

↔03923-049↔
Brown Edward Lewis
Post#6000 Federal Correction Inst.
Sovereign
Glenville, WV 26351
United States

↔03923-049↔
Rudy Davis
PO BOX 2088
Formey, TX 75126
United States



Dear Rudy/ERIN:

Please post in proper files:

1. The Steve Miller: Director IRS. is an introduction to the IRS. file re: Taxpayer v. nonTaxpayer. (including the 10 page tax brief: Voluntary Tax.
2. The Title 48 Territories page filed in a jurisdiction file.
3. ^{Documents:} Letters: to B.O.P. staff. in B.O.P. file.
4. Expatriation in its own file, etc.

I will continue to send you pertinent evidence as I am able.

I created the UnAmerican Activities Investigation Commission (U.A.I.C.) in 1994 who's mission is to investigate the Criminal Element in Government (CEG).

Upon invitation I merged U.A.I.C. with the United States Constitution Rangers (U.S.C.R.) in 1999. The U.S.C.Rangers and U.A.I.C. are separate but in agreement. Both have parallel missions.

The Khazarian-Zionist-Vatican (Jesuit) Crown Templar (B.A.R. association et al) have shown too much concern of the very lawful activities of both organizations by their actions (inactions). They know that we have been on to them for a long time.

The Jesuits are the most active out of all of the N.W.O. axis. They are in control for the Khazar-Zionist-Vatican all around the world. For over a thousand years, their names and titles change as they assimilate into each nation and organization everywhere. Their dark master is pleased; for now.

Because of the actions of the collusion of the courts with the U.S. Attorney and the Internal (government personal only) Revenue (D.C.) Service we have become glaringly aware of the coup d'etat being conducted by the Jesuit of the B.A.R. association. I am anxious for my expatriation to be completed, I will have the instructions for all real Americans to complete their release. All Americans will have to expatriate from the fraud of the UNITED STATES OF AMERICA CORPORATION. All 230 million of them. The Republic will be restored! IF America will wake up.

From the magna charter (1215) to the present day, the Vatican (Papacy) has been part of every major conflict, world wide. All one needs to do is read the true history of the Khazar-Zionist of the Vatican-crown Templar.

As a commander with the U.S. Rangers and a historian researcher I have acquired more than enough intelligence and expert witnesses to bring all this to court under a Qui Tam Case against the above noted enemies of these United States (So) Republics. However, time grows short: I cannot file the case as a corporate U.S. citizen/slave of the 14th amendment. I can only file it as a private Sovereign American national of the Republic.

The U.S. Rangers are pre-constitution; so they are already private; but I must remove all errors created by the UNITED STATES INC, such as: All permits, licence, tax obligations, registration of the corporate Democracy. The Deep State (Khazar-Zionist-Vatican) Jesuits are serving even more lower quality Food here.

They order the staff to tighten up on everything, in all departments. I need to finish the expatriation quickly, but funding is very limited. I submit a copy of the instructions so you may understand better. Because of Jesus, many are also listening more.

Edward (Ed) Lewis of the clan Brown.

Note! 50 state (republics)
Not included.

(Feb. 22, 2012, P. L. 112-96, Title VI, Subtitle E, § 6507, 126 Stat. 243 .)

UNITED STATES JURISDICTION

TITLE 48 TERRITORIES AND INSULAR POSSESSIONS

- CHAPTER 1. The Bureau of Insular Affairs [Repealed or Omitted]
- CHAPTER 2. Alaska
- CHAPTER 3. Hawaii
- CHAPTER 4. Puerto Rico
- CHAPTER 5. The Philippine Islands [Repealed, Omitted, or Transferred]
- CHAPTER 6. Canal Zone [Repealed, Omitted, or Transferred]
- CHAPTER 7. The Virgin Islands
- CHAPTER 8. Guano Islands
- CHAPTER 8A. Guam
- CHAPTER 9. Samoa, Tutuila, Manua, Swains Island, and Trust Territory of the Pacific Islands
[Transferred]
- CHAPTER 10. Territorial Provisions of a General Nature
- CHAPTER 11. Alien Owners of Land
- CHAPTER 12. The Virgin Islands
- CHAPTER 13. Eastern Samoa
- CHAPTER 14. Trust Territory of the Pacific Islands
- CHAPTER 15. Conveyance of Submerged Lands to Territories
- CHAPTER 16. Delegates to Congress
- CHAPTER 17. Northern Mariana Islands
- CHAPTER 18. Micronesia, Marshall, and Palau
- CHAPTER 19. Pacific Policy Reports
- CHAPTER 20. Puerto Rico Oversight, Management, and Economic Stability

CHAPTER 1. THE BUREAU OF INSULAR AFFAIRS [Repealed or Omitted]

- § 1. [Omitted]
- § 2. [Repealed]
- § 3. [Repealed]
- § 4, 5. [Repealed]

- § 1. [Omitted]

USCS

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03923049

February 5, 2018

Captain Yeager
Special Investigative/Special Administrative Security
Gilmer F.C.I.

Dear Captain: Yeager

Thank you for what time you could afford. I am very aware of the chaos of your mission-business you are asked to control each day. You have to live with it each day as I have to live in it each day. It's a Hegelian dialectic - social engineering ongoing experiment that will never change as long as the Jesuits continue to maintain the same model the 3rd/4th National Socialists demand be used: The Iron Fist in the Velvet glove. Very Roman, isn't it? You are caught in the middle of it and as a Christian (a true one I pray) you and I follow the very unrewarding path of absolute truth, guidance, love and honor, in the name of our Lord. That said. They for fact worship Satan (Bohemian Grove)

I and my wife are not frivolous partners or criminals in any way but of the sins of our fathers. We never cheat, lie, steal or con in any way. We grew up long ago. We invested our lives, fortune, home, families for our country and true freedom for the Republic(s) (50) and lost it all; for our attempt to expose the actual foreign and domestic enemies of these 50 (1) Union republics "for" the United States of America. We are very Private, Sovereign, American National; non-resident alien - non resident citizens to the Corporate UNITED STATES OF AMERICA / United States of America and the UNITED STATES INC. (of the Vatican), which you will find them all listed on the Stock Exchange; stealing the American Sovereign blind.

Please find enclosed two pieces of evidence of an ongoing coup d'état against the United States Republic(s). It is far worse and millions of Americans are knowingly being killed by this cartel each year. On this occasion the actions of this cartel is far more horrible than what fiction reveals, as history is and will reveal.

Nothing I present to you - the warden - The military will be frivolous or false. My very life is on the line. So is the President's and the National Agencies and B.A.R. members are up to their necks in treason against the Republic(s) of these United States. Remember! All Judges are B.A.R. members and most leading Government officials/leadership are. This is only a small part of why I need to make a presentment with my expert witnesses who are waiting for me to call them. The prima facie evidence is massive. That written;

There is no remedy process within the B.A.R.. I proved that to everyone at Marion CMU./U.S.P. in 2012. Again while at Cumberland F.C.I. and have already proved it through the actual refusal to obey Federal session law by high ranking middle and upper Administrators here at Gilmer. As I stated to you; I am trying to protect everyone from their own arrogant foolishness. I am a resolution and intelligence officer for the United States Constitution Rangers (see enclosed). "Ordo Ab Veritas" not "Ordo Ab Chaos". Those who have declared the Rangers, the Constitutional Republic(s) for the United States have made a grave error.

