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# What is "income" and how to I place a "value" on it?

Tuesday, February 20<sup>th</sup> 2007 — Christopher Hansen

Was was asked by a friend of mine what I thought income was when it came to the word for income taxes. I thought I should answer him so I have.

Income was defined by the Congress before the 16th Amendment. The did so in the law concerning the Income tax that was declared unconstitutional before the 16th Amendment. (Was that passed legally? I doubt it.) It means corporate profit. You cannot have profit from trading a thing of value for another thing of value or trading a thing of value for a thing of no value. If you charge 10.00 and hour for your employee and you charge 20.00 an hour and the costs of hiring the employee is 18.00 an hour then you have a 2.00 profit on the employee. If you buy a widget for 100.00 and you sell it for 200.00 and it cost you 50.00 to sell it then you have 50.00 profit or income. If you trade your labor worth \$10.00 an hour for a note that has no value then you lost income. (Bad investment) If you trade your labor for \$10.00 for one hour then you broke even and cannot have income or profit. This is, of course, not only understandable, it is fair and honest. Our government, however, has established a New American Civil Religion which is anti-Christ

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and anti-truth and has been established by the **High Priests of this New American Civil Religion**.

Income Taxes and Social Security taxes are nothing more than the tithing for this **Religion of Socialism**. To me that is enough of a reason not to pay it since it is a violation of the First Amendment but then that is another story.

Of course evil becomes good and good evil in this Civil Religion: Isa. 5: 20 ¶ Woe unto them that call evil good, and good evil; that put darkness for light, and light for darkness; that put bitter for sweet, and sweet for bitter!

So how do you know if you have income or owe a tax. Well the first thing you must do is determine if you have any income and if it can be determined by the "value" of "dollars" since "Federal income tax is imposed in terms of dollars. U.S. v. Rickman 638 F.2d 182, \*184 (C.A.Kan., 1980)

Dollar IS defined by Congress in U.S.C. 31 Sec. 5112 in (a) (e) and (d)(1). It is not defined in Title 26 the Internal Revenue Code. The value of a dollar is not defined anywhere else that I can find and I have looked for over ten years. (If anyone can find another definition made by Congress that shows the value of a dollar please let me know.) The Board of Governors sent an Independent American Party Candidate a letter stating that a "dollar" has no "set value" but it appears they either lied or did not know the law.

A dollar has a "value" and it has been "regulated" by Congress at **U.S.C. 31, Section 5112** as per the United States Constitution. (Do a word search on the word "value" and you will see that the code is very clear on what kind of "dollars" have a given value. You will note that Federal Reserve Notes are not included.)

#### **Textual Canons**

Textual canons are rules of thumb for understanding the words of the text. Some of the canons are still known by their traditional Latin names.

Expressio unius est exclusio alterius (The express mention of one thing excludes all others)

Items not on the list are assumed not to be covered by the statute. However, sometimes a list in a statute is illustrative, not exclusionary. This is usually indicated by a word such as "includes."

In pari materia (Upon the same matter or subject)

When a statute is ambiguous, its meaning may be determined in light of other statutes on the same subject matter.

Noscitur a sociis (A word is known by the company it keeps)

When a word is ambiguous, its meaning may be determined by reference to the rest of the statute.

## The legislature intended to use ordinary

## English words in their ordinary senses.

[F]irst, "the ordinary rule of statutory construction" that "if Congress intends to alter the usual constitutional balance between States and the Federal Government, it must make its intention to do so unmistakably clear in the language of the statute," Will, 491 U.S., at 65, 109 S.Ct. 2304 (internal quotation marks and citation omitted); see also Gregory v. Ashcroft, 501 U.S. 452, 460-461, 111 S.Ct. 2395, 115 L.Ed.2d 410 (1991); United States v. Bass, 404 U.S. 336, 349, 92 S.Ct. 515, 30 L.Ed.2d 488 (1971), and second, the doctrine that statutes should be construed so as to avoid difficult constitutional questions. (Vermont Agency of Natural Resources v. U.S. ex rel. Stevens,529 U.S. 765, 787, (2000))

So is Congress intends to "alter the usual constitutional balance between States and the Federal Government, it must make its intention to do so unmistakably clear in the language of the statute..."

So what should the "balance be" when it comes to money between the States and the Federal government?

Section. 8. The Congress shall have Power To coin Money, regulate the Value thereof, and of foreign Coin, and fix the Standard of Weights and Measures;

Art. 1, Section. 10. No State shall ... make any Thing but gold and silver Coin a Tender in Payment of Debts;

But they had better "make its intention to do so unmistakably clear in the language..." so that means that Money needs to be coin and dollar needs to be defined or Congress had better be VERY clear how they are doing it, what is money and what is a dollar and if not then "Keeping in mind the well-settled rule that the citizen is **exempt from taxation** unless the same is imposed by clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid..." Spreckels Sugar Refining Co. v. McClain, 192 U.S. 397, 24 S. Ct. 376, 418, U.S. 1904

A Federal Reserve Note has, according to the Treasury Department http://www.treas.gov/education/faq/currency/legal-tender.shtml has "no value." "Federal Reserve notes are not redeemable in gold, silver or any other **commodity**, and receive no backing by anything. This has been the case since 1933. **The notes have no value for themselves**, but for what they will buy."

