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Under the Law Merchant/Uniform Commercial Code, it is assumed that all contracts and Persons existent within this defined geographical kingdom fall under the General Commercial Jurisdiction of the State.[[1](#)] In a somewhat similar way, Judges have given the King automatic jurisdiction over everything within the geographical perimeters of his Kingdom.[[2](#)] Therefore, the Law Merchant (which is the Common Law of contracts applied to Merchants in King's Commerce), and its codified organic progeny, the UCC, combine to offer you and your Commercial contract the important benefit of Government intervention and enforcement of whatever contract it was that you negotiated.

Assume for a moment that you are a Judge, and so now ask yourself if that is not a very legitimate benefit to be offering; so now you can possibly see why reserving the right to call upon the police powers of the State to enforce your contracts, as everyone automatically does by their silence, is a very powerful instrument in its attachment of King's Equity Jurisdiction, and properly so. Hiring the collection services of the State (reserving the right to sue someone in a court) and getting the Government to seize the assets or otherwise assist you in remedying the breach of contract that is on your hands, is the same type of advantage and benefits enjoyed, for example, when shopping centers hire private security guards, in the sense that your are using someone else's muscle to do your dirty work for you. Yes, calling on the Contract Enforcement Benefits of the State is a very quiet type of benefit acceptance; it is a benefit that attaches automatically, and is presumed in effect unless explicitly and bluntly waived, in advance; it is a benefit to game players in Commerce that attaches in ways reminiscent of the *Ratification Doctrine*.

Remember back some time ago, when you possibly once signed a lease with a landlord, did that lease state that "the parties hereto submit to the Commerce Jurisdiction of the State of New York?" No, no such jurisdictional submission statements are generally made on any contracts we would be likely to enter into in the course of business, from buying a television on time payments to mortgaging a house. Commercial Jurisdiction is simply assumed, and threatening to sue the other party is generally deemed to be not very cordial in business, so silence invokes the police powers of the State.

That UCC is the contemporary organic growth of the old unwritten Law Merchant of our Fathers ["old" in the sense of its impressive chronological age, not inferentially suggesting its contemporary inappropriateness], and so when statutes exist that state "all contracts", and "all persons", then since those statutes possess an important attribute of *Prior Public Notice*, then by your silence you have consented to their enforcement against you, under Principles related to the *Ratification Doctrine*, if by the nature of the grievance you happen to fall on the debtor's side of the line. Those UCC contract enforcement statutes are Public Records, and Public Records can only be countermanded with Public Records, so when did you file your...

"Notice of Waiver of Recourse Benefits to the UCC,
Rejection of Judicial Contract Enforcement"

...and in what public county recorder's office?

Before closing this discussion of the Uniform Commercial Code and of King's Commerce, a few words need to be said as instruments of elucidation on a few key points of interest; this is a very important juristic benefit and needs to be understood for the high-powered benefit that it really is -- and thinking about it for a while might just cause a *person* to view state judges in a more favorable light when they incarcerate and seize assets of Protesters snickering at State income and sale taxes.[3]

In a sense, the King and your regional Prince are actually in a weaker position in the negotiation and subsequent enforcement of contracts that we enter into with them, then you and I are in private contracts we enter into amongst ourselves as we go forth in this Life in pursuit of Commercial enrichment. The reason is because the Commercial contracts we enter into down here between ourselves always carry penal (incarceration) consequences for default, even though that contract nowhere says something like...

"...the undersigned hereby agrees to be incarcerated on default on any term or provision of this contract..."

When the King enters into a contract with someone, the exact penal consequences, and the duration of the incarceration, are always spelled out in those little statutes of his, and there is no Common Law right of the King to perfect contract enforcement by incarceration like you and I have. Our Common Law right to get a defaulting party incarcerated originates in getting the poor fellow *cited* into a *Contempt of Court* corner, which follows the Court's Ordering of the contract's *Specific Performance* by the Party in default. Most generally used in real estate transactions, *Specific Performance* is available as a remedy under other contracts where at least some performance has already been initiated.[4]

For example, signing a contract to paint a house, with, say, some continuing feature of the work to be started within 30 days, will very much place the poor defaulting contractor in jail if, after the 30 days has elapsed, the painting contractor refuses to commence painting. Your *Motion for an Order to Compel Specific Performance*, followed by the contractor's continued recalcitrance, is all that is needed for a *Petition to Cite in Contempt of Court* to be granted. Now summary incarceration follows, without any trial, without any jury, and all under chronologically compressed circumstances. That is the very same abbreviated procedure that Tax Protesters hate and resent so much -- and it turns out to be an invisible

benefit they can use for themselves as well in their daily pursuit of Commercial enrichment. The King and the Prince with their juristic kingdoms are not in any special privileged status to use hard incarceration to perfect the enforcement of Commercial contracts -- you and I can use the guns and cages of the State to do our dirty work for us when others jerk their performance of a contract on us. Yet, nowhere on that house painting contract that the poor defaulting contractor signed, did the contractor agree anywhere to terms that call for his Encagement if he should ever default; but the contractor does not have to say that or anything else relating to Judicial enforcement, as all persons entering into contracts are assumed to have a good working knowledge of the laws and types of legal recourse that may be exercised by the other party.[5]