At any rate the Sovereign(s) are all trying to save their form of government (which is a solid contract) until the D.C. carpet baggers tricked all of America with a scheme; see enclosed 1 page oratory by one Colonel Edward Mendell House to President Wilson, 1921. therefore

I present to you this note that the President and our country is being brought to another revolutionary war unnecessarily and this cartel needs to be brought before the people, to explain their behavior before they are able to effect any more crimes against the United States, such as the OKC bombing, Waco, W.T.C. and the recent murder of 17 children at the Douglas school in Florida.

Therefore:

Regarding your concern about my signing legal and lawful documents in Blood is required by law. (Note! the enclosed canons for the Ecclesiastical Deed Poll:

1. I do not have any infectious illness/disease. As medical confirms
2. I may use red-ink if available, but am told it is not allowed even if a B.O.P. Staff member controls it. which forces me to author my legal/Lawful documents in my own blood.
3. It must be in Robin-Egg-Blue color, copy paper but even though it is available here at Gilmer, I must have it sent in
4. Washington D.C. is not our lawful standing government. It is a private corporation for the Illuminated-European-Zionist-of the Roman Nazi Right. Henry Kissinger is one of their top advisors. He is a known enemy of these United States: of record. All of the courts are currently operating under Roman Merchant and Admiralty (U.C.C.) Commercial Law. (Victimless crimes) in violation of our true Constitution, (Common Law).
5. Anyone who does not cooperate with them is assassinated. Such as Andrew Jackson - Abraham Lincoln - John F. Kennedy - Robert Kennedy - John Kennedy Jr. family - Ronald Reagan got a warning and President Trump is not one of them and "strongly" resists the globalist agenda. I need to speak to the president, now
6. The Corporate United States is the worlds greatest Terrorist organization and the largest heroine/drug dealer in the world. We were video-taping them at Keesler Air Base in Biloxi Miss. back in the mid 90s. The U.S. military in Afghanistan is protecting 90% of the worlds supply and shipping to Europe and the U.S. on this date. They created the terrorist group ISIS out of the El Queida to help them destroy Syria while trying to start a war with Iran. But John Kerry (a sell-out to America ruined his own plan stupidly.

The Russian and Chinese do not want a war. The globalists do. Mr. Trump may have to take out the N. Korean military assets along the D.M.Z., which could prevent a nuclear holocaust. WWIII. Lets cross our fingers to God on this one.

I present you with this spread of info to introduce you to what I and the U.S. Constitution Rangers are about. We are very aware of almost 'all' of the Jesuit black ops and their mission for the Vatican / UNITED STATES INC. Right into the Global prison systems, which effects you directly. No one kills in the name of our Brother: the Christ. They are one of the main silent assassins for the illuminated.

They are within your ranks. Step softly! Read the Jesuit extreme oath and learn their real mission.

God bless you. welcome to the real world of evil of subtle rape, murder, torture, pedophilia, sodomy, incest, greed and a plethora of many other crimes by those who would be king of the world. These assimilators of Christ, gyus, Vatican, Freemasonry and many other groups. These human parasite of man. Just venting a bit.

Please provide me with a red-ink pad in order that I can comply with both worlds: One of darkness. One of light!

I must speak to the president. This cartel will hit us with a very big catastrophe soon. I must save my wife as well.

Thank you for your time.

Right
Thumb.



Because of Jesus.
My Guide and Teacher

By: Brown, Edward Lewis
By, Brown, Edward Lewis
Commander United States Constitution
Rangers. without recourse.
non-citizen-alien to the UNITED STATES

TRULINCS 03923049 - BROWN, EDWARD - Unit: MAR-X-A

JURISDICTION

Tax - Voluntary

FROM: Cote, Sandra
TO: 03923049
SUBJECT: doesn't fraud vitiate judgments?
DATE: 05/28/2013 04:29:58 PM

Steve Miller, former Director of the Internal Revenue Service (IRS), admitted at a Congressional hearing that the taxes collected by the IRS are not mandatory but voluntary.

When questioned at the House Ways and Means Committee (WMC) hearing (May 2013) , Miller told House Representative Devin Nunes that "America s tax system is voluntary ". When Nunes remarked for clarification that the US tax code is a "voluntary system", Miller said, "Agreed."

House Representative Xavier Becerra commented that the ruse of the IRS is kept as a public confidence in the system scheme to keep Americans paying money to the IRS. Miller confirmed this is so.

This testimony of Steve Miller is in direct opposition to testimony given by the irs and the doj in your case. Isn't that fraud?

Sovereign Edward Lewis Brown
 P.O. Box 6000
 Federal Correctional Institution
 FCI Gilmer
 Glenville, WV 26351
 United States

Delivered in-hand
 February 14, 2018

F.C.I. Gilmer, Glenville, West Virginia, [26351]

February 5, 2018

Gilmer F.C.I.

Captain Yeagher.

S.I.S.: Special Investigative Services

Dear Captain Yeagher,

Following Federal-State and international (U.N. and The Hague) laws, I have begun the action of lawful-due-process of expatriation from the *de facto* Corporation of the UNITED STATES OF AMERICA and have already submitted my case to a Federal district court against the Second UNITED STATES INC.

This is a non-belligerent action in law that effects no one but the requester (me) to its conclusion. The Federal Democracy assumes me to be a U.S. citizen. I never was. So I must go through this expatriation process. Therefore, I submit to you a black and white copy of my Ecclesiastic Deed Poll I sent to Warden Saad. This notifies her and you exactly who I am as an eternal living soul of the Creator of the Universe: God; Blessed be He. I also submit a copy of the Federal law: Right of expatriation § 954 - Loss of Nationality § 1481, which in itself is a mandated law.

We are required to present the ecclesiastical Deed Poll on colored: Robin-Egg Blue (copy) paper by the canons of the Holy Roman Vatican who mandates in Canon 1554: "An Ecclesiastic Deed Poll is primarily different from a standard Deed Poll in that a True Person evokes their Divine Rights conveyed on Robin-egg blue paper and sealed in blood to a Roman Person who has sought to usurp or abrogate these rights." See attached Ecclesiastic Deed Poll; copy.

As a resolution and intelligence officer for the United States Constitution Rangers and having stated many times to Gilmer staff, I protect all parties in all issues and actions whenever possible and will continue to do so as allowed. As unfunded officers of Honor with a 240 year clean hands history we have become fully aware of the treason by Agents,

operators, players, both foreign and domestic who out of sheer brilliant manipulation, social (Hegelian) engineering have been conducting a slow coup d'etat against the United States, Constitution, Union Republic(s) of the deposed Continental Congress circa, 1776 to the creation of the Republic by 1791. This information in toto must get to the President, but all of my efforts have been blocked since December 2016. So for this and much more I must expatriate due to the fraud and crimes against the United States by the above noted Agents (Crown Temple) of the UNITED STATES INC.

