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Next, we turn now and discuss a layer of invisible contract that is rarely addressed, thought of, or treated as the pure contract that it is really is: National Citizenship.[[1](#)]

As a point of beginning, it is perhaps most easy to think of Citizenship in terms of joining a Country Club: You sign up, pay dues, enjoy the benefits offered by the House, you elect management, and you are exposed to liability to be fined for no more than technical infractions to House Rules [without any damages].[[2](#)]

The procedure for entering into a Country Club Membership contract differs quite a bit from the Citizenship Contract, in the sense that while trying to join a Country Club, you first have to go to the Management, present credentials, and then request Membership; whereas with the King, everyone is presumed automatically to be Members, and so now you have to argue your Case that you are not a Member.[[3](#)]

But once we are beyond that initial point of entrance into the contract, then nothing whatsoever changes in the contractual rights or duties involved when we transfer ourselves from Membership in a Country Club setting over to American Citizenship, as contracts govern both relationships.

Earlier, I mentioned that the 14th Amendment offers invisible benefits that Citizens have been deemed by Federal Judges to have accepted by their silence (since anything but silence is very consistent with a person's wanting Citizenship), and so the 14th Amendment then and there creates a Citizenship Contract. Yes, there are special benefits to be had from the 14th Amendment.[[4](#)] So although the 14th Amendment creates benefits proprietary

to Citizenship, those are not the only Citizenship benefits that you need to concern yourself with. Many Tax Protestors and Patriots are aware of the 14th Amendment story, and accordingly counsel their students to file *Notices of Breach of Contract* and the like, and other hybrid unilateral declarations of *recession*, in an attempt to remove themselves as persons attached to the 14th Amendment. Those students are then taught, quite erroneously, that since the United States derives its taxing power from the 14th Amendment, therefore, once an Individual has severed his relationship from the 14th Amendment, the student no longer need concern himself with any federal Income Tax liability, or any state tax liability. These folks preach the theory that *Miller Brothers vs. Maryland*,[\[5\]](#) stands for the proposition that States derive their taxing and regulatory jurisdiction from the 14th Amendment -- a particularly stupid conclusion to arrive at since such a statement means that prior to the 14th Amendment there were no State taxes or regulatory jurisdictions; and that is a factually defective point of beginning to commence any legal analysis.[\[6\]](#)

This view of legal liability propagated by Protestors is baneful, and replicates the *modus operandi* of Lucifer when he propagates to his students many things which are technically accurate of and by themselves, but then he teaches expansive conclusions which are defective. Lucifer counsels his followers to get ready to justify their actions at the Last Day, an alluring preventative move that intellectuals find brilliant and intriguing background advice; so now Lucifer has their attention.[\[7\]](#)

Then Lucifer continues on (also quite technically correct), that all of their behavior down here should be so organized as to be "justifiable" before Father at the Last Day; this too is correct, as Father will be soliciting our feelings at the Last Day. But just one tiny problem surfaces for the world's Gremlins to consider as they dance the jig in ecstasy over the prospects of being able to get away with murder, mischief, and mayhem down here: An invisible Contract that Father extracted out of

us all before we came down here. So yes, although you can "justify" your acts to Father if you want to, that justification is not relevant to Father in his judgment decision making. Only the terms of the Contract will be of interest to Father; and back in the First Estate, everyone was once on their knees before Father, uttering from their own tongues, in a Heavenly angelic language we all spoke then, the terms of the Contract we all would later be judged by. So, yes, you will be given the opportunity to justify your abominations before Father if you want to, but your justifications sounding in Tort are not going to be taken into consideration by Father and you Gremlins out there are damaging and deceiving yourselves. And in a very similar way, many Tax Protestors are coaching their followers to concern themselves with the 14th Amendment -- a very accurate and correct statement, of and by itself. [8] But the conclusions those Tax Protestors draw, that termination of the adhesive King's Equity Jurisdiction that the 14th Amendment attaches is the only thing they need concern themselves with, is incorrect. 14th Amendment pleading, standing alone by itself, doesn't vitiate anyone's state or federal Income Tax liability -- it never has, and it never will. The legal argument I hear many folks throw at Federal Judges, that they are a *Common Law Citizen*, or a *Preamble Citizen*, and not a *14th Amendment Citizen*, is patently stupid, and carries no weight, merit, or attractiveness before Federal Judges; and for very good reasons: Because all Citizens of the United States are acceptants of that profile of juristic benefits that the King is offering, and these benefits are offered by the King regardless of the claimed *Common Law* or *Preamble* classification status. And so correlatively, since those juristic benefits are accepted by all United States Citizens regardless of the claimed *Common Law* or so-called *Preamble* jurisdictional origin of the classification of Citizenship (distinctions that Citizenship Contract Protestors like to make and argue), these distinctions mean absolutely nothing in important areas involving Tax and Military Conscription reciprocity expectations the King maintains on his Citizens.[9]

There is no single place I can point folks to and say

"Here, Citizens, are your benefits." [10] Even listings of benefits in the dicta of Supreme Court rulings are fractured and incomplete. [11] And the Congress is largely the same. [12] Some of the juristic benefits that the King is offering to his Citizens originate in the Constitution, where these benefits are inferred by Federal Judges from certain wording and phrases in that Majestic Document; [13] other benefits the King is offering find their home nestled in his pile of *lex*, other benefits are located in still another layer of administrative *lex* called the *Code of Federal Regulations*; and still other benefits do not explicitly appear anywhere in the King's statutes, but are defined in a wide ranging multiplicity of court rulings. When we possess that factual knowledge contained in those court rulings, then the cryptic phrases appearing in some offbeat slice of *lex* come alive and make a great deal of sense. [14] Some benefits of Citizenship are proprietary and the distribution of those benefits are limited to identifiable groups, for example, such as the elective franchise. [15] Some other benefits inuring to Citizens of the United States are, in general, the protection of United States Marshals. [16]

Yes, all Citizens accept the protectorate benefits offered by the United States Marshal Service. [17] And unlike your local Police Department, when you call up the U.S. Marshals and request their security assistance, generally they will not bark, snap, or snort at you for doing so. [18] The United States Marshals today will make inquiries and ask probing questions to uncover the reasons why you believe your security is being impaired, as they do want to get to the bottom of the threatening situation, in order to terminate whatever it is that is giving you grounds for concern. On any serious inquiry they will normally send out a Marshal immediately to see you, and they will even put you up in a hotel if deemed provident under the circumstances; so yes, the security benefits offered by the U.S. Marshals are more than legitimate. But no one knows anything about the protectorate benefits being offered by the U.S. Marshals. Due to the *Hollywoodization* of cops and robbers television shows,

people have been conditioned to think in terms of calling up their local police department for security assistance, and have also been conditioned to expect a tough rebuffment when asking for bodyguard services -- when all along it was the dormant and ignored U.S. Marshals that have been schooled, trained and are expecting your pleas for limited assistance.[[19](#)]

As for the 14th Amendment, the reason why the 14th Amendment as a stand-alone line of Status defense is patently frivolous is because all Citizens accept benefits that the King is offering, and the classification by Tax Protestors of Citizens into different categories, when benefits are being accepted by all Citizens regardless of classification, is baneful.[[20](#)] Claiming that you are a *Common Law Citizen*, or a *Preamble Citizen* with a special reciprocity exempt status to avoid that irritating *quid pro quo* ("something for something") payment of an unreasonable enscrewment oriented Income Tax, is foolishness, and you are not entitled to prevail under any circumstances before a Federal Judge.[[21](#)]

The reason why self-proclaimed *Preamble Citizens* and *Common Law Citizens*, so called, are properly burdened with the heavy *quid pro quo* reciprocity of the Income Tax is that all Citizens accept and enjoy the protectorate benefits previously discussed that the King is offering, so all Citizens accept Federal benefits. Yes, Citizens under the 14th Amendment have additional contracts in effect (stemming from the additional benefits that the 14th Amendment offers), that they need to concern themselves with -- but all Citizens accept those other Federal benefits as well, and so all Citizens are operating under the King's Equity Jurisdiction of the United States, and are appropriate objects for the assertion of a regulatory and taxation environment over, through contract terms.[[22](#)]

I would advise you to terminate your reliance on information originating from people who lace excessive priority attention on the 14th Amendment Citizenship

question, as their stand-alone arguments are without any merit whatsoever for purposes of detaching yourself away from Federal Taxation liability.[[23](#)]

Above, I listed some of the benefits that all Citizens of the United States enjoy; and this is important since Federal Judges always view things from a "What benefit has this fellow accepted?" attitude.[[24](#)] But just where do the King and the Federal Judges get off with the idea that Citizenship, all by itself, attaches liability to Title 26? Nowhere in Title 26 is there any concise discussion about how Citizens are those Persons identified in Section [7203](#) ("Willful Failure to File") as being one of "all persons who are required to file..."[[25](#)]

So just where do Federal Judges get the idea that Citizens are *Persons* under contract, suitable for a smooth Federal taxation shake down?[[26](#)] The answer lies by probing a level deeper into the King's statutes, into an area Patriots and Tax Protestors do not seem to be pursuing that much: Into the *Code of Federal Regulations*, which operate as junior statutes.[[27](#)]

The *Code of Federal Regulations* ([CFR](#)) is a codification of the general and permanent rules published in the Federal Register by the Executive Department and by agencies of the United States. The Code is very powerful indeed (remember to always think like a Federal Judge momentarily for analytical purposes, so you don't react like a surprised clown when dragged into their courtroom on a grievance with someone), and the contents of the Code of Federal Regulations (like it's father, the Federal Register) are required to be judicially noticed.[[28](#)] And the Code of Federal Regulations is also *Prima Facie Evidence* of the text of the original documents.[[29](#)]

This CFR is republished once each year, so the following quotations, extracted from the 1985 edition, may have been altered in future editions. With that in mind, consider the following words from the CFR:

"In general, all Citizens of the United States, wherever resident, and all resident alien individuals are liable to the income taxes imposed by the Code whether the income is received from sources within or without the United States...

"Every person born or naturalized in the United States and subject to its jurisdiction is a Citizen."[\[30\]](#)

So you see for Citizens *in general*, Federal Judges have already quietly taken Judicial Notice of the fact that your Citizenship is an invisible contract to pay Income Taxes -- but what if you are not a Citizen *generally* speaking [meaning, like everyone else, by their silence they have accepted Citizenship benefits]. By having vacated the factual record of any benefits having been accepted, by stripping the factual record of any *quid pro quo* of equivalence exchanged, that factual setting is no longer *general* and ordinary, now it is *special* and extraordinary, where if the King makes any revenue collection attempt, you have him worked into an immoral position. Yes, Citizenship is a contract in the classical sense, since benefits offered conditionally were accepted, and where expectations of reciprocity were retained by the benefit contributor -- it's all there.[\[31\]](#)

The *Code of Federal Regulations* is also another source of identifying handouts and benefits offered to Citizens.[\[32\]](#)

And the Judicial Notice, taken quietly *in camera*, that the Citizenship Contract is the contract being operated on, is never pronounced publicly in an open courtroom forum. Does that last sentence I quoted from the CFR about how every person born or naturalized in the United States seem familiar to you? It should, because it comes straight out of the 14th Amendment, with only one word being changed. And read it carefully, as there is admitted a class of individuals, here residing in the United States as a matter of birthright, who might not be subject to the total jurisdiction of the United States Government.[\[33\]](#)

Who are those individuals? For starters, they are those Individuals who don't accept any benefits or handouts from the King.[[34](#)]

Despite the fact that I say a few isolated nice things about Federal Judges (with the applicability of my favorable comments being restricted to just a few limited grievance factual settings Federal Judges preside over), I am unable to recall any Federal Case that correctly talks about Citizenship as the pure, raw contract that it very much is; yet it's all there in Citizenship, all of the indicia that composes a contract: Benefits offered, as well as their acceptance, reciprocity expected back in return, and all this all written out in advance in specific and blunt terms in Federal Statutes.[[35](#)]

Why then does the Supreme Court not correctly address Citizenship as the contract that it really is? I don't know why, precisely; I could conjecture that they do not want to publish an exemplary Case, explaining in the context of a specific factual setting, how an Individual can get himself out of the contract containing taxation reciprocity covenants. But I don't really care, either; whatever information the Federal Judiciary is deficient in elucidating regarding identifying Citizenship as the invisible contract that it is, I can get from other sources, even ecclesiastical sources, and then retrofit it interstitially to uncover the real meaning of obscure Judicial reasoning:

"An old principle, laid down from the earliest ages of British jurisprudence, from which we receive our national institutions, is that allegiance is that ligament or thread which bonds the subject to the sovereign, by an implied contract, owes, in turn, protection to the subject; and the very moment that the Government withholds its protection, that very moment allegiance ceases."[[36](#)]

Yes, Citizenship is very much a contract, and Federal Judges generally think in contract terms when dealing with

a Tax or Draft Protestor.[[37](#)] Citizenship is probably the single most important contract that you need to come to grips with, as Citizens are suitable objects to assert both a taxation and regulation jurisdiction over, and properly so as a matter of Law; however, we all have philosophical disagreements on some of the bitter terms this particular Regulatory Jurisdiction contract calls for. With your severance of the reciprocity liability that is associated with Citizenship, a large amount of the friction relating to your confrontations with Government will evaporate overnight -- but your Citizenship contract is not the only exclusive contract you need to concern yourself with; and be mindful that Citizenship, or any other type of political status, is not relevant or necessary in those types of criminal prosecutions that are predicated on either Tort or special contract (like Highways). So just where is the bottom line here to detach yourself away from those adhesive statutes in Title 26?[[38](#)]

If that is your objective, then you have to effectuate a pure severance of yourself away from the King's Equity Jurisdiction, and not just a partial severance. No, you don't get to selectively pick and choose just what Federal benefits you want and don't want. This Citizenship is one of the larger slices that constitutes the Title 26 liability pie, and once Federal Judges have quietly taken Judicial Notice of your Citizenship, they generally then and there stop looking for other contracts to nail on you, when ruling over civil Income Tax grievances.[[39](#)]

Your successful severance of liability away from the administrative mandates of Title 26 requires a thorough decontamination of yourself away from the contract of Citizenship and all Commercial contracts. Yes, you can be an alien from some foreign jurisdiction, you can be a Russian Native who never left Russia or set foot in the United States, and still have a liability to produce administrative conformance with Title 26.[[40](#)]

The idea of using the King's Equity Jurisdiction of Citizenship a the point of adhesion to tax individuals goes far back into antiquity.[[41](#)] In the old days of 1913,

our Fathers came right out in the open and declared for all to see that Citizens were taxable objects.[[42](#)] The decision that was made in 1913 to lay the tax on the attachment of the King's Equity Jurisdiction of Citizenship was made apparently intuitively and without much debate.[[43](#)]

The purpose of broadening the number of objects subject to federal taxation, away from exclusively constituting only participants in King's Commerce, over to the larger group of Citizenry, was declared to be performed only with the noblest of intentions,[[44](#)] but the true objective then is the same objective which sustains the continuance of the Income Tax down to the present time: To perfect Bolshevik enscrewment.[[45](#)] Our Fathers fell for that "ability to pay" reasoning then, just like most folks today continue to fall for that same line today.[[46](#)]

Let us examine the Judicial Perspective on federal taxation under the Citizenship Contract by way of a Case study. One such ruling touching on the Citizenship Contract involves *Cook vs. Tait*,[[47](#)] where the Supreme Court ruled that income received by a Citizen of the United States while living in Mexico is taxable due to the benefits received while outside the United States (the old acceptance of benefits story: When benefits that were offered with an expectation of reciprocity back in return have been accepted, there lies a contract and it now becomes immoral not to require a mandatory exchange of reciprocity). The Court then listed those benefits that American Citizens carried with them no matter what their geographical situs was.[[48](#)]

In another Case in 1968, the First Circuit Court of Appeals ruled that Felix Rexach owed American income taxes by reason of his United States Citizenship.[[49](#)] Felix Rexach was a native born Puerto Rican, who acquired statutory American Citizenship by virtue of the Jones Act of 1917.[[50](#)] In 1944, Felix left Puerto Rico and became a resident of the Dominican Republic, where he remained resident until 1961. However, in 1958 Felix executed a written renunciation of his American Citizenship before a

United States consulate official in the Dominican Republic, pursuant to the Immigration and Nationality Act of 1952.[51] His renouncement of American Citizenship was accepted without any frictional hassles by the United States, and a written Certificate of Loss of Nationality was approved by the Department of State. On July 26th of 1958, his desired severance away from American Citizenship was perfected as Felix was decreed to be a Citizen of the Dominican Republic.[52]

Felix was no ordinary fellow, as he busied himself on a large scale by contracting activities in the Dominican Republic, contracts obtained by associating with its ruling dictator, Trujillo.[53] But fortunes soon turned adverse for Felix when the Dictator he was milking was assassinated in 1961. Felix suddenly decided that American Citizenship was now desirable, and so in 1962 he applied for reinstatement of his American Citizenship by applying for a Passport; claiming that his 1958 renunciation was involuntary and had been compelled against his will by reason of physical threats and economic pressures. The United States Consul denied his application, and on administrative appeal, Felix's testimony was accepted, reversing the local Consul, so his Loss of National Certificate was cancelled.

