

**STATEMENT OF FACTS AND BELIEFS REGARDING THE
RIGHT TO PETITION THE GOVERNMENT
FOR A REDRESS OF GRIEVANCES**

September 2003

(Attachment 1)

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PRELIMINARY STATEMENT

The IRS has an illegitimate purpose. The IRS enforcement actions interfere with the exercise of individual, constitutionally guaranteed Rights: the Right to Petition for a Redress of Grievances, including the Right of Redress Before Taxes, without infringement, harassment, retribution or prior restraint (1st and 9th Amendments); the Right to Peaceably Assemble and to associate with like minded people without infringement, harassment, retribution or prior restraint (1st and 9th Amendments); the Right to Speak Freely without infringement, harassment, retribution or prior restraint (1st and 9th Amendments); the Right to Publish in newspapers, on the Internet, on compact discs and video tapes without infringement, harassment, retribution or prior restraint (1st and 9th Amendments); the Right to be Secure in Person, House, Papers and Effects Against Unreasonable Searches and Seizures (4th Amendment); the Right not to be a Witness Against Oneself (5th Amendment); the Right not to be Deprived of Liberty without Due Process of Law (5th and 14th Amendments); and the Right to be Informed of the Nature of an Accusation (6th Amendment): and the Right to Be Left Alone and Not To Be Harassed (9th Amendment).

POINT I

THE IRS IS OBSTRUCTING JUSTICE

The IRS is obviously attempting to unconstitutionally shut down the Petition process, silence speech and press and chill the desire to assemble with others in pursuit of the cause – the Petition for Redress of Grievances relating to the government’s abuse of its taxing power -- constitutionally protected behavior.

The IRS is interfering with the 1st Amendment guaranteed Rights to Petition for Redress of Grievances, to speak freely, to publish freely and to peaceably assemble.

The Petition for Redress process has been proper, rational, intelligent and professional and well grounded, in all respects, on fundamental Rights and constitutional principles.

There are no facts in evidence that show any statements that we “knew or had reason to know were in any way, false or fraudulent.”

Harassment, interfering with a citizen’s legitimate Petition for Redress of Grievances and/or “fishing expeditions” are not legitimate purposes for issuing a letter/summons. Yet, under the facts and circumstances, these are obviously IRS’s purposes.

If the United States, in general, or the Internal Revenue Service and its revenue agent, in particular, find the Petitions for Redress of Grievances to be *offensive* (distasteful, irritating or displeasing), the appropriate course of action for them is not to mislabel the “offensive” actions as an “offense,” and not to harass People, but to honor their obligation to properly respond to the Petitions for Redress of Grievances.

To the tax collector (IRS), the Petition-related actions may be displeasing and irritating, but by no legitimate means can the IRS be allowed to remove our constitutional armor to get at our private records by requiring us to turn over to the IRS all of our private documents, books, records and other data.

POINT II

THE IRS IS VIOLATING THE RIGHT TO PETITION

The First Amendment to the Constitution reads in part: “Congress shall make no law... abridging the freedom... to petition the Government for a redress of grievances.”

We have an unalienable Right to Petition the government for a Redress of Grievances, a Right guaranteed by the First Amendment to the Constitution of the United States of America.

Under color of legal authority, the IRS is interfering with the unalienable Right to Petition the government for a Redress of Grievances , including the Right to Redress Before Taxes, without harassment, retribution or prior restraint, a Right guaranteed by the First and Ninth Amendments to the Constitution of the United States of America.

The Right of Redress BEFORE Taxes is an integral part of the Right to Petition for Redress of Grievances.

In an official Act of the Continental Congress, the founding fathers wrote: “ **If money is wanted by rulers who have in any manner oppressed the People, they may retain it until their grievances are redressed, and thus peaceably procure relief, without trusting to despised petitions or disturbing the public tranquility.**”¹

We have an inherent, unalienable Right to Redress Before Taxes, guaranteed by the First and Ninth Amendments to the Constitution of the United States of America.

The actions the IRS is targeting are consistent with and protected by said Right.

Key to the defense (restoration) of our Constitution is the Peoples’ unalienable right to Petition for Redress of Grievances, our servant government’s obligation to respond *and the People’s ability to enforce (non-violently) the Right to Remedy Grievances*.

Our Founding Fathers knew that if the People allowed the government to turn a blind eye and a deaf ear to the Peoples’ Petitions for Redress of Grievances it would be the final expression of tyranny and despotism in America, the beginning of the end of our Constitutional

¹ "Continental Congress To The Inhabitants Of The Province Of Quebec." Journals of the Continental Congress. 1774 -1789. Journals 1: 105-13.

Republic with its system of "separate powers' and checks and balances, the beginning of the end of the Great American Experiment -- government of, by and for the People, the beginning of the end of government based on the consent of the People, and the beginning of the end of the most wonderful and powerful expression of the Creator's intent for civil government -- popular sovereignty and constitutionally guaranteed *individual*, unalienable rights.

If the People rest satisfied, or apparently satisfied, without opposition and discontent, allowing the government to turn a deaf ear to the People's intelligent and rational Petitions for Redress of Grievances, the People will, in effect, be turning their backs on the Creator and on humanity.

If the government turns a deaf ear to the Peoples' intelligent and rational Petitions for Redress of Grievances, it will, in effect, be turning its back not only on the Constitution, but on Nature's God, upon whom the Founders themselves relied in declaring the Peoples' Independence from tyranny.

Must the People acquiesce to the government's turning a deaf ear to their Petitions? No, of course not. As a free People, they possess the ultimate Power in our society.

The Founding Fathers could hardly have used words more clear when they declared, "... **the people ... may retain [their money] until their grievances are redressed...."**

By these words, the Founding Fathers fully recognized and clearly stated that the Right of Redress of Grievances includes the Right of *redress before payment of taxes*, that this Right of *redress before taxes* lies in the hands of the People and that this Right is the People's non-violent, peaceful means to procuring a remedy to their grievances without having to depend on -- or place their trust in -- the government's willingness to respond to the Peoples' petitions and without having to resort to violence.

This very American Right of Redress of Grievances Before Taxes has always been deeply embedded in our law.

The founding fathers were well acquainted with the fact that government is the enemy of Freedom, that those wielding governmental power despise petitions from the People; the representatives of the People, in a popular assembly, seem sometimes to fancy that they are the People themselves and exhibit strong symptoms of impatience and disgust at the least sign of opposition from any quarter.

The founding fathers knew that it was possible for the institutions of the Congress, the Executive *and* the Courts to someday begin to fail in their duty to protect the people from tyranny. They knew that unless the People had the right to withhold their money from the government their grievances and Petitions might fall on deaf ears and Liberty would give way to tyranny, despotism and involuntary servitude.

The First Amendment to the United States Constitution states clearly and unambiguously, "Congress shall make NO law ...abridging ...the right of the people ... to petition the government for a redress of grievances."

While some Rights are reserved with qualifications in the Bill of Rights, there are *none whatsoever* pertaining to the Right of Redress. There are *no* limits on the Right of Redress. Any constitutional offense is legitimately petitionable.

We have established that the Founding Fathers clearly declared that the Right of Redress of Grievances *includes* the Right to withhold payment of taxes while the grievance remains. By the 1st Amendment, the founding fathers secured for posterity the Right of Redress of Grievances *Before* payment of Taxes and they made the Right of Redress *Before Taxes* operate against "*the*

government," that is, against *all branches* of "the government," -- the legislative, the executive and the judicial branches. Redress reaches all.

Notice that the founding fathers, sitting as the Continental Congress in 1774, held that this Right of Redress *Before* Taxes was the means by which "the public tranquility" was to be maintained. *Then*, sitting as the Constitutional Convention, the founding fathers declared that one of the major purposes of *the (federal) government* was to "insure domestic tranquility." Therefore, whenever this Right of Redress is violated, the People have a double grievance: a denial of justice by the government *and*, an incitement *by the government* to general unrest.

Today, our concern is the grievance that falls under the heading of a design to subvert the Constitution and laws of the country by those wielding governmental power.

Under this heading, all officers of the government are liable, if they strayed from their oath of office.

If we are to secure our Rights, we must rely on the laws of nature and a reasoned sense of innovation. To rely on precedent is to oppress posterity with the ignorance or chains of their fathers. Being forced by the government to rely on precedent is, *itself*, a grievance.

The sequence of Redress Before Taxes was well established in English law at a time when great numbers of Englishmen traveled to America. They brought with them English history and English law: they brought with them the principle of "taxes with consent"; the unlawfulness of "troops quartered in private homes," of "cruel and unusual punishments," and a whole collection of Rights, such as Redress, Speech, Assembly and Trial by Jury.

Any notion, spurious act of Congress or opinion by a Court that taxes must be paid *before* Redress is a perversion of Natural Law, of modern English law, of the American Constitution and of Truth and Justice.

The reverse principle of "Taxes Before Redress" is based on the essence of monarchy and kingly power: the king owns everything under his domain. People possess property under a monarch by his grace alone. Since a king owns everything under his domain, he merely has to speak to lawfully dispose of his property. Thus, if a king imposed a tax on land he imposed it on his own land and whoever occupied the land was obligated to pay the tax to the king's treasury. A tax, then, being a part of the king's property, was legally presumed to be in the possession of the king before and after its assessment.

Since the landholder, or landless subject, enjoyed the privilege of tenancy on the land only by the will of the king, he could be required to pay over the tax before he could contest the assessment—or redress a grievance.

Thus, the theory that a tax must be paid before redress rests on the presumption that society is organized as a monarchy; that all people living therein exist by grace of an autocrat – whether one man or an assembly of men. This proposition was soundly rejected by the Founders in designing our unique system of governance.

In America, such presumptions constitute grievances. The first duty of any officer is to uphold the Constitution – the entire Constitution, without reservation and without bribery or blackmail.

