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In a Contract Law Judgment setting, questions sounding in the Tort of unfairness regarding the interference of a person not a party to a contract in causing a person who is a party to a contract not to honor his contract is irrelevant, as I will explain later on; and so when cries of unfairness wallow up at the Judgment Day, as claims of unfairness will be heard in having had Lucifer's low key assistants hacking away at us down here, those cries will then be in vain, as the unfairness in Contract Law of outside interference in contract administration is irrelevant in measuring contract performance itself. For example, the fact that an Employer terminated your livelihood, and you subsequently experienced a cessation of money coming in, and so that now you are unable to pay your apartment lease payments, is irrelevant in an Tenant Eviction Proceeding. Either you have paid your rent as the Lease Contract calls for, or you haven't. Even though the secondary effect of your livelihood being terminated directly restrained you from honoring your Lease Contract due to a lack of money, your Employer is not a party to that apartment Lease Contract, so what your Employer did or did not do is not relevant in a leasehold Eviction Proceeding. That is Contract Law Jurisprudence; its cold, mean, and it isn't really very "fair" -- so now addressing that face on, we should start to negotiate our personal business contracts on terms we can live with, rather than snicker at Judges when we are in default later on. Remember the reason why "fairness" is not relevant in a contract grievance: Because if judges allowed "fairness," so called, to enter into one side of the grievance and benefit one party, the effect of the entrance of such "fairness" into the evidentiary setting presented to the Judge for a ruling, will always work a Tort on the other party. What is the correct solution? Ignore all claims for "fairness" and just enforce the contract. Cold, brutal, mean, harsh? Yes... but proper. Rather than snicker at

Judges at that late date well after you are in default, you might want to address the origin of your problem: You entered into a contract you could not handle under a worst case scenario (worst case meaning loss of livelihood).

And those are the kinds of very narrow and precise lines that we need to think in, in understanding Contract Law. You may very well have legitimate mitigating circumstances to justify why you could not honor a contract -- but is an *Election of Remedies* for the Party that you are in default to, to decide what he intends to do with you, and it is not anything for an enforcement judge to take notice of. But contrary to the *sub rosa* silence of Lucifer on the existence of any Contracts in effect with Father, Father is in fact operating on Contracts and under Contract Law Jurisprudence with all of us down here, and not on the principles, fairness, equality, and justice of pure natural moral Tort Law. So only the content of our Contracts will be of concern to Father at the Last Day. Under the justice of natural Tort Law, the equality of judgment fairness requires that a person be adjudged on the basis of how other similar people are being adjudged; but this is not relevant to Father for our purposes at our Final Judgment. [[1](#)]

Those Torts that are committed by us and those great things that are done by us outside of our Contracts are irrelevant to Father (and to ourselves at the Judgment Day); also irrelevant will be those factors of natural Tort Law, such as fairness, rights, equality, and justice. So the Illuminatti, going into the Judgment Day with their pure natural moral Tort Law excuses all very neatly lined up to justify, vitiate, and excuse their incredible abominations under Lucifer's brilliant counselling, will be just like a Constitutionalist, so called, going into a 7203 prosecution judgment with a bank account contract and arguing principles of natural and moral Tort Law (want of a *mens rea*, morality, rights, basic justice, privacy rights, no *corpus delecti* damages, unfairness, excessive Eighth Amendment punishment for a mere omission, Common Law says..., etc.) and then demanding justice, and all of these elements of Tort Law pronounced very well through

numerous Supreme Court rulings and Constitutional clauses; but they are not applicable to the merits of a Contract Law Judgment setting. Both the pseudo-clever Illuminatti Gremlin and well-meaning Constitutionalist who still needs intellectual development on Contract Law Jurisprudence, are both totally convinced that they are absolutely correct -- but the unknown reality is that they are both just plain wrong, and for the identical same reason: Their arguments, reasoning, and justifications, although absolutely correct in another judgment setting of pure natural moral Tort Law, are off-point by a wide variance: Because in both of those Judgment Day and 7203 judgment settings that the Illuminatti Gremlin and well-meaning Constitutionalist are being adjudged by, are under invisible Contract Jurisprudence and Contract Law, not Tort Law. [2]