However, now things turn into an interesting direction, because the Department of State, aware of Felix's financial resources, notified the Internal Revenue Service that Felix was now an American Citizen again; and so now termites in the IRS came out of the woodwork.[54] And so deficiency assessments were thrown at Felix for income earned in the four intermittent years between his renunciation and his reinstatement. Felix ignored the deficiency assessments, and so Internal Revenue termites then threw liens on property Felix owned, followed by foreclosure actions. Felix countered against the foreclosures by throwing Petitions for Summary Judgments of Foreclosure Dismissal at the IRS.

In his legal arguments seeking to deflect the foreclosure, Felix reasoned that, in effect, the reciprocal benefits of

Citizenship obligation language in *Cook vs. Tait*[[55](#)] overruled the unpleasant covenant terms his special statutory Citizenship Contract how called for: The preclusion of Felix from claiming, as a matter of statutory law, that he ever ceased to be a United States Citizen. Felix argued that since the United States had owned him no protection benefits during his four year hiatus of alien, that therefore no reciprocal tax was owing in return to the United States. The First Circuit disagreed, and countered by ruling that:

"We cannot agree that the reciprocal obligations are mutual, at least in the sense that [the] taxpayer contends."[[56](#)]

So yes, that *quid pro quo* of reciprocity that I have been talking about all along does have to be there, but the failure of Felix to present a proper factual setting to the Judicial was fatal on his part Felix reentered the stream of Citizenship under contract, and the terms of his contract called for the irrelevancy of his alien status, since his loss of Citizenship was originally tax avoidance motivated. Felix admitted that he never really ceased to be an American Citizen -- and there lies the key to see why the First Circuit correctly ruled the way they did. The price one pays for maneuvering one's Citizenship [and lying to get it back] to secure self enrichment and economic advantage, according to the First Circuit, is continued liability for United States taxes. The obligation to pay taxes is thus clearly applicable although the Taxpayer who has temporarily abandoned the United States, for purposes of pursuing Commercial enrichment, receives no reciprocal benefits from the Government. In conclusion, most noteworthy is the last line in *Rexach*, as the First Circuit said that although there is a factual setting that could be presented to them where the lack of reciprocal benefits would preclude the assessment of Internal Revenue taxes, the factual elements necessary to so rule were not present here:

"The hypothetical [factual setting where a person rejects benefits timely and then does not return into a King's

Equity relational status with the United States at a future time] suggested by taxpayer during oral argument involved aspects of estoppel on the part of the Government. Whatever may be the merit of such cases, that element is not present here." [57]

Well, George, that *dicta* was interesting, but could we see a Case where an Individual rejects all benefits timely, and then a Federal Court vitiated his taxing liability? No, sorry you cannot; [58] such a published ruling so favorable to us folks out here in the countryside does not exist, and will never exist -- as I have been saying all along, Cases presented to Federal Judges that come even close to pure Equity severance are being sandbagged at low levels, and you will not even be getting a hearing before the Supreme Court. [59]

Those Citizenship Cases are of interest to us as good *touchstones* indicia of Citizenship liability and of benefit acceptance in general, but they do not meet the Refiner's Fire threshold requirement of just what happens when Citizens simple waive and reject all political benefits, that Model Case that so many folks are looking for. [60]

What happens to Citizens who reject the King's benefits? They become Denizens. [61]

Why are Citizens of the United States now burdened down with such an incredible Bolshevik Income Tax Machine, so smoothly eating away at our substance the way it does? The answer lies by the acceptance of protectorate benefits the King is offering. [62]

The correct origin of the Citizenship problem (if *problem* is the word) lies back in the 1700's, not with Lucifer and his filthy little Gremlin Karl Marx, but with our own Fathers, back when our Founding Fathers created the Constitution, a document that warrants your objective evaluation, because our Founding Fathers gave the King just too much jurisdiction: [63] No explicit and blunt

restraints were made against the circulation of paper currency media; no provision for the Bill of Rights restraints to operate irrespective of impending technology that otherwise alters factual settings not originally contemplated when the Bill of Rights was drafted;[64] and then the Framers gave the King the blank check to nail Citizens to the wall as taxable objects, a situation that did not exist with the *Articles of Confederation*:

"Both the States and the United States existed before the Constitution. The people, through that instrument, established a more perfect union by substituting a national Government, acting, with ample power, directly on the Citizens, instead of the confederate Government, which acted with powers, greatly restricted, only upon the States." [65]

Notice how the Federal Government now operates with *ample power directly on the Citizens*, which National Citizenship did not exist under the *Articles of Confederation*. Our Founding Fathers wanted a National Government, and so now we have got their largesse.[66]

Question: How does someone get rid of his Citizenship Contract without packing their bags and leaving the United States physically, as the King would like his little subjects to do?[67]

Answer: The same way one gets rid of any other contract. [68]

But lawyers throwing technical arguments at Federal Judges in Tax and Draft Protesting cases have never bothered to see Citizenship from the judicial trajectory of benefits and retained reciprocity expectations, so lawyers have never correctly handled Tax and Draft Protestors in counsel, and lawyers will continue to throw technical arguments at Judges [just like Tax Protestors] trying to explain why the King is wrong, until such time as the

latent high powered juristic velocity instrument of Citizenship is identified for what it really is: A contract.[[69](#)]

As a point of beginning, contracts are entered into by the acceptance of benefits, and they are terminated by the explicit disavowal rejecting benefits [as I will explain later in the next section on Federal Reserve Notes]. And Citizenship is one of the most important contracts the Judiciary takes Notice of for purposes of perfecting taxation enstripment.[[70](#)] And so it is the explicit rejection of juristic benefits that will sever the adhesive reciprocal liability of King's Equity Jurisdiction that attaches itself invisibly to everyone else. So getting rid of your National Citizenship, while very important, is only a first step, and there are numerous other invisible contracts that you need to concern yourselves with, if you are to leave the Bolshevik Income Tax grab without leaving any lingering illicit Equity trail behind you.[[71](#)]

[1] "The United States chose to base its tax jurisdiction on Citizenship from the inception of the Income Tax in 1913." - Citizenship as a Jurisdictional Basis for Taxation: Section 911 and the Foreign Source Income Experience by John Christie, 8 Brooklyn Journal of International Law 109, at 109 (1982).

Such a seemingly easy *statement* for someone to make, yet pulling together all of the relevant factors on Citizenship is difficult because they are not all located in one single place; and there exists no simple, explicit, and blunt statement or Supreme Court ruling stating so. Yet when everything is assembled there is a large collection of Federal dribblings originating from disorganized *dicta* located in Court Opinions, Congressional enactments, and in Administrative *lex*, which when analyzed collectively as a whole, form a revealing picture of the surprises that Citizens are really in for. [[return](#)]

[2] The United States Supreme Court once drew a parallel between *Citizenship* and membership in an association so well, that it triggered my analogy to that of joining a Country Club:

"... Each of the persons associated becomes a member of the nation formed by the association. He owes it allegiance and is entitled to its protection. Allegiance and protection are, in this connection reciprocal obligations. The one is a compensation or the other; allegiance for protection and protection for allegiance.

"For convenience it has been found necessary to give a name to this membership. The object is to designate by title the person and the relation he bears to the nation. For this purpose the words "subject," "inhabitant" and "citizen" have been used, and the choice between them is sometimes made to depend upon the form of the Government.

Citizen is now more commonly employed, however, and as it has been considered better suited to the description of one living under a Republican Government, it was adopted by nearly all of the States upon their separation from Great Britain, and was afterwards adopted in the *Articles of Confederation* and in the Constitution of the United States. When used in this sense it is understood as conveying the idea of membership of a nation, and nothing more." - *Minor vs. Happersett*, 88 U.S. 161, at 166 (1874).

Here in *minor*, the Supreme Court relates Citizenship to an association; while I have chosen *Cointry Club* due to the easier relational image created by voluntarily joining an institution that offers special and unique benefits available to members only. Some of those special benefits offered are very important to some members (I have many stories to tell of business deals and business introductions made on golf courses), while to others, the

Country Club is just a nice place to be for lunch. [[return](#)]

[3] This shift of burden originates with a slice of *lex* the King's Scribes once enacted:

"The following shall be nationals and Citizens of the United States at birth:

1) A person born in the United States, *and subject to its jurisdiction* thereof;" - Title 8, Section 1401 ["Nationality and Naturalization"]

Section 1401 then continues on with similar hooks planted into American Indians, Eskimos, persons born outside the United States, persons of unknown parentage, etc. Notice the phrase *and subject to its jurisdiction*; not all individuals born in the United States are automatically Citizens, so not all individuals born in the United States fall under the house jurisdiction of the King and his adhesive tentacles of Equity Jurisdiction. An Attorney General once said that:

"... our Constitution, in speaking of *Natural-Born Citizens*, uses no affirmative language to make them such, but only recognizes and reaffirms the universal Principle, common to all nations, and as old as political society, that the people born in a country do constitute the nation, and, as individuals, are *Natural* members of the body politic.

"If this be a true Principle, and I do not doubt it, it follows that every person born in the Country is, at the moment of birth, *prima facie* a Citizen; and he who would deny it must take upon himself the burden of proving some great disenfranchisement strong enough to override the "*Natural-Born*" right as recognized by the Constitution in terms the most simple and comprehensive, and without any reference to race or color, or other accidental circumstance.

"That *nativity* furnishes the rule, both of duty and of right, as between the individual and the Government, is a historical and political truth so old and so universally accepted that it is needless to prove it by authority...

"In every civilized Country, the individual is *born* to duties and rights, the duty of allegiance and the right to protection; and these are correlative obligations, the one the price of the other, and they constitute the all-sufficient bond of union between individual and his Country; and the Country he is born in is, *prima facie*, his Country. In most countries the old law was broadly laid down that this natural connection between the individual and his native country was perpetual; at least, that the tie was indissoluble by the act of the subject alone...

"But that law of the perpetuity of allegiance is now changed..." [meaning Americans can dissolve the tie whenever they feel like it, a severance not possible under the old Britannic rule of Kings.] - Edward Bates, United States Attorney General, in ["Citizenship"], 10 Opinions of the Attorney General 382 at 394, [W.H. & O.H. Morrison, Washington (1868)]. [[return](#)]

[4] "Since the 14th Amendment makes one a Citizen of the state where ever he resides, the fact of residence creates universally recognized reciprocal duties of protection by the state and of allegiance and support by the Citizen. The latter obviously includes a duty to pay taxes, and their nature and measure is largely a political matter." - *Miller Brothers vs. Maryland*, 347 U.S. 340, at 345 (1954). [[return](#)]

[5] 347 U.S. 340, at 345 (1954). [[return](#)]

[6] For example, some states required that auctioneers possess licenses in the early 1800's, long before the 14th Amendment ever made its appearance. Joseph Story mentions this in *III Commentaries on the Constitution*, at page 483, ["Powers of Congress - Taxes"], (Cambridge, 1833). This little regulatory jurisdiction existed long before either the Civil War or any of the so called Reconstruction Amendments [the 13th, 14th and 15th Amendments] made their appearance; and since the States did not need the 14th Amendment then to enact regulatory jurisdictions, the States do not need the 14th Amendment to enact regulatory jurisdictions, and your relational status to the 14th Amendment is irrelevant in determining your attachment to regulatory jurisdictions. [[return](#)]

[7] When some folks emphasize the value to you of *prevention*, what they are also saying is that they realize that it is beneficial for folks to occasionally look up and ahead once in a while; and out of such a vision into the future, unpleasant circumstances can be deflected from making their appearance (the avoidance of a negative), as well as great and fabulous circumstances can and will come to pass (by planning for a positive). These reasons explain why an occasional glimpse into one's own future is very much an instrument for intellectual conquest and has such an alluring aura of mystique about it -- generating an atmosphere of success that intrigues *intellectuals* so much -- who go for all they can grab. Gremlins have taken cognizance of this high-powered look ahead instrument (also called *planning*), and have experienced impressive benefits from it:

"As I have already pointed out, the true speculator is one who observes the future and acts before it occurs. Like a surgeon, he must be able to search through a mass of complex and contradictory details to [get to] the significant facts. Then, still like the surgeon, he must be able to operate coldly, clearly, and skillfully on the basis of the facts before him.

"What makes this task of fact finding so

difficult is that in the stock market the facts of any situation come to us through a curtain of human emotions. What drives the prices of stocks up or down is not impersonal economic forces or changing events but the human reactions to these happenings. The constant problem of the speculator or analyst is how to disentangle the cold, hard economic facts from the rather warm feelings of the people dealing with these facts.

"Few things are more difficult to do. The main obstacle lies in disentangling ourselves from our own emotions." - Gremlin Bernard Baruch in *Baruch: My Own Story*, at 248 [Henry Holt and Company, New York (1957)].