Petitioning the government for a Redress of Grievance naturally includes the ability to compel admissions – the production of information and answers to questions.

Jefferson wrote, "The right of freely examining public characters and measures, and of free communication among the people thereon,...has ever been justly deemed the *only effectual guardian* of every *other* right."

According to the Right of Redress, as the Founders described it, we have a right to withhold taxes *if government violates our rights*. But, as American courts describe the Right, we must suffer the injury, pay the taxes, and only then, sue for Redress against a politicized adversary with *unlimited* resources.

The idea that *taxes* are to be paid *before* redress is asserted by Congress in the Internal Revenue Code at Section 7241, which states, "no suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court by any person"

How repugnant! The American government is supposed to be organized to protect American citizens; but section 7241 "authorizes" the IRS to destroy them with impunity and *the judiciary is cooperating with the executive and legislative branches in a collective decision to deny the People their constitutional Rights*. **Such acts of government are unconstitutional, null and void.**

In America, the right to petition our government for redress of grievances is the basis of our liberty. Our founders explicitly recognized this right in the very first amendment to our constitution -- for they understood that without it, we could not have a servant government whose power is defined and limited by the consent of the people.

In America, the right to petition our government for Redress of Grievances is an *unalienable right*. It derives from our faith in a supreme being - an ultimate moral authority from whom we gain our understanding of equality, justice and the rule of law. Implicit in our first amendment constitutional right to petition our government for a redress of grievances, is the government's absolute moral and legal obligation to respond honestly and completely to the people's petition.

This is the essential cornerstone of Popular Sovereignty -- a government of the People, by the People and for the People.

In 1791, the right to petition became primary among the Rights of the People of the United States of America, as expressed in, and guaranteed by, the First Amendment.

Some would now have us believe that our First Amendment right of petition is nothing more than a guarantee of free speech; that this vital constitutional protection - the very basis of our liberty - is simply a right to voice our grievances to the government. Some would try to convince us that We The People do not have the absolute right to an honest and complete response to our petitions -- or the authority to demand that our government correct the abuses and violations of our liberties that result in our petitions. Some would even go so far as to say it is merely a Right to complain, with no expectation of response.

This is nonsense! This is dangerous talk to a free people. We *must not* listen to those who would denigrate our Constitution, and undermine the principles of liberty and justice that gave birth to our nation. At best they are imbeciles, and at worst they are tyrants.

We must guard against this nonsense. We must harden our hearts to these false notions that government is God. We must recognize that even in the long run *government can never be rational, without a principled Constitution firmly rooted in Liberty*. Government has but one legitimate purpose -- to serve and protect all of the people equally. Government is not God. It is our servant. It is accountable to the People.

The right to Petition for Redress of Grievances *is the final protection -- the final, peaceful check and balance* in our system of Constitutional government in which the government derives

its limited powers *from the consent of the sovereign people*. This is the right which publicly reveals and reiterates for all, who is Master and who is Servant.²

The government is refusing to answer the Peoples' allegations of governmental wrongdoing. Unless the People withhold their money from the government their grievances *will fall* on deaf ears and Liberty *will give way* to tyranny, despotism and involuntary, economic servitude.

defined and limited powers.

The right to Petition is the foundation of Popular Sovereignty and is the direct vehicle for the peaceful, non-violent resolution of matters involving errant government. This right is the procedural mechanism that enables the People to call *any branch* of their servant government before them.

In America, there are only two things that stand between the people and government tyranny -- our Constitution, *and our will as a free people to protect and defend it*.

These petitions are about us -- We the People. They are proof of our resolve to correct our government's abusive and unlawful behavior.

² The First Amendment right to petition the government for redress of grievances is an **individual, unalienable** right of every American. Our constitutional republican form of government, with its attendant process of democratic representation, was designed to promote the will of the majority, while, with equal force, securing the unalienable rights of individual Americans. Our constitution imposes strict prohibitions on the voting majority's power to deny, impair, or in any way interfere with the natural, unalienable rights of the individual. As American citizens, we each have the lawful authority to **directly** petition our servant government for a redress of grievances concerning **any** violation of our unalienable rights, including those implicitly retained by the Ninth and Tenth Amendments. The right of **the individual citizen** to exercise this constitutional authority is not contingent upon, nor conditioned on, the popular support of the voting majority, nor is it subject to the arbitrary discretion of any elected or appointed government representative/s. The individual right to petition for redress of grievances (along with every other provision of the First Amendment) is, per force, worthless, absent the individual petitioner's ability to compel a truthful, accurate, timely and complete response from the government. In summary, it cannot be credibly argued that representative democracy (and the choice between two equally repugnant alternatives at the voting booth) is somehow an effective substitute for the First Amendment's guarantee that every American has the lawfully authority to **directly** petition his servant government for a redress of grievances--and to get a timely, honest answer.

If the People cannot enforce their Rights against encroachment, we will end forever the chapter in human history when a People reigned sovereign, and the chains of a written constitution limited and bound their government to their service.

We are asking that our government obey the Constitution, which, after all is a strongly worded set of principles to govern *the government*, not the people.

By the terms and provisions of the Constitution the People have not only formed their government and enabled the government to act in certain ways, they have purposely and markedly restricted and prohibited the government from acting in certain *other* ways.

The nature of our resistance is clear. It is not an act of anarchy or rebellion; rather it is an act of resistance to a government that is violating the purposes for which the Creator -- through the People and the Constitution -- has ordained civil government.

We are not "anti-tax." We are "pro-constitution" and "anti-fraud."

Our defense of our home, family, property and possessions is a most important point to us. It is our heritage. *It is ourRight.*

There is not the most distant thought of subverting the government or of hurting the interest of the people of America, but of defending his personal Rights, Freedoms and Liberties from unjust encroachment.

There was not the least desire of withdrawing his obedience from the leaders of the branches until it became absolutely necessary -- and, indeed, it has been their own choice.

Our political leaders know that our cause is just. They know that we, the People, struggle for that freedom to which all men are entitled -- that we struggle against oppression, seizure, plunder, extortion and more than savage barbarity.

Our civil action is for the cause of civil justice -- a righteous struggle, undertaken in defense of his property, his happiness and his family. It is to oppose the invasions of usurped power. *We will bravely suffer present hardships and face future dangers*, to secure the rights of humanity and the blessings of freedom for generations yet unborn.

It is our obligation, as responsible citizens of this country, to set a proper value upon, and to defend to the utmost, our just rights and the blessings of Life and Liberty. Without this personal commitment, a few unprincipled individuals would tyrannize the People, and make the passive multitude the slaves of their power. Thus it is that civil action is not only justifiable, *but an indispensable duty* to correct these wrongs.

It is upon *these principles* that we are resisting the government and are opposing force with non-violent force.

As our Founders said so clearly: "If money is wanted by Rulers who have in any manner oppressed the People, [the People] may retain [their money] until their grievances are redressed, and thus peaceably procure relief, *without trusting to despised petitions* or disturbing the public tranquility."

How? *No Answers. No Taxes!* **If the servant is taking over the house, starve the servant!**

The only practical, peaceful and morally appropriate option available to us, under the present circumstances, is to withhold the payment of taxes from the government. Without money, the government cannot easily continue to operate outside the boundaries the People have drawn around its power, i.e., it cannot continue its abuse of power while continuing to ignore Petitions for Redress.

POINT III

THE IRS IS VIOLATING THE RIGHT TO FREE SPEECH

It was not by accident or coincidence, observed the court in Thomas v Collins (1945) 323 US 516, 89 L Ed 430, 65 S Ct 315, 15 BNA LRRM 777, 9 CCH LC P 51192, reh den 323 US 819, 89 L Ed 650, 65 S Ct 557, that the rights to freedom of speech and of the press were coupled in a single guaranty with the rights of the people peaceably to assemble and **to petition for redress of grievances**; all of these, though not identical, are inseparable, cognate rights. The Supreme Court also stated, in the preceding sentence of its opinion, that it was in our tradition to allow the widest room for discussion and the narrowest range for its restriction, particularly when it was exercised in conjunction with peaceable assembly.

Also, the court in McDonald v Smith (1985) 472 US 479, 86 L Ed 2d 384, 105 S Ct 2787, 17 Fed Rules Evid Serv 1041, said that the petition clause of the First Amendment was inspired by the same ideals of liberty and democracy that gave us the freedoms to speak, publish, and assemble, and that these First Amendment rights are inseparable.

The First Amendment to the Constitution reads in part: “ Congress shall make no law abridging the freedom of speech....”

We have an unalienable Right to Freedom of Speech, a Right guaranteed by the First Amendment to the Constitution of the United States of America. Our actions since 1999 related to the federal income tax, are consistent with and protected by said Right.

Freedom of speech, a fundamental personal right, is secured by the 1st Amendment against abridgment by the federal government. The principal function of free speech under our system of government is to invite dispute; it may indeed best serve the high purpose when, as in the case at

bar, it induces a condition of unrest, creates dissatisfaction with conditions as they are, or even stirs people to anger. Texas v. Johnson, U.S. Texas 1989, 109 S.Ct. 2533, 491 U.S. 397, 105 L. Ed.2d 342.

The purpose of constitutional protections is to prevent the majority from limiting personal liberties of political, religious and cultural dissenters while propagating their views in the marketplace of ideas. City of Farmington v. Faucett, NM App. 1992.

The IRS means to interfere with our Rights, as guaranteed by the First Amendment. We have been exercising our protected Right to speak freely, advocate ideas, associate with others and petition the government for redress, and to associate to engage in advocacy. Grass Roots Organizing Workshops (GROW) v. Campbell, D.S.C. 1988, 704 F.Supp. 644.