Knowing what you do now about Tort Law rationale and our First Estate Contracts with Father, let us examine, just for the moment, the Old Testament's account of Sodom. There was a city, we are told, full of licentiousness and whoremongering, and although that behavior doesn't sound too attractive to most folks, let us consider the fact that in such behavior there are no damages being experienced by anyone, there is no *mens rea*, and that all of the persons who participate in those orgies have consented -- and furthermore, biological benefits are present. (When criminals are about to work a crime on someone else, that advance planning in their minds is called the *mens rea*. The reason why their mind is evil is because they were about to try and damage either another person, or someone else's property). [3]

So if everyone is consenting, and there are no damages, and there is no *mens rea*, then there is nothing to remedy, and there is no cause of action to effect a "retort," and there is no retaliatory corrective justice to apply, since nothing went amiss in the first place. General reasoning in this area is very prevalent today (meaning that many folks today have no concern for the inappropriate use of those ecstatic circumstances which initiate mammalian reproduction). Heathens don't like to hear this kind of

talk, but Father actually operates in an unchanging straight doctrinal line, without any skew to accommodate the pleasing intellectual music devils propagate that are sounding in the justifying Tort of liability mitigation, that now, just somehow, enhanced relative levels of technical knowledge ["this is the Information Age"] or that self-perceived aggrandizement of intellectual sophistication, relegates such anachronistic Stone Age bugaboo standards to a classification status demeaning to your enlightened standing. [4]

What then gives Father the right to expect technical compliance with such ecstatic extracurricular circumstances that every person knows Father does not approve the inappropriate use of? What gives Father the right to penalize us for engaging in circumstances that not only damage no one, but are actually biologically beneficial -- circumstances which when administered clinically during the formative years under a therapeutic factual setting will actually correct impending deviancy inclinations? The answers lies in Contracts, for where there lies a Contract, a regulatory jurisdiction is in effect and there doesn't have to be any damages experienced for someone to be penalized for technical Contract violations; and furthermore, your excuses for non-compliance are irrelevant should a grievance ever come to pass. That is where Father got the right to turn Sodom upside down and terminate all people living therein, and Father did so without any nymph in Sodom being damaged, everyone consenting to that behavior, and the residents of Sodom never manifesting an evil state of mind towards other residents, as pure, raw fleshy Hedonism was practiced without let up. [5]

The questions of damages, of the presence of a *mens rea*, and of consent are Tort Law arguments, and are not relevant when contracts are in effect. But wait, "I was never baptized, I never entered me into no Contracts with Father. My parents never got me involved with no church. I don't have me no baptism certificate in my closet."

Yes, even you have invisible Contracts now in effect with

Father. We all have Contracts in effect, and we all took out these contracts, all of us without any exceptions did this, back in the First Estate as Spirits. And it was then and there that we were on our knees before Father taking out Contracts in the angelic language we were then speaking, back before our memories were temporarily abated down here, that's when.

This then is the Grand Key towards understanding why people want contracts out of you: Because that contract you gave them gives them the right to deal with you effectively at a later time. In the case of Heavenly Father, those previous existing First Estate Contracts give Father the right to deal effectively with us at a later time, both individually and collectively down here, should our degenerate Contract wickedness exceed his patience and threshold level of tolerance (as the Old Testament documents over and over again), as well as providing a Contract Law Jurisprudential judgment setting at the Last Day where Tort Law arguments of *evil accomplished in the good name of justice* are ignored. In the case of the King, he too wants contracts out of us to accomplish his revenue raising objectives, and then later enforceable against us under threat of incarceration otherwise not permissible absent a Commercial contract. In the case of Lucifer and certain Mafia Families, they too deal in contracts to deal effectively at a later time with a dissenter who leaves their ranks and starts to talk or otherwise creates troubles: By having the dissenter killed. In a contemporary Commercial setting, merchants, lending institutions, landlords, etc. all want recourse contracts out of you so they can deal effectively with you at a later time in Summary Judgment proceedings should there be a default. And on and on. [6]

Those who want to go forth and *fill the measure of their creation*, just like Prophets and Patriarchs, need to go out and get some replacement Contracts with Father; [7] the status of a person being a Prophet or Apostle down here does not exalt them or confer upon them any special entitlement, as everyone is exalted by reason of their Covenants with Father, and their status as Prophets are

actually an administrative work assignment for them. [8]