I have already filed the initial Qui Tam Action for effect. Therefore, I request a ream of Robin-egg Blue copy paper and the use of needed office supplies to assist me in this pressing and time sensitive, national security issue.

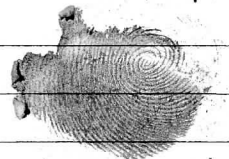
Further

I reluctantly recommend that you contact:

1. The President: Donald Trump or his staff.
2. The Army Provost Marshal (who rides herd on the B.A.R. and including the Dept. of Justice)
3. The Coast Guard who are also task for this situation.

This is not a frivolous request. These United States are in a deadly coup d'etat. Now would be a good time to not play politics. The situation is getting more critical and I fear for the President's life. See attached 'Hue and Cry' copy.

Right
Thumb



(Seal) By: Brown, Edward Louis

Non-negotiable autograph

All rights reserved

c/o Temporary mail location

Non-assumpsit / T.O.C

Type or use ball-point pen. If attachments are needed, submit four copies. Additional instructions on reverse.

From: BROWN EDWARD LEWIS 03923-049 B-2 GILMER-FCI
LAST NAME, FIRST, MIDDLE INITIAL REG. NO. UNIT INSTITUTION

Part A- INMATE REQUEST

Dear Jennifer Sadd: Warden:

As a United States Constitution Ranger forced into prison under wrongful prosecution by the corporate U.S. ATTORNEY'S OFFICE and UNITED STATES DISTRICT COURT(S) and as a non-resident alien to the UNITED STATES OF AMERICA CORPORATION I have no recourse but to expatriate under Lawful-due-process; From the defacto, corporate UNITED STATES OF AMERICA. Please see enclosed; on back of this form author is not a citizen of the UNITED STATES CORPORATION; therefore I am obligated to notify you of my Living Soul Political Status.

THIS IS a non-belligerent notice that I am a non-resident-alien to the UNITED STATES OF AMERICA (democracy) from creation to infinity; clearing up any misunderstanding of my Political status and allegiance to God.

Right Thumb Print



(Seal) By: Brown, Edward Lewis

February 14, 2018
DATE

Authorized Representative Agent
All Rights Reserved SIGNATURE OF REQUESTER Without Recourse

Part B- RESPONSE

DATE

WARDEN OR REGIONAL DIRECTOR

If dissatisfied with this response, you may appeal to the Regional Director. Your appeal must be received in the Regional Office within 20 calendar days of the date of this response.

ORIGINAL: RETURN TO INMATE

CASE NUMBER: _____

CASE NUMBER: _____

Part C- RECEIPT

Return to: _____
LAST NAME, FIRST, MIDDLE INITIAL REG. NO. UNIT INSTITUTION

SUBJECT: _____

DATE

RECIPIENT'S SIGNATURE (STAFF MEMBER)



Ecclesiastical Deed Poll

Per Curiam Divina

We, the Divine Immortal Spirit, expressed in Trust, to the Living Flesh Known as: Edward Lewis of the clann Brown hereby give life and personality to this sacred irrevocable deed through Our seal in blood and agreement to the conveyance and terms pronounced herein:

1. While We have expressed in Trust Our real property and while no consent has been given, nor protest otherwise made otherwise made that such conveyance is unlawful, We bring attention to Our mistake or fact by failing to give proper notice of our living status, and

2. As our actions and this instrument make Our status clear, any temporary Testamentary, Cestui Que Vie or derivative thereof formed upon such errors or presumption as Our abandonment, loss, death or incompetence must be immediately dissolved, including a full account provided to Us without delay, and

3. To ensure no further mistakes are made by any party, we give further notice that all acts in commerce or law we engage in Society of Our Trust Edward Lewis of Clann Brown and kindly ask you to update your records, and

4. Furthermore, we gratefully decline any offer of coercive or punitive Benefits from any and all estates which you and your colleagues administer. As a result, any charges sent to us by mistake will be duly returned to you for discharge in accordance with the law; and

5. As We have given proper notice that We have ceased any further injury, you acknowledge that no further demands, debts or actions shall be issued against Us in claiming injury as surety to the property you administer, and

6. Receipt of this Deed Poll is acknowledgement and acceptance

In her Personal Capacity,

Jennifer Saad, Warden, F.C.I. Gilmer P.O. Box 6000
Glennville, West Virginia [26351]

Thumb
Print



Note!

TRULINCS 03923049 - BROWN, EDWARD - Unit: MAR-X-A

TAX (income)
(compensation v excise)

FROM: Cote, Sandra
TO: 03923049
SUBJECT: case law up to the present time
DATE: 06/06/2013 03:02:38 PM

BRIEF

1922: Bailey v. Drexel Furniture Co., 259 U.S. 20.

Prohibited Congress from legislating or controlling benefits that employers provide to their employees. A major blow against socialism in America! "Out of a proper respect for the acts of a co-ordinate branch of the government, this court has gone far to sustain taxing acts as such, even though there has been ground for suspecting, from the weight of the tax, it was intended to destroy its subject. But in the act before [259 U.S. 20, 38] us the presumption of validity cannot prevail, because the proof of the contrary is found on the very face of its provisions. Grant the validity of this law, and all that Congress would need to do, hereafter, in seeking to take over to its control any one of the great number of subjects of public interest, jurisdiction of which the states have never parted with, and which are reserved to them by the Tenth Amendment, would be to enact a detailed measure of complete regulation of the subject and enforce it by a so-called tax upon departures from it. To give such magic to the word 'tax' would be to break down all constitutional limitation of the powers of Congress and completely wipe out the sovereignty of the states. "

1924: Cook v. Tait, 265 U.S. 47.

The Supreme Court ruled that Congress has the power to tax the income received by a native citizen of the United States domiciled abroad from property situated abroad and that the constitutional prohibition of unapportioned direct taxes within the states of the union does not apply in foreign countries.

Note 1930: Lucas v. Earl, 281 U.S. 111.

The Supreme Court ruled that wages and compensation for personal services were not to be taxed in their entirety, but instead, the gain or profit derived indirectly from them.

1935: Railroad Retirement Board v. Alton Railroad Company, 295 U.S. 330.

welfare: Social Security agenda

The Supreme Court ruled that Congress ~~that~~ has no constitutional authority whatsoever to legislate for the social welfare of the worker. The result was that when Social Security was instituted, it had to be treated as strictly voluntary. "The catalog of means and actions which might be imposed upon an employer in any business, tending to the comfort and satisfaction of his employees, seems endless.

Provisions for free medical attendance and nursing, for clothing, for food, for housing, for the education of children, and a hundred other matters might with equal propriety be proposed as tending to relieve the employee of mental strain and worry.

Can it fairly be said that the power of Congress to regulate interstate commerce extends to the prescription of any or all of these things?

Is it not apparent that they are really and essentially related solely to social welfare of the worker, and therefore remote from any regulation of commerce as such? We think the answer is plain. These matters obviously lie outside the orbit of Congressional power."

1938: Hassett v. Welch, 303 U.S. 303.