Government may properly regulate speech if the regulation is NOT based on content, bears a reasonable relationship to significant government interest and allows an alternative channel of communications. Here, the IRS's acts against the content of our speech, which is non-commercial and inextricably linked to our Petition for Redress. Given the IRS's pattern of behavior during the last two-three years, it is reasonable to assume IRS intends to move to silence People by shutting down Internet sites, the People's only practical channel of communications. See State v. Henderson, Ohio App 1 Dist 1989, 577 N.E.2d 710, 62 Ohio App 3d 848.

No legitimate governmental interest is served by the IRS's actions.

The content of our speech is legitimate and constitutionally protected. The only content of our speech is the Right to Petition government for a Redress of Grievances, government's obligation to respond and the Peoples' ability to enforce that Right through the practice of Redress Before Taxes. If it is spoken opinion that gives offense, that consequence is reason for

according it constitutional protection. See Simon & Schuster, Inc. v. Members of the NY State Crime Board, USNY 1991, 112 S.Ct 501, 502 U.S. 105, 116 L.Ed.2d 476.

IRS's action is clearly content based. They didn't like the message the People are spreading.

The burden of constitutionality shifts to the government where its action interferes with the exercise of 1st Amendment Rights. Fond du Lac County v Mentzel, Wisc App 1995, 536 NW2d 160, 195 Wisc 2d 313.

Here, IRS's actions are not justified without reference to the content of speech. Here, IRS's action does not advance any substantial and legitimate governmental interest. Here, IRS's actions are clearly headed in the direction of closing all practical alternative channels of communication of information. Therefore, IRS's actions are violative of the Right of Free Speech. See Friends of the Vietnam Memorial v. Kennedy, C.A.D.C. 1997, 116 F.3d 495, 325 U.S. App DC 151. See also Dimas v City of Warren, E.D. Mich1996, F. Supp. 554.

Here, IRS has not recited any harm that will come to the government as a result of speech, much less demonstrated that any purported harms are real and that its actions will alleviate its harms to any significant degree. IRS must demonstrate that any harm it recites is real and that its restrictions will in fact alleviate the cited harm to a material degree; mere speculation or conjecture does not satisfy burden of justifying restrictions. Int'l Dairy Foods Ass'n v. Amestoy, CA2(Vt)1996, 92 F.2d 67.

Speech is protected: here, speech concerns the lawful activity of Petitions for Redress; the speech is not misleading; IRS's interest in regulating the speech is not substantial, given its ready access to alternative forms of taxation, its ownership of the money printing press and the

People's Right to Petition The Government for Redress of Grievances. See G.N.O. Board Ass. v. U.S., C.A.5(La.)1995, 69 F3d 1296.

POINT IV

THE IRS IS VIOLATING THE RIGHT TO FREEDOM OF THE PRESS

The First Amendment to the Constitution reads in part: “ Congress shall make no law...abridging the freedom...of the press....”

First Amendment protections extend to printed matter, including postings to websites, via the Internet.

People have an unalienable Right to Freedom of the Press, a Right guaranteed by the First Amendment to the Constitution of the United States of America. Actions related to the Petition for Redress of Grievances regarding the origin and operation of the federal income tax, set forth in documents and on web sites, are consistent with and protected by said Right.

POINT V

THE IRS IS VIOLATING THE RIGHT TO PEACEABLY ASSEMBLE

The First Amendment to the Constitution reads in part: “ Congress shall make no law...abridging the...right of the people peaceably to assemble....”

People have an unalienable Right to Peaceably Assemble, a Right guaranteed by the First Amendment to the Constitution of the United States of America. Actions related to the Petition

for Redress of Grievances regarding the federal income tax, and to institutionalizing vigilance, all as chronicled and detailed in documents and on the web sites are consistent with and protected by said Right.

The First Amendment protects the right to join with others in such groups as the We The People Congress and the We The People Foundation for Constitutional Education and to associate with others holding similar beliefs. Dawson v Delaware, U.S. Del 1992, 112 S. Ct.1093, 503 U.S. 159, 117 L.Ed.2d 309.

The ability and opportunity to combine with others to advance one's views is a powerful practical means of ensuring the perpetuation of the freedoms the 1st Amendment has guaranteed individuals as against the government. NYS Club Ass'n, Inc v City of NY, U.S.N.Y.1988, 108 S.Ct 2225, 487 U.S. 1, 101 L. Ed.2d 1.

People who have taken the time to educate themselves on the history, meaning, effect and significance of various provisions of the Constitution, including the constitutional and legal aspects of the income tax laws, are in the minority. They have engaged in critical analytical thinking on the subject. As such, they are clearly in the minority.

IRS, with the willing assistance of the dominant media, and in an effort to negate any influence the minority might have on the knowledge of the truth and the resultant behavior of others, annually cover the body politic with a blanket of propaganda, calling anyone who does not timely file a tax return or pay the tax "tax protestors," "schemers," "scammers," and "cons." IRS, reinforced by the media, publicly refer to all questions raised by those members of the minority class (exercising their Right to Petition) as "frivolous."

IRS, to instill fear in the minority and to impede the spread of the truth, annually conducts well-publicized armed raids and "kangaroo courts" against people in the minority tax honesty

class. It is virtually impossible for these individuals and small groups to stand up against the full weight of the governmental power arrayed against them in such circumstances. It is virtually impossible for these individuals to obtain competent counsel willing to represent their beliefs in court, for fear of audits, sanctions or worse.

The right to petition one's government for redress of grievances may be exercised in large groups such as the We The People Congress and We The People Foundation for Constitutional Education; where minorities have been harassed, coerced and intimidated, group association may be the only realistic way of exercising such right. *Williams v. Wallace* 1965 240 _____.

The right of persons to protest any phase of federal taxation and methods used to enforce it, as well as their right to assemble peaceably with others to make the protest more effective, is guaranteed under the 1st Amendment. *Ex parte Tammen*, D.C. Tex. 1977, 438 F. Supp. 349.

The 1st Amendment protects right of an individual to associate with others, and petition his government for redress of grievances, and it protects him from retaliation for doing so. *Gavrille v. O'Connor*, D.C. Mass. 1984, 579 F. Supp. 301.

POINT VI

THE IRS IS VIOLATING THE RIGHT TO BE SECURE IN ONE'S PERSON, HOUSE, PAPERS AND EFFECTS

The Fourth Amendment to the Constitution reads: "The right of the people to be secure in their persons, houses, papers and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized."

The United States Supreme Court, in *Bivens*, wrote: "The Fourth Amendment operates as a limitation upon the exercise of federal power ... It guarantees to citizens of the United States the

absolute right to be free from unreasonable searches and seizures carried out by virtue of federal authority. And ‘where federally protected rights have been invaded, it has been the rule from the beginning that courts will be alert to adjust their remedies so as to grant the necessary relief.’” Bell v. Hood, [327 U.S., at 684](#) (footnote omitted); see Bemis Bros. Bag Co. v. United States, [289 U.S. 28, 36](#) (1933) (Cardozo, J.); The Western Maid, [257 U.S. 419, 433](#) (1922) (Holmes, J.).” Bivens v. Six Unknown Fed. Narcotics Agents, (1971), 403 U.S. 388,392.

IRS has no reasonable basis for their searches. If IRS finds actions offensive, each and every one of which is part and parcel of a constitutionally protected Right to Petition for Redress of Grievances (and other 1st Amendment guaranteed Rights), IRS need only properly respond to the Petitions for Redress by answering the questions.

Unreasonably and without any justification whatsoever, IRS labels the Petition for Redress of Grievances an “abusive tax shelter” and accuses its supporters of “promoting an illegal tax shelter.”

Unreasonably, and with malicious intent, IRS seeks to search and seize documents, books and records and to gain access to mailing lists so they can frighten and chill Peoples’ enthusiasm for supporting the Petitions for Redress.

IRS believes that by mislabeling the lawful Petition process as an unlawful or abusive tax shelter, they can circumvent 4th Amendment Rights and get away with unlawfully searching and seizing documents, books and records.

IRS has no reasonable basis to label the constitutionally protected process of Petitioning for a Redress of Grievances as an “abusive tax shelter.”

POINT VII

THE IRS IS VIOLATING THE 6th AMENDMENT RIGHT TO BE INFORMED OF THE NATURE AND CAUSE OF AN ACCUSATION

The Sixth Amendment to the Constitution reads in part: “In all criminal prosecutions, the accused shall...be informed of the nature and cause of the accusation....”

The IRS fails to inform People of the nature and cause of their actions. IRS is entitled to merely imply that there has been an “offense,” concoct a solution for the benefit of IRS (a fishing expedition designed to have a chilling effect on the Peoples’ exercise of their 1st Amendment Rights), at the expense of People who not only have resources diverted away from the Petition process, but would suffer irreparable harm due to a loss of 1st Amendment Rights to Petition, Speak, Publish and Assemble.

IRS fails to stipulate that documents, books and records being demanded would never be used in a criminal prosecution.

POINT VIII

THE IRS IS VIOLATING THE RIGHT NOT TO BE HARASSED BY THE GOVERNMENT AND TO BE LEFT ALONE

The Ninth Amendment to the Constitution reads: “The enumeration in the Constitution of certain rights shall not be construed to deny or disparage others retained by the people.”

As the Record shows, People have been exercising the unalienable, constitutionally-guaranteed Right to Petition for a Redress of Grievances relating to the oppression caused by the fraudulent origin and illegal operation of the income tax system and other matters.

The remedy sought is merely the answers to a series of questions of great public importance, regarding abuse by the government of its taxing, war-making, debt-incurring/money-making and police powers and its gross infringement of constitutionally protected Rights.

The record of the Citizens' Truth-in-Taxation Hearing should remove any doubt by any reasonable person that grievances regarding the income tax are not only legitimate but of immense public importance and that the nation's income tax system is unconstitutional in its origin, fraudulent and abusive in its operation, and ultimately repugnant to every principle of equal justice, due process of law and personal liberty that we cherish as Americans.