Where did Government get the power to pull off that fast incarceration trick? Government got the power to enforce a contract under those terms because both parties went into that contract yielding some of their Natural Law rights to be otherwise left alone, to each other, as they accepted some benefit the contract offered.[6] And when they entered into contracts by accepting a benefit, the duty to honor the contract necessarily infers the consequence to pay damages if a default surfaces.[7]

This story about the poor painting contractor is exemplary of the invisible Commercial contract enforcement benefits that Government is offering to private parties: A gun, a cage and asset seizure.[8]

Most folks view the consequences of contract default as being just asset seizure, which is not true. Incarceration is a remedy available at the discretion of the other Party. So now we need to ask ourselves a question: Is it moral, ethical, proper and reasonable for Government to be financially compensated for doing the dirty work of enforcing our Commercial Contracts for us? Certainly.

Do you believe that the old Debtor's Prisons that our Fathers had in the old days are actually gone?[9]

Not true. There are very much Debtor's Prisons here in the contemporary United States, and the King or your Prince does not need to be a facial Party to the contract in order to get someone jailed because of an unpaid debt. For example, I once worked for a real estate syndication company that managed a large volume of apartment projects. When those apartment rental leases the tenants signed went into a delinquency status and then default, Petitions were filed by the Landlord seeking to Compel the Specific Performance of the Lease, and thereafter, Contempt of Court. When the Sheriff came around with either an Arrest or Bench Warrant to serve on the poor Tenant for Contempt of Court, all of a sudden back rental payments mysteriously made an appearance. But in some cases, the poor folks just did not have any money at all, and they were incarcerated for failure to pay a debt, and they sat there until friends and family coughed up the money (that's right, a Debtor's Prison in the United States of America in 1980). So there very much still remains a Debtor's Prison today, and contracts we enter into should not be indifferently tossed aside with the erroneous belief that the Debtor's Prisons no longer exist: As there are automatic penal consequences for any prospective type of contract default, when that contract falls under the General Commercial Jurisdiction of the State. And unless specifically waived by one of the Parties, the assertion of an attachment of King's Commerce Jurisdiction is simply assumed absent explicit disavowal. Only the other Party's specific waiver of Recourse to King's Commerce (which means that prospective Judicial Enforcement is waived), can spare you from the lonely Encagement that always characterizes contemporary incarceration.

Those are examples of the type of power you are dealing with when writing contracts that fall under the General Commercial Jurisdiction of the State. Nature means serious business when contracts are signed (and if Nature means business in that Department, then so does Heavenly Father, who created Nature.) And since the State is offering rather strong contract enforcement services for contracts written in King's Commerce, it is very reasonable, moral, and proper that a profit or gain equity participation tax

be levied on Commercial incomes acquired under the enforcement benefits the States offers. [[10](#)]

Yes, *income*, so called, is in fact the joint product of the combined efforts of you with your Commercial Contracts, and of Government; since Government is offering to enforce your contracts for you, *inter alia*. [[11](#)]

If, for example, you are a medical doctor with Accounts Receivables outstanding from your patients who turned out to be deadbeats by refusing to pay, then the Collection Agency you turn the debt over to for collection very much is participating in creating the "income" that they succeeded in collecting from your deadbeats, even though you first originated the work. And so when you enter into Commercial Contracts with other folks, you are leaving the other person in such a *state of mind* that leads him to believe that you are going to sue and bring down Government if he defaults -- and so now the State is very much participating in creating whatever income that Contract pulls in for you, since you have no evidence that his payment to you was not out of fear of Government intervention.

Whether or not you actually had to start an action in the Courts and sue the fellow who went into default or not, is not relevant; what is relevant is that when the defaulting Party went into that Contract with the knowledge that he was up against a lawsuit upon his breach. Remember the *Ratification Doctrine*: There are many legitimate situations where a person's silence can be reasonably assumed to give approval to a proposition, or to "Ratify," the proposition that was made. And now that we have come to grips with this invisible benefit of Contract Enforcement, which also creates an invisible contract for us Commercial Contract beneficiaries to pay state taxation reciprocity, fighting its existence really isn't very appropriate: Because it is actually very easy to exclude the State from being an invisible "partner" with you in that Commercial Contract. The State is stripped of its status as an Equity Partner when you first descend upon your local Courthouse and record a *Waiver of Judicial*

