

# **REPORT**

UNITED STATES INCOME TAX

AMERICANS

HAVE THE RIGHT TO KNOW

RESEARCHED AND COMPILED BY

shirley jean oyer

# REPORT

## UNITED STATES INCOME TAX

My name is Shirley Jean Oyer, a natural woman, created by God and Subject only to the natural laws. In public capacity as beneficiary to the original jurisdiction, being of majority in age, competent to testify, a self-realized entity, a free woman upon the free soil, an American Member of the American Republic. I reserve all my God given, unalienable rights.

This report is directed to Americans born in one of the 50 union states. I am an American, one of the people born in a union state. I am not a United States citizen as evidenced by my United States passport. I have submitted a claim upon which relief can be granted as evidenced by a UCC Financial Statement filed with the Kansas Secretary of State no. 6359061 and an Addendum no. 6490437; in addition to the State of Maryland Commercial Lien Department, Customer ID no. 0002516760 and the order no. 0003733340. I am not an attorney. The information in this report is for entertainment purposes only. Everyone who reads this material should do their own research.

Jesus

Said

**"Give unto Caesar that which is Caesar's and give unto God that which is God's"**

**What he didn't say was give Caesar anything he wants even if it isn't his. That would be stealing and breaking one of our major laws. We wouldn't want to participate in that kind of activity. I believe it is our duty to help keep Caesar honest. We do have some very basic universal laws that the government uses to form the laws of the nation. Two of those laws are "thou shall not steal" and "thou shall not bear false witness". And yet government agents break these laws on a regular basis.**

Somewhere back in the early 80's at a meeting, the idea was proposed to me that the United States through the Internal Revenue Service was misapplying the tax codes to individuals that did not owe the tax. It was also told to me that my husband and I were the people who were paying the income tax where it had been misapplied.

Well, you can just imagine what I thought. So, from that time until this month June of 2023, I have been doing extensive research and filing documents that I believed would handle this situation. I was a firm believer that the United States of America was an honest government run by honest people. Little did I know that we have a giant conspiracy ruling over the American people. A conspiracy based on lies, lies by omission and fraud. We have corrupt courts run by BAR associate members who have an allegiance to a foreign country. We have a real mess.

After that meeting I began to search for other groups that would have information I would need. There was a group at that time "The Pilot Connection". They were on 20/20 and other national television programs. I contacted them and signed up for a subscription to their magazine. Shortly thereafter, I received a letter from the IRS informing me to be careful of dealing with this organization. This organization was run by Phillip Marsh and his wife Marlene. They were later indicted and sentenced to long prison terms. I believe Phillip Marsh died in prison.

Something I read in their material and what I heard Phillip say on television still had my interest. All these people can't be completely wrong, I told myself. Something here isn't right. But these people were going to prison.

I flew all over the United States meeting people involved in this same activity. I attended lectures and seminars. Some would put big ads in newspapers about attending their programs to learn about this. I went everywhere and in the 90's I came across a group from Florida. The American Tax Consultants of Florida, LLC. They were the first group that showed me what to do. If I did not want to pay this tax that I believed was being misapplied on me.

They taught me not to sign contracts with the government. Do not file a form 1040. They taught me to file a report every year at tax time in place of the 1040. This they claimed was mandatory. I know many more things today, but this was the first time I felt comfortable not filing or paying. So, in 1995, I stopped filing form 1040 and I stopped paying the income tax.

The following is a copy of the statement and attachments that I filed and have filed every year:

Director of International Operations  
Internal Revenue Service  
950 L'Enfant Plz. South  
SW 4425 L'PL  
Washington, D.C. 20024

CERTIFIED MAIL NO:

RE: Shirley J. Oyer                      Former SS: xxx-xx-xxxx  
24301 West 71<sup>st</sup> Street  
Shawnee (66227)  
Kansas

STATEMENT FOR TAX YEAR 1995  
Pursuant to 26 USC §§ 6011, 6012, 6103, 6213(g) and 7203

Dear Director,

This is a return, for the year 1995 as defined at 26 USC §§ 6103 and 6213(g) of the Internal Revenue Code, and 26 CFR § 301.7216-1 (b) (1). This return is filed in lieu of an Internal Revenue Service Form 1040 series and satisfies the requirements of IRC § 6012. I have read the law and understand that all past filings of Internal Revenue Service Form 1040 by me have been in error. My past misunderstanding of the law does not in any way reflect recognition on my part of any legal requirement or authorization to file

Form 1040 and/or 1040A and/or 1040EZ and/or 1040SS. The assigned OMB number identifies the class of individual who is required to file those forms. I am not of that class of individual defined.

Title 26 USC § 6012, states that every person liable for any income "internal revenue" tax must file a return or statement as provided by law. For the reasons stated herein, I believe that I am not liable for any internal revenue income tax or filing requirement. However, this statement is filed in order to avoid ambiguity or confusion regarding my filing requirement and status as well as to avoid any possible sanctions for failure to file. If I am incorrect in my understanding, I direct you to immediately inform me of my mistake and identify the Form or Statement I am required to file, if any.

**Return.** - The term "return" includes any return, statement, schedule, or list, and any amendment or supplement thereto, filed with respect to any tax imposed by Subtitle A or B, or chapter 41, 42, 43, or 44. This Statement complies with all legal requirements and is a statement or return within the meaning of 26 USC § 6011, 6012 and 6213(g):

1 The question as to which statute controls a duty to file an income tax return is the subject of many judicial disputes by the top legal minds of this country as evidenced by the following.

In *Commissioner v. Lane-Wells Co.*, 321 U.S. 219, 222, 64 S.Ct. 511, 513 (1944), the Court noted that section 54 of the 1939 Internal Revenue Code, the predecessor for Internal Revenue Code § 6001, related to the filing requirement; see also *Updike v. United States*, 8 F.2d 913, 915 (8th Cir. 1925). In *True v. United States*, 354 F.2d 323, 324 (Ct.Cl. 1965), *United States v. Carlson*, 260 F.Supp. 423, 425 (E.D.N.Y. 1966), *White v. Commissioner*, 72 U.S.T.C. 1126, 1129 (1979), *McCaskill v. Commissioner*, 77 U.S.T.C. 689, 698 (1981), *Counts v. Commissioner*, 774 F.2d 426, 427 (11th Cir. 1985), *Blount v. Commissioner*, 86 U.S.T.C. 383, 386 (1986), and *Beard v. Commissioner*, 793 F.2d 139 (6th Cir. 1986), these courts held that Internal Revenue Code § 6011 related to the filing requirement. In *United States v. Moore*, 627 F.2d 830, 834 (7th Cir. 1980), *United States v. Dawes*, 951 F.2d 1189, 1192, n.3 (10th Cir. 1991), and *United States v. Hicks*, 947 F.2d 1356, 1360 (9th Cir. 1991), those courts held that Internal Revenue Code §§ 6011 and 6012 governed this duty. In contrast, the cases of *Steinbrecher v. Commissioner*, 712 F.2d 195, 198 (5th Cir. 1983), *United States v. Bowers*, 920 F.2d 220, 222 (4th Cir. 2002), and *United States v. Neff*, 954 F.2d 698, 699 (11th Cir. 1992), held that only section 6012 governed this duty. But in *United States v. Pilcher*, 672 F.2d 875, 877 (11th Cir. 1982), none of the above sections were mentioned and it was held that 57203 required returns to be filed. It is apparent that there exists an extreme vicissitude of opinion in the federal courts regarding which statutes govern the requirement to file income tax returns.