The proof was, as predicted, startling, compelling, disturbing and irrefutable.

Unfortunately, IRS has not been willing to honor their obligation to properly respond to a very proper Petition for Redress; the servant government failed to even acknowledge its receipt of the respectfully written invitations to attend certain symposiums and conferences that were arranged within blocks of the principal offices of the IRS and DOJ, for the purpose of addressing the overwhelming evidence of unconstitutional and illegal behavior by government officials; our servant government failed to acknowledge, much less speak to large groups of citizens who traveled to Washington DC on various occasions to stand at defendant's front steps to await word of when the defendants would be answering the Petition for Redress; plaintiff's servant government has ignored published open invitations; and most troubling of all, plaintiff's servant government went back on five separate promises and commitments to answer plaintiff's Petition for Redress regarding the income tax system.

Unfortunately, People have been involved in the equivalent of a game of chess with his servant government. Free People, seeking a proper response from the government to a Petition

for Redress, take a highly appropriate step forward; the servant government sidesteps; pro-active People decide upon the next appropriate step for a free People to take and they take it; the “game” continues as the People move more smartly and aggressively, but always appropriately and while always standing on constitutional ground. The servant government, ever on the defense, looks for places to hide its King (e.g., by getting USA TODAY to stop publishing plaintiff’s full-page ads, by getting the Senate Finance Committee to hold a hearing on the USA TODAY ads but not allow the People to testify at the hearing in which Senator Grassley publicly asserted that anyone who raises questions about the legality of the income tax laws is a “schemer, scammer and con” and must be dealt with swiftly and harshly, and by entering into agreements only to renege on its agreements); eventually, the People’s appropriate next step (Redress Before Taxes/ No Answers, No Taxes) is a bold, but necessary move that is deeply embedded in American law and it **checkmates** the servant government, forcing the government into a position where it has to answer the questions or openly and flagrantly violate the Rulebook (dishonestly).

Unfortunately, the servant government has decided to violate the rules of the Constitution; the servant government, while recklessly and with abandon shouting “You can’t make that move,” is now attempting to abruptly force an end to the Petition process by unconstitutionally removing People from the contest of wills, by distracting People by forcing them to spend time and money defending against the government’s frivolous acts, and by restraining and penalizing People, and otherwise preventing People from continuing to exercise the Right of Petitioning the government for a Redress of Grievances.

People have the unalienable Right to Petition the government for a Redress of Grievances, and to Peaceably Assemble, and to Speak and Print Freely, and to be Secure in Papers and

Effects, and not to be a Witnesses against themselves, all without being harassed, worried, impeded, harried, plagued, pestered, teased, bedeviled or bullied by the government, which, in effect, is what IRS is doing.

IRS is harassing People under the color of law, but without bona fide legal authority, for the purpose of interfering with and denying the full exercise of fundamental Rights.

The 1st Amendment creates protection from civil liability for actions constituting the exercise of the Right to Petition government for Redress of Grievances, especially if the purpose, as in the case at bar, is to draw attention to issues of broad public significance and interest.

It does not matter what factors have fueled the desire to petition the government as long as there is a genuine effort to procure favorable government action, which the Record clearly demonstrates.

The Right of Petition, guaranteed by the 1st Amendment, is a fundamental Right, which cannot be invaded without justification by compelling state interests.

Here, there is no compelling state interest, which would justify the infringement of the Right to Petition the government for a Redress of the Grievances.

The United States Department of the Treasury owns the Mint and the official money printing presses. If the government needs money it can print all it needs while this case is being decided and beyond.

In addition, the individual income tax is merely one of the many taxes the government imposes; there are constitutional alternatives to the individual income tax that are readily available to the government and that can be implemented virtually overnight should the Executive and Legislature desire: excise taxes, tariffs, duties and imposts. Constitution, Article I.

Every person enjoys some measure of protection against being coerced into ‘cooperating’ with law enforcement authorities by governmental techniques of intimidation and harassment, whether this protection derives, as in the instant case, from a liberty interest protected by the 1st, 4th, 5th, 6th, 9th, 10th, 13th, or 14th Amendments, or interest in procedural regularity protected by the due process clause of the 5th Amendment. Angola v. Civiletti, C.A.N.Y. 1981, 666 F.2d 1.

The Right to Petition, under the 1st Amendment, for a Redress of Grievances relating to the origin and operation of the income tax system would be considerably chilled by governmental action which would require plaintiff to turn over all information, books and records, naming all the people and organizations that had joined in the effort to Petition the Government for a Redress of Grievances and detailing the nature and extent of their support, and to expose themselves to raids by armed agents of the government in search of those records under color of “anti tax scam laws.” See Subscription Television, Inc. v. Southern California Theatre Owners Ass’n, C.A.Cal.1978, 576 F.2d 230.

The mere threat of an imposition of unconstitutional sanctions is already causing immediate irreparable injury to the free exercise of rights as fragile and sensitive to suppression as freedom of petition, speech, press and assembly. See Wolff v. Selective Service Local Bd. No. 16, C.A.N.Y. 1967, 372 F.2d 817.

The pendency of a merit less suit touching upon protected conduct can itself chill the exercise of rights under the 1st Amendment. Federal Prescription Service, Inc. v. American Pharmaceutical Ass’n, D.C.D.C. 1979, 471 F.Supp.126, affirmed 663 F.2d 253, 214 U.S.App. D.C. 76, certiorari denied 102 S.Ct. 1293, 455 U.S. 928, 71 L.Ed.2d 472.

Government may not flatly deny the Right of people to peaceably assemble to petition government for redress of grievances, even those relating to foreign policy or taxation. See U.S. v. Crowthers, C.A.Va. 1972, 456 F.2d 1074.

Protection of the 1st Amendment is extended and the application of such laws as the **anti-injunction act** and the **anti-declaratory act** are suspended because the legitimate effort to influence government action is part of the guaranteed right to petition, to speak, to publish and to assemble. See Clipper Exxpress v. Rocky Mountain Motor Tariff Bureau, Inc., C.A.Cal. 1982, 690 F.2d 1240, certiorari denied, 103 S.Ct. 1234, 459 U.S. 1227, 75 L. Ed.2d 468.

Alternatively, the anti-injunction and anti-declaratory acts would be unconstitutional in their application as acts that would, in effect, impermissibly render limp and unavailing the constitutional prohibitions and Rights that are at issue here.

The Right to fully petition government for redress of grievances relating to the origin and operation of the individual income tax system, including the Right of Redress Before Taxes, without fear of threat of suit, provides a principled basis for exemptions from enforcement action under “anti tax scam” and “anti-tax shelter promotion” such as sections of 26 USC 6700 and 7408. See Rose v. Silver, D.C.App.1978, 394 A.2d 1368, rehearing denied 398 A.2d 787. **That the IRS would be using these very statutes to impede a proper Petition for Redress regarding the fraudulent income tax is particularly repugnant.**

The withholding of tax money (as a last resort) is the weapon of choice for a free people that seek to peacefully procure relief from a government that is infringing on fundamental Rights and attempting to seize power from the people while utterly failing to justify its behavior.

The People have the Right to use tax money to impede any manner of wrongdoing by the government, whether it be violations of its taxing power, its money-making power, its war-

making power, its police power or its infringement on any of the Peoples' unalienable Rights. On the other hand, **the government cannot use its power to tax to undermine or otherwise limit the Peoples' fundamental Right to Petition for Redress of those grievances.**

The Right to Petition the government for a redress of grievances is the cornerstone of popular sovereignty . Any attempt by the government to limit the Peoples' Right to Petition an errant, recalcitrant government for Redress of Grievances cannot be sustained because to do so would be to invert the relationship between the government and the People who are the source of all legitimate, bona fide governmental power.

The government cannot, within our constitutional framework, utilize its limited taxing authority to treasonously usurp power from the People by coercing consent. As a construct of a free people, all legitimate governmental power has and must always be granted by the consent of the governed. The government's power to tax cannot be used to deny the people the right to Petition for Redress of ANY Constitutional Grievances.

The government cannot by any means or characterization convert the exercise of a Right (to Petition, Speak Freely, Publish Freely, Assemble, etc.) into a crime.

First Amendment freedoms from invasion does not permit the government to criminalize the peaceful expression of unpopular views.

POINT IX

THE RIGHT TO PETITION IS AN ANCIENT UNALIENABLE RIGHT

By the seventeenth century, monarchical challenge to a petition was defended on the basis that petitioning was an ancient right. See J.E.A. Jolliffe, *The Constitutional History of Medieval England: From the English Settlement to 1485*, at 405 (4th ed. 1961); see also K. Smellie, *Right of Petition*, in *12 Encyclopedia of the Social Sciences* 98 (1934) ("The

ordinary mode of legislation was by statute made on petition of the Commons. The words petition and bill were used interchangeably in legal and common speech down to Tudor times." (citation omitted)).

In *Adderley v. Florida*, Supreme Court Justice Douglas wrote:

The historical antecedents of the right to petition for the redress of grievances run deep, and strike to the heart of the democratic philosophy. C. 61 of the Magna Carta provided:

“That if we or our justiciar, or our bailiffs, or any of our servants shall have done wrong in any way toward any one, or shall have transgressed any of the articles of peace or security; and the wrong shall have been shown to four barons of the aforesaid twenty-five barons, let those four barons come to us or to our justiciar, if we are out of the kingdom, laying before us the transgression, and let them ask that we cause that transgression to be corrected without delay.” Sources of Our Liberties 21 (Perry ed. 1959).

