within the geographical confines of the fifty states unless very specific legal procedures officially relinquish that jurisdiction to the federal government from the state. The evidence makes it clear that without legislative jurisdiction, there is no power to tax.

In summary, for the first time there is a substantial, unambiguous record of facts, sworn to under oath by credentialed professionals, which support the Peoples' uncontested charge that the federal income tax, represents the greatest hoax, ever, perpetrated by any government in human history -- and this, in the "freest" nation on Earth. **(continued)**

- ▶ [Read the Full Article](#)
 - ▶ [Help us Pay the Bills](#) from the Hearing.
-

March 15, 2002

The Next Steps:

- 1) We Must Put The "Electric" Record Of The Hearing Into The Hands Of Every Member Of Congress**
- 2) We Must Deliver Deafening Demands To Our Elected Representatives**
- 3) We Must Spread News Of This Crisis Across America**

On February 27 and 28, 2002, the We The People Foundation for Constitutional Education sponsored the long-awaited Truth-In-Taxation Hearing.

This historic event exposed to the public the irrefutable facts about how the three branches of the federal government have intentionally and systematically conspired to deprive the American People of our Constitutional rights and reduce our citizens to indentured servants of a corrupt federal government bureaucracy. . .

(continued...)

- ▶ [Read the full article](#)
-

March 2, 2002

Historic Truth-in-Taxation Hearing Exposes Government Fraud --- And Abuse Of Power Against American Citizens. The Evidence And Record Of Facts Now Stand Irrefutable.

Extensive Documentary Evidence and Expert Testimony Under Oath Established a Factual Public Record That Will

Be Used by The People in Upcoming Legal Actions.

- ▶ [Click here to obtain the full video record, transcript and evidence from the tax hearing](#)
- ▶ [Click here to read Bob Schulz' opening remarks](#)
- ▶ [Click here to read ex-IRS Agent Sherry Jackson's closing remarks](#)

On February 27 and 28, 2002, at the Washington Marriott in Washington DC, the We The People Foundation for Constitutional Education sponsored the long-awaited Truth-In-Taxation Hearing. This historic event brought to public attention the facts about how the three branches of the federal government have intentionally and systematically conspired to deprive the American People of our Constitutional rights, and reduce our citizens to indentured servants of a corrupt federal government bureaucracy.

From the Record of the hearing, the reason is obvious: DOJ and IRS can not answer the questions truthfully without admitting to the fraudulent jurisdiction of the IRS and the illegal operation of the income tax system.

▶ [Read The Full Article](#)

March 1, 2002

The Beginning of the End: Historic Truth-in-Taxation Hearing Concludes

Yesterday marked the conclusion of the Citizens' Truth-in-Taxation hearing sponsored by the We The People Foundation in Washington, DC. By any measure, this hearing will be considered a watershed event in the history of the fight for liberty and freedom.

Over 2 days almost 500 detailed legal assertions and supporting evidence were put forth publicly challenging the legal foundations of the tax

system, the legislative (taxing) jurisdiction of the U.S. within the 50 states, and for the first time: public exposure of patently illegal activities by IRS personnel including proof of computer record tampering and fraudulently deceptive training practices for IRS agents.

The lines of inquiry were answered **under oath** by panels of ex-IRS agents/CPAs, ex-IRS counsel, practicing attorneys, and tax law researchers.

The evidence was wholly compelling and disturbing.

The 18 hour event was broadcast live in its entirety over the internet with "real-time" access to view and print the legal documentation and evidence as it was presented. Full copies of the hearing proceedings and electronic copies of the evidence will be made available shortly following post-production work.

The Foundation will post a comprehensive review of the hearing's testimony, findings and conclusions later this weekend.

Bob Schulz sends his sincerest thanks to those who have supported this initiative, as participants, viewers or donors.