On the following pages in this book [which is his autobiography], Bernard Baruch gives two stories from his business dealings exemplifying why and how he deemed it so extremely important to approach the task of fact finding free of emotions -- and the reason is because often the facts that are the answers to what we are searching for are not found where we thought they might be, and when the answers arrived they were not presented to us under circumstances that we thought we would be expecting. Since our emotions color our judgment constantly, merely controlling emotions until after we have been steeped with an enlarged basis of factual knowledge to exercise judgment on, then escalates dramatically the caliber of judgment that can be exercised. Gremlin Bernard Baruch, a looter *extraordinaire*, perhaps one of the greatest American business speculators of all time -- who started from scratch and would up controlling at one time a significant percentage supply of the world's silver -- concluded his second business example with some advice presented in the form of a *statement*:

"Experts will step in where even fools fear to tread." - Bernard Baruch, *id.*, at page 253

Why will experts step in where fools fear to tread? The answer lies in examining what characteristic separates the

expert from the fool: Simple lack of factual knowledge, acquired in part experientially, which is often corrected in the future. Tax and Highway Contract Protestors searching for that elusive *silver bullet* out there will find it -- of all places -- resting with themselves; and they will also find, in an unexpected place, an institution functioning as an accessory instrument offering them assistance to accomplish the most *noble* and *great* objectives that the mind can imagine -- an ecclesiastical institution that has always been there during your life, but whose potential beneficial significance was tossed aside and ignored due to overruling emotional intervention. Yes, *Overcoming your own emotions* is a difficult task as high-powered imp Bernard Baruch related so well to a setting involving the intense pursuit of commercial enrichment. Where there are difficult tasks, there also lies impressive benefits not otherwise obtainable; Celestial benefits whose reception then requires a forward glimpse into the future, now. Those Celestial Benefits will be acquired then through the correlative requisite behavioral changes made at the present time -- beneficial changes that cannot be made if that alluring look ahead glimpse into the future that *intellectuals* and *imps* appreciate the value of such much, was not made at the present time. When we make that look ahead glimpse into the future, we ask ourselves a *Question*: Do I really want to leave this Estate without replacement Covenants? [[return](#)]

[8] The way to correctly read Supreme Court rulings on 14th Amendment taxation questions is to keep an eye on what the 14th Amendment did in the area of restraining reciprocity expectations political jurisdictions created when throwing benefits at folks. The 14th Amendment prohibited double taxation, and no more. *Double taxation* is the layering of a plurality of taxes on the same economic asset or legal right by competing jurisdictions. In some factual settings, the jurisdiction to tax an economic asset actually belongs to several states, but should be conceded to only one State for the exercise of taxation jurisdiction. See *Jurisdiction to Tax under the*

Fourteenth Amendment in Notes, 25 Georgetown Law Journal 448 (1937). [[return](#)]

[9] The extent to which Juristic Institutions should be restrained in the placement of tortious covenants within adhesive contracts heavily skewed towards Government like Citizenship, has been an article of discussion since the founding days of the Republic:

"How in a Republican regime, is the supremacy of the private, self-regarding sphere in the life of each Citizen to be reconciled with the obligation of the People at large to perform the public-regarding duties of Citizenship? It is interesting that [James] Wilson did not propose to solve this problem by blinking at the magnitude of the apparent dilemma. More vividly even than Locke himself, Wilson stated his liberal creed that "domestic society," that is, the private social life of each individual, must be deemed intrinsically superior in dignity to all public matters, including Law and Government." - Stephen Conrad discussing the views of one of our Founding Fathers, in *Citizenship and Common Sense in James Wilson's Republican Theory*, 8 Supreme Court Review at 383 [University of Chicago Press, Chicago (1984)]. [[return](#)]

[10] The same frustrations and headaches that I have gone through trying to get at the very bottom of just what those specific benefits are that the King is offering to his Citizens, is the same frustration [if *frustration* is the word] that others have experienced in the past -- because the definition of American Citizenship and the correlative concise presentation of the benefits of American Citizenship, simply does not exist. In a previous day and era, an Attorney General of the United States once expressed similar reservations:

"Who is a Citizen? What constitutes a Citizen of the United States? I have often been pained by

the fruitless search in our law books and the records of the courts, for a clear and satisfactory definition of the phrase *Citizen of the United States*. I find no such definition, no authoritative establishment of the meaning of the phrase, neither by a course of judicial decisions in our courts, nor by the continued and consentaneous action of the different branches of our political Government. For aught I see to the contrary, the subject is now as little understood in its details and elements, and the question as open to arguments and speculative criticism, as it was at the beginning of the Government. Eighty years of practical enjoyment of Citizenship, under the Constitution, have not sufficed to teach us either the exact meaning of the word, or the constituent elements of the thing we prize so highly." - Edward Bates, United States Attorney General ["Citizenship"], in *10 Opinions of the Attorney General* 382 at 383 [W.H. & O.H. Morrison, Washington (1868)].

The reason why I have had such headaches getting to the very bottom of Citizenship is because the King's boys claim up tight and refuse to talk about this subject matter. A Deputy United States Attorney in the Department of Justice in Washington once turned me off but quick when I asked for a simple answer to a simple question: What are the benefits you give to American Citizens? When I once had a conversation with a Federal Judge, he went through muscular distortions in his face when I asked him the same simple question. They know exactly what we are up to, and they are not about to assist or facilitate our depriving them of revenue; a good snortation representing how Federal Judges think in this area was once penned by the Supreme Court:

"The Citizen who fails to pay his taxes or to abide by the law safeguarding the integrity of elections deals a dangerous blow to his country." - *Perez vs. Brownell*, 356 U.S. 44, at

92 (1958). [return]

Moments earlier in that conversation I had with the Judge, the Judge was friendly and spoke very knowledgeably about the location of Citizenship benefits [as well they should know the location of benefits because Federal Judges are steeped in benefit justification in those seminars of theirs], but now the atmosphere quickly chilled when I presented him with an explicit inquiry on the specific identification of Citizenship benefits, and the Judge very quickly terminated the conversation. Those benefits of Citizenship are all listed and neatly presented to Federal Judges in that *Bench Book* of theirs; this is important material for Federal Judges to know since the King deems it extremely important that Judges feel justified and comfortable *cracking* Protestors under the Citizenship Contract; and this is also the real meaning behind an occasional blurb emanating down from the bench that "you've accepted a benefit [snort!]." What few words the Judge is saying is a fractured piece of the total contract pie, as contracts are properly in effect whenever benefits offered conditionally [offered with a hook in them] were accepted by you; so the Judge's short blurb about accepting benefits is a reference to the fact that you are patently *black and white* wrong -- caught in the very act of contract defilement. But just because the Judge remains silent on the existence of the retained expectations of reciprocity that the King holds, and that a contract is in effect, does not annul the existence of the contract. Very rarely in life in any setting such as science, business, the law, or commerce, does anyone ever go into prolixitous elucidations when explaining error or justifying something. But the juristic contract is there, the explanation [or here in a Courtroom, the snortation] is optional, and the fact that the contract is invisible to you does not vitiate your liability when the contract comes up for review [a feature of Nature every single person who ever lived on the face of the Earth will become very well acquainted with at the Last Day]. [[return](#)]

[11] For example, in *United States vs. Matheson* [532 F.2nd 809 (1976)], the Second Circuit mentioned that some of

those benefits received by a Mrs. Burns that were attributable to her United States Citizenship were the issuance of her Passport, the issuance of a license on her yacht by the United States Coast Guard, and the benefit of standing assistance offered by an American foreign diplomatic consular office, since she had registered as a Citizen with the United States Mission [although such registration is not necessary to trigger assistance of diplomatic consular offices when requested]. See *United States vs. Matheson*, id., at 819. Remember that the Law is always justified, and the acceptance of benefits, however flaky those benefits are in substance, do correctly justify the King's retention of expectations of financial reciprocity. [[return](#)]

[12] There is no statute existing anywhere that presents a composite blended profile of all benefits inuring to Citizens of the United States. When searching through Congressional documents at just a Committee Hearing level, for perhaps some small list of benefits that may have slipped out here or there, the only discussion of benefits was characterizes as *Rights*, and then treated as a unitary subject [see *Citizens Guide to Individual Rights under the Constitution of the United States*, Subcommittee on Constitutional Rights, Committee on the Judiciary, United States Senate, 94th Congress, Second Session (October, 1970), which largely discusses those Clauses in the Constitution that restrain Government Tortfeasance (which although such restraints are benefits in a sense, the restraint of the King's own prospective Tortfeasance is not the character of benefits whose acceptance by Citizens enables expectations of reciprocity to operate on in the formation of juristic contracts)]. [[return](#)]

[13] For certain limited purposes, Federal Judges view the Constitution in its aggregate as being a collection of senior statutes, differing only from ordinary statutes in the sense that the Constitution's pronouncements are more tactically difficult to enact and repeal. [[return](#)]

[14] For example, one of the judicially defined benefits of American Citizenship is the right to sue and be sued in

Federal and State Courts in the United States:

"George Bird... [having]... fulfilled the conditions which, under law enacted by Congress, entitle him to all the rights, privileges, [benefits,] and immunities of Citizenship. He is a Citizen of the United States, and entitled, equally with all other Citizens, to make lawful use of his own property, and to prosecute and defend in the courts of this state and in the courts of the United States actions affecting his legal rights with respect to property, and to make [commercial] contracts [I will discuss this later]..." - *Bird vs. Terry*, 129 Federal 472, at 477 (1903).

With the right to sue and be sued in Federal and State Courts being a benefit to Citizens, now the following cryptic words in the Civil Rights statutes [giving Blacks Citizenship benefits that only Whites enjoyed before the Civil War], now come alive with meaning: "Equal Just under the Law:

"All persons within the jurisdiction of the United States shall have the same right in every State and Territory to make and enforce contracts [I will discuss this very important benefit later], *to sue, be parties, give evidence*, and to the full and equal benefit of all laws and proceedings for the security of persons and property as is enjoyed by white Citizens..." - Title 42, Section [1981](#) ["Civil Rights"] (1870).

Notice how the use of the Courtroom as an instrument of Government to sue someone with is deemed to be a benefit -- and yes, it is a benefit; the absence of which would place a lot of Protestors out of business. But the King offers out his benefit with latent hooks of reciprocity adhesively attached thereto; just like fish thinking that they have finished their evening meal by swallowing that attractive piece of meat over there, unknown to the fish

is the fact that an invisible hook awaits whoever goes after that bait. So now let us continue on with Section 1981: Having defined some benefits, now the King's Scribes plant the hook of reciprocity for those who swallow and accept the King's benefits:

"[those Blacks, now turned Citizens, as just mentioned above]... shall be subject to like punishment, pains, penalties, taxes, licenses, and exactions of every kind, and no other." - The balance of Title 42, Section [1981](#).

Yes, Citizenship is a Contract: Juristic benefits are offered with latent hooks of reciprocity lying in wait for those who have silently accepted the King's benefits. And Tax and Draft Protestors will continue to loose, and will continue to snicker at the wrong people [hard working Judges] in total error, when the fact of the matter is that it is their boosting of their Citizenship status which is in fact the very juristic contract that the Federal Judges use to *crack* Protestors with.

...The benefit of Citizenship allowing those *Persons* to sue in Federal Courts once surfaced in *Hammerstein vs. Lyne* as a jurisdictional question, since one of the statutes in [Title 28](#) confers jurisdiction to Federal District Courts to hear diversity cases involving *Citizens* in different States:

"In order to give jurisdiction to the Courts of the United States, the Citizenship of the party must be founded on a change of domicile and permanent residence in the State to which he may have removed from another State. Mere residence is *prima facie* evidence of such change, although, when it is explained and shown to have been for temporary purposes, the presumption is destroyed." - *Hammerstein vs. Lyne*, 200 Federal 165, at 169 (1912). [[return](#)]

[15] See *Enfranchisement and Citizenship* by Edward J.

Pierce [Roberts Brothers, Boston (1896) {Harvard University, *Widener Library*, Cambridge, Massachusetts}]. Even many of the covenant terms of the Country Club Contract and the Citizenship Contract are identical. For example, Country Clubs rarely admit people into membership positions unless that person is of age, so either all Country Club Members are generally assumed to have the elective franchise to turn over house management, or some type of junior Membership is created for young dependent offspring. Citizenship does differ; there was once a time in the United States when a large body of Citizens were denied the benefit of elective franchise rights, back before Women's Suffrage matured:

"Again, women and minors are Citizens of the [various States], and also of the United States; but they are not electors, nor are they eligible to office, either in those States or in the United States." - Caleb Cushing, Attorney General of the United States, ["Chickasaw Constitution"] in *8 Opinions of the Attorney General* 300, at 302, [R. Farnham, Washington (1858)].

Yes, the elective franchise, together with the right to hold government offices, is deemed to be one of the many benefits inuring to Citizens, even though not all Citizens universally enjoy such benefits. [[return](#)]

[16] When I read about this benefit in a Supreme Court Case, my mind was reading it if it were, or could possibly be converted into, a specific duty on the part of the Marshals -- which is the way the wording was written; later a Federal Judge once disputed this with me in part, stating that United States Marshals owe no American any protective duty specifically [meaning that if the Marshals default in protecting Citizens, then the Marshals have no reciprocal liability inuring in return to Citizens in favor of Breach of Contract damages or perhaps negligence on their part; this means that if you request the Marshals' services and the Marshals mess up for some reason, then you are without recourse to sue them for

damages]. In reading all of the Federal statutes on Citizenship and of the United States Marshals, there is no exact statute anywhere which binds the Marshal, or otherwise creates such a duty, to specifically protect you, yet their protectorate services are deemed to be a benefit by Federal Judges. [[return](#)]

[17] "The people of the United States resident within any State are subject to two Governments; one State, and the other National; but there needs be no conflict between the two... It is the natural consequence of a Citizenship, which owes allegiance to two sovereignties, and claims protection from both. The Citizen cannot complain, because he has voluntarily submitted himself to such a form of Government. He owes allegiance to the two departments, so to speak, and within their respective spheres must pay the penalties which each exacts for disobedience to its laws. In return, he can demand protection from each with its own jurisdiction." - *United States vs. Cruikshank*, 92 U.S. 542, at 550 (1875).

And so the King needs some bouncers to justify his claim of protecting Citizens. [[return](#)]

[18] To this extent, United States Marshals are somewhat like the old Roman Centurions, who protected Roman Citizens from murder and other dangers originating from attack Gremlins:

"... the ruling power at Rome, whether Republican or imperial, granted, from time to time, to communities and to individuals in the conquered East, the Title of *Roman*, and the rights of Roman Citizens.

"A striking example of this Roman naturalization, of its controlling authority as a political law, and of its beneficent power to protect a persecuted Citizen, may be found in the case of Saint Paul, as it is graphically reported in the *Acts of the Apostles*. Paul, being at Jerusalem, was in great peril of his

life from his countrymen... who accused him of crimes against their own law and faith, and were about to put him to death by mob violence, when he was rescued by the commander of the Roman troops, and taken into a fort for security. [Paul] first explained, both to the Roman officer and to his own countrymen, who were clamoring against him, his local status and municipal relations; that he was... of Tarsus, a natural born Citizen, of no mean city, and that he had been brought up in Jerusalem, in the strictest manner, according to the law and faith of his fathers. But this did not appease the angry crowd, who were proceeding with great violence to kill him. And then:

"the Chief Captain [of the Jews] commanded that he be brought into the castle, and bade that he should be *examined by scourging*, that is, tortured to enforce confession.