Contract Enforcement Public Notice of some type; making note of the Liber and Page Number the Clerk recorded it at in the Clerk's Miscellaneous Documents section; then in the future by telling the people that you enter into contracts with from that time forward, of your filed Waiver and Notice that if they default for any reason, then there will be absolutely no lawsuit or Government intervention thrown at them at any time. That's right, if they default, then you are simply going to turn around and walk away from the contract. That Notice to your Parties in Contract, synchronous with the Execution of the Contract, is what it will take to slice Government out of your daily contracts and away from having Juristic Institutions be that silent background Equity Partner that appellate Judges talk about. A lot of folks reading these lines will make a business judgment and refuse to waive Judicial Contract Enforcement, and for good reasons: Because you know that if Government is not brought to bear on your behalf, that is if you pre-emptively waive the right to file property liens and Court collection actions on that Contract, then you will never get paid by the other fellow; and that is fine -- if Government is your silent background Partner, then pay your reciprocating taxes due for juristic benefits having been accepted, and stop defiling yourself.[[12](#)]

Still, other folks will not want to file the Courthouse Waiver and then specifically notify their Parties in Contract that there will not be any Government enforcement intervention, because they will perceive of themselves as being looked upon as some type of oddball, which is also correct. But those are business assessment questions you have to make for yourselves individually, and cannot be related to your liability to pay the *quid pro quo* of state sales and income taxes once these special juristic benefits have been accepted by you. Overall, by now you should be beginning to see why I don't have a lot of sympathy for those types of Tax Protesters that snicker at Judges when the Judge is trying to explain error to a Protester who is not listening; the Protester's enemy is not the Judge, as the Protester believes, but rather himself, as he refuses to even consider the remote possibility that there may have been some error in his own

reasoning.

The acceptance of both general protection benefits and contract enforcement benefits are that *quid pro quo* exchange of valuable reciprocity that Nature wants to see, when King's Equity excise taxes are laid on Commercially acquired sources of profits and gains. The State Socialists of the Rothschildean Dynasty on a National level, and assorted domestic Gremlins like Nelson Rockefeller as Governor of the State of New York with the state teacher's unions on a state level, and numerous other Special Interest Groups who initiate the enabling legislation to levy taxes on Commercial incomes are not perverting our Father's Common Law at all: They are merely using that Law to enrich themselves while secondarily perfecting our Enscrewment in the practical setting (although not all Special Interest Groups seek our express Enscrewment as a primary objective).

That is representative of the powerful attachment of Commercial Jurisdiction, and is an indicative exemplary model of the underlying strength of the UCC as an operating appendage to King's Commerce, and represents the strength of contracts written under the Commercial Jurisdiction of your regional Prince. Under the UCC and General Commerce Jurisdiction of Government, both the King and the Prince are presumed to be an *applied* Party to the contract, even though nowhere on that contract is the King or Prince mentioned *facially*, and for good reason: Because by your silence, you have left the distinct impression on the other Party that if they default on you, you will be seeking the gun, cages and asset seizure services of the Judiciary to enforce your contracts for you. But what if you are different? What if you have filed a *Waiver of Recourse to the UCC's Benefits*? What if you came out into the open and bluntly told the *person* you are contracting with that if, for any reason, they default, then you simply intend to turn around and walk away from the contract, and no Government enforcement action will be commenced?[[13](#)]

So what if you, too, are different? What if you are not

interested in using the police powers of the State to threaten other Parties that you have entered into contracts between, with a gun if they default? What if your daily livelihood contracts state that, as it pertains to you as a Party, that they are written outside of King's Commerce, outside of the Commercial Jurisdiction of your Prince, and that the other Party understands that your recourse to Judicial Enforcement is being waived as an Election of your Remedies? What if those contracts you sign for a livelihood state that you are waiving Commercial enforcement benefits, even though the other Party may not be waiving such enforcement benefits? Is that portion of the contract written outside of the General Commercial Jurisdiction of the state really enforceable by state Judges?[[14](#)] Now that you have Elected your own Remedies should a default occur, and Government enforcement benefits have now been waived, what right does the King or Prince have to levy an equity participation tax on profits or gains he did not assist in creating? Now what?