February 13, 2002

[Text Version of Sunday's Full-Page NY Times Ad Now Posted](#)

▶ [click here](#)

February 12, 2002

[A Message to All Veterans from General Raymond Davis](#)

General Raymond Davis (USMC, Ret.), the nation's most highly decorated living veteran and Medal of Honor recipient, has issued a call for all American veterans to actively support this Foundation's efforts to have the Peoples' petition for redress of tax grievances fully answered by the government.

In his letter, General Davis reminds all veterans of their oath to defend the Constitution against "all enemies, foreign **or domestic.**"

▶ [Click here to see the full letter](#) (250kb .pdf)

February 11, 2002

Here's the Full-Page Ad From Sunday's New York Times, February 10, 2002

- ▶ [Read the Ad](#) Text Version
- ▶ [Read the Ad](#) Graphic Version
Right Click to "Save As", (650 Kb,.pdf)
- ▶ [Help Us Pay for the Ad](#)

On Sunday February 10, 2002, We The People Foundation ran a full-page ad in the nationwide edition of The New York Times under the heading, "IRS and Department of Justice: Why Won't You Answer Our Questions?"

February 6, 2002

New One Page Flyer About the Constitutional Crisis

▶ [click here](#) (.pdf 37k)

February 2, 2002

An Appeal to Every Organization That Stands For Liberty

The Time Has Come For Us to Stand Together

▶ [Read The Full Appeal](#)

January 28, 2002

We Now Have A Constitutional Crisis

U. S. Government Officials Refuse To Answer Questions On Legality Of The IRS And Income Tax System

**Congressman Roscoe Bartlett (MD), Assistant
Attorney General Dan Bryant, and IRS
Commissioner Charles Rossotti have broken their
written agreement with the American People and
have betrayed the United States Constitution.**

**WE THE PEOPLE NOW DEMAND THAT THE
GOVERNMENT RESPOND TO IRREFUTABLE
EVIDENCE THAT PROVES THE FRAUDULENT
ORIGIN OF THE IRS AND THE UNLAWFUL
ADMINISTRATION AND ENFORCEMENT OF THE
INCOME TAX SYSTEM AGAINST AMERICAN
CITIZENS.**

▶ [Read The Full Article](#)

Want to see our old web updates?

See Our ARCHIVES:

[ARCHIVE-1](#) (1999 thru January, 2002)

[ARCHIVE-2](#) (January, 2002 thru July, 2002)

Visit our archives to see the spotlights of the past. Please take note that some of these notices are out-of-date, but we include them in order to give you a sense of our history and our momentum.

[DISCLAIMER](#)



Mission Statement

The mission of the We The People organization is:

1. To protect, preserve and enhance the unalienable rights, liberties and freedoms of the people.
2. To teach people that under our system of governance all power comes from the people and all government is limited by our written constitutions.
3. To help people become better informed about the history and meaning of every provision of the Declaration of Independence and their State and federal constitutions.
4. To help people become better informed about what is really going on in government.
5. To help people become better informed about how to confront unconstitutional and illegal behavior by those wielding power in government at all levels.
6. To institutionalize vigilance by the ordinary, nonaligned citizen-voter-taxpayers.

The We The People organization

The organization includes two separate corporations which are connected by a mutuality of purpose: 1) the **We The People Foundation for Constitutional Education**, which is an educational corporation that cannot engage in political activity and is supported by tax-deductible donations; and 2), the **We The People Congress**, which is a membership corporation which can engage in political activity and is supported by membership dues.

What we see, more and more, is that the way the government is operating is in sharp contrast to the way it was designed to work. The situation continues to deteriorate. The country appears to be rushing headlong into debt, dependency and decay. Notably, the judiciary is not the independent, co-equal branch of the government that it was designed to be. Instead, the record shows that when it comes to challenges to governmental behavior, by ordinary, nonaligned citizens, the judiciary is likely to cooperate with the executive and/or legislature in a collective decision, even if that decision denies to the citizens their unalienable rights. To make matters worse, the departure from an essential, fundamental principle in the one instance becomes a precedent for a second, that second for a third and so forth, until, as Jefferson warned, "the bulk of society is reduced to be mere automations of misery...."