Ruled that disputes over uncertainties in the tax code should be resolved in favor of the taxpayer. "In view of other settled rules of statutory construction, which teach that... if doubt exists as to the construction of a taxing statute, the doubt should be resolved in favor of the taxpayer..."

1939: O'Malley v. Woodrough, 307 U.S. 277.

Overtaken portions of Evens v. Gore, 253 U.S. 245, but not the part about the 16th Amendment. "However, the meaning which Evans v. Gore, supra, imputed to the history which explains Article III, 1 was contrary to the way in which it was read by other English-speaking courts.[1] The decision met wide and steadily growing disfavor from legal scholarship and professional opinion. Evans v. Gore, supra, itself was rejected by most of the courts before whom the matter came after that decision [2]"

1945: Hooven & Allison Co. v. Evatt, 324 US 652.

Ruled that there are three distinct and separate definitions for the term "United States". The income tax only applies to one of the three definitions! "The term 'United States' may be used in any one of several senses. It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations. It may designate the territory over which the sovereignty of the United States ex- [324 U.S. 652, 672] tends, or it may be the collective name of the states which are united by and under the Constitution."

T N C

controversy. The government, although basing its argument upon the definition as quoted, placed chief emphasis upon the word 'gain,' which was extended to include a variety of meanings; while the significance of the next three words was either overlooked or misconceived. 'Derived-from- capital'; 'the gain-derived-from-capital,' etc. Here we have the essential matter: not a gain accruing to capital; not a growth or increment of value in the investment; but a gain, a profit, something of exchangeable value, proceeding from the property, severed from the capital, however invested or employed, and coming in, being 'derived'-that is, received or drawn by the recipient (the taxpayer) for his separate use, benefit and disposal- that is income derived from property. Nothing else answers the description. [.]

No New Power to tax

Thus, from every point of view we are brought irresistibly to the conclusion that neither under the Sixteenth Amendment nor otherwise has Congress power to tax without apportionment a true stock dividend made lawfully and in good faith, or the accumulated profits behind it, as income of the stockholder. The Revenue Act of 1916, in so far as it imposes a tax upon the stockholder because of such dividend, contravenes the provisions of article 1, 2, cl. 3, and article 1, 9, cl. 4, of the Constitution, and to this extent is invalid, notwithstanding the Sixteenth Amendment.

TAX (voluntary).

Voluntary: not compelled

1959: Flora v. United, 362 US 145.

Ruled that our tax system is based on voluntary assessment and payment, not on force or coercion. "Our system of taxation is based upon voluntary assessment and payment, not upon distraint."

1961: James v. United States, 366 US 213, p. 213, 6L Ed 2d 246.

Income that is taxed under the 16th Amendment must derive from a "source". Also established that embezzled money is taxable as income. "...the Sixteenth Amendment, which grants Congress the power "to lay and collect taxes on incomes, from whatever source derived."

Helvering v. Clifford, 309 US 331, 334; Douglas v. Willcuts, 296 US 1, 9. It has long been settled that Congress' broad statutory definitions of taxable income were intended "to use the full measure of taxing power." The Sixteenth Amendment is to be taken as written and is not to be extended beyond the meaning clearly indicated by the language used." Edwards v. Cuba R. Co. 268 US 628, 631 [From separate opinion by Whittaker, Black, and Douglas, JJ.] (Emphasis added)

1970: Brady v. U.S., 397 U.S. 742 at 748.

Supreme Court ruled that: "Waivers of Constitutional Rights not only must be voluntary, they must be knowingly intelligent acts, done with sufficient awareness of the relevant circumstances and consequences."

1975: Garner v. United States, 424 U.S. 648.

Supreme Court ruled that income taxes constitute the compelled testimony of a witness: "The information revealed in the preparation and filing of an income tax return is, for the purposes of Fifth Amendment analysis, the testimony of a witness." "Government compels the filing of a return much as it compels, for example, the appearance of a 'witness' before a grand jury."

1978: Central Illinois Public Service Co. v. United States, 435 U.S. 21.

Established that wages and income are NOT equivalent as far as taxes on income are concerned.

"Decided cases have made the distinction between wages and income and have refused to equate the two in withholding or similar controversies.

Peoples Life Ins. Co. v. United States, 179 Ct. Cl. 318, 332, 373 F.2d 924, 932 (1967);

Humble Pipe Line Co. v. United States, 194 Ct. Cl. 944, 950, 442 F.2d 1353, 1356 (1971);

Humble Oil & Refining Co. v. United States, 194 Ct. Cl. 920, 442 F.2d 1362 (1971);

Stubbs, Overbeck & Associates v. United States, 445 F.2d 1142 (CA5 1971);

Royster Co. v. United States, 479 F.2d, at 390; Acacia

Mutual Life Ins. Co. v. United States, 272 F. Supp. 188 (Md. 1967)."

1985: U.S. v. Doe, 465 U.S. 605.

The production of evidence or subpoenaed tax documents cannot be compelled. "We conclude that the Court of Appeals erred in holding that the contents of the subpoenaed documents were privileged under the Fifth Amendment. The act of producing the documents at issue in this case is privileged and cannot be compelled without a statutory grant of use immunity pursuant to 18 U.S.C. 6002 and 6003."

1991: Cheek v. United States, 498 U.S. 192.

Held that if the defendant has a subjective good faith belief no matter how unreasonable, that he or she was not required to file a tax return, the government cannot establish that the defendant acted willfully in not filing an income tax return. In other words, that the defendant shirked a legal duty that he knew existed.

1992: United States v. Burke, 504 U.S. 229, 119 L Ed 2d 34, 112 S Ct. 1867.

Court held that income that is taxed under the 16th Amendment must come from a "source". Congress's intent through 61 of the Internal Revenue Code [26 USCS 61(a)]--which provides that gross income means all income from whatever source derived, subject to only the exclusions specifically enumerated elsewhere in the Code... and 61(a)'s statutory precursors..."

1995: U.S. v. Lopez, 000 U.S. U10287.

Establishes strict limits on the constitutional power and jurisdiction of the federal government inside the 50 States. "We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S. Const., Art. I, 8. As James Madison wrote, "[t]he powers delegated by the proposed Constitution to the federal government are few and defined. Those which are to remain in the State governments are numerous and indefinite." The Federalist No. 45, pp. 292-293 (C. Rossiter ed. 1961). This constitutionally mandated division of authority "was adopted by the Framers to ensure protection of our fundamental liberties."

established tyranny between Fed and states

Gregory v. Ashcroft, 501 U.S. 452, 458 (1991) (internal quotation marks omitted).

"Just as the separation and independence of the coordinate branches of the Federal Government serves to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front." Ibid.

Commerce: state v. state.

The Constitution delegates to Congress the power "[t]o regulate Commerce with foreign Nations, and among the several States, and with the Indian Tribes." U.S. Const., Art. I, 8, cl. 3. The Court, through Chief Justice Marshall, first defined the nature of Congress' commerce power in *Gibbons v. Ogden*, 9 Wheat. 1, 189-190 (1824): "Commerce, undoubtedly, is traffic, but it is something more: it is intercourse. It describes the commercial intercourse between nations, and parts of nations, in all its branches, and is regulated by prescribing rules for carrying on that intercourse."