If the Federal District Courts, Tax Court, Court of Claims and the Supreme Court cannot definitively decide the fundamental question as to which section of the Internal Revenue Code requires the filing of an income tax return, whether the tax imposed is an excise or a direct tax, it is obvious that the average American, not educated in the law, will have great difficulty in understanding the tax imposed and this basic question on filing requirements, the species of the tax, among many other questions.

Since the courts are so deeply split over this issue, how can anyone understand the law in an atmosphere of judicial incertitude? Due process requires that the law be such that the duty imposed is unambiguous and those subject to it are able to understand the law. This is not the case with Title 26 USC or 26 CFR implementing regulations.

In 1913, a debate on the Senate floor, regarding the first income tax act under the 16th Amendment was held. Senator Elihu Root commented about the complexity of that first law.

*"I guess you will have to go to jail. If that is the result of not understanding the Income Tax Law I shall meet you there. We shall have a merry, merry time, for all of our friends will be there. It will be an intellectual center, for no one understands the Income Tax Law except persons who have not sufficient intelligence to understand the questions that arise under it".*

All the confusion over an eighty-page Act then, is exponentially compounded by the current ten thousand page, plus, internal revenue code 26 USC, along with more than thirty thousand pages of implementing internal revenue regulations 26 CFR and some, unauthorized from 27 CFR.

If you do not respond to this return, I will assume that i am correct in my understanding and that I am in compliance with the law.

I declare under penalty of perjury, pursuant to the common law of the state of Kansas and the United States of America, that the forgoing is true accurate, and complete to the best of my knowledge and belief.

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Shirley-Jean:Oyer  
Without prejudice

Enclosures:

1. Form 8275 disclosure Statement with my Declaration of Material Facts.

#### Declaration of Material Facts

This declaration of material facts frames the relationship of Shirley-Jean: Oyer to internal revenue laws of the United States as I understand them and is intended to satisfy requirements of statements required by 26 U.S.C. § 6011 (a). It is intended to comply with the "substantial authority standard" (26 CFR § 1.6662-4(d)) and the "good faith and reasonable cause standard" (26 CFR § 1.6664-4(a)). It also satisfies the requirements of state law, Federal Rules of Civil Procedure and Federal Rules of Evidence and therefore qualifies as testimony. Authority cites following fact statements, i.e., code sections, regulations, delegation orders and the like, are included to clarify statement application. I have personal knowledge of the facts set forth herein (Rule 43(e), F.R.Civ.P. & Rule 602, F.R.Evid.). Fact statements apply to calendar year 2011. Declarations of relevant and material fact are as follows:

1. Shirley-Jean is a living, moral being endowed with unalienable rights to life, liberty and property, and all substantive rights secured by the Constitution of the United States and the Constitution of the State of Kansas and Missouri.
2. I am a Citizen of Kansas, which is a State of the Union, a sovereign country according to Title 28 § 297 and a member of the united States of America union.
3. My abode and dwelling is geographically located in Kansas, which is a State of the Union.
4. I did not have a foreign tax home, as defined in the Internal Revenue Code, and is not subject to the Commissioner of Internal Revenue's authority

delegated by Treasury Order 150-17 relating to foreign exchange of tax information.

5. To the best of my knowledge, I have never received notice from a District Director of an Internal Revenue Service district, nor the Assistant Commissioner of Internal Revenue (International), that I have been required to keep books and records and file returns for any of the eight classes of tax administered by the Internal Revenue Service. (Letter 978 (DO) & Notice 555). (See also, 26 U.S.C. § 6001, 26 CFR §§ 1.6001-1(d) & 31.6001-6 & Treasury Delegation Order No. 24)
6. To the best of my knowledge, I have never received lawful and procedurally proper assessments of Federal taxes, penalties, or interest for calendar year 2011. (26 U.S.C. § 6203, 26 CFR § 301.6203-1, and Internal Revenue Manual §§ 3(17)(63)(14).1 (1-1-89), 3(17)(46)2.3 (1-1-89), 3(17)(63)(14).5 (4-1-96), 3(17)(63)(14).6 (4-1-96) & 3(17)(63)(14).7 (4-1-96); Form 23C)
7. To the best of my knowledge, I have never received a Form 2162 Notice of Assessment for any of the eight classes of tax administered by the Internal Revenue Service.
8. To the best of my knowledge, I have never received originals or a copy of a Prompt Assessment Billing Assembly form for any assessed tax liability. (Form 3553)
9. To the best of my knowledge, I have never received an original or copies of a Notice of Taxpayer Delinquent Account for any of the eight classes of tax administered by the Internal Revenue Service. (Form 4907)
10. To the best of my knowledge, I have never received certified notice and demand for payment of Federal taxes subsequent to lawful and procedurally proper assessment certificates being executed for calendar years 2002 through 2005. (26 U.S.C. § 6303 & 26 CFR § 301.6303-1; IRS Form 17)
11. Since calendar year 1995, to the best of my knowledge all of my income, regardless of nature or the activity from which it was derived, have been from sources in Kansas and/or other States of the Union.
12. Since the calendar year 1995, to the best of my knowledge all of my earnings and other forms of income have been from private enterprise in Kansas and/or other States of the Union.
13. I am not and never have been a citizen or resident of the geographical United States, including the District of Columbia, Puerto Rico, the Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands. (See definitions of "United States", "State", and "citizen" at 26 CFR § 31.3121 (e)-1; see also definitions of "United States" & "State" at 26 U.S.C. subsections 7701 (a)(9) & (10))
14. I am not and never have been a citizen or resident of the political coalition, compact or alliance of territories and insular possessions of the United States known as the [Federal] United States of America (not to be confused with the Union of States party to the Constitution known as the United States of America, established in the Articles of Confederation). (See notes following 18 U.S.C. § 1001; 40 Stat. 1015, c.194)
15. I am not a nonresident alien, nor a principal of a foreign corporation, with income derived from sources within the United States. (See chapter 1 of the

Internal Revenue Code generally; gross income "source" relating to items of income from taxable sources listed at 26 U.S.C. § 61 & 26 CFR § 1.861-8 generally, and requirements for withholding at 26 U.S.C. §§ 1441 et seq.)

