

Federal Taxes are Voluntary, and not required for State Citizens/American Nationals

To start off, it is extremely important to understand that the legal definitions of words are not always the same as when utilized in everyday life. Words may have multiple legal definitions, since each title may have their own respective meanings for words. For the Internal Revenue Code title 26 USC 7701, "Definitions(a) when used in this title (title 26), where not otherwise distinctly expressed or manifestly incompatible with the intent thereof-"...(a)(9) "United States, The term "United States" when used in a geographical sense includes only the States and District of Columbia."(a)(10) "State, The term "State" shall be construed to include the District of Columbia, where construction is necessary to carry out provisions of this title." Therefore when reviewing the IRS definitions of the terms "United States" and "State", they do not include the 50 states of the USA Republic, for both terms "United States" and "State" they are referring to the District of Columbia.

Next, although it is contrary to popular belief, the US federal income tax is voluntary for the majority of Americans. Most people don't even ask questions in regard to the jurisdiction to which the federal income tax is only directed as a result of the 16th amendment. The IRS commissioner Stephen Miller in 2013 at a congressional hearing replied, "agreed" when Rep. Xavier Becerra stated, "we have to maintain a confidence in the system because it's a voluntary system of payment of our taxes." This statement correlates with the sworn testimony provided by Dwight Abus in 1953, when the IRS chief stated to the House Ways and Means committee that "your income tax is 100 percent voluntary and your liquor tax is 100 percent enforced tax."

The US federal income tax can be voluntary or mandatory, depending on where you were born. The Federal income tax is voluntary for American Nationals (State citizens), meaning those born in one of the 50 states of the United States of America. It is mandatory for statutory US citizens born in federal territory(District of Columbia or a territory of). For Americans who were born and currently reside (live) and work in the Constitutional Republic, they are not naturally subject to the income tax because of the US supreme court Pollock v. Farmers loan and trust Co.,157 U.S. 429 decision in 1895; however, those Americans often make a voluntary election to be taxed, whether they do so knowingly or not. When they volunteer they're viewed by the National government as US resident aliens. Once you volunteer, subsequent payments become mandatory, which is comparable to the process of joining a country club. Then in 26 CFR section 1.871-1(a) it explains that people who aren't naturally subject to the federal income tax may elect to become taxpayers, "However, nonresident alien individuals may elect, under section 6013 (g) or (h), to be treated as U.S. residents for purposes of determining their income tax liability under Chapters 1, 5 and 24 of the code."

In order to fully comprehend the meaning of implementing regulations, I must begin with discerning the difference between US resident aliens and non-resident aliens. It is also important to know the difference between the constitutional United States of America, the 50 states, and the statutory United States, which is a corporate entity consisting of the District of Columbia and US territories like Puerto Rico and Guam. US resident aliens are essentially foreigners who need permission to live and work in either the constitutional republic or the statutory United states. A non-resident alien is the government's term for those born, residing and working in the 50 states. Now to call our attention back to 26 CFR section 1.871-1(a), the election they are referring to is made when a non-resident alien files his or her first form 1040 income tax return allowing the government to treat them as US residents for purposes of determining their income tax liability and not considering them as American Nationals or State citizens with unalienable rights. From then on, similar to being a member of a club, future dues, meaning taxes, become mandatory until the member formally chooses to end his or her participation.

“It is not the function of our Government to keep the citizen from falling into error; it is the function of the citizen to keep the Government from falling into error,” American Communications Association v. Douds, 339U.S.382,442(1950).

Most people think the federal income tax is directed at the 16th amendment, what is not considered by the majority of people who think in this manner is the aspect of jurisdiction, for the application of those special laws found in the Internal Revenue Code, which resulted from the 16th amendment. Therefore let's go back in time to when the US Constitution was ratified for an emerging nation. First let's look at Alexander Hamilton, First Secretary of the U.S. Treasury(1789-95), writing in the Federalist Papers No.15, he states, “Except as to the rule of apportionment, the United States has an indefinite discretion to make requisions for men and money; but they have no authority to raise either, by regulations extending to the individual citizens of America...The consequence of this is that, though in theory their resolutions concerning those objects are laws, constitutionally binding on the members of the Union, yet in practice they are recommendations, which the States observe or disregard at their own option.” In his writing you see the rule of apportionment was a key component for the United States(National Government) to adhere to regarding its request for men, military personnel, and money/taxation. He basically states that if the rule of apportionment is not considered then the United States can ask for men and money from the states, but the National Government has no authority to raise either by regulations extending to the individual citizens of the Constitutional Republic. Therefore we can see that the National Government has no power or authority to create any regulations directed to the individual citizens of America unless it used the rule of apportionment first. Now let's reflect on the wording of the 16th amendment, which can be found in a document published by the Government Printing Office, on pg.2, it states, “The Congress shall

have power to lay and collect taxes on incomes from whatever source derived, without apportionment among the several States, and without regard to any census and enumeration.” Notice the reference “without apportionment”; this is what Hamilton explained in his Federalist Papers number 15, hence we understand that the national government has no authority to raise money via taxation by regulations if the national government was intending to direct an income tax toward the individual citizens of America within the Constitutional Republic. Then continuing with the same document under the History and Purpose of Amendment section, “The ratification of this Amendment was the direct consequence of the Court's decision in 1895 in Pollock v. Farmers' Loan & Trust Co., whereby the attempt of Congress the previous year to tax incomes uniformly throughout the United States was held by a divided court to be unconstitutional.” The United States Supreme court stated in the Pollock vs. Farmers loan and Trust company decision to avoid the rule of apportionment, just like Alexander Hamilton stated, was unconstitutional, and has no authority by regulations to levy that tax upon the people/citizens of America.

The wording on the 16th amendment was derived from former President William H. Taft in his creation of the legislative intent of the sixteenth amendment, this is the foundational document behind the 16th amendment and was published in the Congressional Record of the United States Senate on June 16, 1909 on pages 3344 and 3345. The Pollock vs. Farmers loan and Trust company was the US supreme court decision pertaining to the attempt by the US Congress in 1894 to levy a federal income tax directly upon American Nationals without regard to the rule of apportionment. William H. Taft stated, “The case of the Pollock v. Farmers’ Loan & Trust Company was held by the supreme court to be a direct tax, and therefore not within the power of the Federal Government to impose unless apportioned among the several States according to population.” He further went on to state, “ I therefore recommend to the Congress that both Houses, by a two-thirds vote, shall propose an amendment to the Constitution conferring the power to levy an income tax upon the National Government without apportionment among the states in proportion to the population.” This amendment was entered into the constitution on March 15, 1913 as an amendment that only impacts the District of Columbia and its territorial extensions. The unapportioned tax adhered to the constitution because it did not apply to the Constitutional Republic. Thus, there are two distinct jurisdictions that exist by the ratification of the US congress. First is the constitutional Republic, now being the 50 states of the Union. The second is the District of Columbia plus its insular territories, the statutory “United States.”