Justice Douglas went on to say,

The representatives of the people vigorously exercised the right in order to gain the initiative in legislation and a voice in their government. See Pollard, *The Evolution of Parliament* 329-331 (1964). By 1669 the House of Commons had resolved that "it is an inherent right of every commoner of England to prepare and present Petitions to the house of commons in case of grievance," and "That no court whatsoever hath power to judge or censure any Petition presented . . ." 4 *Parl. Hist. Eng.* 432-433 (1669). The Bill of Rights of 1689 provided "That it is the right of the subjects to petition the king and all commitments and prosecutions for such petitioning are illegal." Adams & Stephens, *Select Documents of English Constitutional History* 464. The right to petition for a redress of grievances was early asserted in the Colonies. The Stamp Act Congress of 1765 declared "That it is the right of the British subjects in these colonies, to petition the king or either house of parliament." Sources of Our Liberties 271 (Perry ed. 1959). The Declaration and Resolves of the First Continental Congress, adopted October 14, 1774, declared that Americans "have a right peaceably to assemble, consider their grievances, and petition the king; and that all prosecutions, prohibitory proclamations, and commitments for the same, are illegal." *Id.*, at 288. The Declaration of Independence assigned as one of the reasons for the break from England the fact that "Our repeated Petitions have been answered only by repeated injury." The constitutions of four of the original States specifically guaranteed the right. Mass. Const., Art. 19 (1780); Pa. Const., Art. IX, § 20 (1790); N. H. Const., Art. 32 (1784); N. C. Const., Art. 18 (1776).

Adderley v. Florida, 385 U.S. 39; n2 (dissenting opinion).

The American Declaration of Independence lists the English King's "injuries and usurpations," including among them his undermining of the legitimate processes of colonial government, and only then notes, "In every stage of these Oppressions We have Petitioned for Redress in the most humble terms: Our repeated Petitions have been answered only by repeated injury. A Prince, whose character is thus marked by every act which may define a Tyrant, is unfit to be the ruler of a free people. "

That petitions were a legitimate vehicle by which to complain of the broadest spectrum of grievances is evident from the enumeration preceding the **capstone (ultimate) complaint, that the colonists' petitions fell on the king's deaf ears.**

The Declaration's litany runs the gamut from political usurpations to having "plundered our seas, ravaged our Coasts, burnt our towns, and destroyed the lives of our people." The public character of the grievances is immediately apparent, as is the colonists' felt view that **petition was an appropriate remedy**, indeed a remedy available, "in every stage" of a grievance.

The **capstone** of the list of grievances was the king's violence to the Right of Petition, the breaking apart of the bonds of deference and obligation on which hierarchial legitimacy rested. Having met the sole precondition for reception by petitioning "in the most humble terms," the colonists felt entitled to consideration.

That the King would not hear the colonists' Petitions for Redress was the ultimate violation and was wholly unacceptable. The answer sent by the king was: "repeated Injury," indeed "only by repeated Injury." Clearly, more was expected, even required, in contemporary politics.

The colonists held that **tyranny marked a society in which the rulers ignored "a**

free People."

The meaning of petitions and the process of reception made it the **capstone** grievance in the Declaration and ultimately underlay the inclusion of the Right to Petition as the **capstone** Right in the First Amendment.

POINT X

THE RIGHT TO PETITION PROTECTS "PROPER" PETITIONS

A communication, to be protected as a Petition for Redress, would have to embody certain components to ensure that the document was a petition and not a "pretended petition." Not all communications, nor just any document, can be regarded as a constitutionally protected Petition for Redress of Grievances.

Plaintiff's Petition for Redress does not rise to the level of frivolity.

Plaintiff's Petition for Redress contains no falsehoods.

Plaintiff's Petition for Redress is not absent probable cause.

Plaintiff's Petition for Redress has the quality of a dispute.

Plaintiff's Petition for Redress comes from someone outside of direct participation in the formal political culture – the Constitution is his religion.

Plaintiff's Petition for Redress contains both "direction" and "prayer."

Plaintiff's Petition for Redress has been punctilious.

Plaintiff's Petition for Redress addresses public, collective grievances.

Plaintiff's Petition for Redress involves constitutional innovators not political talk.

Plaintiff's Petition for Redress has been signed only or primarily by citizens.

Plaintiff's Petition for Redress has been dignified.

Plaintiff's Petition for Redress has widespread participation and consequences.

Plaintiff's Petition for Redress is an instrument of deliberation not agitation.

Plaintiff's Petition for Redress provides new information.

Plaintiff's Petition for Redress does not advocate violence or crime.

Plaintiff's Petition for Redress merely requests answers to specific questions.

POINT XI

THE RIGHT TO PETITION INCLUDES THE RIGHT TO BE HEARD

In colonial America and for decades following the adoption of the Constitution and Bill of Rights, the right of citizens to petition their local, state and federal assemblies was an affirmative, remedial right which required governmental hearing and response. Because each petition commanded legislative consideration, citizens, in large part, controlled legislative agendas. This original theory and practice of petitioning tripped when abolitionists flooded Congress with petitions during the debates over slavery. Southern Congressmen, **acting in behalf of slavery interests**, were responsible for the adoption of a "gag order" on further petitions, which, *in effect*, changed the construction of the Constitution without an Article V Amendment. As a result, the right of petition was collapsed into the right of free speech and expression – an unconstitutional definitional narrowing, which went unchallenged in the courts and persists to this day. See "A Short History of the Right To Petition Government for the Redress of Grievances," by Stephen A. Higginson, 96 Yale L.J. 142 (1986); "The Bill of Rights as a Constitution," by Akhil Reed Amar, 100 Yale L.J. 1131 (1991); and "The **Vestigial Constitution: The History And Significance Of The Right To Petition**," by Gregory A. Mark, 66 Fordham L. Rev. 2153 (1998).

“Petitioning was at the core of the constitutional law and politics of the early United States. That was why it was included in the First Amendment, not as an afterthought, but rather as its **capstone**... petitioning embodied important norms of political participation in imperfectly representative political institutions.... Petitioning was the most important form of political speech ... For individuals and groups, it was a mechanism for redress of wrongs that transcended the stringencies of the courts and could force the government's attention on the claims of the governed when no other mechanism could.” Gregory A. Mark, The Vestigial Constitution: The History And Significance Of The Right To Petition, 66 Fordham L. Rev. 2153, 2157 (1998). (plaintiff’s emphasis).

In the colonies, petitions were almost always received and read and responded to. In practice, those "ignored or rejected outright ... were few in number." Alan Tully, Constituent-Representative Relationships in Early America: The Case of Pre-Revolutionary Pennsylvania, 11 Can. Hist. J. 139 (1976). note 19, at 146-47.

The right to petition carried a mandate of hearing, but not of approval. The original intent was, “a right which had compelled legislatures to accord citizens' petitions fair hearing and consideration.” Higginson, *supra* 96 Yale L.J. 142, 166.

The founder’s intent of the First Amendment petition clause included a governmental duty to consider petitioners' grievances. In its early years, Congress attempted to pass favorably or unfavorably on every petition. See HINDS, PRECEDENTS OF THE HOUSE OF REPRESENTATIVES OF THE UNITED STATES § 3361 (1907).

The Founders’ Intent underpinning the Right to Petition stemmed in part from the popular right to petition local assemblies in colonial America where no sharp line dividing constituents from representatives existed to separate control of the legislative agenda from the

People's initiatives. Petitions assured a seamlessness of public and private governance.

Assemblies would receive petitions, refer them to committees for consideration, and then act upon the committees' recommendations. This process originated more bills in pre-constitutional America than any other source of legislation.³

Apathy – the lack of emotion and interest in public affairs – was not a prevailing attitude in America in the decades leading up to and following the adoption of the First Amendment and the Right to Petition, in large part because of the widespread practice of Petitioning and the normal practice of having one's Petition heard and responded to by the government.

Assemblies responded to information from the People, even the disenfranchised, making petitions vital initiatives for governmental actions.

However, the Right to Petition was not absolute. For instance, the assemblies did retain one important and longstanding restraint on petitioning: the threat of contempt proceedings. Allegations discovered to be ambiguous or false could lead to dismissal or to charges against the petitioner. See, e.g., 4 CONNECTICUT RECORDS 55 (1691) (landowners' petition for township status dismissed because "none of the principle proprietors of sayd land [were] in the petition").

The fundamental Right of Petition was included in the Bill of Rights even though, as Story wrote, "[The right of petition] would seem unnecessary to be expressly provided for in

³ For example, in the Connecticut General Assembly session of May, 1773, over five-sixths of the resolutions were direct responses to residents' petitions and still the Assembly postponed consideration of a further 250 petitions, including one petition from a slave. At this session, petitioners prompted a naturalization bill, a reversal of a superior court judgment, debt discharges, public fishery regulations, road making resolutions, Indian land delimitations (upon petition by Indians), town tax revisions, and constable replacements. See 14 CONNECTICUT RECORDS 94-132, 152-55 (1773); see also R. BAILEY, POPULAR INFLUENCE UPON PUBLIC POLICY 61 (1979) (most prolific source of Virginia Colony legislation was petitioning).

a republican government, since . . . [i]t is impossible that it could be practically denied until the spirit of liberty had wholly disappeared, and the people had become so servile and debased as to be unfit to exercise any of the privileges of freemen.” 2 STORY, COMMENTARIES ON THE CONSTITUTION OF THE UNITED STATES 645 (5th ed. 1891) (footnote omitted); *see also* 1 W. BLACKSTONE, COMMENTARIES 143 (rev. ed. 1978) (petitioning to King);

There can be no doubt that the petitioning of government was understood to be an inherent Right.

That the Framers meant to imply a corresponding governmental duty of a fair hearing seems clear given the history of petitioning in the colonies and the colonists' outrage at England's refusal to listen to their grievances.

"In every stage of these Oppressions We have Petitioned for Redress in the most humble terms: Our repeated Petitions have been answered only by repeated injury." The Declaration of Independence para. 30 (U.S. 1776); *see also* 1 JOURNALS OF CONGRESS 67-92 (1775) (petition to King); *id.* at 117-18 (resolution protesting Parliament's interference with right of petition); 2 JOURNALS OF CONGRESS 158-62 (1777) (petition to King).