"And as they bound him with thongs, Paul said unto the Centurion that stood by, 'Is it lawful for you to scourge a man that is a *Roman and unCondemned?*' When the Centurion heard *that*, he went out and told the Chief Captain, saying, take heed what thou doest, *for this man is a Roman*. Then the Chief Captain came and said, 'Tell me, art thou a *Roman?*' [Paul] said yea; and the Chief Captain said, 'With a great sum obtained I *this freedom*.' And Paul said, 'But I was *free born*.' Then straightaway *they* departed from him which should have examined him. And the Chief Captain also was afraid, after he knew that [Paul] was a *Roman*, and because [Paul] had *bound him*."

"Thus Paul, under circumstances of great danger and obloquy, asserted his immunity, as "a Roman unCondemned," from ignominious constraint and cruel punishment, a constraint and punishment

against which, as a mere provincial subject of Rome, he had no legal protection. And thus the Roman officers instantly, and with fear, obeyed the law of their country and respected the sacred franchise of the Roman Citizen.

"Paul, as we know by this record, was a natural born Citizen of Tarsus, and as such, no doubt, had the municipal freedom of that city; but that would not have protected him against the throngs and the lash. How he became a Roman we learn from other historical sources. Caesar granted to the people of Tarsus (for some good service done, probably for taking his side in the war which resulted in the establishment of the Empire) the title of Roman, and the freedom of Roman Citizens. And, considering the chronology of events, this grant must have been older than Paul; and therefore he truly said '*I was free born*' - a free Citizen of Rome, and as such exempt by law from degrading punishment.

"And this immunity did not fill the measure of his rights as a Citizen. As a Roman, it was his right to be tried by the Supreme Authority, at the Capital of the Empire. And when he claimed that right, and appealed from the jurisdiction of the provincial governor to the Emperor of Rome, his appeal was instantly allowed, and he was remitted to 'Caesar's judgment'." - Edward Bates, United States Attorney General, in ["Citizenship"], 10 Opinions of the Attorney General 382 at 392, [W.H. & O.H. Morrison, Washington (1868)]. [return]

[19] Other benefits offered to American Citizens by the King [and Federal Judges know this, so we should too] is financial assistance to American Citizens returning from foreign countries. In Title 42, Section [1312](#), the Secretary of State is authorized to provide temporary assistance to Citizens and to dependents of those Citizens, if they have returned to the United States in a

state of destitution resulting from war, threat of war, invasion, or some other crisis some Gremlin pulled off somewhere. Another benefit offered to American Citizens is the protection of the United States Government when traveling abroad; this service is provided through foreign diplomatic consular offices. Our family has businesses in other parts of the globe, and whenever we have made phone calls to the American Embassy for assistance, they have always sent out someone immediately. In Title 22, Section [1731](#) ["Protection of Naturalized Citizens Abroad"], the King has decreed that *Persons* who have become naturalized Citizens are entitled to this same benefit of protection assistance in foreign lands, both for themselves and their property while over there. In Title 22, Section [1732](#), the President of the United States is under a specific duty to first inquire of foreign governments and then offer assistance whenever an American is incarcerated abroad. See:

- *Citizenship* by Edward Borehard, Thesis [Columbia University, New York (1914)], discussing the diplomatic protection of American Citizens abroad; refers to the *American Journal of International Law* for July, 1913.
 - United States Department Publication, *The Right to Protect Citizens in Foreign Countries by Landing Forces* [Second Edition, GPO (October 5, 1912)] {Harvard University, Widener Library, Cambridge, Massachusetts}, contains a chronological listing of the occasions in which the Government has taken action on behalf of American Citizens up to 1912.
- [[return](#)]

[20] The word *Citizen* appears four times in the 14th Amendment; some are in reference to Citizens of the United States, and others are in reference to Citizens of the several States. There is a Citizenship Clause in the 14th Amendment pertaining to the benefits [a *Right* is also frequently a benefit] enjoyed by Citizens of the States in relationship to the benefits enjoyed by Citizens of other States. Called the *Privileges and Immunities Clause*, this

Clause has generated a large volume of Court Cases. See:

- *The Privileges and Immunities of Citizens in the Several States*, 1 Michigan Law Review 286 (1902);
- Roger Howell in *Citizenship - The Privileges and Immunities of State Citizenship* [John Hopkins Press, Baltimore (1918)];
- Arnold J. Lien in *Privileges and Immunities of Citizens* [Columbia University Press, New York (1913)].
[[return](#)]

[21] Another line of foolishness some folks propagate is that, just somehow, there is a relationship in effect between Social Security and legal liability for the National Military Draft. In propagating this line, these people suggest the view that Draft Protestors are burning the wrong card, that is, that Draft Resisters should be burning their Social Security Card. This line of reasoning is defective, as the United States has been successfully drafting Citizens into military service in World War I, long before FDR's Rockefeller Cartel sponsors in New York City presented the wealth transfer grab of Social Security to America through their imp nominees in Washington in the 1930's; just like the United States had been successfully collecting taxes on Income during the Civil War, before the 14th or 16th Amendments ever made their appearance. See the *Selective Draft Cases*, 245 U.S. 366 (1917), for rulings on Draft Protestors in World War I. And speaking of the draft, there is nothing immoral about the draft, either. Reason: There is a very reasonable and even *quid pro quo* exchange of reciprocity going on that the Draft Protestors don't see. If you examine the benefits American Citizens accept above, one of them is "the protection of the United States Marshals." Since the King is risking the physical security of his bouncers to protect you [yes, and unlike your local Police Department, the Marshals will not snort at you when you request their security benefits], then would someone please explain to me what is unreasonable about the King asking in return for the male

Citizenry to risk their physical security to protect the King's kingdom?

"The very conception of a just Government and its duty to the Citizen includes the reciprocal obligation of the Citizen to render military service in case of need and the right to compel it." - *Selective Draft Cases*, 245 U.S. 366, at 378 (1917).

The reason why the obligation is reciprocal is because the King is first offering to you the protectorate services of his bouncers. The reciprocal and contractual nature of Citizenship is recognized in Congress as such. When debates on the proposed 14th Amendment transpired in the Senate, Senator Trumbull stated his understanding that:

"This Government... has certainly some power to protect its own Citizens in their own country. Allegiance and protection are reciprocal rights." - *Congressional Globe*, 39th Congress, 1st Session, at page 1757 (1866). [[return](#)]

[22] This is not exactly the type of a talk a Tax Protestor wants to hear, but there are many folks operating on Protestor caliber who arrive at similar defective conclusions of law that their philosophy is beckoning to hear. [[return](#)]

[23] "Citizens are members of the political community to which they belong. They are the people who compose the community, and who, in the associated capacity, have established or submitted themselves to the dominion of a Government for the promotion of their general welfare and the protection of their individual, as well as their collective rights. In the formation of a Government, the people may confer upon it such powers as they choose. The Government, when so formed, may, and when called upon should, exercise all the powers it has for the protection of the rights of its Citizens and the people within its jurisdiction; but it can exercise no other. The duty of a Government to afford protection is limited always by the

power it possesses for that purpose." - *United States vs. Cruikshank*, 92 U.S. 542 (1875).[\[return\]](#)

[24] "Income taxes are a recognized method of distributing the burdens of Government, favored because requiring contributions from those who realize current pecuniary benefits under the protection of the Government, and because the tax may be proportioned to their ability to pay." - *Shaffer vs. Carter*, 252 U.S. 37, at 51 (1919).
[\[return\]](#)

[25] Although there are 115 Sections of *lex* where the root word *Citizen* appears in Title 26, when considered as a whole they only inferentially suggest that the *Citizenship Contract* is the primary center of gravity for federal taxation liability attachment purposes. For example, some of these are:

- [Section 63](#) ["Taxable Income Defined"];
- [Section 303](#) ["Distributions in redemption of stock to pay death taxes"];
- [Section 407](#) ["Certain employees of domestic subsidiaries engaged in business outside the United States"];
- [Section 861](#) ["Income from sources within the United States"];
- [Section 864](#) ["Definitions"];
- [Section 871](#) ["Tax on nonresident alien individuals"];
- [Section 872](#) ["Gross Income"];
- [Section 883](#) ["Exclusions from gross income"];
- [Section 906](#) ["Nonresident alien individuals and foreign corporations"];
- [Section 911](#) ["Citizens or residents of the United States living abroad"];
- [Section 932](#) ["Citizens of possessions of the United States"];
- [Section 933](#) ["Income from sources within Puerto Rico"];
- Section 1302 ["Definition of averagable income"];

- [Section 1444](#) ["Withholding on Virgin Islands source income"];
- Section 1491 ["Imposition of tax"];
- [Section 2002](#) ["Liability for payment"];
- [Section 2037](#) ["Transfers taking effect at death"];
- [Section 2039](#) ["Annuities"];
- [Section 2045](#) ["Prior interests"];
- [Section 2053](#) ["Expenses, indebtedness, and taxes"];
- [Section 2101](#) ["Tax imposed"];
- [Section 2104](#) ["Property within the United States"];
- [Section 2107](#) ["Expatriation to avoid tax"];
- [Section 2208](#) ["Certain residents of possessions considered Citizens of the United States"];
- [Section 3121](#)(e) ["State, United States, and Citizens"];
- Section 6854 ["Failure by individual to pay estimated income tax"];
- [Section 7325](#) ["Personal property valued at \$2,500 or less"];
- [Section 7408](#) ["Action to enjoin promoters of abusive tax shelters..."];

See also Title 42:

- [Section 410](#) ["Definitions relating to employment"];
- [Section 411](#) ["Definitions relating to self-employment"];
- [Section 8143](#) ["Definitions"]. [[return](#)]

[26] For purposes of collecting an *Estate Tax*, the statutes in Title 26 are blunt and clear that *Citizens* must pay:

"A tax is hereby imposed on the transfer of the taxable estate of every decedent who is a Citizen or resident of the United States." - Title 26, Section [2001](#) ["Imposition and Rate of Tax"]. [[return](#)]

[27] The Code is divided into 50 titles or *Parts*, which do

not always correlate to statutory Titles. For example, Title 26 *United States Code* pertains to *Taxation*, and the corresponding Part of CFR that also pertains to *Taxation* is Volume 26; however, Title [50](#) *United States Code* deals with *War and National Defense*, while CFR Part [50](#) deals with *Wildlife and Fisheries*. [[return](#)]

[28] 44 United States Code [1507](#). [[return](#)]

[29] 44 United States Code [1510](#). [[return](#)]

[30] [26](#) CFR 1.0-1(b) and 1.0-1(c); (1985). [[return](#)]

[31] What we view as *Citizenship Duties* are, when view from the King's perspective, his expectations of reciprocity. A private commentator once expressed some ideas regarding the "sale" of the duties of *Citizenship* to other parties, by asking the question: Should Citizens be able to contract out to others their required reciprocal services?

Under the concept of inalienable duties [*inalienable* meaning that they cannot be transferred], Government requires certain actions of its Citizens and forbids the transfer of these duties to others. For example, calls for Voters, Jury Service, and Military Enlistment are based on the invisible contract attachment of *Citizenship*, and are, at the present time, inalienable.

Voters: In some foreign countries, like Australia, voting liability cannot be transferred to others -- but is mandatory under fines [see H. Emy in *The Politics of Australian Democracy: Fundamentals in Dispute*, at page 596 et seq. (2nd Edition, 1978)]. In a sense, Government has set a price for not voting; so theoretically, by inverse reasoning, Citizens should also be able to set a price and buy their way out of not voting by selling their right to others [there is not a lot of difference between paying Government not to vote and paying someone else to vote on your behalf].

Soldiers and Jurors: The arguments for selling jury duty is slightly different because the higher standards necessarily exclude many Citizens from serving, but even the qualified sale of a call to serve on a jury is appropriate for private negotiation. Military enlistment in the United States was once up for sale, i.e., the draft was an *Alienable* [transferable] duty. During the United States Civil War, draftees for both the North and the South could buy their way out of the draft, or buy a substitute; so the net effect was a military infantry consisting of a volunteer army financed by wealthy draftees instead of Taxpayers. While soldiers may have ended up being paid the opportunity cost of enlistment, the Government's planning its military activity was not required to take these opportunity costs into account. The reason why this interesting system broke down is because in the North, several municipalities and States intervened by appropriating money to enable destitute folks to buy their way out and then began to pay bounties to enlistees. In the South, the purchase of substitutes was heavily criticized and was abolished soon after it was begun, as the howling of *unfairness* ascended into Legislatures [see E. Murdock in *Patriotism Limited: 1862-1854: The Civil War Draft and the Bounty System* (1967)]. See generally *Inalienability and the Theory of Property Rights* ["Inalienability and Citizenship"], 85 *Columbia Law Review* 931, at 961 (1985). [[return](#)]

[32] I have decided to list each of the *Parts* of the 1985 *Code of Federal Regulations*, since in this way a quick glimpse starts to uncover the wide-ranging extent of impressive Federal Benefits that Federal Judges have had all neatly tied up in a bundle and handed to them in that *Bench Book* of theirs:

- [Part 1](#): General Provisions;
- Part 2: [Reserved];
- [Part 3](#): The President -- Proclamations, Executive Orders;
- [Part 4](#): General Accounting Office;

- [Part 5](#): Federal Administrative Personnel;
- Part 6: [Reserved];
- [Part 7](#): Agriculture -- price supports, inspections, counseling benefits;
- [Part 8](#): Agriculture -- price supports, inspections, counseling benefits;
- [Part 9](#): Animal and Animal Products, Plant and Health inspections;
- [Part 10](#): Nuclear Regulatory Commission;
- [Part 11](#): Federal Elections;
- [Part 12](#): Banks/Banking -- FDIC, Import-Export Bank and other handouts to looters;
- [Part 13](#): Business Credit & Assistance -- SBA, Economic Development Administration;
- [Part 14](#): FAA, Aviation, Department of Transportation;
- [Part 15](#): Commerce and Foreign Trade;
- [Part 16](#): Federal Trade Commission -- Regulatory intervention on behalf of consumers;
- [Part 17](#): Commodities and Securities Exchanges -- Regulatory intervention;
- [Part 18](#): Conservation of Power and Water Resources -- Federal Regulatory Commission, Department of Energy;
- [Part 19](#): Customs, Duties -- United States Customs Service;
- [Part 20](#): Food and Drug -- FDA and related inspections;
- [Part 21](#): Employee's Benefits -- Railroad Retirement Board, Office of Workman's Compensation;
- [Part 22](#): Foreign Relations -- United States International Development Cooperation Agency and related pipelines to looters;
- [Part 23](#): Highways -- Federal Highway Administration;
- [Part 24](#): Housing and Urban Development;
- [Part 25](#): Indians -- Bureau of Indian Affairs; grants and counseling;
- [Part 26](#): Internal Revenue;
- [Part 27](#): Alcohol, Tobacco, and Firearms -- regulatory intervention;
- [Part 28](#): Judicial Administration -- Federal Prisons (concentration camps);