We have also learned is that when it comes to confronting uncivil and unjust government (as when government steps outside the boundaries drawn around its power by the written constitutions), education of citizens, by citizens, will often be for naught unless that education is coupled with demands on the government by a critical mass of concerned citizens. As Frederick Douglas said in 1849, "Power concedes nothing without a demand. It never did, and it never will. Find out just what the people will submit to and you have found out the exact amount of injustice and wrong which will be imposed upon them; and these will continue until they have resisted with either words, or blows, or by both. The limits of tyrants are prescribed by the endurance of those whom they suppress."

The extra-governmental processes available to the general citizenry to help governments at all levels return to a genuine allegiance to the federal and state constitutions and to govern in conformity with their requirements are, basically, popular education and political activism. Under our circumstances, one without the other is of no avail.

The need for popular education has at least two causes: first, the failure of the public schools to teach the history, meaning, effect and significance of every provision of the founding documents -- the essential principles; and, second, the need for the citizenry to always be vigilant and conscious about their right to intelligently, professionally and rationally confront unconstitutional and illegal behavior by those wielding governmental power.

The need for political activism becomes apparent as we realize that constitutional governance is simply not possible through existing political and governmental processes due in large part to the control and influence the major political parties have over the selection and behavior of our legislators, governors and judges and the influence various special interests and monied institutions have over our political and governmental leaders, creating a virtual impossibility of reform.

A citizen-oriented pro-constitution movement in New York State settled upon two organizations, one (a Foundation) to fulfill the need for popular education and the other (a Congress) to fulfill the need for political activism. Both were incorporated on November 24, 1997. Their Certificates of Incorporation were amended on December 15, 2001 in recognition of the fact that as of 1999, their activities were no longer confined to New York State.

[Join the Congress](#)

We The People Foundation for Constitutional Education

The **We The People Foundation for Constitutional Education** has been established to fulfill the need for popular education including more information, awareness, and knowledge about the Declaration of Independence and every provision of the federal and state constitutions, about the sovereignty of the people whose will the constitutions are designed to express, and about the government they are meant to control through their constitutions. Its educational program works to inform the public, increase awareness, and encourage appropriate government reform through constitutional processes.

The Foundation is designed to carry out the broad scale educational program required to counteract the public ignorance and apathy we see as hampering the development of citizen vigilance and the acceptance of popular sovereignty essential to the proper governance of our constitutional democratic republics. The Foundation is an organization devoted to the a-political, public interest, teaching of civility "content" and the expression of the Jeffersonian ideal of a way of life rooted in constitutionality and civic action.

Conceptually, the Foundation exercises philosophical leadership in the total program. Eventually, combining a highly professional public education program with the penetrating analytical and legal activity and advocacy of a public-interest law firm, the Foundation is a source of vital information and education, supportive funding and professional legal undertakings on behalf of situations and individuals suffering from non-constitutional governance, all aimed at "the re-ignition of constitutional constraints on government."

[Donate to the Foundation](#)

We The People Congress

The **We The People Congress** has been established for the purpose of developing in the public forum, from the ordinary, non-aligned citizenry, a constituency committed to what Mahatma Gandhi and Martin Luther King, Jr. referred to as a "militant, non-violent, mass-movement" with the goal of achieving substantial reforms in the structure and process of government, through political activism.

The Congress is designed as an advocacy organization, to carry the message vocally and politically to the people and to the various legislative and administrative organizations of government, seeking to influence attitudes of the body politic and legislative actions. This is an organization separate from the Foundation, institutionally, but connected by a mutuality of purpose.

The Congress will, by rational, intelligent and professional means make it difficult for those currently wielding political and governmental power to continue in power with a "business as usual" approach and lead the people toward significant improvements in our system of governance. We recognize that the acknowledgment of popular sovereignty

as a social and political force is a fundamental need. The Congress is committed to achieving its purposes by all possible means short of violence.