Federal Attorney Michael L. White holding a public office, in the Federal Register in his legal opinion letter on behalf of National Government to an American National in Cicero Illinois on May 16, 1994, in the last paragraph of the letter he states, “Our records indicate that the Internal Revenue Service has not incorporated by reference in the Federal Register a requirement to make an income tax return.”

Hence there are lawful US taxpayers, including those in the Statutory United States and lawful Non-Taxpayers, including those born in one of the 50 states of the Constitutional USA. A quote In the Economy Plumbing & Heating Co. v. United States 470 F.2d 585 (1972) court case, “(Revenue Laws) relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law.” Only US taxpayers who do not pay their tax obligations can ever be labeled with the terms tax cheats, tax evaders, and tax protestors. Furthermore there are 6 groups that make up lawful taxpayers. First, are those who work for the National Government, meaning they hold a public office as a Federal employee, officer or elected official of the National Government, the District of Columbia or other Federal instrumentalities. This is most clearly explained by the statute, 26 USC 6331(a) regarding the tax obligation to those who hold federal employment. Second, are statutory U.S. persons, defined at 26 USC 7701(a)(30), which includes statutory US citizens. A US citizen is defined at 3C AmJur 2d Section 2689 to mean, “A person is born subject to the jurisdiction of the United States, for the purpose of acquiring citizenship at birth, if his/her birth occurs in the territory over which the United States is sovereign.” Third, are resident aliens who are foreigners who chose to live/work in the 50 states, D.C. or its territories and must pay for the privilege of residing on American soil; more information on resident aliens can be found at 26 CFR 1.871-1(a). Fourth, are those who derive income/profit from the use of federal property and you may look up 26 USC 861(a) for information on what types of federal property is taxable, like some forms of interest, dividends, personal services, rentals, and royalties. Fifth, Non-resident aliens(meaning US Nationals/State Citizens) who choose to live/work in American Samoa or Puerto Rico. Sixth, Non-resident aliens(meaning US Nationals/State Citizens) who made a willful and knowing voluntary election to have their earnings taxed like that of a U.S. Resident alien. Although it was touched on in a previous paragraph, I will further explain who a non-resident alien is. Under 26 USC 7701(b)(1)(B), “an individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of the United States.” If you were to look up the definition of the word definition you will understand that this expression at 26 USC 7701 does not fit the proper use of a definition considering you only learn what a non resident alien is not, rather than what a non resident alien actually is. We can also come to the conclusion that they are not referring to people in other countries/nations that do not have a nexus in the USA since, when those people choose to obtain a visa and enter the US seeking work and create a domicile in the US then they are labeled as US resident aliens.

The regulation 26 CFR 1.871-1(a) states, “Nonresident alien individuals are taxable only on certain income from sources within the United States and on the income described in section 864(c)(4) from sources without the United States which is effectively connected for the taxable year with the conduct of a trade or business in the

United States.” To further understand the regulation, the definition of trade/business described in 26 USC 7701(a)(26), “The term ‘trade or business’ includes the performance of the functions of a public office.” Only those who work for the National Government hold a public office that was created by the US Congress.

Yick Wo v. Hopkins 118 U.S. 356 (1886), “Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts. And the law is the definition and limitation of power.”

Now to go deeper into the history of the United States of America; it was the first constitutional republic recorded in the world. Before the American Revolution, the King of England owned all the land in his colonies. The inhabitants of the colonies were his subjects. When the war was over, the King signed the Treaty of Peace. In that treaty, he said that all the land in the former colonies was owned by the people and all of his sovereign powers that he held in the colonies were transferred, not to the government of the colonies but to the People of the colonies. This made all of the Citizens of the colonies sovereigns. This has never happened before or since in any other country. In other countries, the government is sovereign. It makes laws for its subject-citizens and it gives them their rights. In the USA, the People were sovereigns. The People were endowed, by their creator, with certain rights and the government was instituted to secure those rights. We the People gave a portion of our sovereignty to the state government(50 States), and the states gave a small portion of the sovereignty we gave to them, to the federal government so that it would be strong enough to defend the People. The Constitution for the United States of America describes the powers that the states gave to the federal government.

If the federal government is defined by the Constitution, and the Constitution says that I am a sovereign, why do I feel like a subject? The powers granted to the federal government in the Constitution for the United States of America define the laws that they have to follow. This is a very small subset of the laws most of us have to follow. Unless they accept benefits from or contract with the federal government, they do not have to pay federal income tax, register their cars or get a driver’s license unless they drive commercially.

It must be understood that the government does recognize two distinct classes of citizens; a state Citizen and a federal citizen. A state Citizen, also called a de jure Citizen, is an individual whose inalienable natural rights are recognized, secured, and protected by his/her state Constitution against State actions and against federal intrusion by the Constitution for the United States of America. A federal citizen, also called: a 14th Amendment citizen, a citizen of the United States, a US citizen, a citizen of the District of Columbia, has civil rights that are almost equal to the natural rights that State Citizens have. I say almost because civil rights are created by Congress and can