You don't need to be a Prophet, or raise people from the dead, or be endowed with Celestial magic to snap your fingers and heal people of cancer, in order to go forth and *fill the measure of your creation*, but you do need to fulfill difficult Contracts. [9]

...Which leads us to the conclusory observation regarding the overall wisdom of ignoring the terms and conditions of contracts we sometimes improvidently get ourselves into: That people who are well seasoned experientially realize that although ignorance may very well be bliss in the dreamy *Alice in Wonderland* emotional aura it psychologically creates, this line on Contract Law Jurisprudence is exemplary as to why ignorance is also highly self-damaging in the practical setting. [10]

Yes, the benefits inuring to persons entering into and honoring Father's New and Everlasting Covenant are so great that the judgment of folks trying to search for ways to work around it (by either adapting Tort Law reasoning ["I don't need me none of that -- it's all the same God"] or by adapting a posture of avoiding responsibility through claims of factual ignorance), really looks pathetic by comparison. [11]

And speaking of ignorance (and of staying in ignorance by choice): An interesting secondary element surfaces in the Restraining Order and the chronologically correlative criminal prosecution of Armen Condo. Not only did Armen Condo not honor his contracts with the King, he did not even know of their existence. [12]

This state of affairs of throwing criminal prosecutions against people who do not even know of the evidentiary existence of a contract the King is operating on, has been under consideration and review by the King's Agents in Washington. Staff members in the Treasury Department have been analyzing the possible benefits and consequences to the King if, in the justification of the Income Tax, the IRS were to shift over to a correct presentation of the

Law, in the context of proper and natural morality and ethics, based on a voluntary attachment of Equity Jurisdiction, and applicable only to a special class of people. At the present time, the IRS presentation of the Law, in explaining why an Income Tax is to be paid, continuously shifts attention over to the 16th Amendment, and kind of winds up by saying that:

"...well, we collect the tax from every one because the 16th Amendment tells us we need to."

You may be surprised to hear this somewhat pleasant note, but there is internal disagreement within the Treasury Department on the long term wisdom of such an erroneous presentation of the Law. And both Armen Condo and Irwin Schiff are prime exemplary models to explain this interesting change in viewpoint now in intellectual gestation within the senior administrative rank and file of the King's own tax collectors. In Treasury staff meetings ever since the early 1970's, there has been concern expressed regarding the growing Tax Resistance Movement, so called.[[13](#)]

Senior staff members have known about this Movement well in advance, back to the early 1950's, and it was very clear to them at that time in the 1950's what we now are seeing all around us: Open and growing resistance and defiance to the assertion of tax collection authority by the King.[[14](#)]

Back in the 1950's, statisticians in the Treasury Department, in their long range (10, 20 and 30 year) revenue/budget projection plots, saw that the combination of both inflation and the percentage progressive Income Tax would, in just a few decades, be pushing just the average worker into highly aggressive tax levels of up to 50%.[[15](#)]

In the 1950's, those workers had then been paying just a small percentage.[[16](#)] It was known at that time that there would be public concern of the growth from those low taxation rates in practical effect then, to the

substantially higher tax rates expected in the future, and that this public concern would grow increasingly with each passing year.[17] And it was expected that the thrust of the public concern that was out in the open, would be of the basic legitimacy of the Income Tax itself, and that such concern would have a strong current under it due to its percentage progressive nature that would accelerate into such noticeable levels when inflation was strong for several years in a row; so much so that even ordinarily blind, disinterested, naive and politically benign people would then perk up and take interest; and even businessmen would start to slough off, rather than give away their hard earned income stream to termites. With the annual increment in Inflation, the public's questioning of the general illegitimacy of the Income Tax would be incremented with each passing year, as it was expected that the public would notice that although greater taxes are being paid, no additional benefits or commensurate services were being experienced or being returned by the King in one year to the next. This illegitimacy angle was expected to be a "center of gravity" in the public's view, since the general public is unaware of the ethical and moral basis of the Excise Income Tax, and of an attachment of Equity Jurisdiction involved (in other words, the King can demand and get anything from 0% to 100% in Equity and be morally correct, because your participation with him in accepting his benefits in Commercial Equity is purely voluntary, and so any amount of gain you acquired in King's Commerce is gain that you would not otherwise have). That attachment of King's Equity Jurisdiction always precedes the liability for the tax. And so it has been expected for some time that the United States would one day experience the most extreme and intolerable levels of income confiscation ever known to Americans: Without any reciprocity by the King, without any apparent *quid pro quo*[18] of incremental increase in benefits to be experienced from one year to the next, and without any justification at all for the annual percentage incrementation in tax extraction. These projection plots were not deemed to be of very high priority at that time back in the 1950's, but the results and findings were circulated among some administrative personnel and they eventually made it over to two Congressional committees.