- [Part 29](#): Department of Labor -- grants and handouts;
- [Part 30](#): Mineral Resources -- Mine Safety regulations --Inspections;
- [Part 31](#): Money and Finance -- Treasury;
- [Part 32](#): National Defense -- Contract administration;
- [Part 33](#): Marine Navigation & Navigable Waters;
- [Part 34](#): Education -- Grants to colleges, bilingual education, vocational training;
- [Part 35](#): Panama Canal;
- [Part 36](#): Parks, Forests, and Public Lands;
- [Part 37](#): Patents, Trademarks, and Copyrights;
- [Part 38](#): Pensions, Bonuses, Veteran's benefits -- Veteran's Administration;
- [Part 39](#): Postal Service;
- [Part 40](#): Environmental Protection regulatory matters;
- [Part 41](#): Public Contracts and Property Management;
- [Part 42](#): Public Health -- Health care grants, Hospital enrichment;
- [Part 43](#): Public Land and Interiors -- Secretary of the Interior, related infrastructure;
- [Part 44](#): Federal Emergency Management Agency (a Gremlin's dream come true);
- [Part 45](#): Public Welfare -- Office of Family Assistance and Child Support;
- [Part 46](#): Shipping -- Coast Guard Services;
- [Part 47](#): Telecommunications -- FCC regulatory intervention;
- [Part 48](#): Federal Acquisition Regulatory System -- Federal Procurement;
- [Part 49](#): Transportation;
- [Part 50](#): Wildlife and Fisheries -- Department of the Interior -- fishing, hunting in National Forests, wildlife management. [[return](#)]

[33] "... the phrase "subject to the jurisdiction" relates to time of birth, and one not owing allegiance at birth cannot become a Citizen save by subsequent naturalization, individually or collectively. The words do not mean merely geographical location, but `completely subject to the political jurisdiction'." - *Elk vs. Wilins*, 112 U.S. 94,

at 102 (1884). [[return](#)]

[34] The most predominate ways that an individual can become subject to the jurisdiction of the United States is by:

1. Violating a law the Government is authorized to prosecute (counterfeiting, bank robbery, treason, etc.);
2. Be employed by the Federal Government;
3. Apply for its privileges, or accept its benefits;

See generally:

- John H. Hughes in *The American Citizen -- His Rights and Duties* [Putney & Russell, New York (1857)];
- Luella Gettys in *The Law of Citizenship in the United States* [University of Chicago Press, Chicago (1934)];
- Albert Brill in *Ten Lectures on Citizenship* [Ascendancy Foundation, New York (1938)];
- David Josiah Brewer in *Yale Lectures on the Responsibility of Citizenship -- Obligations of Citizens* [C. Scribner's Sons, New York (1907)];
- Imp Charles Beard in *American Citizenship* [MacMillan, New York (1921)];
- Editors, *United States Citizenship "Rights and Duties of an American"* [American Heritage Foundation, New York (1948)];
- Nathan S. Shaler in *Citizenship "The Citizen -- A Study of the Individual and the Government"* [A.S. Barnes & Company, New York (1904)];
- Melvin Risa in *Citizenship "Theories on the Obligations of Citizens to the State," Thesis*, [University of Pennsylvania, Philadelphia (1921)];
- Ansaldo Ceba in *Citizenship "Rights, Duties, and Privileges of Citizens"* [Paine & Burgess, New York (1845)]. [[return](#)]

[35] Yes, benefits are the key to lock yourself into state

and federal taxation webs:

"... it is essential in each case that there be some act by which the defendant purposefully avails itself of the privilege of conducting activities within the forum State, thus invoking the benefits and protections of its laws." - *Hansen vs. Denckla*, 357 U.S. 235, at 253 (1957); [A state taxation jurisdiction question Case]. [[return](#)]

[36] George A. Smith, from a discourse delivered in the Tabernacle, Salt Lake City, on November 29, 1857; 6 *Journal of Discourses* 84, at 85 (London, 1859). [[return](#)]

[37] I am not aware of any Federal statute anywhere that comes right out in the open and explicitly correlates the benefits of Citizenship with the reciprocal duties and liabilities all participants in that contract encumber themselves with; however, on a parallel tangent, but there is an interesting slice of *lex* in the Civil Rights Statutes which announces a similar theme of benefits and duties, which I mentioned in two fragments:

"All persons within the jurisdiction of the United States shall have the same right in every State and Territory to make and enforce contracts, to sue, be parties, give evidence, and to the full and equal benefit of all laws and proceedings for the security of persons and property as is enjoyed by White Citizens, and shall be subject to like punishment, pains, penalties, taxes, licenses, and exactions of every kind, and no other." - Title 42, Section [1981](#) ["Civil Rights"] (enacted May, 1870).

Multiple Tax Protestors have taken notice of this statute, and have used it to try and argue that this Section 1981 conveys jurisdiction to Federal District Courts for hearing *protesting* grievances arising out of Title 26; for

example, see the jurisdictional arguments in:

- *Snyder vs. IRS*, 596 F.Supp. 240 (1984);
- *Cameron vs. IRS*, 593 F.Supp 1540 (1984) [appeal published in 773 F.2nd 126 (1985)];
- *Young vs. IRS*, 596 F.Supp. 141 (1984).

Title 26 was deliberately designed by its draftsmen in Congress to convey only that thin, tiny, minimum sliver of jurisdiction to Federal District Courts that was necessary to hear grievances initiated by the King's Agents, seeking the enforcement of taxes, penalties, assessments, injunctions, summonses, etc.; Title 26 does not offer, and was not intended to offer, a good source of statutes invoking Federal District Court jurisdiction to either abate or remedy the naked Torts or contractual errors of IRS termites. Tax Protestors might want to emulate the *Modus Operandi* of Federal Judges when dealing with a Title 26 related grievance, and invoke the 16th Amendment as a source of jurisdiction for their District Court Kingdom, which Federal Judges quietly do [nowhere in the 16th Amendment do the words *Jurisdiction*, *District Court*, or *Convey* appear anywhere, but pesky little deficiency impediments like that are not about to stop Federal Judges]. [[return](#)]

[38] Your right to walk away from the Citizenship Contract, any time you feel like it, is absolute [see 9 *Opinions of the Attorney General* 356 ["Right of Expatriation"] (1859)], and you don't need to follow Federal Statutes on Expatriation (the King wants all pesky little tax avoidance oriented expatriators to physically leave the United States, and then surrender their Passport to a foreign consular office [meaning that you will be prevented from re-entering the United States]; see Title 26, Section [2107](#) and the Expatriation statutes in the King's [Title 8](#) lex). Meanwhile, the King has no right in his statutes to force the unwanted acceptance of juristic benefits, and silence in his statutes on administrative procedures to go through to explicitly disavow such benefits does not vitiate or negate this standing right of

rejection.

"There is a principle or theory in nations of Europe that if allowed to be enforced [here in the United States] destroys the quality of absolute American Citizenship. There is not a civilized nation that does not in some form recognize the right of a person to change his domicile or expatriate himself. The doctrine of perpetual allegiance is derived from the Dark Ages, the time when Governments were maintained for the benefit of rulers and not for the people. Sovereigns were everything; subjects were nothing." - Congressman Norman Judd of Illinois on the Floor of the House of Representatives, *Congressional Record*, 40th Congress, 2nd Session, page 7 (December 2, 1867).

Just as pig Sovereigns in the Dark Ages demanded that Citizens could not walk away from allegiance to his kingdom for any reason, so too by corollary, should Federal Judges start to deem the acceptance of Federal benefits as being mandatory and non-waivable, then our reciprocation will be on terms our Founding Fathers taught us so well: The kind of terms that leave a lingering scent of nitrates in the air downwind from the Federal Buildings where they all went to work synchronously. [[return](#)]

[39] If in fact Citizenship is the dominate invisible contract that Federal Judges are using as *Benefit Acceptance* justification to adhesively hold the *lex* of Title 26 to folks -- then there necessarily rises to our attention another question. In 1939, Congress enacted the *Public Salary Tax Act*, designed to waive the benefits inuring to Federal Employees of a long-standing doctrine in the United States Supreme Court that prohibits the taxation of Federal instrumentalities by the several States, and *vice-versa* -- called the *Intergovernmental Immunity Doctrine*.

"What limitations does the Federal Constitution impose upon the United States in respect of

taxing instrumentalities and agencies employed by a State and, conversely, how far does it inhibit the States from taxing instrumentalities and agencies utilized by the United States, are questions often considered here. [Cases deleted].

"The Constitution contemplates a national Government free to use its delegated powers; also state Governments capable of exercising their essential reserved powers; both operate within the same territorial limits; consequently the Constitution itself, either by word or necessary inference, makes adequate provision for preventing conflict between them.

"Among the inferences which derive necessarily from the Constitution are these: No State may tax appropriate means which the United States may employ for exercising their delegated powers; the United States may not tax instrumentalities which a State may employ in the discharge of her essential governmental duties -- that is, those duties which the Framers intended each member of the Union would assume in order adequately to function under the form of Government guaranteed by the Constitution." - *Helvering vs. Therrell*, 303 U. S. 218, at 222 (1937).

The Constitution nowhere states that the Congress is barred from taxing State Employees, or that the States are barred from taxing Federal Employees; yet the Supreme Court held in *Collector vs. Day* that the salary of a State Officer is immune from Federal income taxation:

"That the taxing power of the Federal Government is nevertheless subject to an implied restriction when applied to State instrumentalities was first decided in *Collector vs. Day*, 11 Wallace 113, where the salary of a state officer, a probate judge, was held to be

immune from Federal income tax. The question there presented was not one of interference with a granted power in a field in which the Federal Government is supreme, but a limitation by implication upon the granted Federal power to tax." - *Helvering vs. Gerhardt*, 304 U.S. 405, at 414 (1937).

So even though Federal Employees cannot be taxed under this immunity doctrine, the Congress enacted the *Public Salary Tax Act* to waive the immunity its employees would otherwise enjoy; The Congress wanted to make sure that their help was paying the freight like everyone else:

"Federal Employees... too, should contribute to the support of their State and local Governments to the same extent as private Employees... Employees of Governments receive all the benefits of Government which their fellow Citizens do, and consequently they should also bear their fair share of its costs." - *Senate Report #112 ["Public Salary Tax Act"]*, 76th Congress, First Session, at 4 (February, 1939).

And perhaps the Congress was also expecting some reciprocity back in return from the States:

"The statute construed in *Collector vs. Day* afforded no reciprocal right to the States to tax the salaries of Federal Employees. In this respect, it might be said to be discriminatory against the States. The proposed legislation does permit the States to tax Federal Salaries." - *Senate Report #112 ["Public Salary Tax Act"]*, 76th Congress, First Session, at 8 (February, 1939).

After it was enacted, this *Public Salary Tax Act* read that:

"The United States consents to the taxation of pay or compensation for personal service as an

office or employee of the United States..." -
Title 4, Section [111](#) ["Public Salary Tax Act"]
(revised September, 1966).

Tax Protestors reading this statute from the perspective that only Federal Employees Are *Persons* liable for the Title 26 tax are in error. This Act only means that *Intergovernmental Immunity* is waived and that the States can tax the salaries of Federal Employees, and no more. But where did the Congress initially become so disabled from taxing State employees?

"The Constitution contains no express limitation on the power of either a State or the national Government to tax the other, or its instrumentalities. The doctrine that there is an implied limitation stems from *McCulloch vs. Maryland* [4 Wheat 316], in which it was held that a State tax laid specifically upon the privilege of issuing bank notes, and in fact applicable alone to the notes of national banks, was invalid since it impeded the national Government in the exercise of its power to establish and maintain a bank, implied as an incident to the borrowing, taxing, war, and other powers specifically granted to the national Government by Article 1, Section 8 of the Constitution." - *Helvering vs. Gerhardt*, 304 U.S. 405, at 411 (1937).

[That's right, you *Federal Reserve Protestors* out there: Your arguments on the unConstitutionality of the Federal Reserve System and its circulating notes, based on the monetary disabilities present in Article 1, Sections 8 and 10, even though factually correct of and by themselves, are only a very small part of the larger jurisdictional pie our King has to justify his juristic banking creations. I would like to see a Protestor try and argue the unConstitutionality of the Fed based on the full panoply of its sources of jurisdictional fuel: The *Borrowing Power* to contract for debts, the *War Powers* to

defend the United States, the *Taxation Powers* resident in Article 1, Section 8, and the regulation of *Commerce Power* also in Article 1, Section 8, etc. You Protestors can't do that as there are no countermanding arguments for some of those sources of jurisdictional fuel, and so now the end result is exactly what Federal Judges correctly rule to be so down to the present day: That the Federal Reserve System, Gremlins and all, is in fact Constitutional.]

Question: So, if Citizenship is the contract operated on by Federal Judges, then why will Federal Judges simply not refer over to the Citizenship contract as overruling justification to tax Governmental Employees?

The Answer lies in the fact that *Citizenship* is an implied contract created and structured largely by statutory devices; as an implied contract [meaning not expressly negotiated and individually written down], Citizenship can only fill the vacant contours that are left open by other premier boundary line restraints of a higher priority. Here we have a fundamental intergovernmental immunity doctrine related to that granddaddy Itself: *Sovereign Immunity*. Under this *Intergovernmental Immunity Doctrine*, Federal and State instrumentalities are pre-emptively disabled from even asking for any taxation reciprocity back in return from each other -- even though Federal juristic benefits were accepted by a state employee in *Collector vs. Day*, and an implied taxation contract was in effect. Remember that the Congress is operating on a limited profiled slice of multiple jurisdictional assignments; the Congress is pre-emptively disabled from pulling off many things in the *Bill of Rights* that requires either a Commercial Contract or individually negotiated contract consent to overrule. The Corpus of the Constitution also pre-emptively disables the Congress from asking for taxation reciprocity back in return for important Commercial benefits accepted in Article 1, Section 9 ["No Tax or Duty shall be laid on Articles exported from any State"], even though those articles destined for foreign nations were very much the product of otherwise taxable *Interstate Commerce*. The right of

taxation, where it does exist, is necessarily unlimited in its nature: "... the right of taxation, where it exists, is necessarily unlimited in its nature." - *McCray vs. United States*, 195 U.S. 27, at 57 (1903).

But as unlimited as it is in some areas, the right of taxation does not exist everywhere; [*Evans vs. Gore* mentions the existence of a class of "... excepted subjects," 253 U.S. 245, at 261 (1920)] -- so not everyone to whom benefits are thrown at are automatically liable for the reciprocating financial payments of taxation; in some cases Government is pre-emptively barred from asking for benefit reciprocity, and implied contracts take a back seat to overruling restraints such as *Intergovernmental Immunity*.

This Taxation Immunity Doctrine is Judicially created, and Judges, as the individuals that they are, frequently do possess views diverging from the expected conformal median. Question: Are there some Judges who would like to merely cite national *Citizenship* as the justifying taxation contract, and ignore Immunity Doctrines? Yes, there are:

"... respondents, though Employees of the New York Port Authority, are Citizens of the United States; the tax levied upon their incomes from the Authority is the same as that paid by other Citizens receiving equal net incomes; and payment of this non-discriminatory income tax by respondents cannot impair or defeat in whole or in part the governmental operations of the State of New York. A Citizen who receives his income from a State, owes the same obligation to the United States as other Citizens who draw their salaries from private sources or the United States and pay Federal income taxes." - *Helvering vs. Gerhardt*, 304 U.S. 405, at 424 [Justice Black concurring] (1937).