be taken away by Congress. Federal citizens are subjects of Congress, under their protection as a “resident” of a State, a person enfranchised to the federal government (the incorporated United States defined in Article I, section 8, clause 17 of the Constitution). The individual States may not deny to these persons any federal privileges or immunities that Congress has granted them. This specific class of citizen is a federal citizen under admiralty law (International Law). As such they do not have inalienable common rights recognized, secured and protected in the Constitutions of the States, or of the Constitution for the United States of America, such as “allodial” (absolute) rights to property, the rights to inheritance, the rights to work and contract, and the right to travel among others. A federal citizen is a taxable entity like a corporation, and is subject to pay an excise tax for the privileges that Congress has granted him/her. The rights that most people believe they have are not natural rights but civil rights which are actually privileges granted by Congress. Some of these civil rights parallel the protection of the Bill of Rights (the first 10 Amendments to the Constitution), but by researching the civil rights act along with case law decisions involving those rights, it can be shown that these so-called civil rights do not include the Ninth or Tenth Amendments and have only limited application with regard to Amendments One through Eight. If you accept any benefit from the federal government or you claim any civil right, you are making an “adhesion contract” with the federal government. You may not be aware of any adhesion contracts but the courts are. The other aspect of such a contract is that you will obey every statute that Congress passes. State Citizens cannot be subjected to any jurisdiction of law outside the Common Law without their knowing and willing consent after full disclosure of the terms and conditions, and such consent must be under agreement/contract sealed by signature. This is because the Constitution is a compact/contract created and existing in the jurisdiction of the Common Law, therefore, any rights secured thereunder or disabilities limiting the powers of government also exist in the Common Law. Federal citizens are presumed to be operating in the jurisdiction of commercial law because that is the jurisdiction of their creator — Congress. This is evident by the existence of various contracts and the use of negotiable instruments. All are products of international law or commercial law [Uniform Commercial Code]. Under Common Law your intent is important; in a court of contract (commercial law) the only thing that matters is that you live up to the letter of the contract. Because you have adhesion contracts with Congress, you cannot use the Constitution or Bill of Rights as a defense because it is irrelevant to the contract. As stated previously, the contract says you will obey every statute passed by Congress. A federal citizen does not have access to Common Law.

Restating one of the main points; state Citizens are bound and protected by the Constitution, like the founding fathers intended and like we are taught in school what citizenship means. Rights are considered gifts from the Creator, and not to be disturbed by acts of man. Some of these rights were considered important enough to be

specifically stated to be secured from Federal encroachment in the Bill of Rights, upon the theory that these rights existed long antecedent to the creation of the nation, and the theory that a government, left to its own devices without restriction, could and would use man made law to defeat the liberty that this Republic was intended to represent.

Utilizing Pennsylvania as an example: The Pennsylvania Commonwealth is one of the “several states” described in the Constitution. The “several states” were severed from each other. The law treats the several states as independent countries. The Buck Act in 1940 created federal areas inside the states. If you live in a federal area, you are subject to federal territorial laws and the municipal laws of the District of Columbia. The Internal Revenue Service (IRS) is internal to the District of Columbia. The Pennsylvania Commonwealth is not part of the District of Columbia, but the Commonwealth of Pennsylvania is. PA is the name that the post office recognizes for mail sent into the Commonwealth of Pennsylvania, which is a federal area. Pa., Penna., and Pennsylvania are the names that the post office uses for mail sent into the Pennsylvania Commonwealth, which is not a federal area. The same situation exists in the other states. Then in continuation ZIP Codes, which highlight federal areas, are used to determine which region you live in. The IRS has adopted the ZIP Code regions as IRS regions.

Therefore in correlation to the above information, the Citizens of each of the several states in the Union were sovereigns. But the people in a territory or in the District of Columbia were not because the territories and the District of Columbia were not in the Union. Congress had/has exclusive legislative control over these areas. The states were governed by a “constitutional republic” while the territories were ruled by a “legislative democracy”. In a legislative democracy the citizens have no rights except what Congress gives them. In the constitutional republics, the Citizens have rights given to them by their Creator and Congress is the Citizens servant.

“People of a state are entitled to all rights which formerly belonged to the king by his prerogative.” *Lansing v. Smith*, 21 D. 89.

“At the revolution, the sovereignty devolved on the people; and they are truly the sovereigns of the country, but they are sovereigns without subjects, and have none to govern but themselves: the citizens of America are equal as fellow citizens, and as joint tenants in the sovereignty.” *Chisholm Exp v. Georgia (US) 2 Dale 419, 454; 1 L Ed 440, 445 @DALL 1793 pp 471-472.*

“as general rule men have natural right to do anything which their inclinations may suggest, if it be not evil in itself, and in no way impairs the rights of others.” In *Re Newman (1925)*, 71 C.A. 386, 235 P. 664.

“an individual can be a Citizen of one of the several States without being a citizen of the United States,” (U.S. v. Anthony, 24 Fed. Cas. 829, 830), or, “a citizen of the United States without being a Citizen of a State.” (Slaughter-House Cases, supra; cf. U.S. v. Cruikshank, 92 US 542, 549 (1875)).

In the Slaughter-House Cases, supra the Court said: “It is quite clear, then, that there is a citizenship of the United States and a citizenship of a state, which are distinct from each other and which depend upon different characteristics or circumstances of the individual. . . . Of the privileges and immunities of the citizens of the United States and of the privileges and immunities of the citizen of the state, and what they respectfully are, we will presently consider; but we wish to state here that it is only the former which are placed by this clause under the protection of the Federal Constitution, and the latter, whatever they may be, are not intended to have any additional protection by this paragraph of the amendment.”

The court has also ruled that “The term United States is a metaphor [a figure of speech]”. *Cunard S.S Co. V. Mellon*, 262 US 100, 122; and that “The term ‘United States’ may be used in one of several senses. It may be merely the name of a sovereign occupying the position analogous to that of sovereign in a family of nations. It may designate territory over which sovereignty of the United States extends, or it may be a collective name of the states which are united by and under the Constitution.” *Hooven & Allison Co. v. Evatt*, 324 US 652, 672-73.

Crosse v. Bd. of Supervisors, 221 A.2d 431 (1966) which says: “Both before and after the Fourteenth Amendment to the federal Constitution, it has not been necessary for a person to be a citizen of the United States in order to be a citizen of his state.” Citing *U.S. v. Cruikshank*, supra.

“The United States government is a foreign corporation with respect to a state.” In *re Merriam*, 36 N.E. 505, 141 N.Y. 479, affirmed 16 S.Ct. 1073, 163 U.S. 625, 41 L.Ed. 287; 20 C.J.S., Section 1785. Title 28, United States Code, Section 297 defines the several States of the union as being “freely associated compact states” in subsection (a), and then refers to these freely associated compact states as being “countries” in subsection(b). Did you know that the individual states were considered to be foreign countries to the United States and to each other?

