

United States v. Ward, **833 F.2d 1538** (11th Cir. 12/16/1987)

[1] UNITED STATES COURT OF APPEALS FOR THE ELEVENTH CIRCUIT

[2] No. 87-3271

[3] 1987.C11.40056 <<http://www.versuslaw.com>>; **833 F.2d 1538**

[4] December 16, 1987

[5] **UNITED STATES OF AMERICA, PLAINTIFF-APPELLEE,**  
**v.**  
**ARTHUR D. WARD, DEFENDANT-APPELLANT**

[6] Appeal from the United States District Court for the Middle District of Florida.

[7] Lowell H. Becraft, Jr., for Appellant.

[8] Robert W. Merkle, USA; Bruce Hinshelwood, AUSA, for Appellee.

[9] Hill, Fay and Kravitch, Circuit Judges.

[10] Author: Per Curiam

[11] Arthur D. Ward was convicted of three counts of tax evasion (26 U.S.C. § 7201), and two counts of making false statements or claims to a federal agency. 18 U.S.C. § 1001. Ward makes three arguments on this appeal. First, he suggests that the United States has jurisdiction over only Washington, D.C., the federal enclaves within the states, and the territories and possessions of the United States. Secondly, he interprets the term "individual" within the Internal Revenue Code to apply only to those individuals located within this jurisdiction of the United States. Ward reaches this twisted conclusion by misinterpreting a portion of the Income Tax Code. The 1913 Act defined the words "state" or "United States" to "include" United States territories and the District of Columbia; Ward asks this court to interpret the word "include" as a term of limitation, rather than of definition. Finally, Ward maintains that the only persons expressly and statutorily liable for income tax are the withholding agents of nonresident aliens and foreign corporations.

[12] We find each of appellant's contentions to be utterly without merit. The district court properly denied Ward's motions for acquittal, and properly refused to instruct the jury as to Ward's theory of his defense. The opinion of the district court is **AFFIRMED**.

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