So now, before snickering at state or federal magistrates tossing out your Tax Protesting arguments, you need to ask yourself a question first: If my Employer stopped paying me for my wages, do I have the right to sue him for damages? If you have reserved the right to sue, then that Employment contract you entered into some time ago fell under the enriching penumbra of the Commerce Jurisdiction of the State, and so all the money you have pulled out of that contract is very much taxable; and there is nothing immoral, unethical, or even unreasonable about the Income Tax, so called, as it contributes reciprocating money back to Government that once participated in creating it (by leaving the other party in contract [your Employer, for instance] with the impression that guns, cages, and asset seizure power of Government will be brought to bear if that contract goes into default). Yes, the Income Tax is politically distasteful, and being engineered by demons, Gremlins, and Bolsheviks the way it was to accomplish proprietary social wealth transfer objectives, it carries many secondary adverse national economic consequences along with it; but as a matter of Law the underlying moral and ethical basis for it are very much legitimate, since

voluntary contracts are in effect. We may not sense that the percentage amount Royalty wants is reasonable from a benefit/cost perspective, but such a determination is a business question and risk assessment that you need to make for yourself individually, and this is not a question for magistrates to come to grips with after you previously accepted and experienced contract enforcement benefits. Unless you specifically waived contract recourse to the Uniform Commercial Code/Law Merchant/Federal "Consumer Protection" Statutes, etc., and have told other Persons that you are contracting with of your irrevocable waiver, it then becomes immoral and unreasonable for you not to compensate Royalty for Employment contract enforcement benefits and miscellaneous services rendered (minimum wages, maximum working hours per week, etc.), when such *quid pro quo* reciprocity is expected back in return by Government. Yes, King's Commerce is very much a closed, private domain for all those who enter therein seeking to enrich themselves, and invisible contracts between the Game player in Commerce and Royalty are automatically in effect, as protection and contract enforcement benefits conditionally offered by your regional Prince were accepted by you, in your state of silence, and by refusing to disavow Government contract intervention rights.[[15](#)]

Generally speaking, state judges are much more interested in this Waiver of Contract Enforcement and UCC Benefits as a defense line in a tax prosecution Case than defenses centered around the Federal Fair Labor Standards Act (even though state courts have jurisdiction to hear Employer/Employee grievances arising under this Act). State judges show little interest in the invisible contracts in effect when Federal Reserve Notes are recirculated, or when the benefits of Debt Liability Limitations in Admiralty were accepted, and the like. And inversely, Federal Judges have little interest in this UCC/Contract Enforcement Benefits Waiver as a defense line in a Federal Tax Case, and show great interest in your acceptance of the benefits of the National Citizenship Contract.[[16](#)]

Let us contemplate something for a moment: Notice how when you sue someone for a typical breach of contract, you do

not cite or quote any state or federal statutes. If the contract was reduced to a written statement, then the defaulted covenants in the contract are recited within the body of the Complaint for relief, but no averment of statutory infraction is made.

For example, after having sold a car to someone on time payments, the buyer's default in making the payments would be merely recited within your state court Complaint as being merely that on such and such a day, a contract was entered into, that payments of \$xx.xx per month were due and payable on the first of each month, and that now the car's purchaser has defaulted, starting on payment number 8. Therefore, a judgment is demanded.

At no place within that everyday type of breach of contract Complaint did we ever cite a statute. Quoting a statute is not necessary to seek judicial relief in a state court, and quoting (or invoking) statutes is not necessary to perfect a judgment against someone -- and with that background information in mind, we turn now and address a very important correlative point of Law that Patriots and Protesters are totally missing: That the mere use of just the Judicial Branch of Government is your acceptance of a juristic benefit, and may give rise to a reciprocal taxing liability on your part (if the political jurisdiction is operating on such an expectation of reciprocity, such as a state income tax). It is important to understand that by the mere omission of quoting a Legislative statute to invoke your courtroom relief, you in no way absolve or detach yourself from the taxation liability that follows *persons* around who use and accept such judicial juristic benefits. The reason why I am spending the time to explain this concept of attaching tax liability by sole use of the Judicial Branch to pursue Commercial enrichment is because the same identical Tax Protesters, and the same identical Highway Contract Protesters (who snicker at Judges holding them attached to Income Tax statutes), try and use the mere omission of reciting Legislative statutory pronouncements as grounds for evading the payment of taxation reciprocity. Specifically what I am referring to is perhaps best elucidated by commentator Lysander Spooner:

"The author claims the copyright of this book in England, on Common Law principles, without regard to acts of Parliament; and if the main principle of this book itself be true, viz., that no legislation, in conflict with the Common Law, is of any validity, his claim is a legal one. He forbids any one to print the book without his consent."[\[17\]](#)

That's right, Lysander Spooner is claiming a "Common Law Copyright;" like a large number of Tax and Highway Contract Protesters today in the 1980s, these folks today are also now claiming "Common Law Copyright" on their newsletters, books, magazines, and miscellaneous periodicals. But here is where the Protesters are in serious error:

Remember the breach of contract example -- you do not need to cite any Legislative statutes to seek Judicial contract enforcement relief. And so accordingly, the mere use of the Judicial branch of Government, all by itself, is your acceptance of a juristic benefit.[\[18\]](#)