Under the Treasury Department's projection models and plots, it was predicted that open defiance would come some day as such expected aggressive tax levels are simply not bearable by average folks, previously quiescent, who would then start to question the legitimacy of the tax itself. [19]

The catalytic effect of such aggressive tax levels would be the deprivation of the ability of such average folks to provide minimum necessities for themselves, such as housing and food.[20] One of the questions that was hypothetically addressed in the accompanying report is the concern the Treasury had of the general institutionalized acceptance of "Tax Protesting" by the public. Like the widespread flaunting of the assertion of the King's law during Prohibition, a little resistance and a few flare-ups can be managed well in the early stages with some well publicized spankings,[21] but a lot of resistance later on produces Jury Nullification, widespread administrative non-cooperation, secondary disrespect for the Law in general, a growing underground economy, as well as numerous other technical problems. In the present discussions that are now going on in Washington, there is a minority viewpoint being developed that suggests the possibility that it might be worthwhile for the United States to consider exploring the feasibility of heading off the impending blossoming Resistance by preventative means, and one possible way to do that would be by having the IRS justify the tax along ethically specific and morally correct reasons, and on grounds harmonious with Natural Law, involving citing just the Commerce Clause, equity benefits and contracts (bank accounts, direct beneficial interest, adherence, equity, employment, political, and state Juristic Personalities), and to emphasize that only special individuals in these classes who want these special juristic benefits have any liability at all for the King's Equity participation tax on incomes. Such an officially sanctioned justification would strip away the veil of illegitimacy that now permeates the Income Tax among many people, and would show to all the immoral position of Armen Condo and Irwin Schiff, as those two were caught defiling themselves by dishonoring contracts they had with the King. The consequences of this reversal

of IRS public justification would be manifold:

1. First, it would discredit people like Irwin Schiff and Armen Condo, who have propagated legally defective tax related information around the countryside. Appearing on television and selling large numbers of books, these people develop a cult following [if *cult* is the word] and contribute to the institutionalization of public acceptance of defying the King, and their cult continues to grow even though the information they propagate is misleading and technically defective, and will collapse in front of a Federal Judge.

2. Tax revenues would decrease a bit in the near term as some people shift their Status around to avoid being a Taxpayer; [[22](#)]

3. Tax revenues would increase a bit as the immoral and unethical position of Tax Protestors is frowned on, rather than cheered on by courtroom supporters; and the resentment against paying a high percentage tax would cease; [[23](#)]

4. The underground economy, so called, would partially disappear, as black markets in any commodity can only exist to escape the forced intervention of Government that creates unnatural pricing. [[24](#)] (Bolshevik planners who have reasoned that the underground economy will disappear altogether with their planned cashless society, with all financial transactions reported to the IRS, are in error);

5. Tax revenues would increase in the long run, as most of those folks who suddenly got rid of their bank accounts and other attachments of King's Equity to save money found out that the loss of income, benefits, cutoff from Commerce, deprivation of mortgage and loan availability, and other adverse secondary effects just wasn't

worth it. This is now happening on a small scale with some commercially oriented enterprising type Patriots[25] who are re-entering the highways of Commerce and signing up with the King again (but this time under careful circumstances).[26]

6. Near term revenues would increase as Taxpayers who now view the tax as either wrong, immoral, or illegitimate and then claim excessive deductions would be hesitant to do so when the moral position is shifted around and now it's their failure to pay their full share that is a serious act of self-defilement on their part.[27]

It is the opinion of staff members that although this is an interesting model to consider, its revenue generating strength for the King lies in the correction of wholesale public perception of the King being wrong and working immoral acts on the countryside. Since a majority of Americans still do not perceive of things being this way at the present time, this revenue enhancement and Tax Resistance termination model is best kept on the back shelf, for a while.[28]