In 1818, the Supreme Court stated that “In the United States of America, there are two (2) separated and distinct jurisdictions, such being the jurisdiction of the states within their own state boundaries, and the other being federal jurisdiction (United States), which is limited to the District of Columbia, the U.S. Territories, and federal enclaves

within the states, under Article I, Section 8, Clause 17.” U.S. v. Bevens, 16 U.S. (3 WHEAT) 336 (1818), reaff. 19 U.S.C.A., section 1401(h).

When Congress is operating in its exclusive jurisdiction over the District of Columbia, the Territories, and enclaves, it is important to remember that it has full authority to enact legislation as private acts pertaining to its boundaries, and it is not a state of the union of States because it exists solely by virtue of the compact/constitution that created it. The constitution does not say that the District of Columbia must guarantee a Republican form of Government to its own subject citizens within its territories. (See *Hepburn & Dundas v. Ellzey*, 6 US. 445(1805); *Glaeser v. Acacia Mut. Life Ass’n.*, 55 F. Supp., 925 (1944); *Long v. District of Columbia*, 820 F.2d 409 (D.C. Cir. 1987); *Americana of Puerto Rico, Inc. v. Kaplus*, 368 F.2d 431 (1966), among others).

“The idea prevails with some — indeed, it found expression in arguments at the bar — that we have in this country substantially or practically two national governments; one, to be maintained under the Constitution, with all its restrictions; the other to be maintained by Congress outside and independently of that instrument, by exercising such powers as other nations of the earth are accustomed to exercise.” *Downes v. Bidwell*, 182 U.S. 244, *supra*.

The Constitution provides limited powers to the federal government over the state Citizens. The federal government has unlimited powers over federal citizens because it is acting outside of the Constitution. Administrative laws are private acts and are not applicable to state Citizens. The Internal Revenue Code is administrative law.

Long v. Rasmussen, 281 F. 236 (1922) — This federal appellate court stated “revenue laws relate to taxpayers and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers. With nontaxpayers, Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws.”

“We are a republic. Real liberty is never found in despotism or in the extremes of democracy.” – Alexander Hamilton.

“Unless the defendant can prove he is not a citizen of the United States, the IRS has the right to inquire and determine a tax liability.” *U.S. v. Slater*, 545 Fed. Supp. 179,182 (1982).

“an individual can be a Citizen of one of the several States without being a citizen of the United States,” (*U.S. v. Anthony*, 24 Fed. Cas. 829, 830),

“a citizen of the United States without being a Citizen of a State.” (Slaughter-House Cases, *supra*; cf. U.S. v. Cruikshank, 92 US 542, 549 (1875))

In the Slaughter-House Cases, *supra* the Court said: “It is quite clear, then, that there is a citizenship of the United States and a citizenship of a state, which are distinct from each other and which depend upon different characteristics or circumstances of the individual. . . . Of the privileges and immunities of the citizens of the United States and of the privileges and immunities of the citizen of the state, and what they respectfully are, we will presently consider; but we wish to state here that it is only the former which are placed by this clause under the protection of the Federal Constitution, and the latter, whatever they may be, are not intended to have any additional protection by this paragraph of the amendment.”

“The term United States is a metaphor [a figure of speech]”. *Cunard S.S Co. V. Mellon*, 262 US 100, 122; and that “The term ‘United States’ may be used in one of several senses. It may be merely the name of a sovereign occupying the position analogous to that of sovereign in a family of nations. It may designate territory over which sovereignty of the United States extends, or it may be a collective name of the states which are united by and under the Constitution.” *Hooven & Allison Co. v. Evatt*, 324 US 652, 672-73.

I recognize some of the above cases cited are over 100 years old but, none of these cases have ever been overturned by a more recent decision, so they are valid. Here is a more recent case from 1996; *Crosse v. Bd. of Supervisors*, 221 A.2d 431 (1966) which says: “Both before and after the Fourteenth Amendment to the federal Constitution, it has not been necessary for a person to be a citizen of the United States in order to be a citizen of his state.” Citing U.S. v. Cruikshank, *supra*.

In 1868, the 14th Amendment was proclaimed to be passed, but not everyone agreed with the process used, “I cannot believe that any court in full possession of all its faculties, would ever rule that the (14th) Amendment was properly approved and adopted.” *State v. Phillips*, 540 P.2d. 936; *Dyett v. Turner*, 439 P.2d. 266. (The court in this case was the Utah Supreme Court.) Furthermore, in 1967, Congress tried to repeal the 14th Amendment on the ground that it is invalid, void, and unconstitutional. CONGRESSIONAL RECORD — HOUSE, June 13, 1967, pg. 15641. The nine pages of argument that are recorded here detail the infirmities that prove that the 14th Amendment was never properly ratified. (Ratified- meaning sign or give formal consent to (a treaty, contract, or agreement), making it officially valid.)

The 14th Amendment reads, "All persons, born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside.... The validity of the public debt of the United States...shall not be questioned." This amendment can be seen as deceptive due to the words utilized, which have specific or multiple meanings in law. First go to the part, "and subject to the jurisdiction thereof." The word "the" is used in a singular form, not the plural, as is the word "jurisdiction". If Congress meant the several States, rather than the District of Columbia, it would have been more correct to say "and subject to their jurisdictions." Next is the phrase, "are citizens of the United States and of the State wherein they reside." We must take a look into the terms "resident" and "legal residence", since it is this connection that binds people to the State and federal enforcement of commercial law statutes. "Resident" is the short form of "Resident Alien" and is used in State statutes to mean someone who exhibits actual presence in an area belonging to one nation while retaining a domicile/citizenship status within another foreign nation [The United States/District of Columbia]. The term "legal residence" further indicates that these two terms may be applied either to a geographical jurisdiction, or, a political jurisdiction. An individual may reside in one or the other, or in both at the same time. In California, Government Code, section 126, sets forth the essential elements between this State and the federal government allowing reciprocal taxation of certain entities, and providing for concurrent jurisdiction within geographical boundaries. Both state Citizens and federal citizens are Americans. US citizens are "domiciled" in the District of Columbia and are privileged aliens to the state wherein they reside and state Citizens are domiciled in their state and not aliens in their state. They also do not reside in their state; they are Citizens of the state. The distinction may seem insignificant to you but it is not to the court. A state Citizen has the right to travel in each of the 50 states. He/she can file papers at any county courthouse in any state and become a Citizen of that state. Privileges granted by the sovereign (governments) in their capacity to license (condone) what might otherwise be illegal are always taxable and regulatable. Rights such as those envisioned by the founding fathers are not taxable or regulatable because they are exercises of the common right that could be completely destroyed by government through taxation and/or regulation. These are maxims of law so well established that they are irrefutable. For example, look to *Frost & Frost Trucking v. Railroad Commission of California*, 271 U.S. 583, 70 L.Ed. 1101 (1925). Now, in 1868, we have a class of citizenship created [14th Amendment] which is "subject" by grant of privilege from a sovereign power [federal Congress] exercising exclusive authority to govern its territory under Article I, sect. 8, cl. 17 of the Constitution. It is self-evident that all state Citizens are created equal; that they are endowed, by their creator, with certain inalienable rights, and that governments are instituted to secure these rights.