And so now you "Common Law Copyright" Protesters are accepting the use of the gun barrel and asset seizure services of Government, when claiming a "Common Law Copyright"; Protesters are in fact threatening to use the guns, cages and asset seizure services offered by Government, and so now Protesters owe back in return the financial compensation reciprocity expected in the nature of Enfranchisement, Income Taxes, or anything else Government wants: Because special juristic benefits were accepted by the "Common Law Copyright" Protester. By reason of Protesters using the police powers of Government to pursue financial enrichment (and Protesters claiming "Common Law Copyright" very much are pursuing financial enrichment by threatening to use Government to try and prevent other persons from redistributing their intellectual property), "Copyright" Protesters are using the police powers of Government to pursue Commercial enrichment with the same identical full force and effect

as if the Protester had formally entered into a Government created shared monopoly, such as the Bar Association created for Attorneys.[[19](#)]

So I might suggest to those "Common Law" Protesters out there that they explore the possibility of re-evaluating their protesting relational status with their regional Prince, as they erroneously and immorally try to weasel, twist and squirm their way around the reciprocal taxation liability due in return back to Government, as Protesters try and deflect the attention of their police power enforcement benefits grab off to the side by not quoting from legislative statutes; for if I were a Judge presiding over your State Income Tax incarceration ceremonies, I too would order your commitment to a cage: The Protester accepted the special Government protectorate benefit offered to exclude unauthorized intellectual property distribution -- the fact that the Protester used only the Judicial Branch to protect his intellectual property by Noticing out a "Common Law" Copyright, and not the Legislative and Judicial Branches combined by citing statutes, does not vitiate anyone's adhesive reciprocal liability for either financial compensation taxation or perhaps Enfranchisement expectations retained by Juristic Institutions.[[20](#)]

[1] "Whenever an individual enters into a contract, I think his assent is to be inferred, to abide by those rules in the administration of justice which belong to the jurisprudence of the country of the contract." - *Odgen vs. Saunders*, 25 U.S. 212, at 284 (1827). [[return](#)]

[2] "...we hold that the Government of the United States is one having jurisdiction over every foot of soil within its territory, and acting directly upon each Citizen..." - *In Re Debs*, 158 U.S. 564, at 599 (1894). [[return](#)]

[3] Appreciating the benefits of viewing a scenario from someone else's position is a Principle well known to many people, who have seen the benefits derived therefrom.

Negotiators are taught and trained the application of this Principle explicitly as they are instructed to listen very carefully and figure out what they call the other person's *perceptual mode*, so your ideas then make good sense to the other party. [There are many books published on the *Art of Negotiation*, see generally *The Business of Negotiation* by Jerry Richardson, Avon Books, New York (1981)].

"Recently two of my sons were squabbling over some leftover apple pie, each insisting that he should have the larger slice. Neither would agree to an even split. So I suggested that one boy cut the pie any way he liked, and the other boy could choose the piece he wanted. This sounded fair to both of them, and they accepted it. Each felt that he had gotten a square deal. This was an example of *perfect* negotiation." - Gerald Nierenberg in *The Art of Negotiation*, at 7 [Simon and Schuster (1968)].

Being able to see the grievance from the eyes of the other party was the key that unlocked the slice of pie confrontation; and use of this same Principle by Tax Protesters will unlock the mysterious nature of the King's adhesive Income Tax grab. Although this Principle [of not judging yourself until we have first tried to see things from the eyes of our adversaries] has escaped the attention of Tax Protesters, the Sioux Indians plainly saw the obvious benefits that inured to its users, by incorporating this Principle into a prayer of theirs:

"Oh Great Spirit, let me not judge my neighbor
'till I have walked in his moccasins."

For many Protesters I have seen, there is a procedural attribute of Negotiations in the area of the handling of impending confrontations with juristic adversaries in taxing jurisdictions that needs refinement. All too often, the typical Tax Protester, when given a Notice, some Summons, some Letter, on hearing some termite's voice beckoning for some money, the typical Protester's reaction is to turn around, toss aside, and then ignore the Notice,

the Summons, and the voice. In distinction to that deflection *modus operandi*, in all Federal taxing districts of the IRS that I have had to approach the IRS for some reason, I find those federal termites to be more than receptive, cooperative, and reasonable in speaking to me [but in a few cases I had to threaten judicial Mandamus relief in the form of demanding a Contested Case Administrative Hearing to get their attention], since the Taxpayer (my client) typically slams the door in their face and hides in the closet. In the context of a discussion about IRS *Jeopardy Assessments*, a senior federal termite once had a few words to say about the easy accessibility of this junior termites to converse with [however biased this termite is, there is some merit in what he is saying]:

"At any point in the collection process under a jeopardy assessment, we stand ready to meet with the Taxpayer, discuss the situation with him, and, with his cooperation, work out arrangements for conversion and maintenance of his property, discharge of any appropriate part from the efforts of the tax lien, and liquidation of the balance due over such a period of time as will enable him to avoid undue hardship to himself and still protect the Government's interests [by *Liquidating the Balance*, this termite is also referring to the standard IRS practice of entering into installment contracts with Taxpayers who spent the tax money before the IRS collected it].