The same difficulty in assigning values to competing differentials in contract priority, that some Patriots

will have to come to grips with the strong relevance of national *Citizenship* for taxation purposes when not otherwise disabled, but not quite strong enough to pierce this State Employee immunity veil, is exemplary of the same judgment we all confront daily while we too, just like the Supreme Court, apply the relevance of our Celestial Covenants to a wide ranging array of factual settings that make their appearance in our lives. And those factual settings also present to us a competing confluence of incentives, to which we respond with differential levels of perceived Covenant importance. [[return](#)]

[40] Aliens from foreign political jurisdictions, who do not reside in the United States and accept no political or protectorate benefits from the United States, are still very much liable to be bound by Title 26, if they experience any Commercial enrichment over here. See *Emily De Ganay vs. Lederer*, 250 U.S. 376 (1919). [A French Citizen and French resident very much owes equity participation income taxes to the United States, because she experience Commercial enrichment over here when she deals in debt instruments such as mortgages, corporate paper, and securities.] See also similar reasoning in *Cook vs. Tait*, 265 U.S. 47 (1923) [non-resident aliens who participate in American Commerce are subject to the American Income Tax and Citizens residing abroad are liable to pay the Income Tax]. The requirement for American Citizens who live abroad and, seemingly, do not enjoy any benefits of an American origin, to pay Income Taxes has irritated a lot of folks -- see *the Foreign Earned Income Act of 1978: Non-benefits for Nonresidents*, Editor's Note, 13 Cornell International Law Journal 105, at 107 (1980) -- but latent overseas benefits are actually being offered and accepted by American Citizens who travel over there [the benefit to call upon the local diplomatic consular offices for protectorate assistance, and in Title 22, Section [1732](#), there lies a statute which lays upon the President of the United States a specific duty to intervene on your behalf whenever American Citizens have been incarcerated by foreign jurisdictions. Although those benefits might not seem worth such an extravagant

percentage demanded of your income, year in and year out without any letup or impending relief, the value of those benefits to you is a business judgment you need to make, and is not a question that should be entertained by a Federal Judge after you have decided to accept those benefits -- benefits that are considered to have been accepted by your silence [as I will discuss in the next section Federal Reserve Notes]. [[return](#)]

[41] The jurisdictional basis of Citizenship to tax is one of the oldest juristic Principles that there is in law. See Edwin Seligman, in *Essays on Taxation* ["Double Taxation"], page 111 [MacMillian Company, New York (1928); 9th Edition]. [[return](#)]

[42] "... that there shall be levied, assessed, collected and paid annually upon the entire net income arising or accruing from all sources in the preceding calendar year to every Citizen of the United States, whether residing at home or abroad..." - *The Revenue Act of 1913*, chapter 16, Section IIA (1913). [[return](#)]

[43] Surrey reviews this in his article entitled *Current Issues in the Taxation of Corporate Foreign Income*, 56 *Columbia Law Review* 815, at 817 (1956). [[return](#)]

[44] "Its purpose was to raise revenue on the basis of each Citizen's ability to pay as opposed to the past practice of taxing the individual on the basis of consumption." - See *House Report Number 5*, 63rd Congress, First Session, 1 (1913). [[return](#)]

[45] Gremlins typically operate by mildly asking for just one more turn of the screws; information propagated around Congress in 1909 (when the proposed 16th Amendment was passed by the Congress and sent to the States), and thence propagated around the States, was that the American Income Tax during the Civil War and in 1894 was only a tiny 3% to 7%, and it only affected the very rich, so the passage of this technical little Amendment isn't anything you legislators need to concern yourselves with. Our fathers

back then fell for that line, just as most folks would again fall for it all over again today, never bothering to see the latent error in yielding to Gremlins even one tiny bit:

[Speaking in the context of a Celestial Principle]:

"The old fable which Aesop tells of the woodsman who went into the forest to get a handle for his axe describes accurately the position in which we find ourselves. The woodsman went and consulted with the trees of the forest, asking them to give him a handle for his axe. The other trees, the stronger ones, arrogating [means to "claim as one's own"] to themselves authority and ignoring the rights of others, thought that they could dispose of the smaller trees as they pleased. The larger trees conferred together and decided to the grant the woodsman's request, and so they gave to the woodsman the Ash tree. The Ash soon fell; but the woodsman had no sooner fitted the handle to his axe than he began upon the other trees. He did not stop with the Ash, but he also hewed down the Oaks and the Cedars and the great and mighty Monarchs of the forest who had surrendered in their pride, the rights of the humble Ash. An old Oak was heard to complain to a neighboring Cedar; "If we had not given away the rights of the Ash we might have stood forever; but we have surrendered to the destroyer the rights of one, and now we are suffering from the same evil ourselves." - Orson F. Whitney, in a discourse delivered in the Tabernacle on April 9, 1885; 26 *Journal of Discourses* 194, at 202 [London (1886)].

The fablest referred to, *Aesop*, wrote many Fables with an instructional purpose running through them. *Aesop* is said to have lived about 620 to 560 B.C., and once had a relationship with Croesus. A Latin translation of 100 *Fabulae Aepicae* by Renutius was published in Rome in 1476, and has since been handed down the line. And what

Principle applies in a Celestial setting will always apply in a worldly setting, as our Creator did not dispense or toss aside his Principles when he governed the Creation of this planet architecturally; and the lesson is clear: Those who compromise with Gremlins today will be sticking their descendants with damages, just as we are now stuck with unreasonable levels of taxation because our fathers once fell for lies and yielded the first step. [[return](#)]

[46] Pathetic was the caliber of judgment that fell for this little lie:

"For years there has been an overwhelming sentiment in this country in favor of the income tax. The justice of such a tax is so self-evident that few, if any, have been heard in opposition to its enactment." - Congressman Pepper, from Iowa, in the *Congressional Record* for January 30, 1913, at page 5252. [[return](#)]

[47] [265 U.S. 47](#) (1924). [[return](#)]

[48] Many Patriots will be quite familiar with the following widely published words from a Supreme Court ruling called *Hale vs. Henkel*, 201 U.S. 43 (1915), which discusses the difference in rights and duties between Corporations and Individuals:

"The individual... owes no duty to the State, since he receives nothing therefrom..." - *Hale vs. Henkel*, *id.*, at 74.

Not once to this day have I ever seen a correct discussion of what *Hale vs. Henkel* really means: Because it does not purport at all to say that Individuals [human beings] are somehow exempt from Government taxes that Corporations are required to pay because Individuals are made of flesh and bones, and therefore, somehow exempt from duties. Notice how the Supreme Court did not try to distinguish between *Person* clothed with multiple layers of juristic accoutrements lending to their very appearance a special

and suggestive flavoring to it -- and *individuals* without such juristic accoutrements [or "liberated"]; the Supreme Court was contrasting Corporate entities and Individuals due to the *Juristic Personality* that benefit acceptants clothe themselves with.

Knowing what you know now about the invisible contracts that are in effect whenever there has been an acceptance of benefits, go back and read that line over again. Both Artificial and Natural Persons either owe the money, or don't owe the money, based upon their acceptance or nonacceptance of juristic benefits, and not based upon their biological Status as human *individuals* (or *Natural Persons*, as lawyers would call them). If you do accept those juristic benefits, then you very much owe the money, regardless of whether or not you are a human Individual (*Natural Persons*) or a Corporation (an *Artificial Person*). I once saw a [7203](#) *Willful Failure to File* prosecution conviction appeal in California where the criminal defendant argued that he was exempt from Income Tax Liability because he was an "absolute individual," and not a Corporation. When I saw this argument in this appeal brief, I felt sorry for him, as I knew he would eventually be incarcerated; as that biological Status argument of being a human "individual" means nothing -- in fact, actually means less than nothing, as it operates negatively against your credibility if there is a disputed element of law or fact in a grey area that could have otherwise favored you. Many other folks pushing law materials also propagate this fraudulent line (that Title 26 does not apply to human individuals, somehow), and they should know better: Because your natural biological Status as an "Individual" means absolutely nothing when juristic benefits were accepted by you: That is the seminal point of the formation of contracts in Nature, and contracts overrule *Natural Law Rights* arguments; if you are having trouble understanding now the reason why contracts ascend to the elevated level of priority in Nature like they do -- passing by all of the lower arguments sounding in the Tort of fairness and unfairness -- then you will understand this Principle in no uncertain term at the Last Day. [I would like to see Protestors try to snicker at

Father at the Last Day, like they snicker at Judges now].

In arguing *Hale vs. Henkel*, Tax Protestors are correct by noting that Corporations are very unique creatures in the Law; they are created by Juristic Institutions, and whatever the Juristic Institution created, it can modify, rearrange, and dissolve any time, in any manner, and under any circumstances that it feels like. For example, such a differential in rights surfaced in Rhode Island once, when some judges were discussing the relationship in effect between the right of corporations [if *right* is the word] to pick and choose their own state Residency situs:

"We do not think a foreign corporation can under any circumstances be regarded as a *resident* of the state, in the absence of any legislation recognizing it or giving it a *status* as such. The proper seat or "residence" of such a corporation is the State which created it and which continues it in existence, otherwise the corporation might have its residence in a multitude of jurisdictions. The residence of a corporation is created for it by an act of law, and can not be changed by act of the corporation. A more permanent residence than that of a domestic corporation in the State which created it can hardly be conceived." - *Attorney General vs. Police Commissioners*, 30 Rhode Island 212, at 220 (1909).

As distinguished from Corporations, Individuals can very much pack up and move to a new State -- whenever they feel like it; so yes, some differences do exist in rights and duties from Corporations to Individuals, but Individuals take upon themselves the taxable status of Corporations whenever juristic benefits, offered conditionally, have been accepted; under such a juristic environment, such an *Individual* is now a *Person*, and *Persons*, carrying the special and suggestive juristic accoutrements around with them like they do, are in no position to start arguing for rights or judicially created exemptions. [[return](#)]

[49] *Felix Rexach vs. United States*, 390 F.2nd 631 (1968).
[[return](#)]

[50] Title 48, Section [731](#), et seq. [[return](#)]

[51] Title 8, Section [1481](#)(c). [[return](#)]

[52] "Thereafter, [Felix] naturally suffered certain losses of status and benefits as a consequence of being declared a non-resident alien of the United States." - *Rexach*, id., at 631.

See how Federal Judges are just fixated to view questions from a *benefits* perspective; yes *benefits* are the Center of Gravity in the minds of Federal Judges -- that central axis upon which adhesive attachments of King's Equity Jurisdiction have their organic point of formation into contracts. [[return](#)]

[53] *Rexach*, id., at 631. [[return](#)]

[54] My characterization of the Internal Revenue Service as being termites is an assessment of the practical effect of those agents doing no more than trying to get people to honor their juristic contracts with Royalty. With the Direct *in Personam* Taxation grab of an Income Tax structurally designed by Gremlins to accomplish their objectives of maximum enscrewment damages, IRS Agents are caught in the middle of the cross fire, or as the vernacular of the day goes, 'stuck between a rock and a hard place'; on the one hand doing no more than the prevention of defilement under invisible contracts, yet on the other hand they are the visible persons responsible for so smoothly eating out the Countryside's substance.

"There is nothing about federal and state employees as a class which justifies depriving them or society of the benefits of their participation in public affairs. They, like other Citizens, pay taxes and serve their country in peace and in war. The taxes they pay

and the wars in which they fight are determined by the elected spokesman of all people. They come from the same homes, communities, schools, churches, and colleges as do other Citizens. I think the Constitution guarantees to them the same rights that other groups of good Citizens have..." - *United Public Works vs. Mitchell*, 330 U.S. 75, at 111 [dissenting opinion] (1948).
[[return](#)]

[55] 265 U.S. 47 (1924). [[return](#)]

[56] *Rexach*, id., at 632. [[return](#)]

[57] *Rexach*, id., at 632. [[return](#)]

[58] There is a line of Cases in the United States Supreme Court touching on a Citizenship Naturalization question while occasionally mentioning taxation, but even in those Cases, I am not aware of any explicit statement that exists which specifically attaches reciprocal taxation liability for *Persons* holding Citizenship, nor is there any explicit indication that Citizenship is a contract. To have folks think in terms of contract when addressing Citizenship, would result in some folks eventually figuring out that the underlying indicia that create commercial contracts might also create political contracts where Juristic Institutions are a party thereto; and so it would not be too long before folks start figuring out that the seminal point in all commercial contracts stand on that practical operation of Nature taking place called *Consideration*, where benefits are exchanged. And so folks, very properly, would then start to examine the passing scene for evidence that Citizens just might have also exchanged some unseen benefits here or there -- and such an open examination will very much uncover such an evidentiary array of juristic benefits accepted in a state of silence. Exemplary of a Supreme Court ruling managing not to let the cat out of the bag while talking about Citizenship, would the Naturalization Case of *Angelica Schneider vs. Dean Rusk* [377 U.S. 163 (1964)]. [[return](#)]

[59] A Federal Judge in Texas told an acquaintance of mine that the reason why he was not going to issue out any written ruling on a Citizenship/tax liability question that was presented to him in a Case was because the Judge was afraid that such an opinion "would threaten the entire tax system" [a literal quotation]. So those are the kind of degenerate information sequestration terms Federal Judges think in, as they go about their work trying to keep the lid clamped down tight on knowledge propagation -- a pretty pathetic objective; and so now the published ruling some folks are waiting for -- of a judicial ruling showing by example, how step by step a person could terminate altogether his tax liability; a ruling that would very much benefits others -- that ruling will never make an appearance. Incidentally, notice how Federal Judges conveniently refuse to get involved with addressing tough questions like whether or not the claimed underlying authenticity of Constitutional Amendments are actually fraudulent sources of jurisdiction when used by the King as justification to damage people -- by deferring such questions over to "the political departments of Government"; yet twist the factual setting around slightly to create different philosophical incentives, and Federal Judges very quickly bend over backwards to use such purely political concerns like aggregate revenue questions as justification to once again avoid doing the right thing. [[return](#)]

[60] In ancient times, the test for purity of Gold was performed with a smooth black stone, called a Touchstone. When rubbed across the Gold, the Gold produced a streak or mark on the surface of the Touchstone. The goldsmith would then match this mark with a chart he had showing different graded colors. The mark left on the Touchstone was redder in color as the amount of copper or other alloys increased, and was yellower as the percentage of Gold increased. This process showed the purity of the Gold within reasonable limits. The Touchstone method for testing the quality of Gold was quick and fairly accurate for most common purposes; but the goldsmith who, for some special reason, needed more precise information on the Gold used a process that involved fire. And by running the

Gold through the much more intense Refiner's Fire, extremely accurate (as accurate went in those days) measurements of the Gold content could then be determined. However, the Refiner's Fire process took a lot of additional time, and didn't really tell the goldsmith anything that he didn't already know. In similar ways, I would suggest that Patriot inactivity (because you are "waiting" for the Model Case to come down from on High) is improvident, and such a Model Case will not tell you anything you don't already know. [[return](#)]

[61] In old English Common Law, *Denizens* had no political rights, i.e., they could not vote or hold office. So by mutuality they also owed no Citizen-like capitation tax to the Crown. Although *Denizens* had occupancy jurisdiction to stay within a Kingdom, the only taxes the Crown was able to get out of them was limited to the extent that the *Denizen* participated in Commerce. See generally, James Kettner, *The Development of American Citizenship 1608-1870* [University of North Carolina Press, Chapel Hill, North Carolina (1976)].