The fact that paying federal income tax is a voluntary action has been addressed many times by numerous parties

- Bill Conklin from Denver offers a \$50,000 reward to anyone who can find the internal revenue code that makes a typical worker liable for the federal income tax. His phone number is 303-455-0837, in case you can find such a Statute.
 - To give some background on Bill Conklin who offered a \$50,000 reward to anyone who finds the “statute makes him liable to pay an income tax and how he can file a tax return without waving his Fifth Amendment Rights. Over the years many individuals have applied for the reward and one individual, Charles Ostman, sued him in Federal District Court in Seattle Washington in 1992. Conklin won the case based on contract law. The Court ruled that Conklin had the right to be the judge of whether or not the questions were answered correctly and since Conklin informed Ostman that he had answered the questions incorrectly, Conklin had not violated a contract with Ostman by not paying him the reward. However two famous attorneys answered Conklin’s challenge. The first response came from the famous attorney Melvin Belli. Mr. Belli stated that Section 6012 of the Internal Revenue Code makes Conklin liable to pay the income tax. Conklin responded that if one interprets the word “shall” to be mandatory, that Section 6012 of the Internal Revenue Code could be interpreted to require individuals to file returns, but it certainly does not make individuals liable to pay a tax. Mr. Belli’s most interesting response however was his theory on how Conklin could file a return without waiving his Fifth Amendment Rights. Mr. Belli suggested that Conklin go to an attorney and give the attorney the power of attorney to file his return for him. The attorney would file the return and use a number known only to Conklin and his attorney. The attorney would sign the return and pay the IRS out of his trust fund account. When the IRS contacted the attorney, he would assert attorney client privilege in lieu of identifying his client. Conklin responded to Belli with a great deal of gratitude as Mr. Belli had indeed answered the question as to how Conklin could file without waiving his Fifth Amendment Rights. However, Conklin asserted that the IRS would not count the return as filed until the attorney waived the attorney client privilege. For example, if the IRS were to proceed criminally against Conklin for willful failure to file, Conklin’s defense of course, would be to call the attorney to the stand to testify that Conklin had filed through his attorney. Once the attorney waived attorney-client privilege he would waive Conklin’s Fifth Amendment Rights. So, although Belli certainly had a creative idea, he proved Conklin’s point which is that individuals who file federal tax returns waive their Fifth Amendment Rights..Another famous criminal defense attorney,

Bill Cohen, also applied for the reward. Cohen felt that the way Conklin could file a return without waiving his Fifth Amendment Rights would be for him to file two returns. He would file one return that contained the mathematical figures and assessment without a signature or any identifying information. He would file another return that contained his identifying information and signature but asserted the Fifth Amendment on the financial information. Although Cohen's idea was a great idea, it showed beyond a doubt that the government has a Fifth Amendment problem with the income tax filing requirement.

Sherry Peal Jackson is an ex IRS agent, CPA fraud examiner; who received numerous awards some being the Fraud Award in Georgia 1988 another award from the IRS commissioner Fred T Goldberg. This accomplished woman took on the offer of Bill Conklin and could not find the law. Then Mrs. Jackson along with approximately 40 researchers were scheduled to have a hearing, which was put together by the We The People Foundation called the Truth and Taxation in Washington. The researchers formed 531 questions which were sent to the IRS and DOJ representatives so they would have enough time to put together their responses; then they reneged on attending the hearing.

Sherry Peal Jackson, ex IRS agent, "We the people foundation for constitutional education put a full page ad in the USA Today on July 7th 2000 and within the body of that ad was a \$50,000 challenge for anyone that could show the law,(that makes most people liable for income tax), and to me \$50,000 was a lot of money. So I went after that and did the research based on the fact that I thought, let's put this baby to bed. I am hearing all these rumors...I'm going to kill two birds with one stone. I'll answer these peoples questions that they are asking me and then I'll win this \$50,000, and you know based on the research that I did throughout the year 2000 and that I am still doing, I have not found that law. I've asked Congress, we've asked a lot of people in the IRS, IRS Commissioner's helpers, they can't answer because if they answer the American people are going to know that this whole thing is a fraud.

The words of John Turner, IRS agent, "I really expected that of course there is a law that you can point to in the law book, the code, that requires you to file a tax return, of course there is. Maybe I don't know what it is right then as he was speaking to me, but sure so, naively I agreed to go off and research it and get back to him. Three and a half months later I was at that point where I couldn't find the statute that clearly made a person liable, at least not me and most people I know and I had no choice in my mind except to resign."

Joe Banister, IRS Criminal Investigator, stated, “I had to leave the IRS because I presented evidence I had accumulated indicating that the agency was violating the law and violating people's rights and I asked the agency for a response to my sincere concerns and the answer I got was that they would not respond to my concerns and that they would provide me with the paperwork necessary to tender my resignation.” “If Americans just learned that the IRS was knowingly deceiving them, that would be enough for them to rise up and put a stop to it.”

State Rep. Phil Hard (R-Idaho), “You can look through the statutes and look for the law that requires you to pay and when you do that you can't identify a law that requires the average person in America who earns a wage and works in private business to pay an income tax.”

Charlie Beall, We the People Foundation, “American citizens along with the foundation have been asking the IRS to specifically provide them with the underlying legal foundation upon which they administer and enforce the personal income tax laws in our country.” “There is no law, there is no law that requires the average American worker in the private sector to pay a direct unapportioned tax on their labor in compensation for services.”