Congress, in its first session, approved the right of petition virtually without comment. When Madison introduced his proposed list of amendments on June 8, 1789, he separated the clause for the rights of assembly, consultation, and petition from the clause containing the free expression guarantees of speech and the press. The express function of the assembly-petition clause was to protect citizens "applying to the Legislature . . . for a redress of their grievances." 2 B. SCHWARTZ, THE BILL OF RIGHTS: A DOCUMENTARY HISTORY 1026 (1971).

While refusing to vest individuals and groups with the power to bind Congress, and while guarding jealously their discretion to judge and reject instructions as unwise, the Framers of the Bill of Rights nonetheless maintained that citizens' "instructions," like petitions, would be heard and considered. *Id.* at 1093-94 (right to consult goes no further than petitioning, but representatives have duty to inquire into petitioners' suggested measures) (statement of R. Sherman); *id.* at 1094-95 (right to consult Congress is non-binding, but Congress has responsibility never to shut its ears to petitions) (statement of E. Gerry); *id.* at 1096 (right to bring non-binding instructions to Congress' attention is protected) (statement of J. Madison).

In Congress' first decades petitions were received and considered, typically by referral to committees. The petition-response mechanism dealt procedurally with such controversial issues as contested election results, the National Bank, the expulsion of Cherokees from Georgia, land distribution, the abolition of dueling, government in the territories, the Alien and Sedition Acts, and the slave trade. Generally, favorable legislation or an adverse report halted further petitioning. Higginson, 96 Yale L.J. 142, 156-157.

The development of nationwide petitioning efforts was underway in the Jacksonian era, whose sentiment it was that representatives owe "unrelaxing responsibility to the vigilance of public opinion." *An Introductory Statement of the Democratic Principle*, from THE DEMOCRATIC REV. (Oct. 1837), in SOCIAL THEORIES OF JACKSONIAN DEMOCRACY 21, 23 (J. Blau ed. 1954).

POINT XII

THE RIGHT TO PETITION WAS TEMPORARILY GAGGED BY AN ENTRENCHED INTEREST

While the intent of the Founders was that the Constitution would protect the citizenry's two constitutional means of approaching the government, **periodic election AND continual instruction through petitioning**, a powerful special interest (the pro-slavery folks) was eventually responsible for the “gagging” of the latter in the Congress.

This, in spite of the fact that petitioning was known to be essential to informed voting and legislation and was protected by the Constitution. *See, e.g.*, 1 THE ANTI-SLAVERY EXAMINER 3 (Aug. 1836).

The gag was unconstitutionally applied to a class of petitions even though citizens had the liberty, even the responsibility, to petition on any matter, regardless of the legislature's power of redress. Since both “offer” and “consideration” were, for over a century, indispensable to effective petitioning, the correct line lay between the guarantee of those two rights and the legislature’s discretion to deny or disapprove a particular petitioner's request.

The gag was applied to all petitions on the issue of slavery over the objections of John Adams and a few others who strenuously defended the right of every person to petition Congress, whatever the motive, declaring that each petition was entitled to a hearing on its merits.⁴

The Right was infringed in spite of the fact that constitutionally protected representation **by ballot and petition** not only assures popular control of government, but also attaches to each citizen responsibility for the nation's laws, or lack thereof. *See, e.g.*, The National Era, Jan. 18,

⁴ *See* J. Q. Adams, *List of Petitions*, National Intelligencer, Apr. 23, 1839, at 2, col. 4; Speech of Mr. Cushing, of Massachusetts, on the Right of Petition, as Connected with Petitions for the Abolition of Slavery and the Slave Trade in the District of Columbia in the House of Representatives 11 (Jan. 25, 1836) (every citizen's right to be heard on floor of House essential to democracy) (avail. in Library of Congress)

1849, at 10, col. 2 (concerning petitioning against slavery, "those who elect the law-makers are responsible for the laws made, or for the neglect to pass laws which ought to be enacted").

Unfortunately, the prohibition against Petitions regarding slavery was not brought to the Supreme Court to be heard. The gag was applied merely amidst political discourse, not judicial determination.⁵

To no avail, abolitionists warned that a pro-slavery "gag" against petitions might, with equal facility, silence other matters of public concern. They feared that one branch of Congress could by itself limit the scope of constitutional protection by summarily denying citizens the right of prayer. Barring consideration of a class of petitions was criticized as an arbitrary act, akin to a judicial decision pronounced in advance of the facts. Adams and others declared that minority political expression would be silenced if petitioning were confined only to those subjects approved by a majority in Congress. At bottom, the "gag" opponents insisted that the right to petition implied duties to hear, consider, debate, and decide. Even if want of authority required the ultimate denial of a petition, the preliminary rights of communication and consideration ought not to be infringed. This logic took vivid illustration in the controversy over Adams's introduction of a petition from Haverhill, Massachusetts, requesting dissolution of the Union. Members moved to censure Adams on the grounds that the right of petition could not extend to destruction of the sovereign power petitioned. Adams, while admitting that Congress could not take such action, denied that the unavailability of the

⁵ See, e.g., Address by William Jay to the Friends of Constitutional Liberty on the Violation by the United States House of Representatives of the Right of Petition (Feb. 13, 1840), in W. JAY, MISCELLANEOUS WRITINGS ON SLAVERY 397, 401-02 (1853) (charges that people denied access to representatives on any matter are "gagged") [hereinafter Address by William Jay]; H. JOURNAL, 26th Cong., 1st Sess. 788 (1840) (Massachusetts resolution affirming Congress' duty to give all petitioners "respectful and deliberate consideration," "however mistaken in their views, or insignificant in number").

requested remedy should preclude the processes of petition and hearing. Recalling the events of 1776 and "the right of the people to alter, to change, to destroy, the Government if it becomes oppressive to them," Adams concluded, "**I rest that petition on the Declaration of Independence.**" Higginson, 96 Yale L.J. 142, 163-164. (plaintiff's emphasis).

It is arguable that had the federal government not assumed in the early 1840' that it could not reason with its citizens the slavery issue would have been settled before 1861 and the Civil War.

Notwithstanding the intent of the founders and the long-standing practice that linked petitioning to a corollary duty of legislative response, the Southern "gag" proponents successfully managed to temporarily subsume the right within free expression.

The abrupt suspension of a right so indispensable to representative government has but one factual explanation, the assailability of any principle, however fundamental, when confronted by interests as entrenched as slavery.

Modern petitioning has since come to differ in importance so wildly from petition's importance in the early decades of the Republic that its salient features have been ignored, misunderstood, or unintentionally downplayed by modern analysts.

"The original character of the right to petition may impose an untenable restraint on the autonomy and agenda setting power of the federal legislature. But until this conclusion is made, court opinions will appear to rest not on the Framers' intent, but on deference to the resolve of antebellum Congresses to defeat a right which threatened the institution of slavery." Higginson, 96 Yale L.J. 142, 166.

Here, the Petition for a Redress of Grievances regarding the origin and operation/enforcement of the income tax system is, in effect, an effort to revive the "forgotten

Right” and like the abolitionists of yesteryear, **its supporters are up against a powerful, entrenched interest – involuntary servitude and peonage.**

POINT XIII

ORIGINAL INTENT CONTROLS AND GOVERNS

It is common knowledge that when attempting to interpret any constitutional provision, such as the Petition Clause, one needs to consider the original intent of the Founders for no words of the Constitution and Bill of Rights are ever to be considered extraneous or meaningless.

It is common knowledge that in American jurisprudence, the approach to interpreting the meaning of constitutional provisions is to look to the “intent of the Founders,” which involves three steps: first, one needs to consider what was the common practice in the years preceding the adoption of the constitutional provision; second, what was said by those arguing for or against the provision; and third, what was the common practice in the years following the adoption of the provision?

With respect to any question about the obligation of the government to respond to plaintiff’s Petition for Redress of Grievances relating to the fraudulent origin and illegal operation and enforcement of the income tax system, the historical record demonstrates conclusively that the common practice before and long after the adoption of the Petition Clause was for the government to hear and act on virtually all Petitions presented to it provided those Petitions were not frivolous, contained no falsehoods, had probable cause, had the quality of a dispute, was signed by citizens, was dignified, did not advocate a crime, etc.

However, according to Yale Law School Professor Stephen A. Higgonson, “The short line of Supreme Court cases that raise the petition clause... consistently err in their interpretation of the petition clause as merely a free expression guarantee... **These cases reveal an unstudied treatment**

of colonial legal history by ignoring the original meaning of the right, and especially its remedial, legislative character....” Higginson, 96 Yale L.J. 142, n2. (plaintiff’s emphasis).

For instance, apparently without investigating the intent of the founders and the original meaning of the Right, but relying only on the language of the Petition Clause itself, the District Court held in *Chase v. Kennedy*, “The plaintiff has confused his right to petition with a supposed right to have his petition granted or acted upon in a certain way. **But no such right is found in the Constitution.** . . . What a Senator does with petitions is absolutely within his discretion and is not a proper subject of judicial inquiry, even if it might appear that he be grossly abusing that discretion. *Chase v. Kennedy*, No. 77-305-T, mem. op. at 2 (S.D. Cal. July 11, 1977), *aff’d*, 605 F.2d 561, *cert. denied*, 444 U.S. 935 (1979); (plaintiff’s emphasis).

Another example of the judiciary’s carelessness and misleading opinions is found in *Minnesota State Bd. Community Colleges v. Knight*, 465 U.S. 217, 284 (1984), a case dealing with collective bargaining and the rights of non-union faculty members to “meet and confer” with the State Board of Community Colleges.