16. I am not a resident alien lawfully admitted to a State of the Union, the District of Columbia, or an insular possession of the United States.
17. Since calendar 1995, I have not served as an officer or employee of the Government of the United States, the District of Columbia, or an insular possession of the United States, nor as an officer of a corporation in which the United States or the [Federal] United States of America has a proprietary interest. (26 U.S.C. §§ 3401© & (d) and 31 U.S.C. § 9101).
18. Since calendar year 1995, I have not received wages as defined at 26 U.S.C. § 3401 (a) (See Public Salary Tax Act of 1939).
19. Since calendar year 1995, I have not knowingly and intentionally entered a voluntary withholding agreement for government personnel tax either as an employee (26 U.S.C. § 3401 (c)) or an employer (26 U.S.C. § 3401 (d)). (26 CFR § 31.3402(p)-1)
20. I am not a person subject to Internal Revenue Service tax audit and/or check authorized by Treasury Order 150-29.
21. Since calendar year 1995, I have not received notice from the Secretary of Health and Human Services that I have received or paid wages, as required by 42 U.S.C. subsections 405(3) & (4 )(A) & (B).
22. I am not subject to and do not participate in the Northern Mariana Islands Social Security Tax administered by the Internal Revenue Service under authority of Treasury Order 159-18.
23. I have never been notified by the Treasury Financial Management Service that I am responsible for administration of government personnel tax (26 U.S.C. § 3403), nor have I received the Form 8655 Reporting Agent Authorization certificate. (See Internal Revenue Manual § 3.0.258.4 (11/21/97), January 1999 edition on CD)
24. I am not an officer or employee of the Treasury or any bureau of the Department of the Treasury subject to Internal Revenue Service authority related to submission of collected taxes delegated by Treasury Order 150-15.
25. Since calendar year 1995, to the best of my knowledge I have not received items of income from taxable foreign sources (26 CFR § 1.861-8(f)(1)(vi)(A)).
26. Since calendar year 1995, I have not served as a withholding agent responsible for withholding at the source for sums paid to nonresident aliens and foreign juristic entities (26 U.S.C. §§ 7701 (a)(16), 1441, 1442, 1443 & 1461).
27. Since calendar year 1995, to the best of my knowledge I have not received foreign mineral income (26 CFR § 1.861-8(f)(1 )(vi)(B)).
28. Since calendar year 1995, to the best of my knowledge I have not received income from foreign oil and gas extraction (26 CFR § 1.861-8(f)( 1 )(vi)(D)).
29. Since calendar year 1995, to the best of my knowledge I have not received income from a domestic corporation that have an election in effect under 26 U.S.C. § 936 (Puerto Rico & possession tax credit). (26 CFR § 1.861-8(f)(1)(vi)(E))



30. Since calendar year 1995, to the best of my knowledge I have not received income from an insular possession of the United States. (See 26 CFR §§ 1.861-8(f)(1)(iv)(F)-(H); see also, definitions of "State", "United States" & "citizen" at 26 CFR § 31.3121(e)-1 and "American employer" at § 31.3121(h)-1)
31. Since calendar year 1995, to the best of my knowledge I have not received income from a China Trade Act corporation. (See 26 CFR § 1.861-8(f)(1)(vi)(I))
32. Since calendar year 1995, to the best of my knowledge I have not received income from a foreign controlled corporation as fiduciary agent of the corporation. (See 26 CFR § 1.861-8(f)(1)(iv)(J))
33. Since calendar year 1995, to the best of my knowledge I have not received items of income from insurance of U.S. risks under 26 U.S.C. § 953(b)(5). (See 26 CFR § 1.861-8(f)(1)(iv)(K))
34. Since calendar year 1995, to the best of my knowledge I have not received taxable items of income from operation of an agreement vessel under section 607 of the Merchant Marine Act of 1936, as amended. (See 26 CFR § 1.861-8(f)(1)(iv)(M))
35. Since calendar year 1995, to the best of my knowledge I have not received items of income from a public works contract subject to Federal income and Social Security tax withholding. (40 U.S.C. § 270a)
36. Since calendar year 1995, to the best of my knowledge I have not knowingly owned stock in, did business with, or had anything else to do with a corporation in which the [Federal] United States of America owns stock. (See notes following 18 U.S.C. § 1001; see also, Chapter 194, 40 Stat. 1015)
37. Since calendar year 1995, to the best of my knowledge I have not received wages, remuneration, or other compensation as an officer or employee of an ocean-going vessel construed as an American employer. (See 26 CFR § 31.3121 (f)-6)
38. Since calendar year 1995, to the best of my knowledge I have not received gambling winnings from the District of Columbia or insular possessions of the United States. (See I.R.C. Subtitle D generally)
39. Since calendar year 1995, to the best of my knowledge I have not received items of income from maritime (international) trade in alcohol, tobacco or firearms. (See 27 CFR § 72)
40. Since calendar year 1995, to the best of my knowledge I have not received items of income from production and/or distribution of alcohol, tobacco or firearms in the District of Columbia or insular possessions of the United States. (I.R.C. Subtitle E; 27 CFR § 70)
41. Since calendar year 1995, to the best of my knowledge I have not received items of income from maritime (international) trade in opium, cocaine or other controlled substances. (See I.R.C. §§ 7302, 7325 & 7327 and 26 CFR § 403)
42. To the best of my knowledge, I have never been involved in activity involving



controlled substances subject to Internal Revenue Service investigation under authority of Treasury Directive 15-42. (See 26 CFR § 403)

43. Since calendar year 1995, to the best of my knowledge I have not received items of income from production and/or distribution of opium, cocaine or other controlled substances in the District of Columbia or insular possessions of the United States.
44. Since calendar year 1995, I have not knowingly and intentionally contributed or contracted to contribute money, property or other assets to the Treasury of the United States (31 U.S.C. § 321 (b)).
45. Since calendar year 1995, to the best of my knowledge, I have not become an executor of any estate of any decedent or become responsible for taxes on the transfer of property from the estate to a qualified heir. (See Title 26 Subtitle A Chapter 1 Subchapter O Part III § 1040).

Under penalties of perjury, I attest that to the best of my present knowledge, understanding and belief, all matters of fact set out above are accurate, correct, complete and true, so help me God.

\_\_\_\_\_  
Shirley-Jean: Oyer, sui juris

Date \_\_\_\_\_

Witnesses:

\_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_ Date \_\_\_\_\_

Form **8275**

(Rev. August 2008)

Department of the Treasury  
Internal Revenue Service**Disclosure Statement**

Do not use this form to disclose items or positions that are contrary to Treasury regulations. Instead, use Form 8275-R, Regulation Disclosure Statement.  
See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0889

Attachment  
Sequence No. **92**

Name(s) shown on return

Identifying number shown on return

**Part I** General Information (see instructions)

(a) Rev. Rul., Rev. Proc., etc.	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
<sup>1</sup> 26 CFR Sec. 1.861-8	Subtitles A&B	Normal tax and other species of Income Tax	Declaration		0.00
<sup>2</sup> 26 CFR Part 31	Subtile C	Social Welfare and government personnel taxes (employment taxes)	Declaration		0.00
<sup>3</sup> 26 CFR Sec. 403	Subtitles D&E	Gambling, alcohol, tobacco, firearms, controlled substances various	Declaration		0.00
<sup>4</sup> 27 CFR Sec. 70&72	Title 19,variou	Alcohol, tobacco, firearms, controlled substances various	Declaration		0.00
<sup>5</sup>					
<sup>6</sup>					

**Part II** Detailed Explanation (see instructions)

<sup>1</sup> In conjunction with the attached declaration of fact, this Disclosure Statement is being adapted to secure a determination of liability for any given tax imposed by internal revenue laws of the United States. The affidavit addresses classes and catagories of tax listed in Part 1 and is intended to meet sttement requirements of 26 USC Sec. 6011(a).

<sup>2</sup> .....

<sup>3</sup> .....

<sup>4</sup> .....

<sup>5</sup> .....

<sup>6</sup> .....