The commerce power "is the power to regulate; that is, to prescribe the rule by which commerce is to be governed. This power, like all others vested in Congress, is complete in itself, may be exercised to its utmost extent, and acknowledges no limitations, other than are prescribed in the constitution." *Id.*, at 196. The *Gibbons* Court, however, acknowledged that limitations on the commerce power are inherent in the very language of the Commerce Clause.

commerce within same state

"It is not intended to say that these words comprehend that commerce, which is completely internal, which is carried on between man and man in a State, or between different parts of the same State, and which does not extend to or affect other States. Such a power would be inconvenient, and is certainly unnecessary.

"Comprehensive as the word 'among' is, it may very properly be restricted to that commerce which concerns more States than one. . .

. . . The enumeration presupposes something not enumerated; and that something, if we regard the language or the subject of the sentence, must be the exclusively internal commerce of a State." *Id.*, at 194-195.

FROM: Cote, Sandra
TO: 03923049
SUBJECT: and the finale
DATE: 06/06/2013 03:03:15 PM

FEDERAL CIRCUIT COURT CASES:

U.S. v. Tweel, 550 F.2d 297, 299-300 (1977)

Silence

"Silence can only be equated with fraud when there is a legal or moral duty to speak, or when an inquiry left unanswered would be intentionally misleading... We cannot condone this shocking conduct... If that is the case we hope our message is clear. This sort of deception will not be tolerated and if this is routine it should be corrected immediately"

Court - IRS still silent

Lavin v. Marsh, 644 F.2d 1378, 9th Cir., (1981)

For gov. employees

"Persons dealing with government are charged with knowing government statutes and regulations, and they assume the risk that government agents may exceed their authority and provide misinformation"

Bollow v. Federal Reserve Bank of San Francisco, 650 F.2d 1093, 9th Cir., (1981)

"All persons in the United States are chargeable with knowledge of the Statutes-at-Large.. It is well established that anyone who deals with the government assumes the risk that the agent acting in the government's behalf has exceeded the bounds of his authority"

Economy Plumbing and Heating v. U.S., 470 F.2d 585 (Ct. Cl. 1972)

Refund/claims of non taxpayer

"Persons who are not taxpayers are not within the system and can obtain no benefit by following the procedures prescribed for taxpayers, such as the filing of claims for refunds."

Long v. Rasmussen, 281 F. 236, at 238

non taxpayer: American National

"The revenue laws are a code or a system in regulation of tax assessment and collection. They relate to taxpayers, and not to non-taxpayers. The latter are without their scope. No procedures are prescribed for non-taxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither the subject nor the object of the revenue laws."

Redfield v. Fisher, 292 P. 813, 135 Or. 180, 294 P.461, 73 A.L.R. 721 (1931)

non-taxpayer
non-corporation

"The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is an artificial entity which owes its existence and charter powers to the state; but the individuals' rights to live and own property are natural rights for the enjoyment of which an excise cannot be imposed."

U.S. v. Ballard, 535 F.2d 400, cert denied, 429 U.S. 918, 50 L.Ed.2d 283, 97 S.Ct. 310 (1976)

"income" is not defined in the Internal Revenue Code

compensation for labor not taxable.

"Congress has taxed INCOME, not compensation." Conner v US 303 F Supp. 1187 (1969) "There is a clear distinction between 'profit' and wages', or a compensation for labor. Compensation for labor (wages) cannot be regarded as profit within the meaning of the law. The word 'profit', as ordinarily used, means the gain made upon any business or investment- - - a different thing altogether from the mere compensation for labor."

Treasury Order 150-1, Paragraph 5 States: "US Territories and Insular Possessions. "The commissioner shall, to the extent of authority otherwise vested in him, provide for the administration of the United States internal revenue law [small i] in the U.S. territories and insular possessions and OTHER AUTHORIZED AREAS OF THE WORLD."

Republics states not authorized for U.S. possession

TO's 150-1 thru 150- 29 are the Delegation of authority orders for the IRS from the Dept. Of Treasury. No section or paragraph is found in any of these which authorize the Commissioner to administer the internal revenue laws anywhere other than the above paragraph.

IRS. NOT authorized in states/Republics

Bente v. Bugbee 137 A. 552, 553, 103 N. J. Law 608 . In that case the court held:

must be read
show me the law

A tax is a legal imposition exclusively of statutory origin (37 Cyc.724, 725), and, naturally, liability to taxation must be read in the statute, or it does not exist. (Emphasis added).

In State v. Chicago & N.W.R. Co., 112 N.W. 515, 520; 132 Wis. 345, quoting and adopting the definition in State v. Certain Lands in Redwood County, 42 N.W. 473, 40 Minn. 512, the court held:

Income Taxes are a gain tax

TRULINCS 03923049 - BROWN, EDWARD - Unit: MAR-X-A

That a tax is a liability created by statute we think admits of no doubt, either upon principle or authority. (Emphasis added)

"The taxpayer must be liable for the tax. Tax liability is a condition precedent to the demand. Merely demanding payment, even repeatedly, does not cause liability". [Boathe v. Terry, 713 F.2d 1405, at 1414 (1983).]

US Supreme Court. So. Pacific v. Lowe, 247 U.S. 330 (1918)

"income; as used in the statute should be given a meaning so as not to include everything that comes in."

House Congressional Record March 27th 1943, page 2580, by F. Morse Hubbard, Treasury Dept. legislative draftsman: "The income tax is, therefore, not a tax on income as such. It is an excise tax with respect to certain activities and privileges which is measured by reference to the income which they produce. The income is not the subject of the tax."

Property

C.R.S. Report Congress 92-303A (1992) by John R. Lackey, Legislative attorney with the library of Congress: "When a court refers to an income tax as being in the nature of an excise, it is merely stating that the tax is not on the property itself, but rather it is a fee for the privilege of receiving gain from the property. The tax is based upon the amount of the gain, not the value of the property."

Murdock v. Pennsylvania 319 U.S. 105 480-487 (1943) "It could hardly be denied that a tax laid specifically on the exercise of those freedoms would be unconstitutional."

Excise tax: is a tax on commodity - mfg - goods

American Airways v. Wallace 57 F.2d 877, 880; "The terms "excise tax" and "privilege tax" are synonymous. The two are often used interchangeably."

Nicol v. Ames 173 U.S. 509 (1899): "A tax upon the privilege of selling property at the exchange, differs radically from a tax upon every sale made in any place." "A sale at an exchange differs from a sale made at a man's private office or on his farm, or by a partnership, because, although the subject-matter of the sale may be the same in each case, there are at an exchange certain advantages, in the way of finding a market, obtaining a price, the saving of time, and in the security of payment, and other matters, which are more easily obtained there than at an office or a farm."

26 CFR §39.22(b)-1 (1956): "No other items may be excluded from gross income except (a) those items of income which are, under the Constitution, not taxable by the Federal Government."

Personal labor not taxable.