The Foundation and the Congress recognize that the requirements for changes in governmental structure and process will include, but not necessarily be limited to: the clarification of the federal power to tax; the teaching in our schools of the history, meaning, effect and significance of every provision of our founding documents; increased accountability, ethics and efficiency; the clarification and strengthening of public-debt-limiting restrictions; the clarification and strengthening of the prohibitions regarding the gifting of public funds for private purposes; legislative reform including the strengthening of representative democracy and participatory democracy; a reduction in and control over the cost and secrecy of the legislatures; easier access to the ballot for independents and party insurgents; weakening of the power of political parties and of government in general; weakening of the desire of special interests to influence legislative bodies; non-partisan elections; a judiciary that is more independent and accountable; and, laws which do not favor public education over private education.

[Join the Congress](#)

Certificates of Incorporation and By-Laws

[Certificate of Incorporation for the Foundation, as amended Dec. 15, 2001](#)

[By-Laws of the Foundation, as amended Dec. 15, 2001](#)

[Certificate of Incorporation for the Congress, as amended Dec. 15, 2001](#)

[By-Laws of the Congress, as amended Dec. 15, 2001](#)



[Legality-of -Income-Tax](#) | [Citizens' Constitutional Investigatory Commission](#)
[Operation Enduring Patriotism](#) | [Coalition building](#)
[Organizational development](#) | [Lawsuits](#)

Legality-of -Income-Tax

On July 1 and 2, 1999, we launched our Legality-of-Income-Tax project to get the federal government to respond to the petitions for a redress of grievances related to the allegedly fraudulent and illegal income tax system. We sponsored four conferences at the National Press Club in Washington DC. However, it was not until after we publicized the evidence in four editions of USA TODAY, assembled a delegation of hundreds of people from all over the country for a "walk-around" the IRS headquarters building and Bob Schulz embarked on a hunger fast that the government finally agreed to respond to our petition.

The citizens' truth-in-taxation hearing is now scheduled for February 27 and 28, 2002, on Capitol Hill. Our educational activities in this regard are having a significant impact. We are witnessing a growing call, in and out of Congress, for an end to the federal income tax.

On July 1, 2001, [Bob Schulz](#) began a hunger fast in defense of his essential right to petition the government for a redress of grievances (and government's obligation to answer). He said he would continue the fast until he died or until the federal government agreed to send its experts to meet with researchers from the people's tax honesty movement, in a public forum, to answer questions raised by those researchers - questions which challenge the legal authority of the IRS to force employers to withhold the income tax from the paychecks of their employees or to force most Americans to file a tax return and to pay the tax.

On July 20, 2001, the government agreed to answer the questions in a public forum and Bob ended his fast.

The "Citizens'-Truth-In-Taxation" hearing was scheduled for September 25 and 26, 2001. However, due to the September 11th attacks on the World Trade Center in New York City, and on the Pentagon in Washington DC, the hearing was rescheduled for February 27 and 28, 2002.

Bob's action came as a result of the government's continued evasion of formal and public petitions for a redress of grievances relating to the allegations of the fraudulent and illegal operations of the income tax system.

The well researched and documented legal allegations by citizens comprising what has become known as the "tax honesty movement" include the following:

- 1) In 1913, the 16th Amendment (the "income tax" Amendment) was fraudulently and illegally declared to be ratified by a lame-duck Secretary of State just days before leaving office;
- 2) There is NO LAW that requires most Americans to file a tax return, pay the federal income tax or have the tax withheld from their earnings;

3) People who file a Form 1040 "voluntarily" waive their 5th Amendment right not to bear witness against themselves;

4) The IRS routinely violates citizens' 4th Amendment rights against illegal search and seizure, by failing to properly obtain warrants issued by a court upon probable cause and supported by oath and affirmation; and

5) The IRS, as standard operating procedure, routinely and grossly violates citizens' due process rights in its administrative procedures and operates far outside the boundaries of U.S. law.

Click here for a chronological presentation of all articles which have been posted on this website related to the Foundation's Legality-of-Income-Tax educational project.