That I am aware of, the word *Denizen* appears 21 times in the United States Supreme Court between 1952 [in *On Lee vs. United States*, 343 U.S. 747] and 1812 [in *Fairfax's Devisee vs. Hunter's Lessee*, 11 U.S. 603]. For example, it is mentioned in *Ludecke vs. Watkins* [333 U.S. 160, at 161 (1947)], in the context of a quotation from Title 50, Section [21](#) ["Enemy Alien Act"]. *Black's Fifth*, in their style of poorly written definitions, states that a *Denizen* is:

"... in kind of a middle state between an alien and a natural born subject, and partakes of the STATUS of both of these." - *Black's Law Dictionary* ["Denizen"], Fifth Edition, [West Publishing, St. Paul]

and adds that an American judicial definition of *Denizen* has changed somewhat from its historical English counterpart. What *Denizen* means today is the same that it

has always meant:

"Our laws give certain privileges [benefits] and withhold certain privileges from our adopted subjects, and we may naturally conclude, that there may be some qualification of the privilege in the laws of other countries. But our resident Denizens are entitled, as I take it, to all sorts of commercial privileges, which our natural-born subject can claim." - *Marryat vs. Wilson*, a British case (1799).

Yes, Denizens do not enjoy political franchise rights [nor can they hold elective Government office], but they do hold occupancy jurisdiction, and they do enjoy Commercial benefits created by the State, and so Denizens were only taxed to the extent they participated in Commerce. Back before the Civil War days, Blacks were not Citizens of the United States, as only White folks could be Citizens before the *Reconstruction Amendments* made their appearance. An Attorney General once spoke on how colored persons are Not *Aliens* and not *Citizens*, yet they are something -- but what are they? They are *Denizens*, as Denizens hold occupancy jurisdiction, but do not enjoy any juristic benefit originating from the United States of a political nature:

"It is not necessary, in my view of the matter, to discuss the question how far a free man of color [meaning a black who was not a slave] may be a Citizen, in the highest sense of the word -- that is, one who enjoys in the fullest manner all the *jura civitatis* under the Constitution of the United States... Now free people of color are not *Aliens*, they enjoy universally (while there has been no express statutable provision to the contrary) the rights of Denizens... How far a political *status* may be acquired is a different question, but his civil *status* is that of a complete Denizenship." - Hugh S. Legare, Attorney General of the United States, in ["Pre-

Emption Rights of Colored Persons"], 4 *Opinions of the Attorney General* 147, at 147 (March, 1843).

Here in the United States of 1985, *Persons* participating in that closed private domain of King's Commerce without enjoying any political benefits pay the same identical taxes as those who do enjoy political benefits; there is no economy now associated with being a Denizen pursuing commercial enrichment today. The economy long sought after by Tax Protestors will be realized only effectuating a total and pure severance of themselves away from the adhesive attachments of King's Equity Jurisdiction, which consists of having accepted either Commercial benefits, or of the political benefits derived from an operation of Citizenship. [[return](#)]

[62] Even if you want the protectorate benefits the King is offering, at a minimum it is improvident to remain silent on his manipulative use of his administration of this contract by Gremlins. Today in 1985, our King is busy with talk of negotiating construction suspension agreements with a foreign adversary -- Russia; called the *Strategic Arms Limitation Talks* (SALT). The King wants to suspend our production of certain defense hardware in the interest of cordialities, a spirit of unilateral disarmament that was publicly initiated in 1972 with an operation of Royal diplomatic deception called *Detente*. The reason why this is of significance is because a war with Russia is on the horizon -- a war to be presented to us as a surprise from the world's Gremlins; and folks making practical assessments of potential impending events by giving any weight to the carefree and factually limited judgment exercised by others is improvident. In a previous era, administrative Gremlins working for the King of England once pulled off the identical same pre-war measure; but we should not really be surprised, as Lucifer finds it unnecessary to change, alter, or modify his *modus operandi*, as he goes about his work running one civilization into the ground after another. In a news article that could have appeared in today's news with only

a change in names and technology:

"There has as yet been no reply from German official quarters to the British proposal of a year's suspension of battleship construction. The President of the German Naval League has declared Winston Churchill's offer to be undeserving of serious consideration; but this is a natural position for a president of a naval league to take. In the meanwhile, it is to be noted that the German authorities, while fond of speaking of *Realpolitik* -- a policy based on frank recognition of actualities instead of sentiment or general principles -- have in this matter of the limitation of naval armaments not been quite so *Real* as they might be... The Kaiser's Ministers usually speak of their naval plans as dictated by Germany's Imperial interests and by the necessity of safeguarding the Empire's coasts." - Editors, 29 *The Nation Magazine*, at 375 (October 23, 1913). [*The Nation* was once a very popular magazine in the United States.]

The following year, in 1914, the visible public movements of World War I began to surface with numerous German offenses made throughout Europe. While Gremlins had been hard at work running the defense structure of Great Britain into the ground (of which hardware construction suspensions are one such visible manifestation of termite management), her impending adversary, Germany, was building an attack naval fleet -- and not for the claimed purpose of "safeguarding of the Empire's coasts," but for military attack purposes. Throwing deceptions at planned adversaries to lull them asleep is extensively used by Gremlins as a pre-War tool, just like Lucifer's deceptive withholding of factual information from his imp assistants on the existence of Covenants in effect with Father overruling his Tort damages justifications, is a war measure.

Mark my words this day in 1985: The more that glowing

statements are made about missile treaties and arms reduction agreements between Russia and the United States, the closer the two are to outright war. When the news media tries to emphasize the importance of some new "breakthrough" missile agreement, the more imminent are the open hostilities. Remember, Gremlins never change a successful *modus operandi*, -- and they deem lulling you to sleep to be very important.

...This Second Estate is very much adversarial in nature, and all of the rules applicable to deception used by Gremlins in war will be found incorporated by Lucifer in his *sub rosa* attacks on your impending embryo Celestial Status. And whatever is necessary to get folks to bypass their own good judgment and sense of positive responsibility, however momentarily uncomfortable, and rely instead upon the more comforting passive inactivity and nonchalant judgment of others that *all is well in ignorance*, will be done -- it is being done politically by Americans generally ignoring numerous visible signs of an impending domestic military invasion and correlative secondary internal damages that will occur in its wake; and it is being done Spiritually by getting folks to ignore and toss aside any concern for a known impending Judgment and replacing that concern with the more comforting sugar-coated assurance that, yes, since they have accepted Jesus Christ, they will be Saved, and they don't need concern themselves with anything else -- some hokey religion out there -- baah. [[return](#)]

[63] See generally: Bernard Bailyn in the *Ideological Origins of the American Revolution* ["Sovereignty"], at page 198, et seq. [The Belknap Press of the Harvard University Press, Cambridge (1967)]. Bernard Bailyn went back into the 1770's and uncovered some 400 pamphlets on all sorts of writings that he reviewed -- treatises on political theory, essays on history, political arguments, sermons, correspondence, poems and other literary devices. They were all expressions of the kind of society the Framers lived in, and were exemplary of the intellectual thought then permeating the American countryside at that time. Those pamphlets and other literary devices were

explanatory to a degree beyond the *Federalist Papers*, in so far as they reveal motives, undercurrent, and understandings in addition to the known ideas and assumptions expressed on world views at that time -- hence the ideological origins of the American Revolution. [[return](#)]

[64] Ben Franklin once expressed reservations about certain features of the Constitution in particular, and then encouraged its ratification as a whole; and so we too can take a similar position:

"Mr. President: I confess that there are several parts of this Constitution which I do not at present approve...

"In these sentiments, sir, I agree to this Constitution, with all of its faults, if they are such; because I think a general Government necessary for us, and there is no form of Government, but what may be a blessing to the people if well administered; ..." - Ben Franklin in *5 Debates on the Adoption of the Federal Constitution*, James Madison, Editor, at page 554 [J.P. Lippincott & Company, Philadelphia (1863)]. [[return](#)]

[65] *In re Debs*, 158 U.S. 573, at 578 (1894). [[return](#)]

[66] "Experience has made the fact known to the people of the United States that they required a national Government for national purposes. The separate Governments of the separate States, bound together by the *Articles of Confederation* alone, were not sufficient for the promotion of the general welfare of the people in respect to foreign nations, or to their complete protection as Citizens of the United States, `in order to form a more perfect union, establish justice, insure domestic tranquility, provide for the common defense, promote the general welfare, and secure the blessings of liberty; to themselves and their posterity, ordained and established the Government of the

United States, and defined its powers by a constitution, which they adapted as its fundamental law, made its rule of action." - *United States vs. Cruikshank*, 92 U.S. 542, at 549 (1875). [[return](#)]

[67] For commentary on loss of Citizenship for any one of several reasons, see:

Lawrence Abramson in *United States Loss of Citizenship Law After Terrazas: Decisions of the Board of Appellate Review*, 16 New York University Journal of International Law and Politics 29 (1984); - Terry Reicher in *A Comparison Between the Constitutional Protections Against the Imposition of Involuntary Expatriation and a Taxpayer's Right to Disclaim Citizenship* in 15 *Vanderbilt Journal of Transnational Law* 123 (Winter, 1982).

When money is at stake, Federal Judges have noted that all of a sudden the traditional allure of possessing American Citizenship now suddenly takes upon itself an unattractive dimension:

"... since United States Citizenship is considered by most to be a prized status, it is usually the Government which claims that the Citizen has lost it, over the vigorous opposition of the person facing the loss. In this rare case the roles are reversed. Here the estate of a wealthy deceased United States Citizen seeks to establish over the Government's opposition that she expatriated herself. As might be suspected, the reason is several million dollars in tax liability, which the estate might escape if it could sustain the burden of showing that the deceased lost her United States Citizenship." - *United States vs. Matheson*, 532 F.2nd 809, at 811 (1976).

The only reason why folks want out of the reciprocal

taxation demands of Citizenship is because the cost of Citizenship is obviously, if given but a few moments thought, for the null paltry value of the juristic benefits justifying it, not worth the price tag that looters and Gremlins are demanding through their juristic enrichment instrumentality, the King. Rather than snickering at ex-Protestors who wised up a little, Federal Judges would be smart to start to create remedies negating the unlawful use of the Legislature by looters and Gremlins [of which dormant and forgotten Clauses now exist in the Constitution], which is the true seminal point of origin as to why the Countryside is now reacting negatively to avoid and terminate unreasonable taxation demands not related to benefit equivalence. [Remember that your consent, individually, is very important adhesive material in the formation of contracts; see *Assent and Accountability in Contract: an Analysis of Objective Standards in Contemporary Contract Adjudication* by Brian Blum, 59 St. John's Law Review 1 (Fall, 1984); and it is this very *Point of Formation* in Contract Law that needs to be correctly understood and handled, so that the contract can be annulled properly.] [[return](#)]

[68] Yes, such a simple solution as that to remedy taxation ailments, and many folks will not associate any significance to it. Sometimes the most profound circumstances in life are not understood for what they really mean, as folks frequently fail to correlate previous events that have already occurred as harbinger models that foreshadow future events yet to make their appearance.

... For example, previous circumstances, seemingly innocent, that once transpired in Downtown San Francisco in 1969 regarding the construction of the Transamerica Corporation pyramid office tower will one day be replicated synchronously all across the United States. John Beckett, President of Transamerica Corporation, wanted to build a 55-story high-rise on Montgomery Street to house the offices of Transamerica. The announcement of the plans for the tower immediately generated a heavy controversy locally; this was the Vietnam era where Bay

area protesting was in vogue. After making preliminary inquiries to San Francisco planning and zoning officials, the building was downsized to 48 stories. Numerous environmental groups (such as *the Environment Workshop*), neighborhood associations (such as the *Telegraph Hill Dwellers Association*), and other assorted individuals (such as activist Alvin Daskin) just looking for something tame to challenge -- let it be known that they disapproved of these plans. Numerous other professional architectural groups from surrounding areas (such as the *California Chapter of the American Institute of Planners*), otherwise normally passive, also entered into this arena to throw their opposition invectives at the proposed Transamerica Tower. Public interest attorneys (like Peter A. Gunnufsen) filed lawsuits, attempting to seek judicial restraining orders halting the construction on technical grounds relating to procedures used by the City of San Francisco to transfer a public street to Transamerica. During hearings held by city officials across the summer of 1969, protest groups would hold vigils and march outside City Hall to express their dissent from this heinous outrage. But Mayor Joseph Alioto and a majority of City Supervisors wanted the high-rise to be built, as they made numerous references to the \$1 million annual contribution this tower would be making to the San Francisco tax rolls. A unique confluence of incentives came into focus at the end of 1969 that pressured Transamerica President John Beckett to act in the unusual, sneaky and clever way that he did, in order to get the tower built -- the same *unusual*, *sneaky*, and *clever* ways that all Americans, and even the entire world, will one day be very well acquainted with, but for very different objectives: Because next time around, building a high-rise will not be the objective.

For many years the California State Legislature in Sacramento had encouraged insurance companies to locate home offices in California by allowing them to deduct from their state income taxes whatever amount those companies had paid in local property taxes on a headquarters building. This generous state taxation statute contributed to San Francisco's status as the financial center of the American West, and to the placement of several high-rises

in San Francisco's skyline. But this state statute was due to expire at the end of 1969 for buildings constructed after this date; and if John Beckett could not get the *site permit* issued and at least some construction started by December 31st, then his proposed high-rise would not qualify for the special \$1 million annual property tax deductions. The first day in December had arrived with the City Supervisor's formal approval, but Transamerica still needed a *Site Permit*, which would permit ground to be broken and construction thereby to commence. Time was running out, but John Beckett had a few ideas of his own. These were very adversary proceedings he was swirling in, and with the opposition ventilating their hot air, being determined to kill this project but dead -- that would be the opposition's way of making their *statement*. Going into the first week of December, the paper work in City Hall to issue out a *site permit* was gaining momentum. The opposition, lead by lawyers, knew that their only hope was to file a *Site Permit* appeal, which would automatically delay construction until another hearing on the Appeal could be heard in the following year. However, such an appeal by the opposition could not be made until the *Site Permit* itself had first been issued. In early December, both sides watched the paperwork going back and forth in City Hall, with the opposition actually having arranged for observers to man the *permit* desk and the Montgomery Street construction site to watch for movements by Transamerica. By mid-December, the permit paperwork had been completed, and the opposition intensified its watch of City Hall like an English Hunting Dog at Full Point; the opposition had their own plans to appeal the *Site Permit* immediately after its issuance to block construction until the following year -- but John Beckett was playing his cards with an ace tucked up his sleeves, because when he had hired Dinwiddie Construction Corporation to be the contractor on the building, he had given them very special instructions. That long awaited December day arrived when Transamerica decided it was ready to pick up the *Site Permit* and start construction on the Transamerica high-rise. One morning an unknown representative of Dinwiddie Construction went to City Hall

and made sure that the *Site Permit* was available for the asking, which it was. During the noon lunch hour, a Transamerica corporate vice-president, dressed in farmer's overall's, arrived at City Hall in an old pickup truck; he did not want his true identity to be recognized by the opposition and their watchers. The VP looked plain, he looked normal, he looked like an everyday type of ordinary Joe -- why, he "... just couldn't possibly have nutin' to do with no big important high-rise." Having picked up the *Site Permit* undetected, he phoned ahead to the construction supervisor, who was hiding in a restaurant across the street from where the Transamerica Tower was to be built. The go-signal having been received, all of a sudden a construction crew appeared at the Montgomery Street site out of nowhere. Literally within minutes, heavy construction equipment that had been quietly sneaked into Downtown San Francisco and hidden away under covers in a nearby basement excavation, surfaced into the open and went to work. To the cheers of the tiny crowd conducting the abbreviated groundbreaking ceremonies, the bulldozer bit through the surface of the parking lot while other construction equipment went to work excavating at the Transamerica site. Just an hour later the same day, word came that a *Site Permit Appeal* had been quickly filed -- but as exceptionally quick as the opposition was, they were too late, as commencement of construction bars appeal.