Bob Schulz, We the People Foundation, “A lot of people might say well gee if there wasn't an income tax what would happen to education. They don't understand that education is paid for the most part by local property taxes. People might say well how are we going to maintain our highways if there's no money coming into the government. There is a tax on every gallon of gasoline that people buy.” It can be easily googled that “Local governments provided 45 percent of public school funding in 2013–14, and more than 80 percent came from the property tax”, said in THE FUTURE OF U.S. PUBLIC SCHOOL REVENUE FROM THE PROPERTY TAX by Andrew Reschovsky, Research Fellow, Lincoln Institute of Land Policy and Professor Emeritus, University of Wisconsin-Madison. Also “the Highway Trust Fund finances most federal government spending for highways and mass transit. Revenues for the trust fund come from transportation-related excise taxes, primarily federal taxes on gasoline and diesel fuel,” stated on the Tax Policy Center website.

Senator Harry Reid, (D) Nevada, during an interview said, “well I don't accept your phraseology. I don't think we force people.” The interviewer replied, “taxation is not forceful.” The senator continued, “Well no... fact to the contrary our system of government is a voluntary tax system.”

Peter Gibbons, Tax Attorney, “when president Reagan was elected one of the first things he did was appoint a blue ribbon panel of business people headed by Peter Grace

and is commonly referred to as the Grace Commission and their job was to research all the various areas of the federal government and make a report. One of the quotes from the Grace Commission is, 100% of what is collected is absorbed solely by interest on the federal debt. All individual income tax revenues are gone before one nickel is spent on the services taxpayers expect from the government. People have been brainwashed, people have been told... that you need this income tax system to fund the government which is absolutely ridiculous. My question is, if that is true then how did we fund government from 1776 to 1913. "

Catherine Austin Fitts, Former Asst. Secretary of Housing, "every year you give the federal government a form that says here's how my money worked, if you lie you could go to prison. So you're required to give them a financial statement that under the force of law could put you in prison if its not impeccable right and under the law there suppose to do the same, they're suppose to give you back a financial statement that says here's what we did with your money except, you comply and they don't. In Fiscal 99 the Department of Defense had 1.1 trillion of undocumented adjustments. The following year they had 2.3 trillion of undocumented adjustments."

IRS agent, John Turner, whose statement you read above continues by saying, "I haven't filed a federal income tax return since I left."

Sherry Peal Jackson, ex IRS agent, CPA fraud examiner, says, "I have not filed a tax return since 1999 and approximately 67 million people don't file income tax return."

In November of 2004 the government arrested former IRS criminal investigator Joe Banister on charges of helping to prepare false tax returns. New York Times article explains, "Mr. Banister was acquitted on charges of conspiracy and helping to prepare three false tax returns for a small California manufacturer.

"Everything I have done in my entire career at the I.R.S. and after, I've done with integrity and honesty," Mr. Banister said after the verdict. "My clients wanted some answers to questions about what was required."

He added: "As a C.P.A., my duties are to my clients, to make sure they get the best results."The I.R.S. declined to comment on the verdict.....Mr. Banister was not charged with any failure to pay taxes."

The income tax is not used to help run the country; The Grace Commission Report that Ronald Regan put out in 1984, says that none of the money collected on the income tax goes toward running the country.

Beardsley Ruml was a Federal Reserve chairman in 1946, and did a speech in front of the American Bar Association and the title of his speech was Taxes for Revenue are Obsolete. Within the Body of this report he says that "the income taxes are for the redistribution of wealth," which is another way of saying the IRS takes money from you and gives it to someone else.

It should also be known that the federal reserve is not federal; it is a non auditable private banking corporation, with its biggest shareholders being affiliates of foreign banks like Goldman Sachs, Rockefellers, Lehmans and Kuhn Loeb's of New York; the Rothschilds of Paris and London; the Warburgs of Hamburg; the Lazards of Paris; and the Israel Moses Seifs of Rome.

The Constitution, Section 9 reads, "No Capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or Enumeration herein before directed to be taken." This has never been repealed, the Income Tax is a Constitutional violation; **the IRS Code, Title 26 has never been enacted by Congress into positive law. The proof is in the inside cover of all Titles of US Codes at your local Library. Section 7401 of Title 26 claims that the IRS does not have the power to lien, levy or seize property without a Court Order,** and the IRS never uses Court Orders.

"Notice of Levy" on the back says "section 1631 Levy in distraint. A.) Levy may be made upon the accrued salary or wages of any officer, employee or elected official of the United States, the District of Columbia or any agency or instrumentality of the United States or District of Columbia by serving and notice of Levy.(Which does not apply to the majority of people)B.)The term "levy" as used in this title includes the power of distraint and seizure by any means. Except as otherwise provided in subsection.C)Whenever any property or right to property upon which levy has been made by virtue of subsection (a) is not sufficient to satisfy the claim of the United States for which levy is made, the Secretary may, thereafter, and as often as may be necessary, proceed to levy in like manner upon any other property liable to levy of the person against whom such claim exists, until the amount due from him, together with all expenses, is fully paid. "

The following section of the document will more cover codes, definitions and further proof that income/excise taxes are unlawfully placed upon the people of the USA. As well as final statements on why this revocation is acting as an official severing of contract with the Internal Revenue Service.

I was initially unaware that a completed, signed, and submitted "Form 1040" or "income tax return" and a "W-4" "Employee's Withholding Allowance Certificate", the authorization document that allows an employer to withhold a worker's money from his

pay, are voluntarily executed instruments which could be used as prima facie evidence against me in criminal trials and civil proceedings to show that I had voluntarily waived my constitutionally secured rights and that I had voluntarily subjected myself to the federal income/excise tax, to the provisions of the Internal Revenue Code, and to the authority of the Internal Revenue Service (hereafter referred to as the IRS) by signing and thereby affirming under penalty of perjury that I was in effect a "person" subject to the tax .

I was unaware of the legal effects of signing and filing an income tax return as shown by the decision of the United States Court of appeals for the 9th Circuit in the 1974 ruling in the case of Morse v. U.S., 494 F2d 876,880, wherein the Court explained how a citizen became a "taxpayer" by stating: "Accordingly, when returns were filed in Mrs. Morse's name declaring income to her for 1944 and 1945, and making her potentially liable for the tax due in that income, she became a taxpayer within the meaning of the Internal Revenue Code."