Those able to make a donation to help us cover the costs of our Legality-of-Income-Tax project should [click here](#). Donations may be made securely on-line, or by check or money order.

[Back to Top](#)

Citizens' Constitutional Investigatory Commission

On Thursday, June 29, 2000, [We the People Foundation for Constitutional Education Inc.](#) held the fourth Washington, DC conference at the National Press Club on the question of the legality of the income tax. The Conference was preceded by two full-page center-spread ads in the Washington Times (19 - 25 JUNE and 26 JUNE - 2 JULY). Speaker after speaker provided enormously encouraging news and information, to the largest audience yet, on their respective aspects of citizens' confrontations with the federal government's abuse of its taxing power. Everyone present felt that it was, indeed, a moving, significant and memorable day. [For a video-taped recording of the event click here.](#)

A conference highlight was the [luncheon speech by America's top money attorney, Edwin Vieira Jr.](#), who provided the most profound comments of the day, including his call for a "Blue Ribbon," high-profile Citizens' Constitutional Investigatory Commission, to investigate four issues: 1) was the 16th amendment validly ratified?; 2) if not, is the federal income tax a direct tax or an indirect tax?; 3) because labor creates the tax, is the income tax slavery?; and 4) if the tax is a direct tax -- a badge of slavery -- then why have the charges regarding the 16th amendment been ignored? The Citizens' Commission would operate without any government assistance. It would hold public hearings and publish its findings. Edwin Vierra finished first in his class at Harvard Law School. His specialty is constitutional law. He is an expert on the federal monetary system and the Federal Reserve System. He is the author of PIECES OF EIGHT: THE MONETARY POWERS AND DISABILITIES OF THE UNITED STATES CONSTITUTION (1983). He is rumored to be the author of CRA\$HMAKERS, which was published in 2000.

We are preparing a memorandum in which we will address issues related to the start-up of the Commission. We will post the memorandum as soon as possible.

[Back to Top](#)

Operation Enduring Patriotism

On November 12, 2001, the We The People Foundation launched "Operation Enduring Patriotism", to require the

teaching in the nation's schools of the history, meaning, effect and significance of every provision of the Declaration of Independence, the federal constitution and the state constitutions.

Operation Enduring Patriotism is a citizens' initiative for actions by the states.

At the heart of this initiative is a proposed model statute to be adopted by each state. [Click here](#) to view a copy of the proposed state statute, "An Act for Enduring Patriotism." The purpose of Operation Enduring Patriotism is to have the statute passed into law in each of the fifty states.

Patriotism needs to be more than "flag deep" if the great American experiment in self-government is to endure.

Founder George Mason said, "No free government, or the blessings of liberty can be preserved to any people, but by frequent recurrence to fundamental principles."

A FREE live web cast of the event was available from 9:00 a.m. to 11:00 a.m. EST on the home page of the We The People Foundation for Constitutional Education, www.givemeliberty.org. (Webcast uses Windows Media). The web cast will remain available on the site until May 12, 2002.

We had an impressive array of speakers on hand to support Operation Enduring Patriotism, including Dr. Alan Keyes, a 12-year old columnist from Oklahoma, a 14-year old eighth grade social studies student and her teacher from North Carolina, a (home schooling) mother of twelve from Utah and General Raymond Davis (USMC, Retired), America's most decorated living veteran.