The value in this story is the knowledge that the King's Tax Collectors in Washington are not the intellectually lethargic and dim-witted bureaucrats some people make them out to be.[29] They are constantly polling public opinion and testing for factual knowledge, to see what they can get away with.[30] They are brilliant and they know exactly what they are doing at all times.[31] So too, the IRS knows exactly what it is doing, just like the King. And its present policy of justifying the tax based on a phony hybrid composite blend of top-down universal Civil Law and 16th Amendment grounds is in place for just one reason: Because at the present time it is to the King's financial advantage to do so, due to baneful public *ignorantia juris*. (But remember the King propagates this erroneous justification because of the institutionalized political banality of most Americans. Reverse the banality

and the King will very likely reverse himself). I have a hunch that the King's reversal will be virtually automatic when the time is right. He closely monitors public opinion, and he is careful in his public pronouncements. [32]

So all factors considered, it is unlikely that the King would not switch public tax justification positions where it is to his own self-enrichment financial advantage to do so. [33]

Just as there is deception and lies in the conveyance justification being offered to Americans for an unreasonably sized chunk of their wealth, month in and month out, year in and year out without any let up in sight, so too was the Income Tax justified on fraudulent terms by Congressmen who, just like the King's Senior Tax Collectors today, had a pure and perfect picture of their *magnum* Torts of deception and lies. Yes, if you were to believe Congressmen trying to push the 1913 *Income Tax Act* through Congress, the world was simply crying out, insisting, and even strongly demanding that they be taxed, fleeced, and thoroughly looted. [34] But if that statement from George Hull is not enough to turn your stomach, then perhaps some other previous statements, emanating from the floor of the Congress in support of the *Wilson Tariff Act of 1894* [which contained an Income Tax rider (the Income Tax bill would not pass the Congress by itself)], which present a flowery wonderland promised to us all, if only we were just taxed more heavily, just damaged more intensely, and deprived of just more wealth through one more turn of the screws, is just strong enough to make someone choke. [35]

The King's policy of keeping the ratio between the Income Tax bracket and the percentage tax demanded where it is, is because it lies just below the threshold toleration level, although not precisely so. The King's Agents are constantly surveying us folks out here in the countryside to see how many of us are in what tax bracket, so the King can reassess how much more tax confiscation can be

extracted from us without an unmanageable revolt.[[36](#)]

It is the possible likelihood that this threshold toleration level would be overpassed and broken that concerns certain senior bureaucrats in Washington, who are wise to the practical secondary consequences such a passing of the threshold limit would create. The meaning of this concern is perhaps best understood by the 1979 analogy of the oil pricing decisions made by Saudi Arabia's Oil Minister, Sheik Admed Yamani. The Sheik's adamant refusal to raise Saudi crude oil prices above the \$40 per barrel limit in the face of such rare and unusually strong world wide petroleum demand puzzled many observers.[[37](#)]

From the viewpoint of some folks, the Sheik was passing up on a golden opportunity to cream in some extra bucks while the oil boom lasted across those several months. To other observers of the passing scene, the Sheik was a friend of the United States, and was just a good, kind, caring, public welfare oriented person who simply had the world's best interests in his heart as he refused to raise prices any higher. But the real reason why Sheik Yamani was trying to keep the oil prices artificially low is the same reason why the Congress has fixed the Income Bracket/Percentage Tax ratios for the Income Tax at their present levels: Because raising oil prices to levels above a threshold toleration level then equal to higher priced alcohol would cause the universal shift to alcohol and other non-crude oil based substitutes, and so oil would then not be purchased at all in the future; just like more aggressive Income Tax levels would cause folks to simply abandon taxes altogether, thus leaving the King with nothing from these folks (as I mentioned that some Tax Collectors have been concerned about since the 1950's). And that is the great art of pricing in business: Keeping prices competitively high, but just below the threshold level of rejection.[[38](#)]