I was unaware that the signing and filing of an income tax return and other IRS forms are acts of voluntary compliance for a free "sovereign" natural being; that I was unaware that in a court of law the completed IRS documents can become prima facie evidence sufficient to sustain a legal conclusion by a judge that the signer has voluntarily changed his legal status from that of a free right-bearing natural being who is not subject to any federal tax and who possesses all of his God-given Constitutionally secured rights when dealing with government, to the legal status of a "person" (an individual, trust, estate, partnership, association, company or corporation subject to any internal revenue tax,) a "person" who is subject to any internal revenue tax and is therefore subject to the authority, jurisdiction and control of the federal government under Title 26 of the United States Code, the statutes governing federal taxation and to the regulations of the IRS, thereby imposing the tax on himself and waiving his God-given Constitutionally secured rights in respect to the federal income/excise tax statutes and their administration by the IRS and establishing himself as one who has privileges only, but no rights in dealings with the IRS, the same as a corporation; that it is my understanding that the change of status resulting from the signed IRS documents is very similar to the change of status that occurs when one enlists in the military service and voluntarily takes an oath that subjects him to the authority, jurisdiction and control of the federal government under Title 10 of the United States Code, the statutes governing the armed forces and the regulations of the military service, thereby waiving his Constitutional rights in relation to dealings with the military services.

I am a natural born free sovereign United States of America citizen, a Massachusettsan of the Republic of Massachusetts Commonwealth, a freeman and I am endowed by my Creator with numerous inalienable rights to "life, liberty, and the pursuit of happiness," which rights are specifically identified in the Declaration of Independence and protected by the United States of America Constitution; that my

birthright to "pursuit of happiness" has been interpreted by both the framers of the Constitution and the U.S. Supreme Court as including my inalienable right to contract, to acquire, to deal in, to sell, rent, and exchange properties of various kinds, real and personal, without requesting or exercising any privilege or franchise from government; that I have learned that these inalienable property rights also include my right to contract for the exchange of my labor-property for other properties such as wages, salaries, and other earnings, that I have never knowingly or intentionally waived any of these inalienable rights.

I understand that if the exercise of rights were subjected to taxation, the rights could be destroyed by increasing the tax rates to unaffordable levels; therefore courts have repeatedly ruled that the government has no power to tax the exercise of any rights of citizens, as shown by the U.S. Supreme Court in the case of *Murdock v. Penna.*, 319 U.S. 105 (1943) which stated: "A state may not impose a charge for the enjoyment of a right granted by the Federal Constitution."

For years past I have been influenced by numerous and repeated public warnings made by the IRS via radio, television, the printed press and other public communication media warning of the "deadline" for filing a "Form 1040 Income Tax Return" and/or other IRS forms and documents.

In addition to the aforesaid warnings, I have also been influenced by misleading and deceptive wording of IRS publications, IRS-generated news articles, the pressure of widespread rumors and misinformed public opinion, and the advice and assurances of lawyers, C.P.A.'s and income tax preparers which misled me to incorrectly believe that the 16th Amendment to the United States of America Constitution authorized Congress to impose a direct tax on me, my property, my exchanges of property and/or property received as a result of exercising my constitutionally secured right to contract; that I was further misled into believing I had a legal duty and obligation to file a "Form 1040 Income Tax Return", a "Form W-4 Employee's Withholding Allowance Certificate" and/or other IRS forms and documents.

I have also been further influenced, misled and alarmed by rumors, misinformed public opinion and the advice and assurance of lawyers, C.P.A.'s and income tax preparers to the effect that "the IRS will get you," and that it would be a crime punishable by fine and/or imprisonment if I did not fill out, sign and file with the IRS a "Form 1040".

In addition to all of the reasons stated in paragraphs 6, 7, and 8 above, I was influenced by the common and widespread practice of employers who either knowingly or unknowingly mislead their employees to believe that they are all subject to withholding of "income taxes" from their earnings, either with or without their permission, based upon the employers' possible mistaken assumption that they, as employers, are required by law to withhold "income taxes" from the paychecks of their employees.

I have also been influenced and impressed upon by the IRS's annual public display and indiscriminate offering of large quantities of the "Form 1040" in banks, post offices, and through the U.S. mail which also reminded me of and induced me to respond by filling out, signing, and sending to the IRS a "Form 1040".

Said "Form 1040" contained no reference to any law or laws which would explain just exactly who is or is not subject to or liable for the income tax, nor did it contain any notice or warning to anyone that merely sending said completed "Form 1040" to the IRS would waive my right to privacy secured by the 4th Amendment and my right to not having to be a witness against myself secured by the 5th Amendment to the United States of America Constitution, and that the "Form 1040" would in itself constitute legal evidence admissible in a court of law, that the filer is subject to and liable for the income/excise tax even though and regardless of the fact that I, as a free "sovereign" natural being, am actually and legally not subject to or liable for any income/excise tax and have no legal duty or obligation whatsoever to complete and file a "Form 1040."

According to the "Report No. 80-19A, titled "Some Constitutional Questions Regarding the Federal Income Tax Laws" published by the American Law Division of the Congressional Research Service of the Library of Congress, updated January 17, 1980; that this publication described the tax on "income" as indirect excise tax; that this report stated: "The Supreme Court, in a decision written by Chief Justice White, first noted that the 16th Amendment did not authorize any new type of tax, nor did it repeal or revoke the tax clauses of Article I of the United States Constitution, quoted above.", and further stated: "Therefore, it can clearly be determined from the decisions of the United States Supreme Court that the income tax is an indirect tax, generally in the nature of an excise tax," thus proving in my mind that the "income tax" is not a tax on ME" as a free "sovereign" natural being, "but is rather a tax as described by the U.S. Supreme Court in *Flint v. Stone Tracy Co.*, 220 U.S. 107 (1911), wherein the court defined excise taxes as "... taxes laid upon the manufacture, sale, or consumption of commodities within the country, upon licenses to pursue certain occupations, and upon corporate privileges.", none of which classifications apply to" ME, the free natural being, the USA Republic Constitutional citizen and Massachusetts/state citizen of the Republic of the Massachusetts Commonwealth. Since my "income" is neither a commodity, a license, nor corporate privileges, it is therefore not subject to "income" taxes.

I was unaware of the truth of the IRS's rarely publicized statement that the "income" tax system is based upon "voluntary compliance with the law and self-assessment of tax"; that it has never been my intention or desire to voluntarily self-assess an excise tax upon myself; that I always thought that compliance was required by law.