Coppage v. Kansas 236 U.S. 1 (1915): "Included in the right of personal liberty and the right of private property- partaking of the nature of each- is the right to make contracts for the acquisition of property. Chief among such contracts is that of personal employment, by which labor and other services are exchanged for money or other forms of property."

Jack Cole Company v. Alfred T. MacFarland, Commissioner, 206 Tenn, 694, 337 S.W.2d 453 Supreme Court of Tennessee (1960): "Since the right to receive income or earnings is a right belonging to every person, this right cannot be taxed as privilege."

Simms v. Ahrens, 271 SW 720 (1925): "An income tax is neither a property tax nor a tax on occupations of common right, but is an excise tax. The legislature may declare as 'privileged' and tax as such for state revenue, those pursuits not matters of common right, but it has no power to declare as a 'privilege' and tax for revenue purposes, occupations that are of common right."

Pollock v. Farmers Loan & Trust, 157 U.S. 429 and 158 U.S. 601 (1895): "The power to tax real and personal property and the income from both, there being an apportionment, is conceded: that such a tax is a direct tax in the meaning of the Constitution has not been, and, in our judgment, cannot be successfully denied. Ordinarily, all taxes paid primarily by persons who can shift the burden upon some one else, or who are under no legal compulsion to pay them, are considered indirect [excise] taxes. Taxation on income is in its nature an excise entitled to be enforced as such."

↑
privilege
- tax
For citizen taxpayer

TAX - Jurisdiction

FROM: Cote, Sandra
TO: 03923049
SUBJECT: some more case law
DATE: 06/06/2013 03:03:39 PM

16th Amendment can only be an excise TAX!

1916: Brushaber vs. Union Pacific Railroad, 240 U.S. 1.

Established that the 16th Amendment had no effect on the constitution, and that income taxes could only be sustained as excise taxes and not as direct taxes.

would cause great constitution conflict.

"...the proposition and the contentions under [the 16th Amendment]...would cause one provision of the Constitution to destroy another; That is, they would result in bringing the provisions of the Amendment exempting a direct tax from apportionment into irreconcilable conflict with the general requirement that all direct taxes be apportioned;

This result, instead of simplifying the situation and making clear the limitations of the taxing power, which obviously the Amendment must have intended to accomplish, would create radical and destructive changes in our constitutional system and multiply confusion.

Moreover in addition the Conclusion reached in the Pollock Case did not in any degree involve holding that income taxes generically and necessarily came within the class of direct taxes on property, but on the contrary recognized the fact that taxation on income was in its nature an excise entitled to be enforced as such unless and until it was concluded that to enforce it would amount to accomplishing the result which the requirement as to apportionment of direct taxation was adopted to prevent, in which case the duty would arise to disregard form and consider substance alone and hence subject the tax to the regulation as to apportionment which otherwise as an excise would not apply to it.

...the Amendment demonstrates that no such purpose was intended and on the contrary shows that it was drawn with the object of maintaining the limitations of the Constitution and harmonizing their operation."

...the [16th] Amendment contains nothing repudiating or challenging the ruling in the Pollock Case that the word direct had a broader significance since it embraced also taxes levied directly on personal property because of its ownership, and therefore the Amendment at least impliedly makes such wider significance a part of the Constitution -- a condition which clearly demonstrates that the purpose was not to change the existing interpretation except to the extent necessary to accomplish the result intended, that is, the prevention of the resort to the sources from which a taxed income was derived in order to cause a direct tax on the income to be a direct tax on the source itself and thereby to take an income tax out of the class of excises, duties and imposts and place it in the class of direct taxes...

Indeed in the light of the history which we have given and of the decision in the Pollock Case and the ground upon which the ruling in that case was based, there is no escape from the Conclusion that the Amendment was drawn for the purpose of doing away for the future with the principle upon which the Pollock Case was decided, that is, of determining whether a tax on income was direct not by a consideration of the burden placed on the taxed income upon which it directly operated, but by taking into view the burden which resulted on the property from which the income was derived, since in express terms the Amendment provides that income taxes, from whatever source the income may be derived, shall not be subject to the regulation of apportionment.

income taxes remain as an excise tax.

1916: Stanton v. Baltic Mining, 240 U.S. 103.

Declared that the 16th Amendment conferred no new powers of taxation to the U.S. government, but simply prevented income taxes from being taken out of the category of indirect (excise) taxes to which they inherently belonged. "...by the previous ruling it was settled that the provisions of the Sixteenth Amendment conferred no new power of taxation but simply prohibited the previous complete and plenary power of income taxation possessed by Congress from the beginning from being taken out of the category of indirect taxation to which it inherently belonged and being placed in the category of direct taxation subject to apportionment by a consideration of the sources from which the income was derived, that is by testing the tax not by what it was -- a tax on income, but by a mistaken theory deduced from the origin or source of the income taxed."

1918: Peck v. Lowe, 247 U.S. 165.

Stated that the 16th Amendment does not extend the taxing power to new or excepted subjects, but removed the need to apportion direct taxes on income.

The plaintiff is a domestic corporation chiefly engaged in buying goods in the several states, shipping them to foreign countries and there selling them. In 1914 its net income from this business was \$30,173.66, and from other sources \$12,436.24. An

TAX Stanton v. Baltic Mining
Income Tax Remains
an excise tax.

income tax for that year, computed on the aggregate of these sums, was assessed against it and paid under compulsion. It is conceded that so much of the tax as was based on the income from other sources was valid, and the controversy is over so much of it as was attributable to the income from shipping goods to foreign countries and there selling them.

Your all caps name is a gov. created corporation.

The tax was levied under the Act of October 3, 1913, c. 16, 11, 38 Stat. 166, 172, which provided for annually subjecting every domestic corporation to the payment of a tax of a specified per centum of its 'entire net income arising or accruing from all sources during the preceding calendar year.' Certain fraternal and other corporations, as also income from certain enumerated sources, were specifically excepted, but none of the exceptions included the plaintiff or any part of its income. So, tested merely by the terms of the act, the tax collected from the plaintiff was rightly computed on its total net income. But as the act obviously could not impose a tax forbidden by the Constitution, we proceed to consider whether the tax, or rather the part in question, was forbidden by the constitutional provision on which the plaintiff relies.

The Sixteenth Amendment, although referred to in argument, has no real bearing and may be put out of view. As pointed out in recent decisions, it does not extend the taxing power to new or excepted subjects, but merely removes all occasion, which otherwise might exist, for an apportionment among the states of taxes [247 U.S. 165, 173] laid on income, whether it be derived from one source or another. *Brushaber v. Union Pacific R. R. Co.*, 240 U.S. 1, 17-19, 36 Sup. Ct. 236, Ann. Cas. 1917B, 713, L. R. A. 1917D, 414; *Stanton v. Baltic Mining Co.*, 240 U.S. 103, 112-113, 36 Sup. Ct. 278..

1920: *Evens v. Gore*, 253 U.S. 245.