[See: John Krizek [manager of Public Relations for Transamerica] in *Public Relations Journal* ["How to Build a Pyramid"], at page 17 (December, 1970). The opposition lingered on even after construction started -- see *Business Week* ["Beautiful Building or Inhuman Eyesore?"], page 41 (October 31, 1970). Clippings taken from the two local newspapers, the *San Francisco Chronicle* and the *San Francisco Express* supplied the details herein, through the *History Room* ["Transamerica File"] of the San Francisco Public Library].

... One day off in the future, this clever little harbinger act that John Beckett once pulled off is going

to happen all over again under circumstances that the entire world will take rather strong notice of. Nothing will change the next time around, other than that the desired end objective will be different. Next time, instead of an American Corporate President like John Beckett pulling off something quick and clever to get the upper hand over adversaries, next time, a Russian General will be supervising the logistics. Instead of heavy construction equipment being sneaked into urban areas and then pulled out into the open quickly, next time heavy Russian tanks, personnel carriers, and attack support equipment will come forth one day out of their hiding places to roll down American streets to grab the police barracks and nearby Army Base. Next time, instead of a handful of environmental activists left scratching their heads, puzzled as to how John Beckett pulled off that instant appearance of construction equipment -- next time all Americans will be asking themselves the same question: How did they sneak in all of those tanks, helicopters, and the like? Where did those *space platforms* come from? Where were all those tanks stashed away? Yes, it is going to happen, just like John Beckett has already made it happen once before on a small introductory scale in San Francisco. Just like major media news correspondents -- those pathetic little idiots -- expressing amazement on how well organized the North Vietnamese were in their takeover of Saigon in April of 1975, folks who actually rely on the caliber of such baneful judgement (like news correspondents who were amazed that professional Gremlins actually knew what they were doing), will also find themselves being amazed when we are next. The only folks who are ever surprised by passing events are those who live most distant from reality -- and a very good way to become removed from reality is to rely on those incompetent clowns in the news media who were amazed that professional Gremlins practicing *coups d'etat* for some 200 years might just know what they are doing.

[I come down hard on Journalists for the same reason that I come down hard on Lawyers: Both professions involve the presentation of intellectual material to others; so when they mess up, then out comes my invectives. However, when an everyday type of Joe SixPack messes up, I respond with

patience and instructional counseling. In contrast these Joe SixPacks do not represent themselves as being professionals, so Joe SixPacks are not held to the more stringent standards that Journalists and Lawyers seeking financial compensation for their errors are held to.]

The instant appearance of construction crews that John Beckett pulled off was not even considered as a factual possibility by this opponents; just like Russian opposition in the United States [alleged tough cookie right-wing *conservatives* self-perceiving themselves as being pretty sharp politically] are not even considering the factual possibility that Mikhail Gorbachev's superiors have already had planned out long ago similar American domestic instant appearance circumstances in extended and considerable detail. They fully intend to clean out the Gremlins in Washington, as they have been setup [meaning provoked] to do under attractive Bolshevik inducement.

Nothing ever changes from one setting to the next. Learning in a small way that getting out of an automobile lease contract is accomplished by getting rid of the benefit acceptance by returning the car physically to the owner, and not by filing worthless *Notices of Recession of Contract, in rem* -- that is preparatory to learn that it is the same simple solution to get out of the adhesive juristic reciprocity demanded under Citizenship Contracts: Get rid of those benefits and stop snickering at Federal Judges cracking defiled giblets. By not even considering the factual possibility, however remote, that the tax prosecution defendant may himself be in error, having listened to the distractions of Protestors talking about why the Federal Government is not entitled to prevail due to multiple *lex* deficiencies of some type, the tax prosecution defendants finds himself exactly where John Beckett's opponents once found themselves [and exactly where *conservatives*, so called, will also one day be finding themselves]: Out smarted by adversaries who have a few ideas of their own, and for the same reason. [[return](#)]

[69] Many commentators have noted that the relational status of American Citizens to the Federal Government

today is quite similar to the relational status experienced by *Subjects* in the old monarchical days of the Kings of England. Even though contemporary Americans are now called *Citizens*, many lost rights, benefits, protections, together with unfairly skewed reciprocal duties and liabilities that characterize the subparity relationship of old Britannic *Subjects*, are in effect today -- hence as well my characterization of the Executive Branch of the United States as a *King*.

One writer who elucidates very well on this status declension of Americans from being *Citizens* holding the upper hand, down to *Subjects* doing what they are told and paying what they are told to pay, is Francis X. Hennessy in his book about the 18th Amendment entitled *Citizens or Subject?* Even though Americans are still called *Citizens* today in name [an initially impressive but meaningless characterization substantively] the Kingly status that the American Revolution of 1776 once created for us all [as the Supreme Court noted in *George vs. Brailsford*] has been reversed back to the Crown again, through the devilish maneuverings of Gremlins. Back in the early American Colonial days the political factions in America were split into *Whigs* and *Tories* -- and knowledge of the philosophical distinction between the two is being withheld from American high school history books here in the 1980's for a very good reason: *Tories* were sympathetic with the Aristocratic Class who simply had to have the masses controllable and their pockets reachable for some looting; *Tories* do not want a nation of *Citizens*, they want fleecable *Subjects*. Today, Tory Aristocrats are filthy little creatures who want to use Juristic Institutions to transfer money from your pockets to theirs. Where with the 18th Amendment, *Tories* wanted to use the guns of Government to create *Prohibition*, so that they could then practice commercial enrichment in the *Black Market* of elevated prices and restricted competition that all exclusion monopolies creates. Some of the most prominent American families had been sponsoring the *Woman's Christian Temperance League* and other nominees

using deceptive names, to plaster the countryside with the noble and lofty sounding objectives of ridding drunks from our society -- while all along the sponsors of *Prohibition* could care less about drunks and merely wanted to experience the commercial enrichment a *Black Market* creates. Today, other plant derivatives have replaced alcohol in the statutes now creating another *Black Market*, while second and third generational descendants of those same identical American families smuggle cocaine and marijuana instead of bourbon.

Today, a Tory sympathizer is a jealous person who wants to be sure that everyone else is paying their taxes; a Tory sympathizer is someone who is content with the *status quo* as it has been brought to its present position by Gremlins, and has no desire to return to our Father's quiescent *status quo ante*. A Tory sympathizer is a little dupe who feels good about going off to a foreign country to fight a war -- because the President says its Patriotic to do so. Yes, a Tory sympathizer plays into the hands of Gremlins by giving them what they want -- as Gremlins want the contemporary *status quo*, the foreign wars, and *black markets* they have created.

"Whenever Government exists, even Government limited to those powers thought by its Citizens necessary to secure human liberty, the weakness of human nature makes it certain that the exercise of granted powers will not always be for the common benefit of the Citizens who grant them. When the Government is the State and human beings its *Subjects*, that weakness is usually more apparent. As a result, in every country the rich and powerful largely secure the actual control of the Government. That they may entrench themselves in its control and exercise of even its lawful powers, they lavish favors on a class actually large in number but comparatively constituting a small minority of the people of the country. For this [Aristocratic] class, it is of material advantage [to them] that Government should be

the State and the people its *Subjects*. When a man is born or educated as a member of this [Aristocratic] minority, it is beyond the experience of the human race that his mental attitude should not regard the relation of *Subject* to ruler as the proper relation of human being to Government." - Francis X. Hennessy in *Citizen or Subject?* ["The Exiled Tory About To Return"], at 235 [E.P. Dutton, New York (1923)].

Gremlins want such a *King to Subject* relational status in effect specifically for purposes of conquest and furthering their own proprietary enrichment through taxation enstripment. Francis Hennessy, an attorney and member of the New York State Bar, goes into highly detailed factual recital of the circumstances surrounding the proposal and later ratification of the 18th Amendment [the *Prohibition Amendment*]. From debates on the Floor of the Congress to the inner sanctums of Gremlin power, Francis Hennessy chronicles out the impediments, headaches, and legal difficulties the sponsors of the 18th Amendment had in 1917 trying to force Prohibition on us all, by virtue of the fact that the United States Constitution is a hybrid composite blend of *National* and *Federal* power, and therefore requires different procedures to effectuate modifications, based on the nature of the right being modified. This was one of the legal arguments considered by the Supreme Court when the underlying legality of the 18th Amendment itself came under attack [see *The National Prohibition Cases*, 253 U.S. 350 (1920)]. Because the nature of the right that the Congress was about to deprive American Citizens of [the right to eat or drink anything they feel like] was of a *National* nature, the proposed 18th Amendment was worded in such a way as to circumvent the Constitution's *Article 5 Convention* requirement by subtly commanding the States to first enact Prohibition legislation (see Section 2 of the 18th Amendment).

Yes, Gremlins are well-oiled experts at both political circumvention, as well as running Citizens into the

ground. A devilishly brilliant *modus operandi* that if not understood now, will be understood in no uncertain terms when, during the impending *Constitutional Convention* that is close to being called, Gremlins using slick Parliamentary devices divert the floor proceedings away from the *Balanced Budget Amendment* over to discussing an entire new Constitution altogether -- *their* Constitution. All of a sudden, folks who thought they had the situation under control by having State Legislatures self-restrict the content being discussed at that Convention to consider only the proposed *Balanced Budget Amendment*, will see then that they were outsmarted by imps, as they will also be outsmarted by either Mikhail Gorbachev or his successors, who have a few ideas of their own on how to control Gremlins in Washington. [[return](#)]

[70] But this great revenue contract of Citizenship is also the greatest weakness the King has, due to the dual stratified nature of American Juristic Institutions being layered into State and Federal slabs. Because of this *State to Federal* satrapic relational setting, the Federal Citizenship and State Citizenship are sourced from different jurisdictional origins, and are separate and distinct legal relationships. The weakness of Citizenship surfaces by reason of the fact that our King is without and wanting jurisdiction to tax State Citizens [the King acquires the requisite jurisdiction by consent, obtainable through several channels]. Yes, there are numerous technical grounds for beating the King, as well as fundamental grounds, but the entire orientation of such a defense posture necessarily gravitates around the error present in an adversary -- not a very secure way to win a battle, without having to turn around and keep looking over your shoulder [always looking for some new *lex* deficiency or Court Opinion somewhere]. The remedy to these legal impediments (of which there are quite a few), are more and more corrective slices of *lex* being thrown into an organic Title [26](#). The very fact that some Congress off in the 1990's enacts a statute declaring that State Citizens are *Persons* adhered to Title 26, automatically admits in inference that all previous income taxation

dollars collected by the King were illicitly looted -- absent express contracts.

...Eventually, this letter will filter down and circulate throughout the corridors of prosecution officialdom [as the King does have his ears close to the ground]; and if there is any Government attorney out there who can show me where the King has the jurisdiction -- either Case Law or Statutory pronouncements -- to tax State Citizens residing in the States, then please come forth and now do so. I would like to see the citation that shows where Title 26 applies to State Citizens residing in the several States. The right to tax is the right to throw juristic benefits at folks creating invisible implied contracts, and then turn around and demand financial reciprocity in return pursuant to an *adhesion* covenant therein. The King's Federal Jurisdiction is necessarily limited to the exclusive legislative jurisdiction of the United States Congress -- meaning limited to Federal Employees, residents of the District of Columbia and Federal Territories, and other Federal Enclaves. *Question*: Is that closed private domain of King's Commerce a Federal Enclave? Is the acceptance of Federal protectorate benefits the creation of a situation specific *ad hoc* Federal Enclave? I am not really interested in arguing those questions, because I am not interested in probing for error in others. I would rather vacate the acceptance of all Federal benefits from off of the record, work the King into an immoral position of having made an Assessment in want of a *quid pro quo* equivalence having been exchanged, and then have an administrative sandbagging effected on my Case: Because clean *no win* Cases are in fact dropped by the King's termites in the IRS -- who know when it's best to throw in the towel, call it a day, and go chase after another piece of meat. [[return](#)]

[71] In a limited sense today, the relationship of the world's political jurisdictions to the United Nations is somewhat structurally similar to the pre-1787 relationship in effect between the various American State political jurisdictions and the *Confederacy* in Washington. The old *Confederacy* back then had no serious taxing power of any

significance, and had to make financial requisitions to its member States. There was no National American Citizenship back then that could enable the national Government to bypass the States and go directly to the common folks for money, either. That relational model is somewhat similar to what the world's numerous political jurisdictions are involved with today in the United Nations -- today the United Nations has no power to tax, makes financial contribution requests to member Nations, and there is no World Citizenship. With that modeling scenario in mind, consider the following: Citizenship is known up and down the corridors of Gremlin power world wide as being a very interesting adhesive source of Object Jurisdiction to loot. For example, even if the atrophied remnants of the Rockefeller Cartel are unsuccessful in convincing Americans to hand over their national Sovereignty to some world Juristic Institution like the United Nations, then one of the ways that the *One Worlders* could largely accomplish their Grand Objectives of global conquest through global Government, is to stop trying to get the various national Sovereignties throughout the world to forfeit over their Sovereignty (which isn't very likely anyway), and just create an invisible attachment of Equity Jurisdiction by creating World Citizenship. In bypassing individual regional political jurisdictions this way [American Citizens are free to enter into contracts with the United Nations, or any other political jurisdiction in the world], income taxes and the like can be collected from its Citizens in reciprocating exchange for some benefits that will be created; and with World Citizenship in place, handy regulatory jurisdictions, licensing, and other favorite Bolshevik enscrewment tools can be erected. Gremlins in the Rockefeller Nest have already given this idea some thought; see an interview with imp Robert Hutchins in *The Center Magazine*, ["What the World Needs Now is Citizens"], page 23 (January/February, 1971). The Gremlin drive for World Citizenship has been in gestation for some time; see *Education for World Citizenship* by William George Can [Stanford University Press, Stanford, California (1928)]. Under the classical contours of *International Law*, only political jurisdictions were subjects accountable to it, and

individuals were simply not included; while the Nuremberg Trials changed all this on an *ad hoc* basis, the status of people as being *strangers* to *International Law* continues on down to the present day -- but when the adhesive Equity tentacles of World Citizenship are nestled in place someday, the world's Gremlins will be ecstatic on that grand impending day when an operation of the World Court reaches through to individuals world wide, transparent to any prospectively beneficent intervention on your behalf from any other jurisdiction [just like today when your State will not intervene in any manner whatsoever on your behalf when Federal Marshals come knocking on your door]. For a commentary on the relational setting in effect between individuals and *International Law* that is neither critical nor justifying the enlargement of *International Law* that took place at Nuremberg, see *The Responsibility of the Individual Under International Law* by Ernst Schneederger in 35 *Georgetown Law Journal*, 481 (1947).

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