"We are aware that our collection efforts, in jeopardy cases, or, more particularly, our initial collection efforts, may have great impact on the Taxpayer. The recording of a *Notice of Federal Tax Lien* may impair his ability to borrow. Seizure of property in his possession may put a stop to one or more of his business ventures. Levy on third parties may divest him of all or nearly all of the ready cash which would otherwise have been available

to him at the time the levy was served. However, as a practical proposition, we doubt that any Taxpayer is left penniless and without the means to live as a result of our efforts to collect a jeopardy assessment. Typically, in jeopardy cases the Taxpayer will have complex financial interests, numerous sources of income, and a variety of assets. We seldom, if ever, have full knowledge of all his financial dealings and holdings. Nor are we able, as a general rule, to locate all assets, even when we have knowledge that they exist. Based on experience and observation we would say that no jeopardy assessment has placed a Taxpayer in such straitened circumstances that he was unable to provide the necessities for himself and his family. If any such hardship cases should arise, we would certainly attempt to reach an appropriate resolution [but the IRS cannot do that when the Taxpayer hides in a closet, or otherwise declines to tell the termites of the serious impairment in providing for his family that this Jeopardy Assessment will bring to pass]." - William Smith, Deputy Commissioner, in *Constitutional and Administrative Problems of Enforcing Internal Revenue Statutes*, in Hearings before the Subcommittee on Administrative Practice and Procedure, Committee on the Judiciary, United States Senate, 90th Congress, Second Session (January, 1968), at page 75.

Although his statement that no IRS *Jeopardy Assessment* ever seriously damaged a Taxpayer is factually defective, his open door policy pronouncements are an accurate presentation of IRS accessibility in general and I would suggest that Tax Protesters, and others simply stuck, might benefit themselves greatly when they stop exhibiting reluctance to converse with adversaries. By simply asking the *question*: What, termite, do you intend to do next? strips the termites of their tactical advantage of surprise, and shifts the balance of power over to you, since now you know exactly what is impending [remember that in any setting, the quality of judgment exercised

always escalates dramatically when the basis of factual information that the judgment is operating on is enlarged]. There can be no negotiating *savior-faire* practiced when hiding in a closet; and *anything less* than dropping what you are doing, going down to the marble kingdom that those termites are nestled in, and speaking to the little termite face-to-face, is in fact the functional equivalent of *hiding in a closet*. [[return](#)]

[4] *Specific Performance* is a very common remedy for breach of contract. In general, see:

- Kronman in *Specific Performance*, 45 *University of Chicago Law Review* 351 (1978);
- Alan Schwartz in *The Case for Specific Performance*, 89 *Yale Law Review* 271 (1979);
- Thomas Ulen in *The Efficiency of Specific Performance: Towards a Unified Theory of Contract Remedies*, 83 *Michigan Law Review* 341 (1984). [[return](#)]

[5] "...since a knowledge of the laws, policy and jurisprudence of a state is necessarily imputed to every one entering into contracts within its jurisdiction, of what surprise can he complain, or what violation of public faith, who still enters into contracts, under that knowledge?" - *Ogden vs. Saunders*, 25 U.S. 212, at 285 (1827). [[return](#)]

[6] "Right and obligation are considered by all ethical writers as correlative terms. Whatever I, by my contract, give another a right to require of me, I, by that act, lay myself under an obligation to yield or bestow. The obligation of every contract will then consist of that right or power over my will or actions, which I, by my contract, confer upon another. And that right and power will be found to be measured by neither moral law alone, nor universal law alone, nor by the laws of society alone, but by a combination of the three -- an operation in which the moral law is explained and applied by the law of nature, and both modified and adapted to the exigencies of society by positive law." - *Ogden vs. Saunders*, 25 U.S.

212, at 281 (1827). [[return](#)]

[7] "The duty to keep a contract at common law means a prediction that you must pay damages if you do not keep it..." - Oliver W. Holmes in *The Path of the Law*, 10 Harvard Law Review 457, at 462 (1897).