**Part III** Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

**Note:** A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).

<sup>1</sup> Name, address, and ZIP code of pass-through entity<sup>2</sup> Identifying number of pass-through entity<sup>3</sup> Tax year of pass-through entity

/ / to / /

<sup>4</sup> Internal Revenue Service Center where the pass-through entity filed  
its return

**Part IV Explanations** (continued from Parts I and/or II)

Definitions relied upon: 1). "It is a well established principle of law that all federal legislation applied only with the territorial jurisdiction of the United States unless contrary intent appears." *Foley Brothers Inc. v Filardo*, 336 US 281.

2). "The laws of Congress in respect to those matters (outside of Constitutionally delegated powers) do not extend into the national government." *Caha v US*, 152 US 211. 3). "When the Constitution was adopted, the people of the United States were citizens of the several states for whom and for whose posterity the government was established." *Perkins v Elg*, 99F 2nd 408. 4). "The words United States have three separate and distinct meanings a). The name of a Sovereign (country) in the family of nations. b). It may designate the territory over which sovereignty of the United States (federal government) extends, i.e. Washington D.c., Guam, Puerto Rico, the U.S. Virgin Islands, etc. c). It may be the collective name of the states which are united under the constitution." *Hoozen, Allison Co. v Evatt*, 324 US 652. IRC Section 7701 (a) (30) "United States person". The term "United States person" means - (A) a citizen or resident of the United States, (B) a domestic partnership, (C) a domestic corporation,...". IRS Section 871 imposes a tax on nonresident alien individuals that are engaged in a trade or business as provided by Sections 1, 55, and 402 (d) (1) which is effectively connected with the conduct of a trade or business within the United States. I am not engaged in a trade or business within the United States (federal government) or that is effectively connected to or with the United States (federal government), nor am I an elected official within the United States (federal government). I am a citizen of the State of Kansas.

## Declaration and Notice

I, the undersigned declarant, solemnly state and declare:

That, any and all contracts, agreements, covenants, **corporate franchises**, (XIVth Amendment) **franchises**, hypothecations, promises, pledges, chose in action, cessio bonorum, bailment, **transfers, use, cestui que use, cestui que trust, trusts and confidences** (or presumptions emanating therefrom) and/or similar transactions by and between the undersigned declarant and the UNITED STATES, UNITED STATES OF AMERICA, STATE OF MISSOURI, , and STATE OF Kansas and any and all subdivisions thereof, including its or their representatives, **are cancelled** due to "**non-disclosure**" and "**failure of fair consideration.**"

See: Article I, Section 10, Constitution for the United States of America.

**Any alleged (ens legis) privileges and/or benefits are rejected and waived.**

Effective Date: Common Era, July 15, 1941.

Party Aggrieved; Without Recourse,

Witnesses,

Shirley J. Oyer, Declarant-sui juris  
In care of: 2918 Marcier Street, near [64108]  
The City of Kansas City;  
The State of Missouri;  
The United States of America.

\_\_\_\_\_ Date

\_\_\_\_\_ Date

After I started filing these documents, the IRS left me alone. They would send letters sometimes but they left me alone. It would be 13 years before they would take me to court over not paying this tax.

I believe that the real reason they took me to court was over an 8-letter remedy I filed against the IRS In 2005. They took me to court to get a judgment against me so that they could steal my property then and in the future. I wasn't as knowledgeable then about going to court as I am today. I firmly believe that they did not get a judgment against me but a "Bill of Attainder" which is prohibited by the Constitution for the United States of America. I will be fighting them back in court.

However, if you spend the time and really find out and understand who you are, you can maintain your status and protection under the Constitution for the United States of America.

I have attached several pages that outline and explain areas where the government has spread lies to continue misapplying taxes on those who do not owe.

These papers are only for Americans; those who are born in one of the states (countries) of the union, organized under the United States of America. See Title 28, Sec 297.

This is a government that I once respected and loved. I believed that this government was run by honest people to protect Americans. I have been so disappointed to learn that they are no different than any other country, they just found a way to get from Americans what they want without firing a shot.

This whole income tax plot has created havoc among Americans, those born in one of the union states. Internal Revenue Agents have ruined businesses and families. Even when Americans tried to stand up for themselves, the government agents used word art and double speak to manipulate the courts and judges into giving them what they wanted. They have lied to everyone especially through omission. They have set traps everywhere for unsuspecting Americans. When an American says one thing, the government agent is thinking something different but doesn't reveal what they are thinking and they act on what they are thinking, ignoring what the American is thinking or saying. Any contract must have a meeting of the minds, all parties must understand what is being signed or the contract is void.

I hope this report will be able to show each American what is going on and how to protect themselves.

The day that an American is born in one of the union states, they are not born in the United States. An American will always be known as whatever state where they were born, for instance, I was born in the union state of Missouri, and I will always be known as a Missourian according to the United States.

An American born in one of the union states does not come under the 14<sup>th</sup> Amendment as this is exclusive for those "born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and the State wherein they reside". The key to this amendment is the word "and". So, if you are born in the United States and subject thereof, you are a United States citizen. This brings us to the Supreme Court Case of *Hooven & Allison Co. v. Evatt*, 324 US 652, where it was 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."

The Supreme Court Case of *Hoovan & Allison Co. v Evatt* 324 U.S. 652 says "the income tax only applies to one of the three definitions!". To be a person subject to the income tax, you must come under the jurisdiction of the United States by being a United States citizen having been born in one of the territories over which the sovereignty of the United States ex- [324 U.S. 652, 672] tends. This also includes Washington D.C.; Washington, D.C. is a 10 square mile area ceded to government for the seat of government over which Congress has exclusive jurisdiction. Congress also has exclusive jurisdiction over immigration. An immigrant can come to this nation and become a United States citizen and a citizen of the state in which they reside. These people will always be under the jurisdiction of the United States.

However, at no time does the Congress of the United States have jurisdiction on a person born in one of the 50 union states. These men and women are state Citizens and are never a United States citizen unless they knowingly put themselves under the jurisdiction of Congress.

For short periods of time, a state Citizen can put themselves under the jurisdiction of the United States Congress by joining the armed forces, taking employment with the government, or signing a variety of contracts stating that they are United States citizens. For instance, many people who want to travel abroad, apply for a passport and the application will ask are you a United States citizen. Most people, without giving it much thought, will automatically check "yes". This is one of the greatest traps set for you to be called a United States citizen. This automatically labels you a "federal taxpayer, subject to the income tax".

Because government is not honest, they have been putting things in front of Americans to trap them into the income tax system. Everything you apply for or sign for, you are asked "are you a United States citizen"? Most Americans think, I belong to this country, so they just mark that they are a United States citizen, without questioning what this means. Most people that I have talked to think they are being asked to distinguish themselves as belonging to this country versus others who do not belong to this country and may be here illegally. However, what an American is thinking and what the government put in front of you and what they were thinking, are two different things.

1970: *Brady v U. S.* 397 U.S. 742 a 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."

The Constitution for the United States of America gives the right to contract so long as there is no contract to do harm. Anything you sign is like a contract with the government and in their mind, they can act on what benefits their purpose.

In the United States District Court, D. Delaware in the case of *United States v Slater*, 545 F. Supp. 179 (D. Del. 1982) it is stated that "unless the defendant can establish that he is not a citizen of the United States, the IRS possesses authority to attempt to determine his federal tax liability.