Overtaken by *O'Malley v. Woodrough* (307 U.S. 277). Court ruled that income taxes on federal judges were unconstitutional. "After further consideration, we adhere to that view and accordingly hold that the Sixteenth Amendment does not authorize or support the tax in question." [A direct tax on salary income of a federal judge]

1920: *Eisner v. Macomber*, 252 U.S. 189.

Defined income within the meaning of the 16th Amendment as "profit". Prohibited direct, unapportioned taxation of income of a stockholder. The Sixteenth Amendment must be construed in connection with the taxing clauses of the original Constitution and the effect attributed to them before the amendment was adopted.

In *Pollock v. Farmers' Loan & Trust Co.*, 158 U.S. 601, 15 Sup. Ct. 912, under the Act of August 27, 1894 (28 Stat. 509, 553, c. 349, 27), it was held that taxes upon rents and profits of real estate and upon returns from investments of personal property were in effect direct taxes upon the property from which such income arose, imposed by reason of ownership; and that Congress could not impose such taxes without apportioning them among the states according to population, as required by article 1, 2, cl. 3, and section 9, cl. 4, of the original Constitution.

Afterwards, and evidently in recognition of the limitation upon the taxing power of Congress thus determined, the Sixteenth Amendment was adopted, in words lucidly expressing the object to be accomplished: The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among [252 U.S. 189, 206] the several states, and without regard to any census or enumeration.'

As repeatedly held, this did not extend the taxing power to new subjects, but merely removed the necessity which otherwise might exist for an apportionment among the states of taxes laid on income.

Brushaber v. Union Pacific R. R. Co., 240 U.S. 1, 17-19, 36 Sup. Ct. 236, Ann. Cas. 1917B, 713, L. R. A. 1917D, 414;
Stanton v. Baltic Mining Co., 240 U.S. 103, 112 et seq., 36 Sup. Ct. 278;
Peck & Co. v. Lowe, 247 U.S. 165, 172, 173 S., 38 Sup. Ct. 432.

A proper regard for its genesis, as well as its very clear language, requires also that this amendment shall not be extended by loose construction, so as to repeal or modify, except as applied to income, those provisions of the Constitution that require an apportionment according to population for direct taxes upon property, real and personal. This limitation still has an appropriate and important function, and is not to be overridden by Congress or disregarded by the courts. [.]

After examining dictionaries in common use (*Bouv. L. D.*; *Standard Dict.*; *Webster's Internat. Dict.*; *Century Dict.*), we find little to add to the succinct definition adopted in two cases arising under the Corporation Tax Act of 1909 (*Stratton's Independence v. Howbert*, 231 U.S. 399, 415, 34 S. Sup. Ct. 136, 140 [58 L. Ed. 285]; *Doyle v. Mitchell Bros. Co.*, 247 U.S. 179, 185, 38 S. Sup. Ct. 467, 469 [62 L. Ed. 1054]), 'Income may be defined as the gain derived from capital, from labor, or from both combined,' provided it be understood to include profit gained through a sale or conversion of capital assets, to which it was applied in the *Doyle Case*, 247 U.S. 183, 185, 38 S. Sup. Ct. 467, 469 (62 L. Ed. 1054).

Brief as it is, it indicates the characteristic and distinguishing attribute of income essential for a correct solution of the present

FROM: Cote, Sandra
TO: 03923049
SUBJECT: compensation for labor isn't income
DATE: 06/06/2013 03:03:52 PM

Congress has taxed INCOME, not compensation."
- [Conner v. U.S., 303 F Supp. 1187 (1969)]

"Income within the meaning of the 16th Amendment and the Revenue Act means, gain ... and, in such connection, gain means profit... proceeding from property severed from capital, however invested or employed and coming in, received or drawn by the taxpayer for his separate use, benefit and disposal." - [Staples v. U.S., 21 F Supp 737 U.S. Dist. Ct. ED PA, 1937] -

"There is a clear distinction between 'profit' and 'wages', or a compensation for labor. Compensation for labor (wages) cannot be regarded as profit within the meaning of the law. The word 'profit', as ordinarily used, means the gain made upon any business or investment -- a different thing altogether from the mere compensation for labor." [Oliver v. Halstead, 86 S.E. Rep 2nd 85e9 (1955)] -

"The claim that salaries, wages, and compensation for personal services are to be taxed as an entirety and therefore must be returned by the individual who has performed the services which produce the gain is without support, either in the language of the Act or in the decisions of the courts construing it. Not only this, but it is directly opposed to provisions of the Act and to regulations of the U.S. Treasury Department, which either prescribed or permits that compensations for personal services not be taxed as a entirety and not be returned by the individual performing the services. It is to be noted that, by the language of the Act, it is not salaries, wages, or compensation for personal services that are to be included in gains, profits, and income derived from salaries, wages, or compensation for personal services." - [Lucas v. Earl, 281 U.S. 111 (1930)] -

"... whatever may constitute income, therefore, must have the essential feature of gain to the recipient. This was true when the 16th Amendment became effective, it was true at the time of Eisner v. Macomber Supra, it was true under Section 22(a) of the Internal Revenue Code of 1938, and it is likewise true under Section 61(a) of the I.R.S. Code of 1954. If there is not gain, there is not income ... Congress has taxed income not compensation." - [Conner v. U.S., 303 F Supp. 1187 (1969)]

Edwards (vs) Keith, 231 F110, 113 (1916)

Stated: "The phraseology of form 1040 is somewhat obscure But it matters little what it does mean; the statute and the statute alone determines what is income to be taxed. It taxes only income "derived" from many different sources; one does not "derive income" by rendering services and charging for them... IRS cannot enlarge the scope of the statute."

State court rulings coincide with the Federal courts. "... reasonable compensation for labor or services rendered is not profit." - [Lauderdale Cemetary Assoc. v. Mathews, 345 PA 239; 47 A. 2d 277, 280 (1946)] -

"There is a clear distinction between profit and wages, or compensation for labor. Compensation for labor cannot be regarded as profit within the meaning of the law." - [Oliver v. Halstead, 196 VA 992; 86 S.E. 2d 858 (1955)] -

Cox (vs) Louisiana, 379 US 559, 85 S Ct. 476 (1965)

States that an American Citizen such as the Defendant has a right to rely upon representations and statements made by the government and appearing in official publications.

'Income' defined

FROM: Cote, Sandra
TO: 03923049
SUBJECT: case law
DATE: 06/06/2013 03:03:57 PM

Economy Plumbing & Heating (vs) U.S., 456 F.2d. 713

Stated that the revenue laws apply to taxpayers, and NOT to nontaxpayers. No procedure is prescribed for nontaxpayers. Congress does not assume to deal with nontaxpayers, neither are they the subject of nor object of revenue laws.

Silence can only be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left unanswered would be intentionally misleading. . . We cannot condone this shocking behavior by the IRS. Our revenue system is based on the good faith of the taxpayer and the taxpayer's should be able to expect the same from the government in its enforcement and collection activities." U.S. v. Tweel, 550 F.2d 297, 299. See also U.S. v. Prudden, 424 F.2d 1021, 1032; Carmine v. Bowen, 64 A. 932.