I have examined sections 6001, 6011, 6012, 7203, and 7205 of the Internal Revenue Code (Title 26 U.S.C.) and I am convinced and satisfied that I am not now, and never was any such "person" or "individual" referred to by these sections.

That after careful study of the Internal Revenue Code and consultations on the provisions of the Code with lawyers, tax accountants, and tax preparers, I have never found or been shown any section of the Internal Revenue Code that imposed any requirement on ME as a free "sovereign" natural being unprivileged entity to file a "Form 1040 Income Tax Return", or that imposed a requirement upon me to pay a tax on "income," or that would classify me as a "person liable," a "person made liable," or a "taxpayer," as the term "taxpayer" is defined in 26 U.S.C. Section 7701 (a) (14) which states: "The term 'taxpayer' means any person subject to any internal revenue tax."

In paragraph 17, the only mention of any possible requirement upon ME, as a natural being, to pay a tax on "income" that I could find or was shown in 26 U.S.C. was the title of Part I under Subtitle A, Chapter 1, Subchapter A, which is deceptively titled "Tax on Individuals;" that a careful study, and examination of this part of the Code showed no provision in the body of the statutes imposing any liability or requirement upon me as a citizen of the Constitutional United States of America, citizen of the Massachusetts Commonwealth, and free natural being for payment of a federal excise tax on "income;" that my study earlier mentioned showed that the law is determined by the actual wording contained in the body of a statute, and not by the title; that the title of a statute is merely a general guide to the contents of the statute, and the title has no force or effect at law.

Upon further study, my attention was called to Internal Revenue Code Chapter 21 titled "Federal Insurance Contributions Act" (social security), to Subchapter A of Chapter 21 titled "Tax on Employees," which includes Section 3101 wherein the (social security) tax is identified as a tax on "income," not as an "Insurance Contribution," and not as a "Tax on Employees," or on wages or earnings; that my attention was further called to these facts: There is no provision in the Code that imposes the tax on employees or requires them to pay the tax; a voluntarily signed completed "W-4 Employee's Withholding Allowance Certificate" allows an employer to withhold money from a worker's pay for (social security) "income" tax, even though the worker has claimed on the form to be "exempt" from the graduated "income" tax; an employer has no authority to withhold money from a worker's pay for the (social security) "income" tax, the graduated "income" tax, or any IRS imposed penalty or assessment if there is no voluntarily signed "W-4" form in force.

My attention was then called to the said Part II, titled: "Items Specifically Included in Gross Income;" that I studied sections 71 through 87 and noticed that wages, salaries, commissions, tips, interest, dividends, pensions, rents, royalties, etc., are not listed as being included in "income" in those sections of the Internal Revenue Code.

That after further study it appears clear to me that the only way that property received by me as a free, natural being, right-bearing entity in the form of wages, salaries, commissions, tips, interest, dividends, rents, royalties, and/or pensions could be, or could have been legally considered to be "income" is if I voluntarily completed and signed a "Form 1040 Income Tax Return," thereby affirming under penalty of perjury that information on the "Form 1040" was true and correct, and that any amounts listed on the "Form 1040" in the "income" block are "income," thereby acknowledging under oath that I am, or was subject to the tax and have, or had a duty to file a "Form 1040 Income Tax return" and/or other IRS forms, documents, and schedules, none of which instruments I have ever signed with the understanding that they were voluntarily signed.

With reliance upon the aforementioned **U.S. Supreme Court rulings and upon my constitutionally protected 5th and 9th Amendment rights to lawfully contract, to work, and to lawfully acquire and possess property, I am convinced and satisfied that I am not now, nor was I ever subject to, liable for, or required to pay any income/excise tax, that I am not now and never was a "taxpayer" as the term is defined and used in the Internal Revenue Code, I am a free, natural being, a Republic of USA constitutional citizen and Massachusettsan/state citizen of the Republic of the Massachusetts Commonwealth.** I have never had any legal duty or obligation whatsoever to file any "Form 1040" or make any "income tax return," sign any "Form W-4 Employee's Withholding Allowance Certificate," or other Internal Revenue forms, submit documents or schedules, pay any income tax, keep any records, or supply any information to the IRS.

Both the U.S. Congress and the IRS, by deceptive and misleading words and statements in the Internal Revenue Code, as well as IRS publications and IRS-generated news articles committed constructive fraud by misleading and deceiving me, as well as the general public, into believing that I was required to file "Form 1040 Income Tax Returns," "Form W-4 Employee's Withholding Allowance Certificates," and other IRS forms, documents, and schedules, and also to keep records, supply information, and to pay income taxes.

By reason of the aforestated facts, I do hereby exercise my rights as a free natural being, United States of America Republic citizen, Massachusettsan/state citizen of the Republic of the Massachusetts Commonwealth, upheld by various court decisions to revoke, rescind, cancel and to render null and void, both currently and retroactively to the time of signing, based upon the constructive fraud perpetrated upon me by the U.S. Congress and the Internal Revenue Service, all "Form 1040 Income Tax Returns," all "Form W-4 Employee's Withholding Allowance Certificates," all other IRS forms, schedules, and documents ever signed and/or submitted by me, and all my signatures on any of the aforementioned items, to include the "SOCIAL SECURITY" account, bearing the account number XXXX ; that this revocation and rescission is based upon my rights in respect to constructive fraud as established in, **but not limited to the cases of Tyler v. Secretary of State, 184 A.2d 101 (1962), and also El Paso Natural Gas Co. v.**

Kysar Insurance Co., 605 Pacific 2d. 240 (1979) which stated: "Constructive fraud as well as actual fraud may be the basis of cancellation of an instrument."

Further, I do hereby declare that I am not and I never was a "taxpayer" as that term is defined in the Internal Revenue Code, I am not a "person" or "individual", a "person liable" for any Internal Revenue tax, or a "person" subject to the provisions of that Code, and declare that I am, and have always been, a "nontaxpayer"; "No procedure is prescribed for nontaxpayers, 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 of the subject nor of the object of revenue laws", as stated by the Court in Long v. Rasmussen, 281 F. 236 (1922), and also Delima v. Bidwell, 182 U.S. 176, 179 and Gerth v. United States, 132 F. Supp. 894 (1955).