It is not easy to establish this fact because almost anything you say, the IRS agents ignore, and the Judge turns a blind eye. A passport issued by the U.S. State Department showing which state you were born in but stating that you are not a United States citizen will establish that the United States Congress has no jurisdiction on you.

No American must have a social security card for employment in this country. The only people required to have a social security card are those who are under the jurisdiction of Congress. An American can present a certified copy of their birth certificate from whatever state where they were born. The employer may not take any tax from their compensation. If you choose not to have taxes taken out but still want to participate in the social security system, you can do that. Everything is voluntary and you must make the decision about what you want.

See the website for U.S. Citizenship and Immigration Services, 12.3 List C Documents that establish employment authorization.

When I first started my research, I was completely unaware of the many traps set by the government to pull me into their jurisdiction. The IRS became so mad at me for attempting to stand up for my rights that at one point, they threw me into a conspiracy case, then threatened me into taking a plea which denied my due process, keeping me from a jury trial.

At the time of this indictment, I informed the gentleman interviewing me, that I was not a United States citizen. He then asked me if I had a passport. I thought he was concerned about my ability to escape. But no, this is one of the many traps set up by the government to entrap Americans. It was sometime later that it was pointed out to me that the application I filled out for my passport asked if I was a United States citizen and I checked "Yes". This was all the government needed in their mind to make me a United States citizen under the jurisdiction of congress. So, nothing I had filed or sent stating my political position was important as they had a contract that they could use to indict me. Do you think that they informed me of this? All of the information about my indictment I have written about in a book I wrote "The Devil's in the House".

After I was released from prison, I found out about the meaning of the passport application and how the government had used it against me. After I was released from probation, I reapplied for a new passport and you can believe on the new application, I checked no to being a United States citizen. I checked no to my husband and my parents being United States citizens. The place where I made this discovery was on a website,

[coppermoonshinestilles.com](http://coppermoonshinestilles.com)

I applied for the passport book and the passport card. I always carry the passport card with me. When I am asked for ID, I present the passport card. The passport card has my picture as well as my passport number that can be put on someone's computer.



I was going to write many more things here for Americans but the website coppermoonshinestilles.com has some great writings that have already been done to explain how to handle many situations.

## INCOME

In 1921, the U.S. Supreme Court ruled on the definition of the word "income" in *MERCHANTS' LOAN & TRUST CO. v. SMITANKA*, 255 US 509 (1921):

*"The Corporation Excise Tax Act of August 5, 1909, was not an income tax law, but a definition of the word 'income' was so necessary in its administration..."*

*"It is obvious that these decisions in principle rule the case at bar if the word 'income' has the same meaning in 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 v. Lowe*..., where it was assumed for the purpose 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 we add to this, *Eisner v. Macomber*...the definition of 'income' which was applied was adopted from *Stratton's Independence v. Howbert*, supra, arising under the Corporation Excise Tax Act of 1909... there would seem to be no room to doubt that the word must be given the same meaning in all the Income Tax Acts of Congress that was given to it in the Corporation Excise Tax Act, and that what that meaning is has now become definitely settled by decisions of this Court."*

The High Court, in *SMITANKA*, seemed as if it had become exasperated that the question of the definition of the word "income" had repeatedly been raised.

The word "income" has been wrongfully used by the IRS, as including all wages, compensation, or earnings of the Plaintiffs, when not engaged as a corporate enterprise. The general public, being unaware of the legal definition of "income", has been misled into a wrongful use of the word and has been also misled into believing that they had "income", although not participating in a government conferred corporate benefit.

Once again in *Bowers v. Kerbaugh-Empire*, 271 U.S. 170 (1926):

*"Income has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909, in the 16th Amendment, and in the various revenue acts subsequently passed."*

In 1943, *HELVERING v. EDISON BROTHERS' STORES*, 8 Cir. 133 F2d 575 (1943) ruled on the limitation of the definition of "income":

*"The Treasury cannot by interpretive regulation make income of that which is not income within the meaning of the revenue acts of Congress, nor can Congress, without apportionment, tax that which is not income within the meaning of the 16th Amendment."*

As late as 1960, the U.S. Supreme Court ruled in *FLORA v US*, 362 US 145 (1960):

*"Our system of taxation is based upon voluntary assessment and payment, not upon distraint."*

The definition of distraint in the legal dictionary, "to seize a person's goods as security for an obligation."

In 1976, in *U.S. v. BALLARD*, 535 F2d 400: *"Gross income and not 'gross receipts' is the foundation of income tax liability..."* BALLARD gives us two useful explanations:

At 404, *"The general term 'income' is not defined in the Internal Revenue Code."* At 404, BALLARD further ruled that *"... 'gross income' means the total sales, less the cost of goods sold, plus any income from investments and from incidental or outside operations or sources."*

Thus, it is shown by these U.S. Supreme Court rulings that the Plaintiffs, in this action, did not have "income" as the meaning of the word is intended in the 16<sup>th</sup> Amendment.

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.

Agents of Government use these three areas in order to carry out their misapplication of tax laws.

1. The Supreme Court case, "Brushaber v Union Pacific Railroad"
2. Title 26 Section 61
3. The 15<sup>th</sup> Amendment

The government agents have lied about these three areas in order to convince Americans that their misapplication of tax laws is legal and not criminal activity. They present these three things as the basis for their activity. However, their presentation does not make sense because what they present are not true facts. Their arguments are contradictory. Taking each one presented here through research will show you that there is no contradiction. When applied properly, there is no contradiction.

It is important to understand that the Internal Revenue Agents are to follow the decisions of the Supreme Court:

**INTERNAL REVENUE MANUAL 4.10.7.2.9.8 (01-01-2006)**

**Importance of Court Decisions:**

1. Decisions made at various levels of the court system are considered to be interpretations of tax laws and may be used by either examiners or taxpayers to support a position.
2. Certain court cases lend more weight to a position than others. A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same weight as the Code. (P. xv)

One of the most important Supreme Court Cases that the IRS uses to support their position is the "Brushaber v Union Pacific Railroad" case. However, in order to use this case to their advantage, they continually put out lies and misinformation about Frank Brushaber, the main character of the case. In order to understand the Brushaber case, it was important to know who the government characters were and to know who was speaking and who was being spoken to. Many of the same words that are exactly the same have completely different meanings depending on which side is speaking. Like domestic and foreign. Domestic to Mr. Brushaber was foreign to the government and foreign to Mr. Brushaber was domestic to the government. If not careful these things become a slippery slope. The following is an interpretation of the Brushaber case.

**Frank R. Brushaber, a citizen of the State of New York and a resident of the Borough of Brooklyn, in the City of New York, brings this his bill against Union Pacific Railroad Company, a corporation and citizen of the State of Utah, having,**

its executive office and a place of business in the Borough of Manhattan, in the City of New York, and the Southern District of New York, in his own behalf and on behalf of any and all of the stockholders of the defendant Union Pacific Railroad Company who may join in the prosecution and contribute to the expenses of this suit.

Right from the beginning, Frank Brushaber made an important statement of fact which remained unchallenged at every level in the federal courts. He identified himself as a citizen of the State of New York and a resident of the Borough of Brooklyn, in the City of New York. He did not identify himself as a “citizen of the United States\*\*”, as a “United State\*\* citizen” or as a “resident of the United States\*\*”. He indicated that he lived and worked in New York State, outside the District of Columbia and outside any territory, possession or enclave governed by the Congress of the United States\*\*. “Enclaves” are areas within the 50 States, which are “ceded” to Congress by the acts of State Legislatures (e.g. military bases and federal parks).

