A FLAT TAX IS PATENTLY UNCONSTITUTIONAL

IRREGARDLESS of the adoption of the 16th amendment to the U.S. Constitution in 1913, **the federal government is STILL NOT legitimately empowered** by the Constitution **to tax the earnings (or income)** of the American citizens **in a direct manner**, unless imposed proportionately to the census and apportioned to the states for collection.

Thus any attempt by Congress to lay a *flat tax*, **in a direct manner, on either the earnings or *income* of the citizens would be patently unconstitutional, and would surely immediately fail the first time it was tested for constitutionality in the Supreme Court.**

The *Brushaber v. Union Pacific R.R. Co.*, 240 US 1, 21 (1916) **(Entire text of ruling)** decision determined that since the provisions of Article I of the Constitution regarding direct taxation **were not repealed or amended**, and **since it is improper to use one provision of the law to destroy another**, then **those Article I provisions are still in full force and effect, and cannot be legitimately destroyed, or rendered meaningless, simply by the adoption of the 16th Amendment**. (Article I, Section 2, Clause 3 of the U.S. Constitution specifies that Direct taxes **must be apportioned** (to the state governments for collection), and Article I, Section 9, Clause 4 requires that any direct tax be laid in proportion to the census.)

The Court ruled in 1916, **in assessing whether or not the tested legislation imposed a direct or indirect income tax**, that:

> "We are of opinion, however, that **the confusion is not inherent**, but rather **arises from the conclusion** that the 16th Amendment provides for a hitherto unknown power of taxation; that is, a power to levy an income tax which, although direct, should not be subject to the regulation of apportionment applicable to all other direct taxes. And **the far-reaching effect of this erroneous assumption** will be made clear…" *Brushaber v. Union Pacific R.R.*, 240 U.S. 1, 11 (1916)

Here the Court states that **it is an erroneous conclusion** to believe that the 16th Amendment did away with apportionment requirement regarding direct taxes. And, in further **denying the proposition and contention that the 16th Amendment authorizes a direct income tax**, the Court very clearly states:

> "…it clearly results that the proposition and the contentions under it, **if acceded to, 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 … would create radical and destructive changes in our constitutional system and multiply confusion**." *Brushaber v. Union Pac. R.R.*, 240 U.S. 1, 12

The Court recognized that since the power granted by the Amendment to tax income, by virtue of the wording of the 16th Amendment itself, is "without apportionment", then **it cannot be applied as a direct tax**, because **direct taxes MUST still be apportioned,** as per Article 1, Section 2, Clause 3, and must be laid in proportion to the census, as per Article 1 Section 9, Clause 4. So, under the 16th Amendment, **the income tax authorized is an indirect tax**, **not a direct tax**. And the 16th Amendment also does **not provide for any "new" type of tax, or power to tax**, or third category of federal taxation, besides direct and indirect.

Now, **if you remember, indirect** taxes can **only** be **either an impost, a duty, or an excise, as clearly specified** under Article 1, Section 8, Clause 1 of the Constitution. Imposts are taxes on **foreign activity or goods** entering the country, duties are taxes on activity or goods **leaving** the country, and according to the Supreme Court excise taxes are taxes on corporations, and on commodities, licenses and certain taxable activities.

Do I need to remind you that the Supreme Court identified in the first sentence of this *Brushaber* decision that they are testing the provisions of a **TARIFF ACT**? And that **a tariff,** being applied to **foreign** goods and activity entering the country, is **one form of an impost**! As an impost (in the form of a tariff), clearly this tax, approved under the 16th Amendment, is an **indirect tax, NOT a DIRECT one.**

According to the Supreme Court, the 16th Amendment does nothing in the way of creating a new taxing power or authority to tax (directly). It (the 16th Amendment) merely prevents the income tax from being moved out of the category of **IN**direct taxation to which it inherently belongs.

Clearly, even under the 16th Amendment, the income tax actually enacted by the tested legislation, is done so as an indirect tax. It is not a direct tax without apportionment, **as deceptively and fraudulently claimed by the I.R.S.** The *Eisner v Macomber* decision supports and confirms this understanding.

The U.S. Supreme court then ruled in 1916, in *Stanton v Baltic Mining Co*., 240 U.S. 103 (1916), that **the *income* of the corporations** operating in the United States of America **is subject to federal taxation** (i.e.: the federal income tax). It ruled that this corporate subjectivity was established **NOT** under the taxing power of the new 16th Amendment, but under the pre-existing powers granted by Article I, Section 8, Clause 1 of the U.S. Constitution. The court ruled that **corporations were** (and are) **subject** to the federal power to **indirectly tax by excise,** the earnings, activities, **and *income* of the corporations.** It had previously been held by the Court in *Flint v. Stone Tracy Co*., 220 U.S. 107 (1911), that the power to tax by excise, granted by Article I, Section 8, Clause 1 allowed the government to tax federally granted "***privilege***". The court held that **the doing of business in the corporate form is the identified "*privilege*", sufficient to serve as the necessary legal constitutional basis for the application of an indirect "*excise*" tax to be imposed on any and all of the income (or earnings) derived from the business conducted under any corporate banner.** No such tax can be applied to the citizen's exercise of his or her constitutional **right to work, as rights cannot be taxed by Congress, *even as "income"***, because they are not corporations.

These conclusions of the Supreme Court are all derived

from a proper understanding of the *Pollock v. Farmers Loan & TrustCo*. decision in 1896, where the court identified that a ***communistic*** income tax, based on graduated tax brackets that divide the American people into different *classes* within our society, who are then all provided **with different and unequal levels of opportunity and protection**, is **patently unconstitutional,** because it is easily recognized as a communistic assault on the People's rights to enjoy the fruits of their own labors and to own property, and the immediate destruction of equal protection and equal opportunity amongst the different "*classes*"!

So, the 16th Amendment, according to the U.S. Supreme Court in its controlling decisions on the issue of income tax, **does not authorize a direct tax on the income of the American people, but rather, only properly and legitimately authorizes an indirect excise tax on the income of corporations, and an indirect impost** that is collected from the earnings of foreign persons.

NO DIRECT TAXATION OF EARNINGS OR *INCOME* IS ALLOWED!

THEREFORE, NO FLAT TAX ON THE EARNINGS OR *INCOME* OF THE AMERICAN PEOPLE IS LEGALLY OR CONSTITUTIONALLY POSSIBLE, BECAUSE IT WOULD REPRESENT THE ABANDONMENT OF THE U.S. CONSTITUTION AND ITS SYSTEMS OF PRIVATE PROPERTY AND WRITTEN LAW (PROVIDING LIMITED, ENUMERATED POWERS FOR

THE GOVERNMENT TO LEGITIMATELY EXERCISE), **and their REPLACEMENT with the communistic SYSTEMS OF AN OMNIPOTENT GOVERNMENT WITH UNLIMITED POWERS TO RULE OVER THE PEOPLE BY MANDATE, and the ASBOLISHMENT OF ThE PRIVATE PROPERTY OWNERSHIP SYSTEM, as demanded under the 10 planks of the Communist Manifesto!**

A FLAT TAX IS THE COMMUNIZATION OF AMERICA!!

THE POLITICIANS CALLING FOR THIS, ARE CONSTITUTIONAL MORONS (ALL unfit for office)!