We have prepared a Compact Disc, which includes: a movie of each of the speeches; a copy of the draft Act for Enduring Patriotism; a compilation of historic documents from the National Archives and Records Administration (The Declaration of Independence, The History of the Declaration of Independence, The Constitution, The First Ten Amendments, The Preamble to the Bill of Rights, an article on the Bill of Rights, and an article entitled "A More Perfect Union"); a published article by Alan Keyes entitled "Why the Declaration Matters"; the articles on Operation Enduring Patriotism that appeared in the Weekly Standard (November 15, 2001) and NewsMax.com (November 13, 2001); a copy of the speech given on November 12th at the National Press Club by Kyle Williams, as published in WorldNetDaily; a compilation of educational articles ("Bush brings back the pledge," Forbes, November 5, 2001; the President's "Character Counts" proclamation, issued October 21, 2001; "Court rejects appeal of Virginia's 'moment of silence'," Boston Globe, October 30, 2001; an essay on the history and meaning of conservative political philosophy by Chuck Baldwin, August 21, 2001); and much more. Concerned citizens from each state are volunteering to deliver a copy of the model statute and the Compact Disc to a member(s) of their state legislature and to obtain a commitment from the legislator(s) to introduce the bill in their state legislature. We believe it would be very helpful if people would deliver a copy of the Compact Disc to their print and broadcast media outlets, educators and other individuals and organizations that might have some positive influence on the process of adopting the draft Act for Enduring Patriotism. To obtain a copy of the Compact Disc, [click here](#).

[Click here](#) for information on current developments and state-by-state status reports or to volunteer.

We strongly believe this is an initiative that all organizations concerned with unalienable rights and liberties should co-sponsor. We encourage members of such organizations to bring this important initiative to the attention of their organizations.

Those able to make a donation to help us cover the costs of Operation Enduring Patriotism should [click here](#). Donations may be made securely on-line, or by check or money order.

[Click here](#) for a chronological presentation of all articles which have been posted on this web site related to the Foundation's Operation Enduring Patriotism educational project.

[Back to Top](#)

Coalition building

There exists an overwhelming need for coalition building to channel the energy of the many individual patriots and organizations concerned about our loss of freedoms and erosion of liberties. Only by working together and channeling that energy can concerned citizens expect to develop the thrust required to institutionalize citizen vigilance and to effectively protect, preserve and enhance our rights, liberties and freedoms.

The Foundation has taken the necessary steps to reconstitute its Board of Directors of the to broaden its geographic representation and to add individuals with particular knowledge about particular unalienable rights -- individuals who are positioned to help bring the Foundation and its activities to the attention of thousands of citizens who might otherwise never hear about the Foundation, and to bring to our attention their ideas regarding what needs to be done to protect, preserve and enhance liberty in general, and specifically the essential right(s) of primary interest to them.

Not to be presumptuous, but because no one else appears to be taking the lead, we are making arrangements for a pow wow, to involve the vast array of organizations now interested in defending one provision of the constitution or another, in a discussion about the need for collective action.

[Back to Top](#)

Organizational development

While we have been active, change is required in the way we have been going about our mission. More attention needs to be directed toward the objective of institutionalizing civic education and citizen vigilance. We need to strengthen the overall organization. We need to train citizen-centurions to be leaders at the neighborhood, town, county, district, regional and state levels with the dual responsibility of (a), informing the people about the history, meaning, effect and significance of the essential principles of our federal and state constitutional republics and (b), analyzing and comparing the behavior of government with the requirements of our constitutions and confronting unconstitutional behavior whenever and wherever it is found. We need a staff, including a few young attorneys and support personnel, located at a "headquarters" in every state, to guide and coordinate the activities of those leaders in the field. We need to provide some form of compensation to them all, and a system of accountability. All of this is necessary if we expect the Foundation to be effective and to have the needed "staying power."

The Foundation has embarked on Operation Continuing Vigilance to make citizen vigilance of governmental behavior a significant factor in America.

At the heart of the Operation is the creation of a nationwide network of alertly watchful citizens charged with guarding our rights and educating others about our essential principles. Each will be responsible for informing the people in their region about matters relating to our founding documents. Each will be accountable for periodically reporting on governmental activity within their region, which they suspect is repugnant to one or more provisions of the state and/or federal constitutions. Each will be accountable for recommending to his or her "superior" what action, if any, ought to be taken to confront any alleged governmental wrongdoing.

We invite all ordinary, nonaligned citizen-taxpayers who are interested in becoming part of that network to notify us of their interest. For more information, [click here](#).