The federal government concluded that Brushaber, under the law, was a “nonresident alien”. He was “nonresident” because he lived and worked outside the areas of land over which the Congress has exclusive jurisdiction. The authority to have exclusive jurisdiction over this land was granted to Congress by the authorities at Article 1, Section 8, Clause 17 (“1:8:17”), and Article 4, Section 3, clause 2 (“4:3:2”), in the U.S. Constitution.

Brushaber was an “alien” because his statement of citizenship was taken as proof that he was not a citizen of federal jurisdiction. He was not a “citizen of the United States\*\*” nor a “United States\*\* citizen”, either through birth or naturalization,

because the term "United States\*\*" in this context means only the District of Columbia and the federal enclaves, territories and possessions over which the Congress has exclusive legislative jurisdiction.

Frank Brushaber made an important error, which contributed to his downfall in this case. He identified his opposition as a corporation chartered by the State of Utah: Your orator further shows that the defendant Union Pacific Railroad Company is, and at all the times hereinafter mentioned was, a corporation duly organized and existing under and by virtue of the laws of the State of Utah, and a citizen of the State of Utah.....

(from the original Bill of Complaint, Filed March 13, 1914)

This was incorrect. An Act of Congress originally created the Union Pacific Railroad Company in the year 1862. The stated purpose of the corporation was to aid in the construction of a railroad and telegraph line from the Missouri River to the Pacific Ocean (from the "Union" to the "Pacific"). This Act was passed July 1, 1862, by the Thirty-Seventh Congress, Second Session, and recorded in the Statutes at Large, (December 5, 1859, to March 3, 1863, at Chapter CXX, page 489). At that time, Utah had not yet been admitted as a State of the Union. It was still a territory, i.e., a "federal state", over which the Congress had exclusive legislative jurisdiction.

Being a creation of Congress, the Union Pacific Railroad Company was found to be a "domestic" corporation under the law. This is another term, which is very confusing to the casual reader. In common, everyday language, the term "domestic" is often used to mean "inside the country". For example, airports are divided into different areas for domestic and foreign flights, in order to allow Customs agents to

inspect the baggage and passports of passengers arriving on flights from foreign countries. However, under federal tax law, the term "domestic" does not mean "inside the country"; it means "inside the federal zone of jurisdiction" which is an area that is much smaller than the whole country. Accordingly, a "foreign" corporation is a corporation chartered by a government that is "outside the area of federal jurisdiction".

The area of federal jurisdiction consists of the enclaves, territories and possessions over which the Congress of the United States\*\* has exclusive legislative jurisdiction. Kansas is outside the area of federal jurisdiction, for example, the corporations, which are chartered in the State of Kansas, are foreign corporations with respect to the federal area. Similarly, corporations chartered in France are likewise foreign corporations with respect to the federal area of jurisdiction. It is simple, once you understand the proper legal definitions of the terms "foreign" and "domestic" in the federal tax Code.

The status of the two parties in the Brushaber case can, therefore be summarized as follows:

1. State Citizen Frank R. Brushaber was identified by evidence in his court documents as a **nonresident alien**, as that term is now defined in the Internal Revenue Code.
2. The Union Pacific Railroad Company was identified by court documents as a **domestic corporation**, as that term is not defined in the Internal Revenue Code

The federal government has tried to confuse the implications of Frank Brushaber's status by asserting that he was a French immigrant. This is government propaganda. This propaganda is designed to make us believe that Brushaber was found to be an alien because he was born in France, not because he declared himself to be a

"citizen of the State of New York". Accordingly, the federal officials responsible for this propaganda are trying in vain to convince everyone that the 50 States are inside the federal area of jurisdiction, because they want us to conclude that Frank Brushaber would have been a "United States resident" if he resided in New York, or a "United States citizen" if he had been born in New York. It is fairly easy to defeat this propaganda, because it is not true.

Frank Brushaber declared himself to be a "resident of the Borough of Brooklyn, in the City of New York". If New York were inside the federal area of jurisdiction, and if Frank Brushaber had been born in France, he most certainly would not have been an "alien", but a "resident" alien according to the government's own immigration rules. After the U.S. Supreme Court's decision, the Treasury Department published a crucial Treasury Decision (T.D. 2313), which clearly identified Frank Brushaber as a nonresident alien.

Regardless of whether federal officials place New York State inside or outside the federal area of jurisdiction, their French immigrant theory would place Frank Brushaber in the category of an alien who was lawfully admitted for permanent "residence". Congress does have legislative jurisdiction over immigration and naturalization. Being lawfully admitted for permanent residence is also called the "green card test". Again, the government's own rules and regulations would have designated Frank Brushaber as "resident" alien. A native of France would be a nonresident alien if he resided in France; he would be a resident alien if he lawfully immigrated to America under rules established by Congress. But, no "green card" was



in evidence to prove that Brushhaber was an immigrant, and current "green cards" exhibit the words RESIDENT ALIEN in bold letters.

If Frank Brushhaber had been a French immigrant who applied for, and was granted U.S. citizenship, quite obviously he would have become a naturalized U.S. citizen, no longer an alien. Again, Congress does have jurisdiction over immigration and naturalization. The government's own rules and regulations would have designated Frank Brushhaber as a U.S. citizen.

And finally, Frank Brushhaber identified himself as a "citizen of the State of New York". Although a native of France would also be an "alien" with respect to the federal area of jurisdiction, this is not how Frank Brushhaber identified himself to the federal courts. He identified himself as a "citizen of the State of New York". On the basis of this status as presented to the federal courts, the U.S. Treasury Department thereafter concluded that he was a nonresident alien, not a U.S. citizen and not a U.S. resident. **To argue that he was a French immigrant is to assume facts that were not in evidence.** The government arrived at their conclusion on the basis of facts that were in evidence.

In the final analysis, It doesn't really matter whether Frank Brushhaber was a French immigrant or not. The U.S. Treasury Department agreed that any person claiming to be citizen and resident of New York was a nonresident alien with respect to the federal area of jurisdiction. This is all we need to know about the plaintiff's status. **It is essential to understand that it was federal government officials who determined Frank Brushhaber was a nonresident alien for purpose of imposing a federal tax on his**

dividends. Brushaber did not come into federal court claiming that he was a nonresident alien; he did come into court claiming that he was a New York State Citizen and a resident of Brooklyn. This proves that the French Immigrant theory is just propaganda. Treasury Decision 2313 is the proof.

Frank Royal Brushaber was born September 6, 1884 in New York City

Genealogy Records Provided by Sovereignty Education and Defense Ministry  
(SEDM.org)

### **Treasury Decision 2313**

The normal tax shall be withheld at the source from income accrued to nonresident aliens from corporate obligations and shall be returned and paid to the Government **by debtor**. Soon after the Brushaber decision, and as a direct result of that decision, the office of the Commissioner of Internal Revenue published Treasury Decision ("T.D.") 2313 to clarify the meaning and consequences of the Supreme Court's ruling. Secretary of the Treasury W.G. McAdoo published volume 18 of the Treasury Decisions for the period of January to December of 1916. Treasury Decision 2313 was written to clarify the "...taxability of interest from bonds and dividends on stock of domestic corporations owned by nonresident aliens, and the liabilities of nonresident aliens under section 2 of the act of October 3, 1913."