"Keeping in mind the well settled rule, that the citizen is exempt from taxation, unless the same is imposed by clear and unequivocal language, and that where the construction of a tax is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid." Spreckles Sugar Refining Co. vs. McLain: 192 US 397

Full and complete disclosure.

(Discussing the 16th Amendment)

"It is clear on the face of this text that it does not purport to confer power to levy income taxes in a generic sense an authority already possessed and never questioned or to limit and distinguish between one kind of income taxes and another, but that the whole purpose of the Amendment was to relieve all income taxes when imposed from apportionment from a consideration of the source whence the income was derived"

Brushaber vs. Union Pacific RR 240 US 1

"for 'income' may be defined as the gain derived from capital, from labor, or from both combined, and here we have combined operations of capital and labor." Stratton's Independence vs. Howbert 231 US 406

Emanuel J. Doyle vs. Mitchell Brothers Company 247 US 179

"Yet it is plain, we think, that by the true intent and meaning of the Act the entire proceeds of a mere conversion of capital assets were not to be treated as income. Whatever difficulty there may be about a precise and scientific definition of 'income' it imports, as used here, something entirely distinct from principal or capital either as a subject of taxation or as a measure of the tax; conveying rather the idea of gain or increase arising from corporate activities. As was said in Stratton's Independence vs. Howbert, 231 U.S. 399, 415: 'Income may be defined as the gain derived from capital, from labor, or from both combined.'"

Southern Pacific Company vs. John Z. Lowe, Jr: 247 US 330

"We must reject in this case, as we have rejected in cases arising under the Corporation Excise Tax Act of 1909 (Doyle v. Mitchell Brothers Co., ante, 179 and Hays v. Gauley Mountain Coal Co., ante, 189) the broad contention submitted in behalf of the Government that all receipts everything that comes in are income within the proper definition of the term 'gross income,' and that the entire proceeds of a conversion of capital assets, in whatever form and under whatever circumstances accomplished should be treated as gross income. Certainly the term 'income' has no broader meaning in the 1913 Act than in that of 1909 (see Stratton's Independence v. Howbert, 231 U.S. 399, 416, 417), and for the present purpose we assume there is no difference in its meaning as used in the two acts."

Mark Eisner vs. Myrtle H. Macomber 252 US 189

income defined!

"After examining dictionaries in common use (Bouv. L.D.; Standard Dict.; Webster's Internat. Dict.; Century Dict.), we find little to add to the succinct definition adopted in two cases arising under the Corporation Tax Act of 1909 (Stratton's Independence v. Howbert, 231 U.S. 399, 415; Doyle v. Mitchell Bros. Co, 247 U.S. 179, 185) "Income may be defined as the gain derived from capital, from labor, or from both combined," provided it be understood to include profit gained through a sale or conversion of capital assets, to which it was applied in the Doyle Case (pp. 183, 185)

Merchant's Loan & Trust Company vs. Smietanka 255 US 509

"It is obvious that these decisions in principle rule the case at bar if the word 'income' has the same meaning as the Income Tax Act of 1913 that it had in the Corporation Excise Tax Act of 1909, and that it has the same scope of meaning was in effect decided in Southern Pacific Co. v. Lowe, 247 U.S. 330, 335, where it was assumed for the purposes of decision that there was no difference in its meaning as used in the Act of 1909 and in the Income Tax Act of 1913. There can be no doubt that the word must be given the same meaning and content in the Income Tax Acts of 1916 and 1917 that it had in the Act of 1913. When to this we add that in Eisner v. Macomber, Supra, arising under the Corporation Excise Tax Act of 1909, with the addition that it

should include 'profit gained through a sale or conversion of capital assets,' there would seem to be no room to doubt that the word must be given the same meaning in all of the Income Tax Acts of Congress that was given to it in the Corporation Excise Tax Act and that that meaning is has now become definitely settled by decisions of this court.

Burnet vs. Harmel 287 US 103

"before the 1921 Act this Court had indicated (see Eisner v. Macomber, 252 U.S. 189, 207, 64 L.ed. 521, 9 A.L.R. 1570, 40 S. Ct. 189), what it later held, that 'income,' as used in the revenue acts taxing income, adopted since the 16th Amendment, has the same meaning that it had in the Act of 1909. Merchants; Loan & T. Co. v. Smitanka, 255 U.S. 509, 519, 65 L.ed. 751, 755, 15 A.L.R. 1305, 41 S. Ct. 386; see Southern Pacific Co. v. Lowe. 247 U.S. 330, 335, 62 L.ed. 114, 1147, 38 S. Ct. 540."

By Anna Von Reitz: How to Correct Your Political Status

1. Withdraw and rescind any and all applications and enrollments as a "registered voter."
2. Ditch the federal MUNICIPAL PERSON that is the All Caps name on your Birth Certificate and the responsibilities and obligations associated with it, and make the Secretary of the Treasury the Fiduciary responsible for IT.
3. File an IRS form 56 "Notice of Fiduciary Relationship." making the Secretary of the Treasury the Trustee with Fiduciary responsibilities.
Section A(f)---"Other" -- Public Commercial Trust Administration
Section B(4) -- Check (a)(b) and (h) "Other" and just say, "All forms that may be necessary."

On the back, Part II, 7(C) "Other" --- Surrender of federal "PERSON" to U.S. Treasury

On the back, Part III "Court and Administrative Proceedings" --- enter the name and address of the agency issuing the BC. The "date proceeding initiated" will be the File Date which is never your birthday, but a few days or weeks later. The "docket number" will be the State File Number on the BC. The time will be the time you were actually born, and the place of "other" proceedings will be "usa".

On the back, Part IV, "Signature" --- you write the word "by" and your name (Upper and Lower Case), Authorized Representative, and the date.

Underneath the Signature is a blank space. It is appropriate to say that you wish to be indemnified against claims or losses under the sovereign usa Private Registered Indemnity and AMRI00001 RA393427640US.

This is basically a bond posted in behalf of all states of the Union and all people living in those states insuring them against any further claims related to the MUNICIPAL PERSON(S) they have surrendered back to the Secretary of the Treasury.

4. Send these to the Secretary of the Treasury via Registered mail with a brief letter instructing him that you are going to operate exclusively under 100% commercial liability without the benefit of the Public Charitable Trust.
5. Notify the Commissioner of the Internal Revenue Service and the Internal Revenue Office of the commissioner that you have retired from all presumed federal service and you are revoking your election to pay federal income taxes effective immediately.
6. You also have to rebut and return the allegation of Territorial United States Citizenship. You do this by recording an Act of Expatriation.

This is as simple as saying that your allegiance is to the soil of your native birth state, say, (state), and that you act only as a private American state tradign vessel and birthright member of the unincorporated private trade association doing business as The United States of America.

You have declared that at home you are living on the land and at sea your Name is an American vessel engaged in international trade---not subject to federal regulation of commerce and owed all the protection of the actual Constitution and treaties backing it.

File a UCC-1 and lien the Debtors name
Present the Secretary of State's Office with a copy of our "Authenticated" Birth Certificate say: "This is prima facie evidence of a Public Trust..." "and also prima facie evidence intent to defraud".

Not this!