Oliver Holmes felt deeply about this *Reciprocal Obligation Duty* being handled firmly and properly by the Judiciary, and he was later appointed to the Supreme Court, his concern surfaced again in one of his first Supreme Court Opinions that he wrote [see *globe refining company vs. Landa cotton oil*, 190 U.S. 540 (1903)]. [[return](#)]

[8] And a gun being drawn is exactly what you will be seeing, when you defy a *Contempt of Court Order*. [[return](#)]

[9] "...and if the debtor have no movables whereupon the debt may be levied, then his body shall be take where it may be found and kept in prison until that he have made agreement or his friends for him..." - *The Statute of Merchants*, 11 Edward the First (1283); [Also known as the *Statute of Acton Burnell*]. [[return](#)]

[10] "Income is necessarily the product of the joint efforts of the state and the recipient of the income, the state furnishing the protection necessary to enable the recipient to produce, receive, and enjoy it, and a tax thereon in the last analysis is simply a portion cut from the income and appropriated by the state as its share thereof..." - The Mississippi State Supreme Court, in *Hattiesburg Grocery Company vs. Robertson*, 126 Miss. 34, at 52 (March, 1926). [[return](#)]

[11] *Inter Alia* means "among other things." [[return](#)]

[12] You will find that as we change settings away from using Government benefits, and into an ecclesiastical setting where Divine benefits of prosperity down here were

accepted by you, then the application of cheap *Tax* *Protesting* reasoning of withholding expected reciprocity because of philosophical disapproval with some Government Special Interest Group enscrewment going on, over into ecclesiastical settings where similar expectations of reciprocity exist (and exist also by contract), will prove to be self-damaging in ways that are difficult to correct. [[return](#)]

[13] I personally have told Persons that I had entered into contracts with this line (that if they don't pay me, I don't care), and they go right ahead and pay me anyway -- even though I gave them explicit prior Notice of my waiving any possible judicial enforcement (prior Notice meaning synchronous with the execution of the contract). They have absolutely no fear of any recourse of any type on my part -- none, but they go right ahead and pay me anyway. There have been other situations where, acting as a broker with people unacquainted with me, and where a large amount of money was involved, I was reluctant to waive calling out the guns and cages of the State to help me collect my money. So discretion needs to be exercised based on:

1. The willingness of the other party to pay you;
2. Just how difficult a situation you have them into (in some brokerage transactions, I have such control over one of the parties that if a last minute enscrewment attempt is made, I can kill the deal); and
3. Whether or not your services are needed by them on a recurring basis (even unethical vultures are less reluctant to take advantage of others when they know that a future benefit of some type is impending from this fellow); Employers who pay biweekly, for example, never need to be threatened with judicial contract enforcement; when they default, simply leave.

Where Government has been invoked to participate in enforcing *commercial* contracts and collecting money from that contract, then your failure to reciprocate is immoral, and your encagement for broken income taxation reciprocity expectations in contracts -- as a reminder that *Nature* is serious when Covenants are in effect -- is provident before the Eyes of Heaven. [[return](#)]

[14] The judicial enforceability of a contract depends upon the law which the parties intend to be governing at the time the contract was first executed. This *Governing Law Doctrine* is supported by early English Cases and colonial American Cases heard under Britannic jurisdiction, and now American Cases; this election decision is also known to lawyers, writing their contracts under the *Commerce Jurisdiction* of the States; as *Choice of Law* [see *Choice of Law to Determine the Validity and Effect of Contracts: A Comparison of English and American Approaches to the Conflict of Laws* by John Prebble in 58 Cornell Law Review 443 (1973)].

Other commentators have suggested that this free selection of Government Law came out into the open with Lord Mansfield's opinion in *Robinson vs. Bland*, 2 Burr 1077 (1760), who quoted from a Roman Civil Law that allowed Roman Citizens to freely select governance by Roman Law or governance by their local provincial law, and then applied that doctrine to a Commercial Contract Law setting. See Professor Beale in *What Law Governs the Validity of a Contract* in 23 Harvard Law Review, at page 1 (1909). The Case written by Lord Mansfield is English Common Law, and in every American state that I have searched, I find that there is a trial court designated to be a court that possesses all of the Common Law jurisdiction that was in effect at the time of Independence in 1776. Here in New York State, for example, the Supreme Trial Courts have been designated as courts of General Jurisdiction:

"The general jurisdiction in law and equity which the supreme court possesses under the provision of the Constitution includes all of

the jurisdiction which was possessed and exercised... by the court of chancery in England on the fourth day of July, 1776..." - *NYS Judiciary Law*, Section 140-b, as extracted from the New York State Constitution.

So the selection of governing law that the Robinson Case represents is inherently available to you. Expressed in other words, the States lack jurisdiction to force individuals to write their contracts under the gun barrel, encagement, and asset seizure enforcement benefits of King's Commerce. In the 1970s, when phony tax shelters were in vogue, many of them featured "non-recourse" notes as part of the financial loss image they tried to create. I am unable to recall any Judge that enforced such a note in favor of a party who initially waived potential recourse through a King's Commercial Jurisdiction enforcement services.