In *Minnesota v Knight* the majority’s opinion reads:

“The District Court agreed with appellees’ claim to the extent that it was limited to faculty participation in governance of institutions of higher education. The court reasoned that “issues in higher education have a special character.” [571 F.Supp., at 8](#). Tradition and public policy support the right of faculty to participate in policymaking in higher education, the court stated, and the “right of expression by faculty members also holds a special place under our Constitution.” [Id., at 8-9](#). Because of the “vital concern for academic freedom,” the District Court concluded, “when the state compels creation of a representative governance system in higher education and utilizes that forum for ongoing debate and resolution of virtually all issues outside the scope of collective bargaining, it must afford every faculty member a fair opportunity to participate in the selection of governance representatives.” [Id., at 9-10](#).

The very next paragraph in *Minnesota v. Knight* reads:

“This conclusion is erroneous. Appellees have no constitutional right to force the government to listen to their views. They have no such right as members of the public, as government employees, or as instructors in an institution of higher education.”

Obviously the court was careless here in its choice of language. Someone wanting to use this case to argue that plaintiff's Right of Petition does not include the Right to have his Petition heard by the government might erroneously take out of context the words "...no constitutional right to force the government to listen to their views."

As its next paragraph reveals, however, the court was not addressing the First Amendment Right to Petition, it was addressing the issue of due process and the Fourteenth Amendment:

"The Constitution does not grant to members of the public generally a right to be heard by public bodies making decisions of policy. In *Bi-Metallic Investment Co. v. State Board of Equalization* 239 U.S. 441 (1915), this Court rejected a claim to such a right founded on the Due Process Clause of the Fourteenth Amendment."

POINT XIV

THE RIGHT TO PETITION PROTECTS PETITIONERS FROM RETALIATION

If communications to one's representative could be arbitrarily ignored, refused, or **punished** popular sovereignty was threatened. *See* G. WOOD, The Creation Of The American Republic 1776-1787, at 363 (1969).

Petitions were tied to distrust of, and the imperfect nature of representative institutions and refusal to identify individuals' rights with, or subordinate them to, the wills of elected representatives. Undue assertions of parliamentary privilege -- **punishing** petitioners who were said to menace the dignity of the assembly -- jeopardized the entire institution of petitioning. Higginson, 96 Yale L.J. 142, n45.

Before a First Amendment right may be curtailed under the guise of a law, such as "willful failure to file" or promotion of an illegal tax shelter," any evil that may be collateral to the exercise of the right, must be isolated and defined in a "narrowly drawn" statute (Cantwell v.

Connecticut, 310 U.S. 296, 307) lest the power to control excesses of conduct be used to suppress the constitutional right itself. See Stromberg v. California, 283 U.S. 359, 369; Herndon v. Lowry, 301 U.S. 242, 258-259; Edwards v. South Carolina, 372 U.S. 229, 238; N. A. A. C. P. v. Button, 371 U.S. 415, 433.

That tragic consequence is threatened today when broadly drawn laws such as “promotion of a tax shelter” and “willful failure to file” are used to bludgeon plaintiff who is peacefully exercising a First Amendment right to protest to government against one of the most grievous of all modern oppressions which our federal and state governments under color of law are inflicting on the working men and women in America – state ownership of their labor property, which if constitutional at 1% would also be constitutional at 100%.

The IRS, in issuing the Summons under the facts and circumstances of this case and in full knowledge of plaintiff’s Petition process, disregards the admonition in De Jonge v. Oregon, 299 U.S. 353, 364-365:

"These [First Amendment] rights may be abused by using speech or press or assembly in order to incite to violence and crime. The people through their legislatures may protect themselves against that abuse. But the legislative intervention can find constitutional justification only by dealing with the abuse. The rights themselves must not be curtailed. The greater the importance of safeguarding the community from incitements to the overthrow of our institutions by force and violence, the more imperative is the need to preserve inviolate the constitutional rights of free speech, free press and free assembly [and petition] in order to maintain the opportunity for free political discussion, to the end that government may be responsive to the will of the people and that changes, if desired, may be obtained by peaceful means. Therein lies the security of the Republic, the very foundation of constitutional government." (plaintiff’s emphasis).

In other words, if the invalidity of official acts and official conduct curtailing First Amendment Rights of petition, speech, press and assembly turned on an unequivocal showing that the measure was intended to inhibit the Rights, protection would be severely lacking for it is not the intent or purpose of the measure but its effect on First Amendment rights which is

crucial. See, e.g., [De Jonge v. Oregon](#), 299 U.S. 353; [Feiner v. New York](#), 340 U.S. 315; [Niemotko v. Maryland](#), 340 U.S. 268; [N. A. A. C. P. v. Alabama](#), 357 U.S. 449; [Bates v. City of Little Rock](#), 361 U.S. 516; [Shelton v. Tucker](#), 364 U.S. 479; [N. A. A. C. P. v. Button](#), 371 U.S. 415; [Edwards v. South Carolina](#), 372 U.S. 229; [Cox v. Louisiana](#), 379 U.S. 536; and [Shuttlesworth v. City of Birmingham](#), 382 U.S. 87.

There can be no doubt but that an IRS letter or Summons (demanding a turn over of all documents, books, records and other data for the purpose of inquiring into any offense connected with the enforcement of the income tax laws and to determine tax liability) is issued to penalize and to inhibit and curtail the First Amendment Right to Petition for a Redress of Grievance regarding the fraudulent origin and illegal enforcement of the income tax system, and Rights to speech, press and assembly, regarding the same.

There is no evidence in Record of anything but the People's open, honest and humble actions in relation to the Petition process. There is nothing in the record of any inappropriate or untoward behavior, nothing.

Today misdemeanors are being used to harass and penalize People for exercising a constitutional right of assembly and petition. Tomorrow a disorderly conduct statute, a breach-of-the-peace statute, a vagrancy statute will be put to the same end. The IRS and the DOJ will undoubtedly say they are not targeting People because of the constitutional principles that they espouse. However, that excuse is usually given, as we know from the many cases involving arrests of minority groups for breaches of the peace, unlawful assemblies, and parading without a permit. The charge against William Penn, who preached a nonconformist doctrine in a street in London, was that he caused "a great concourse and tumult of people" in contempt of the King and "to the great disturbance of his peace." 6 How. St. Tr. 951, 955. That was in 1670.

Today, the IRS is moving to silence People who question government's behavior and preach a nonconformist doctrine, "the government has an obligation to hear and answer the People's Petitions for Redress of Grievances regarding the fraudulent origin and illegal operation and enforcement of the income tax system and the People have a Right to Redress Before Taxes." Such abuse of police power is usually sought to be justified by some legitimate function of government.

By attempting to suppress the orderly and civilized protest against injustice, the IRS only increases the forces of frustration, which the conditions of second-class citizenship are generating amongst us.

For instance, the IRS does violence to the First Amendment when it attempts to turn a "petition for redress of grievances regarding the origin and enforcement of the individual income tax" into an "illegal tax shelter" action or a "willful failure to file" action.

POINT XV

THE RIGHT TO PETITION INCLUDES THE RIGHT OF REDRESS BEFORE TAXES

The right to petition for the redress of grievances has an ancient history and is not limited to writing a letter or sending a telegram to a congressman; it is not confined to appearing before the local city council, or writing letters to the President or Governor or Mayor. See *N. A. A. C. P. v. Button*, 371 U.S. 415, 429-431.

As the record in the instant case reveals, conventional methods of petitioning have been shut off. Invitations to formal conferences and symposiums have been ignored; legislators have turned deaf ears; newspaper advertisements have been ignored; formal complaints have been routed endlessly through a bureaucratic maze; courts have let the wheels of justice grind

very slowly. Those who do not control television and radio, those who cannot afford to advertise in newspapers or circulate elaborate pamphlets have only a more limited (unconventional) type of access to public officials.

Unconventional methods of petitioning [such as redress before taxes] are protected as long as the assembly and petition are peaceable.

The founding fathers, in an act of the Continental Congress in 1774, said, "If money is wanted by Rulers who have in any manner oppressed the People, [the People] may retain [their money] until their grievances are redressed, and thus peaceably procure relief, without trusting to despised petitions or disturbing the public tranquility." ⁶

This very American Right of Redress of Grievances *Before Taxes* is deeply embedded in our law.

The founding fathers could hardly have used words more clear when they declared, "the people ... may retain [their money] until their grievances are [remedied]."

By these words, the founding fathers fully recognized and clearly stated: that the Right of Redress of Grievances includes the right of *Redress Before payment of Taxes*, that this Right of *Redress Before Taxes* lies in the hands of the People, that this Right is the People's non-violent, peaceful means to procuring a remedy to their grievances without having depend on – or place their trust in -- the government's willingness to respond to the People's petitions and without having to resort to violence.

The founding fathers were well acquainted with the fact that government is the enemy of Freedom, that those wielding governmental power, who do not like opposition from any quarter, despise Petitions for Redress from the People; the representatives of the People, in a popular

⁶ "Continental Congress To The Inhabitants Of The Province Of Quebec." Journals of the Continental Congress. 1774 -1789. Journals 1: 105-13.

assembly, seem sometimes to fancy that they are the People themselves and exhibit strong symptoms of impatience and disgust at the least sign of opposition from any quarter.

The founding fathers knew that it was possible for the institutions of the Congress, the Executive *and* the Courts to someday begin to fail in their duty to protect the people from tyranny. They knew that unless the People had the right to withhold their money from the government their grievances might fall on deaf ears and Liberty would give way to tyranny, despotism and involuntary servitude.

The First Amendment to the United States Constitution states clearly and unambiguously, "Congress shall make NO law ...abridging ...the right of the people ... to petition the government for a redress of grievances."

While some Rights are reserved with qualifications in the Bill of Rights, there are *none whatsoever* pertaining to the Right of Redress. There are *no* limits on the Right of Redress. Any constitutional offense is legitimately petitionable.