Now that is clear and unequivocal language. "Federal Reserve notes are not redeemable in... any... **commodity**" and "have no value for themselves."

By the way that would mean that "lawful money" is not a **commodity** as per **U.S.C. 31, sec. 411** which says: Federal reserve notes... shall be redeemed in lawful money on demand at the Treasury Department of the United States..."

It seems to be impossible to have "income" if you receive something that has "no value." Cannot be redeemed in an **commodity** and has no value for themselves. I mean if it has no value how and cannot be redeemed for something of value how can it be profit? How can it have "value" if it has "no value"?

So how can we avoid Income taxes?

"I live in Alexandria, Virginia. Near the Supreme Court chambers is a toll bridge across the Potomac. When in a rush, I pay the dollar toll and get home early. However, I usually drive a free bridge outside the downtown section of the city, and cross the Potomac on a free bridge. This bridge was placed outside the downtown Washington, D.C. area to serve a useful social service: getting drivers to drive the extra mile to help alleviate congestion during rush hour. If I went over the toll bridge and through the barrier without paying the toll, I would be committing tax evasion. If, however, I drive the extra mile and drive outside the city of Washington, I am using a legitimate, logical and suitable method of tax avoidance, and I am performing a useful social service by doing so. For my tax evasion, I should be punished. For my tax avoidance, I should be commended. The tragedy of life today is that so few people know that the free bridge event exists." U.S. Supreme Court Justice Louis D. Brandeis

This seems very clear. We need to judge our income by the "value" of the "dollars" we receive in "income" while subject to Federal jurisdiction in a taxable "district" while working in a taxable occupation. So if you know what all of those mean and how they personally affect you in "clear and unequivocal language" then you are not exempt from income tax so shut up and pay. If on the other hand you feel you are unsure because the language does not appear to be "clear and unequivocal" and you are no longer sure what a "dollar" is or you believe you do know what a 'dollar" is and you did not have any "income" in "dollars" then you are probably exempt.

Therefore if you have income in "dollars" you should pay the "toll." If you do not have income in dollars or if you do not have enough income in dollars to meet the exemption limit established by Congress then you should not pay the "toll" and you will be "performing useful social service by doing so."

"It will be of little avail to the people, that the laws are made by men of their own choice, if the laws be so voluminous that they cannot be read, or so incoherent that they cannot be understood; if they be repealed or revised before they are promulgated, or undergo such incessant changes that no man, who knows what the law is to-day, can guess what it will be to-morrow. Law is defined to be a rule of action; but how can that be a rule, which is little known, and less fixed?

"Another effect of public instability is the unreasonable advantage it gives to the sagacious, the enterprising, and the moneyed few over the industrious and uniformed mass of the people.

Every new regulation concerning commerce or revenue, or in any way affecting the value of the different species of property, presents a new harvest to those who watch the change, and can trace its consequences; a harvest, reared not by themselves, but by the toils and cares of the great body of their fellow-citizens. This is a state of things in which it may be said with some truth that laws are made for the FEW, not for the MANY.

"In another point of view, great injury results from an unstable government. The want of confidence in the public councils damps every useful undertaking, the success and profit of which may depend on a continuance of existing arrangements. What prudent merchant will hazard his fortunes in any new branch of commerce when he knows not but that his plans may be rendered unlawful before they can be executed? What farmer or manufacturer will lay himself out for the encouragement given to any particular cultivation or establishment, when he can have no assurance that his preparatory labors and advances will not render him a victim to an inconstant government? In a word, no great improvement or laudable enterprise can go forward which requires the auspices of a steady system of national policy.

"But the most deplorable effect of all is that diminution of attachment and reverence which steals into the hearts of the people, towards a political system which betrays so many marks of infirmity, and disappoints so many of their than an individual, will long be respected without being truly respectable; nor be truly respectable, without possessing a certain portion of order and stability." PUBLIUS. (Madison)

Federalist Papers 62 (Note: Congressman Rob Gramms of Minnesota said in 1999 AD in Congress that the code consists of over 7,000,000 words, and has been changed 5,400 times since 1986.)

"Permit me to issue and control the money of a nation and I care not who makes its laws." Mayer Amschel Rothschild of Germany (1743–1812)

So tell me the truth. Can you now, in all honesty, sign a 1040 form under penalties of perjury **knowing** that you have income in dollars? Because if you cannot then you will commit a felony known as perjury by signing it. So the question is will you uphold the law or will you commit a felony out of fear?

"Let it simply be asked, Where is the security for property, for reputation, for life, if the sense of religious obligation desert the oaths which are the instruments of investigation in courts of justice? And let us with caution indulge the supposition that morality can be maintained without religion." - George Washington, Farewell Address 1796 AD.

"If you love wealth better than liberty, the tranquility of servitude better than the animating contest of freedom, go home from us in peace. We ask not your counsels or arms. Crouch down and lick the hands which feed you. May your

## chains set lightly upon you and may posterity forget that ye were our countrymen." – Samuel Adams, 1776

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