Once a contract falls under the *Commerce Jurisdiction* of the States, then there are some Constitutional limitations in effect on *Choice of Law* election decisions that can be made [see *Constitutional Limitations on Choice of Law*, 61 Cornell Law Review 185 (1976) by James Martin, who uncovered an obscure line of *Choice of Law* Cases in the Supreme Court]. [[return](#)]

[15] Not all States expect reciprocity on money acquired under Commercial contracts; off-hand Florida, Alaska, New Hampshire and Texas come to mind as States that have no expectations of Income Tax reciprocity on contract enforcement benefits accepted at the present time, so in this Kingdoms there is no reciprocal State Income Tax due absent special licensing. However, don't fool yourself, as King's Commerce is very much a closed private domain of financial conquest, and the mere failure by a Prince to ask for this type of State Income Tax reciprocity does not vitiate the existence of your Commerce Contract, as other reciprocity of a different nature is often expected from businessmen, such as some variation on a personal property tax like an inventory, franchise, or asset tax. [[return](#)]

[16] The United States does possess the requisite jurisdiction to operate directly on its Citizens:

"...we hold that the Government of the United States is one having jurisdiction over every foot of soil within its territory, and acting directly upon each Citizen..." - *In Re Debs*, 158 U.S., at [599](#) (1894).

Since the King can operate directly on the Citizenry, he can also directly expect reciprocity back in return from the Citizenry. [[return](#)]

[17] This quotation from [Lysander Spooner](#) appears in his work entitled [Essay on Trial by Jury](#) (Jewitt and Company, Cleveland, 1852). [[return](#)]

[18] For those of you who are interested in calling on the guns and cages of Government to assist you in protecting the Commercial interests in your intellectual creations, a notice of "Common Law Copyright" places the world on Notice, and threatens to all readers that use of the guns and cages of Government will be invoked to protect your intellectual property for you by Judicial Order and Judgment without any reliance on Legislative pronouncements. But for those invoking Federal statutory pronouncements, such Federal intellectual protectorate statutes have their situs in the *Copyright Statutes*, which are resident in Title 17, which in turn is broken into 13 chapters:

1. [Subject Matter and Scope of Copyright.](#)
2. [Copyright Ownership and Transfer.](#)
3. [Duration of Copyright.](#)
4. [Copyright Notice, Deposit, and Registration.](#)
5. [Copyright Infringement and Remedies.](#)
6. [Manufacturing Requirement and Importation.](#)
7. [Copyright Office.](#)
8. [Copyright Arbitration Royalty Panels.](#)
9. [Protection of Semiconductor Chip Products.](#)

10. [Digital Audio Recording Devices and Media](#).
11. [Sound Recordings and Music Videos](#).
12. [Copyright Protection and Management Systems](#).
13. [Protection of Original Designs](#). [[return](#)]

[19] To some extent the phrases *Intellectual Property* and *Intellectual Creations* are interchangeable. Intellectual Creations means everything imaginable, such as writings, inventions, processes, designs, methods, formulas, systems, ideas, data, information, and any other matter; however, state law claims to Intellectual Creations are quite distinct from true property rights. For example, see *Dowling vs. United States* 473 U.S. 207, at 216 (1985). As for the King, he gets his jurisdiction to offer his Bouncers, guns and cages to enforce certain Intellectual Creations under the *Patent and Copyright Clause* of Article I, Section 8, Clause 8; but at a Federal Judicial Level, only a certain selected profile of Intellectual Creations are actually available for protection under the Federal guns and engagement security services offered by the King. For example, the use of *Trademark* protection is actually beyond the power of the Congress to offer universally under the Constitution's *Patent and Copyright Clause*, so the Federal protection available for registering Trademarks is of a statutory origin, and limited to only restrain other *persons* who participate in *Interstate Commerce* [see the *Trade-Mark Cases*, 100 U.S. 82 (1879)]. Where there are other *Individuals*, who are not involved in *Interstate Commerce*, have been found violating your Federal Trademark interests, then prospective Federal enforcement does not protect your Trademarks. The development and commercialization of new products and processes is one of the objectives behind Federal Copyright statutes; see *Individual Innovation and Patent and Copyright Law Amendments* in Hearings before the Subcommittee on Courts, Civil Liberties, and the Administration of Justice, Committee on the Judiciary, House of Representatives, 96th Congress, Second Session, Serial Number 61 (April, May, June, 1980). [[return](#)]

[20] Anything a judge does to you, including incarceration, in order to get you to think twice about the propriety of dishonoring contracts, can only inure to your Everlasting Blessing and Benefit -- but with their noses immersed in statutes, judges generally never bother to identify the existence of contracts for what they really are [as I mentioned in the Armen Condo Letter], as they rarely ever openly state at the Sentencing Hearing that the Defendant was caught in defilement under contract. [[return](#)]

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