The Founding Fathers clearly declared that the Right of Redress of Grievances *includes* the Right to withhold payment of taxes while the grievance remains. By the 1st Amendment, the founding fathers secured for posterity the Right of Redress of Grievances *Before* payment of Taxes and they made the Right of Redress *Before* Taxes operate against "*the government*," that is, against *all branches* of "the government," -- the legislative, the executive and the judicial branches. Redress Notice that the founding fathers, sitting as the Continental Congress in 1774, held that this Right of Redress *Before* Taxes was the means by which "the public tranquility" was to be maintained. *Then*, sitting as the Constitutional Convention, the founding fathers declared that one of the major purposes of *the (federal) government* was to "insure domestic tranquility."

Therefore, whenever this Right of Redress is violated, the People have a double grievance: a denial of justice by the government *and*, an incitement *by the government* to general unrest.

Today, our concern is the grievance that falls under the heading of a design to subvert the Constitution and laws of the country by those wielding governmental power.

Under this heading, all officers of the government are liable, if they strayed from their oath of office.

If we are to secure our Rights, we must rely on the laws of nature and a reasoned sense of innovation. To rely on precedent is to oppress posterity with the ignorance or chains of their fathers. Being forced by the government to rely on precedent is, *itself*, a grievance.

The sequence of Redress Before Taxes was well established in English law at a time when great numbers of Englishmen traveled to America. They brought with them English history and English law: they brought with them the principle of "taxes with consent"; the unlawfulness of "troops quartered in private homes," of "cruel and unusual punishments," and a whole collection of Rights, such as Redress, Speech, Assembly and Trial by Jury.

Any notion, spurious act of Congress or opinion by a Court that taxes must be paid *before* Redress is a perversion of Natural Law, of modern English law, of the American Constitution and of Truth and Justice.

The reverse principle of "*Taxes Before Redress*" is based on the essence of monarchy and kingly power: the king owns everything under his domain. People possess property under a monarch by his grace alone. Since a king owns everything under his domain, he merely has to speak to lawfully dispose of his property. Thus, if a king imposed a tax on land he imposed it on his own land and whoever occupied the land was obligated to pay the tax to the king's treasury.

A tax, then, being a part of the king's property, was legally presumed to be in the possession of the king *before and after its assessment*.

Since the landholder, or landless subject, enjoyed the privilege of tenancy on the land only by the will of the king, he could be required to pay over the tax *before he could contest the assessment*—or redress a grievance.

Thus, the theory that a tax must be paid *before redress* rests on the presumption that society is organized as a monarchy; that all people living therein exist by grace of an autocrat – whether one man or an assembly of men. *This proposition was soundly rejected by the Founders in designing our unique system of governance.*

In America, such presumptions constitute grievances. The first duty of any officer is to uphold the Constitution – the entire Constitution, without reservation and without bribery or blackmail.

Petitioning the government for a Redress of Grievance naturally includes the ability to compel admissions – the production of information and answers to questions.

Jefferson wrote, "The right of freely examining public characters and measures, and of free communication among the people thereon,...has ever been justly deemed the *only effectual guardian* of every *other* right."

According to the Right of Redress, as the Founders described it, we have a right to withhold taxes *if government infringes on our rights* and ignores our Petitions for Redress.

In America, the right to petition our government for redress of grievances is the basis of our liberty. Our founders explicitly recognized this right in the first amendment to our constitution -- for they understood that without it, we could not have a servant government whose power is defined and limited by the consent of the people.

In America, the right to petition our government for a Redress of Grievances is an *unalienable right*. It derives from our faith in a supreme being - an ultimate moral authority from whom we gain our understanding of equality, justice and the rule of law. Implicit in our first amendment constitutional right to petition our government for a redress of grievances, is the government's absolute moral and legal obligation to respond honestly and completely to the people's petition.

This is the essential cornerstone of Popular Sovereignty -- a government of the People, by the People and for the People.

In 1791, the right to petition became primary among the Rights of the People of the United States of America, as expressed in, and guaranteed by, the First Amendment.

POINT XVI

IRS IS VIOLATING CIVIL RIGHTS

If two or more persons conspire to injure, oppress, threaten, or intimidate any person in any State, Territory, Commonwealth, Possession, or District in the free exercise or enjoyment of any right or privilege secured to him by the Constitution or laws of the United States, or because of his having so exercised the same; or if two or more persons go in disguise on the highway, or on the premises of another, with intent to prevent or hinder his free exercise or enjoyment of any right or privilege so secured-- they shall be fined or imprisoned not more than ten years, or both. See 18 USC 241.

[18 USCS § 241](#) guarantees safety and protection of persons in the exercise of Rights dependent on the Constitution. [Bergman v United States \(1983, WD Mich\) 565 F Supp 1353, 37](#)

[FR Serv 2d 442](#), supp op (1984, WD Mich) [579 F Supp 911](#), later proceeding (1986, WD Mich) [648 F Supp 351](#), [6 FR Serv 3d 803](#), later proceeding (1988, CA6 Mich) [844 F2d 353](#), [10 FR Serv 3d 625](#).

The purpose of 18 USC 241 is to protect rights and privileges of citizens under the Constitution and laws of United States. [Williams v United States \(1950, CA5 Fla\) 179 F2d 644](#), affd [\(1951\) 341 US 70, 95 L Ed 758, 71 S Ct 581](#) (ovrld by [United States v Price \(1966\) 383 US 787, 16 L Ed 2d 267, 86 S Ct 1152](#)) as stated in [United States v McDermott \(1990, CA2 NY\) 918 F2d 319](#), cert den (1991, US) [114 L Ed 2d 76, 111 S Ct 1681](#).

[18 USCS § 245](#) removes any doubt as to protection that would be extended against private interference with certain specific rights enumerated in § 245. [United States v Pacelli \(1974, CA2 NY\) 491 F2d 1108](#), cert den [\(1974\) 419 US 826, 42 L Ed 2d 49, 95 S Ct 43](#) and appeal after remand (1975, CA2 NY) [521 F2d 135](#), cert den [\(1976\) 424 US 911, 47 L Ed 2d 314, 96 S Ct 1106](#).

Conspiring to deprive citizens of their civil rights in violation of [18 USCS § 241](#) is a crime of violence within the meaning of [18 USCS § 924\(c\)](#), since it creates substantial risk of violence. [United States v Greer \(1991, CA5 Tex\) 939 F2d 1076, 36 Fed Rules Evid Serv 168](#), reh, en banc, gr (1991, CA5 Tex) [948 F2d 934](#) and reinstated, in part, on reh, en banc (1992, CA5 Tex) [968 F2d 433](#), reh den (1992, CA5) [1992 US App LEXIS 23160](#) and cert den (1993, US) [122 L Ed 2d 764, 113 S Ct 1390](#).

CONCLUSION

The United States and the Internal Revenue Service are knowingly and with intent infringing on constitutionally guaranteed, unalienable Rights – an illegitimate purpose.

The Supreme Court has stated that all of the First Amendment rights are "inseparable" and derive from the same ideals of individual liberty. As a general principle, the court has held that governmental action restricting the First Amendment freedoms must be justified by a clear and present danger to a legitimate public interest, and not merely by the rational basis, which would be sufficient to meet constitutional requirements of due process.

For instance, in West Virginia State Bd. of Education v Barnette (1943) 319 US 624, 87 L Ed 1628, 63 S Ct 1178, 147 ALR 674, the court held that the First Amendment freedom of assembly may not be subjected to any and all restrictions which a legislature may have a "rational basis" for adopting, as would be true of the right to due process, but may be restricted only in order to prevent grave and immediate danger to interests which the state may lawfully protect.

Similarly, the court in Thomas v Collins (1945) 323 US 516, 89 L Ed 430, 65 S Ct 315, 15 BNA LRRM 777, 9 CCH LC P 51192, reh den 323 US 819, 89 L Ed 650, 65 S Ct 557, held that any attempt to restrict the liberties of speech and assembly must be justified by a clear public interest, threatened not doubtfully or remotely but by a clear and present public danger, actual or intended, and that more of a connection between the remedy provided and the danger to be curbed is required in this context than would be necessary to support legislation against attack on due process grounds. It is therefore in our tradition, the Supreme Court added, to allow the widest room for discussion and the narrowest range for its restriction, particularly when this right is exercised in conjunction with peaceable assembly and petition.

IRS has shown no clear and present danger to any legitimate public interest justifying their actions, which act to interfere with First Amendment, fundamental Rights to Peaceably Assemble and to Petition for Redress of Grievances (including as it does Redress Before Taxes)

and to speak and publish freely, and fundamental Rights to Privacy and to be left alone, and fundamental Rights to Due Process and not to be a witness against oneself, and the Right to know the nature of an accusation.

We, **THE PEOPLE**, hold in OUR possession the ultimate, fundamental power in our society.

THE GOVERNMENT cannot do just anything it wants to do.

We, **THE PEOPLE**, by His authority, have given the government permission, in writing to engage in certain activities. For instance, we have granted it fixed and certain taxing powers.

THE GOVERNMENT is chained to our written, sacred Constitution.

We, **THE PEOPLE**, have maintained an unlimited array of individual, unalienable Rights.

THE GOVERNMENT was brought into being for the sole purpose of securing and protecting our Rights.

We, **THE PEOPLE**, have the Right to respectfully Petition the government whenever we believe it has stepped outside the boundaries we have drawn around its power to tax, or whenever it infringes on ANY of our individual, fundamental, unalienable Rights.

THE GOVERNMENT, though it despises our Petitions because it abhors opposition from any quarter, nonetheless has a high-order obligation to respond, even with feigned respect, to our formal written requests for a remedy to ANY of our alleged grievances, whether they be real or imagined.