Frank Brushaber had purchased stock in the Union Pacific Railroad Company. He was then paid a dividend on this stock. The Union Pacific Railroad Company acted as a "withholding agent" and withheld a portion of his dividend to pay the federal income tax that was owned on that dividend. The term "withholding agent" still has the same

meaning in the current Internal Revenue Code. Although he was legally a nonresident alien, Frank Brushaber received income from a source that was inside, or "within" the federal area of jurisdiction. The "source" of his income was a "domestic" corporation, because that corporation had been chartered by Congress and not by the State of Utah.

The net result of his defeat in the Supreme Court was to render as taxable the income from bond interest and stock dividends issued by domestic corporations to nonresident aliens like Frank Brushaber. A key paragraph from Treasury Decision 2313 is the following:

Under the decision of the Supreme Court of the United States in the case of *Brushaber v. Union Pacific Railway Co.* [sic], decided January 24, 1916, it is hereby held that **income accruing to nonresident aliens in the form of interest from the bonds and dividends on the stock of domestic corporations is subject to the income tax imposed by the act of October 3, 1913.**

Because Brushaber's income originated from a source "inside" or "within" the United States, where "United States" means the federal area of jurisdiction, the income was taxable. The "source" was the Union Pacific Railroad Company, the issuer of the stock and the payor of dividends. (The T.D. failed to spell the corporation's name correctly.) The federal tax law then, as now, designates such a dividend payor as the "withholding agent":

**The normal tax shall be withheld at the source from income accrued to nonresident aliens from corporate obligations and shall be returned and paid corporations and withholding agents as in the case of citizens and resident allens...**

This "withholding agent" must withhold a certain amount from the dividend, to cover the federal tax liability of the recipient. The amount withheld is paid to the federal government. T.D. 2313 then went on to explain the use of Form 1040 in this situation:

**The liability, under the provisions of the law, to render personal returns ...of annual net income accrued to them from sources within the United States during the preceding calendar year, attaché to nonresident aliens as in the case of returns required from citizens and resident aliens.** Therefore, a return on Form 1040, revised, is required except in cases where the total tax liability has been or is to be satisfied at the source by withholding or has been or is to be satisfied by personal return on Form 1040, revised, rendered in their behalf.

But the decision simply isn't written up so that it's clear about the circumstances of the case. You have to research it thoroughly. If you just look it up, it looks like the U.S. Citizen, Frank Brushaber, gets told by the government, "the tax is Constitutional, and you have to pay it", and, over the passage of time, the IRS has found it very easy to deceive the American people as to the true nature of this Supreme Court decision because of the way this decision is written. In fact, if you call the IRS and ask them why the income tax is Constitutional, they will answer that the Supreme Court ruled it was Constitutional in Brushaber v. Union Pacific Railroad Co. But they won't tell you that this case HAS ABSOLUTELY NOTHING TO DO WITH THE DIRECT TAXATION OF CITIZENS, as fraudulently claimed by the IRS for over 60 years.

Like Frank R. Brushaber, Shirley Jean Oyer, is a non-resident alien to the United States of America.

**Now on to TITLE 26 SECTION 61** which made its way into Title 26 with no supporting authority and by a deceptive, fraudulent act. It had been part of a treaty the United States of America had with Canada for Canadian citizens working in the United States under the jurisdiction of Congress. The following is how this deceptive, fraudulent act took place:

26 CFR (4-1-94 Edition)	
CFR part or section where Identified and described	Current OMB Control No.
<b>1.1-1</b> .....	<b>1545-0067</b>
<b>1.60120</b> .....	<b>1545-0067</b>

From this table in the law we see that the **ONLY FORM** required under the law by the provision of **Section 1 (imposing the tax)** carried the **OMB Document Control number of 1545-0067**, which is also one of the OMB Document Control numbers that is shown as being enforced by Section 6012, which is where we started.

So **both Section 1 and Section 6012 work together to require citizens to provide the information that is reported on the Form that has been assigned the OMB Document Control Number 1545-0067.**

The Federal FORM that bears the OMB Document Control Number is **NOT** Form 1040, but **Form 2555 – Foreign Earned Income.**

This little known and poorly understood **foreign aspect of the federal income tax** dates to the 1862 Statutes at Large and Section 89, which provided:

#### **THE IMPORT DUTY**

**Section 89.** And be it further enacted, That for the purpose of modifying and reenacting, as hereinafter provided, so much of an act, entitled “An

**act to provide increased revenue from imports** to pay interest on the public debt, and for other purposes,” approved fifth of August, eighteen hundred and sixty-one, as relates to income tax;..

This tax on income derived from foreign sources has since been expanded to include the taxation of income earned in foreign countries where a tax treaty has been signed with the United States. This is why Form 2555 – Foreign Earned Income is the form that is listed in the law as being required under Section 1.

**IT WOULD BE A TERRIBLE MISJUSTICE FOR THE COURT TO ALLOW THE ERRONEOUS ASSUMPTION THAT HAS BEEN RELIED UPON TO CONTINUE – THAT FORM 1040 IS THE REQUIRED FORM – WHEN IN FACT IT HAS BEEN SHOWN THAT IS NOT TRUE.**

There is supporting evidence of this limited imposition of the federal tax that can be found elsewhere in the federal statutes as follows.

Title 26, Section 1, states that it imposes a tax on “taxable income”. Section 63 defines taxable income within the federal code.

**§ 63. Taxable income defined**

**(a) In general.** Except as otherwise provided in subsection (b), for purposes of this subtitle, the term “taxable income” means **gross income** minus the deductions allowed by this chapter (other than the standard deduction).

Taxable income is defined in terms of “gross income”, which is in turn is defined in Section 61 of the U.S.C.

**§ 61. Gross income defined.**

you can see, the footnote identified the source of Section 61 as being **Section 22(a)** in the 1939 code, the last codified version previous to the 1954 version.

Being able to research the source of a law is very important to determining how that law is supposed to be properly applied under the current laws and regulations.

Without a review of the source materials it is very difficult to accurately determine how a law was originally intended to be applied, and the courts, of course, only have authority over the law, under, and to the extent of, its original intent. So we go to Section 22(a) in the 1939 code and we see that the format has changed, but indeed, the substance is pretty much the same as in the 1986 version, Section 61.

#### **SEC.22 GROSS INCOME.**

**(a) General Definition.** "Gross Income" includes gains, profits, and income derived from salaries, wages, or compensation for personal service of whatever kind and in whatever form paid, or from professions, vocations, trades, businesses, commerce, or sales, or dealings in property, whether real or personal, growing out of the ownership or use of or interest in such property; also from interest, rent, dividends, securities, or the transaction of any business carried on for gain or profit, or gains or profits and income derived from any source whatever....

But in order to understand how Section 61 is supposed to be applied today, it is very important to know and understand how Section 22 was implemented and applied in 1939. The two sections are inextricably linked in such relevant



**(a) General definition.** Except as otherwise provided in this subtitle, gross income means all income from whatever source derived, including (but not limited to) the following items:

And what are the “sources” that are subject to the federal tax that are identified in the federal law? Subchapter N of Title 26 lists the “sources” that are subject to the tax.