[Back to Top](#)

Lawsuits

Testing the attitude of the judiciary regarding alleged unconstitutional behavior by anyone wielding governmental power is one very effective approach to educating the people about the constitutions and constitutional law.

Scrutinizing governmental behavior, comparing that behavior with the requirements of the constitution and the law and filing a complaint in state or federal court for a redress of grievances can be very educational, assuming there is an organized public information and education program in place. First, the people are informed of the facts. Then the people are informed of the prohibitions and restrictions of the constitutions and/or the statutes (usually, something they were never educated about), then the people are informed about the arguments the government uses in its defense, then the people get to see the quality of the judge who must issue a decision in the case, then the people get to see the quality of the judges in the appeals courts.

The Foundation intends to establish a "Monticello Institute" in each state, to manage the activities of Operation Continuing Vigilance. Each Institute will be funded by donations from people within that state. Each Institute would hire a manager, staff attorneys and the necessary support personnel. Each Institute would manage the flow of educational information through our personnel in the field to the people, and each Institute would evaluate the recommendations coming to it from the people through our field personnel regarding what ought to be done about alleged governmental wrongdoing, including unjust and uncivil laws and behavior. Each Institute can be expected to receive many recommendations to pursue governmental reform through the legal process. Each Institute would be built to the same architectural design, both exterior and interior, to resemble Jefferson's home at Monticello, in Charlottesville, Virginia.

Just as people driving past the various state capitols with their distinctive domes come to know those buildings as the places where government is watching the people, we hope the day will soon arrive when people driving by each Monticello Institute would immediately recognize it as the place where the people are watching the government.

Since 1998, Foundation people have filed many petitions with the judiciary for redress of grievances, with varying degrees of success. Here is a sample of the complaints:

1. the unconstitutional use of the armed forces of the United States in hostilities in the Federal Republic of Yugoslavia.
2. the unconstitutional bailout of the Mexican Peso by the Clinton administration.
3. the unconstitutional issuance of \$100 million in long-term bonds by Westchester County;
4. the unconstitutionality of taxing the citizens of other, unrelated sewer districts in Westchester County to cover the cost of capital improvements to one sewer district;
5. the unconstitutionality of the financing of the Schenectady Metroplex Authority, the new State buildings in Albany and the Hudson Falls Trash Plant;
6. the unconstitutionality of the Town of Queensbury's closure and gifting of a public highway that had not been abandoned by the people--Fuller Road -- to a private party;
7. the unconstitutionality of the decision by the Town of Lake George to deny absentee ballots to people qualified to vote in a special referendum;
8. the unconstitutionality of the use of a "Business Improvement District" for the construction and financing of a building which would operate as a private exhibition and trade show center;
9. the unconstitutionality of the Governor's gifting, to a secret list of 20,000 people, of free tickets to the State-owned and operated ski center at Whiteface mountain and the state owned and operated state fair in Syracuse;
10. the unconstitutionality of the purchase, by the Town of Kingsbury, of real, commercial property from a private party simply because the private party could no longer meet his mortgage payments and the local bank was about to foreclose on the loan;
11. the unconstitutionality of the gifting of Suffolk county funds to over 600 local, private corporations;

12. the unconstitutionality of the gifting of public funds to the owner of a private, swank, downtown athletic club in Albany, to enable him to meet his mortgage payments;
13. the unconstitutionality of the \$ 9 billion financing of the State's purchase of Long Island's only private electric power company, the Long Island Lighting Company;
14. the unconstitutionality of the vote by the state legislature to increase the compensation of the members of the then current state legislature;
15. the unconstitutionality of the confiscatory tax by the Hyde Park Water District;
16. the unconstitutionality of the issuance of \$ 7 billion in long-term bonds by New York City to finance its debt service requirements and to pay current operating expenses;

Much, much more needs to be done. Government at every level is now routinely stepping outside the boundaries we the people have drawn around its power by written constitutions, state and federal. More and more, the government is behaving as though the constitutions are quaint anachronisms, believing that there are no unalienable rights and that government today needs to be less restrained so that it can "do more good for the people."