**Subchapter N. tax based on income from sources within or without the United States**

**Part I.** Sources rules and other general rules relating to foreign income.

**Part II.** Nonresident Aliens and Foreign corporations.

**Part III.** Income from sources without the United States

**Part IV.** Domestic international sales corporations.

**Part V.** International boycott determinations.

Which part applies to the domestic income of a U.S. Citizen? There appears to be none.

Again, our research of the federal income tax laws appears to have led us back to foreign tax issues.

In the 1954 version of the I.R.C., Section 61 carries a revealing footnote that was inexplicable removed from the law in subsequent recodifications of the I.R.C. This footnote reveals the legislative source of Section 61. It states at the bottom of Section 61 in the footnote:

:Source: Sec. 22(a), 1939 Code, substantially unchanged\*

For some reason the footnote was dropped when the law was recodified in 1986. It is not known why the footnote was dropped in 1986, but it is very important because, as

fashion, and the answer to our question of how Section 61 is properly applied can only be found by a thorough examination of this relationship.

As there is no published Implementation of this code section as Section 61, the published Implementation of Section 61, and the true force of law that it carries today, must have been inherited from the published implementation of Section 22(a) in the 1939 I.R.Code (or previous IR Code versions).

There is evidence of this in the federal statutes.

In the published implementation of Section 22, as you can see from the following transcribed and reprinted table taken from the Code of Federal Regulations, Index of Parallel Tables – 1991 enabling regulations, still effective for the 1939 code sections (or their successors) still in the law, it clearly shows that Section 22, under the 1939 code, was implemented under Title 26, Part 519.

CFR INDEX PARALLEL TABLE  
1991 Enabling sections

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26 U.S.C. (1939 I.R.C.)

22.....	26 Part 519
40.....	26 Part I
62.....	26 Parts 509, 513, 514,520,521
143-144.....	26 Part 521

It is important to note here that while Section I – “Tax Imposed” and Section 22(a) are both found in Part 1, Section 61 was not published as being implemented under Part 1, only Part 519. So it would have no legal force of law under Part 1, only under Part 519.

The next table reveals what Part 519 is:

**CHAPTER 1 – INTERNAL REVENUE SERVICE  
DEPARTMENT OF THE TREASURY  
(Parts 500-52)**

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**SUBCHAPTER G – Regulations Under Tax Conventions**

<b>Part</b>
500 [Reserved]
501 Australia .....
502 Greece .....
503 Germany .....
.....
518 New Zealand .....
<b>519 Canada .....</b>
520 Sweden .....
521 Denmark .....

Part 519 is the **Canadian Tax Treaty**. What Section 61 actually defines under the letter of the law (through the inherited limitation of the published implementation of its predecessor, Section 22), are the sources of taxable income under the foreign tax treaty with Canada. It does not define the **domestic** sources of taxable income. It **defines the foreign sources under a tax treaty and that is why Section 1 shows Form 2555 as the Form required to be made to satisfy any and all true Section 1 liabilities.**

Since the Canadian Tax Treaty expired in 1993, Part 519 is now shown within this Table as being reserved for future use.

As Shirley Jean Oyer, I have had no Foreign Earned income and it cannot be shown that any federal filing requirement at all exists or is related to me, Shirley Jean Oyer.

I have informed many agents of this. Also, I informed Attorney Robert Metcalfe that I was not a Canadian citizen in my deposition when he represented the United States of American against me to steal my family home. I believe that Attorney Robert Metcalfe

took advantage of my mental state at the time and my inability to completely express my position to the court. It has become obvious to me that the government and its agents do not care one bit about the American people. The only thing they care about is the money they can get to support their lifestyles. And, as long as they can go on stealing and making up false information to support them, that is exactly what they are going to do.

I have searched the entire Title 26 and even presented a brief on Title 26 to make sure that I am paying any and all taxes that are legal.

If Section 61 is applied any other way but in the way it was intended, our Supreme Court decisions would not make sense.

**The really big question is "Who authorized the footnote at the bottom of Section 61 to be dropped? Was this a mistake in printing that needs to be corrected? Or, was this an act of fraud?**

Based on this information, if applied correctly, it would take the confusion away from the Supreme Court Cases, keep the Constitution from contradicting itself and keep IRS agents from looking stupid when they say this tax is voluntary. This would make the confused wording of the 16<sup>th</sup> Amendment make sense especially when the government claims that the 16<sup>th</sup> Amendment did not give the government any new taxing power. The 16<sup>th</sup> Amendment simply protected congress from losing their right to tax any and all subjects under their jurisdiction in any manner they chose. The federal jurisdiction covers any and all subjects born in the United States which does not include people born in one of the 50 members of the union. Immigration comes under the jurisdiction of the United States so all green card holders

or naturalized citizens come under the jurisdiction of congress. These are the persons who would be obligated to pay an income tax without apportionment. This would also include any foreign-born persons covered under tax treaties working throughout the Empire.

U.S. tax code Sec 6331 makes sense in light of this information.

### **Section 6331**

#### **(a) Authority of Secretary**

If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. 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 the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.

The IRS uses excerpts of this section all the time, leaving off the important parts such as who this can be applied against. I see no mention of non-resident aliens (see the Brushaber case) such as people born in the 50 union states.

## NOW WE TAKE A LOOK AT THE 16<sup>TH</sup> AMENDMENT

The government claims that the 16<sup>th</sup> Amendment did not give the government any new taxing power. The 16<sup>th</sup> Amendment simply protected congress from losing their right to tax any and all subjects under their jurisdiction in any manner they chose. The federal jurisdiction covers any and all subjects born in the United States which does not include people born in one of the 50 members of the union. Immigration comes under the jurisdiction of the United States so all green card holders or naturalized citizens come under the jurisdiction of congress. These are the persons who would be obligated to pay an income tax without apportionment. This would also include any foreign-born persons covered under tax treaties working throughout the Empire. Only Citizens born in one of the 50 union states are protected by the Constitution for the United States of America. However, if a member of the body of people born in one of the 50 union states should go to work for the government, at that time, Congress has complete jurisdiction over that entity and their compensation.

U.S. tax code Sec 6331 makes sense in light of this information.

### **Section 6331**

#### **(a) Authority of Secretary**

If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the

payment of such tax. 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 the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.

The IRS uses excerpts of this section all the time, leaving off the important parts such as who this can be applied against. I see no mention of non-resident aliens (see the Brushaber case) such as people born in the 50 union states.

It is my opinion that no American born in one of the 50 union states should have a social security card. The only thing an American would need to give to a future employer, is a copy of a certified birth certificate. It may also be necessary to sign an employment contract. Therefore, an employer would not be allowed to touch your compensation.

1895: Pollock v. Farmer's Loan and Trust Company, 157 U.S. 429, 158 U.S. 601.  
Prohibits direct taxes on the income of individuals.

1911: Flint v. Stone Tracy Co. 220 U.S. 107. Defined excise taxes as taxes laid on corporations and corporate privileges, not on natural persons.

I want to make it clear that this information is for educational and entertainment purposes only. I do not give legal advice. If you are interested in this material, I encourage you to do your own research. These writings are my personal opinion formed from my research.