No relationship to cost, no relationship to benefits received, no relationship to hard intrinsic value. Just pricing based on Enscrewment (a similar conclusion reached

by others just cited in the footnote, but they use their own proprietary language that removes identification of the moral orientation (for good or evil) in the actors. As for pricing within the interior of shared monopoly cartels -- this is why sophisticated pricing strategists know that charging the highest momentary price the market will support is not necessarily the best thing to do for yourself: You may win that battle under unusual circumstances, but lose the long term war for several different secondary reasons. And our King, with his monopoly, is no different in either motivation or strategy. And that concern about likely rejection by ex-Taxpayers is also the same reason why sophisticated attorneys who work for the King know that it is often best to drop a prosecution, *sans gene*, in a low level Administrative or Trial setting, rather than raise the presentation threshold level of the grievance to senior judicial appellate forums and risk an adverse appellate opinion on appeal that might benefit others, even if unreported. [[39](#)]

Like the Sub-Threshold Pricing Enscrewment Model in Commerce, there is also a Sub-Threshold Prosecution Enscrewment Model in effect in the corridors of Government as well, as the Judiciary is used latently by prosecutors in ways to help enrich the King. [[40](#)] [Incidentally, the Rothschilds and their ideological mentor, Karl Marx, have planned this impending state of affairs since the Paris Communes of the 1800's, but their *sub rosa* political involvement and quiet intellectual sponsorship required our national consent through acts of our own American legislatures, which they got. (So we really did this to ourselves). And so I am only interested in now addressing things as presently fabricated under American Law; and since the King is now collecting Income Taxes exclusively by contract [numerous layers of invisible contracts difficult to see], only the content of the contract is relevant to discuss, when a grievance under the contract later comes up for judicial review and enforcement. And so questions, sounding in the Tort of unfairness, as to just who ultimately sponsored this grand scenario become largely irrelevant, when contracts are in effect. The

facts are that the Income Tax has been around in the United States for a long time. The American colonists had such a tax imposed on them,[[41](#)] and there was also one imposed during the Civil War under Abraham Lincoln.[[42](#)] But the distinction between those prior belief and transient *ad hoc* taxing occurrences and the present permanent Income Tax is that our contemporary Income Tax has an underlying political objective as its primary goal: It was originally designed and is now intended to forcibly screw, harm and damage people, first, and then to raise revenue as a wealth transfer instrument, second.[[43](#)]

Creating damages through such devices as a national Tax on Incomes, as a tool for conquest, is very important to international Bolsheviks, particularly since they thrive in an atmosphere where the true seminal point of beginning of national destruction is obscure and difficult to see; and very few folks see the Income Tax as the great tool of destruction that it is.[[44](#)]

For example, The World Bank in Washington will not make a loan to any political jurisdiction in the world, unless that country has enacted a national income tax at rates high enough to satisfy the Bolsheviks. Nations rise and fall on Income Taxes.[[45](#)] And here in the United States, the State of New York, under the evil genius of Nelson Rockefeller, enacted the highest corporate and personal income taxes in effect, of any state, during the 1960's and 1970's, driving a large number of businesses and literally millions of people, to emigrate from New York. [[46](#)]

Income Taxes have a history of being used to accomplish special objectives which, by their nature, require the creation of some incidental damages, and so Gremlins trying hard to run a country into the ground, need generally look no farther than simply initiating a Taxing grab on Incomes.[[47](#)]

Although making life difficult for *Individuals* is important for Gremlins as a source of damages, creating

military engagements and wars can be another such source of damages,[[48](#)] and quiet national economic enscrewment still another.[[49](#)]

Today, in the United States, law school students are taught the Bolshevik line that Income Taxes are good for the country because of the social engineering that can then be performed with the confiscated money.[[50](#)] Having been contaminated with clever lies originating from a devilish source far beyond their minimal factual level of comprehension to understand, and also requiring a level of judgment operating on a repository of knowledge in excess of their limited capacity, some sympathetic little Gremlin lawyers are now trying to twist basic property rights around to have the mere omission of an Income Tax be construed as a Tort on impoverished people, arguing that poor folks now have some type of a social right to your money.[[51](#)]

The bottom line is that the Income Tax continues to roll on; opposition is minimal; Tax Protestors are being frowned upon by the general public at large, viewed as cheaters making Government only more expensive for themselves; and so the Income Tax is now accomplishing its Bolshevik political mission in the philosophically divided House of the United States, with flying colors.[[52](#)]

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[1] There are many people who take the view, seemingly very reasonably that, since they have accepted Jesus Christ into their lives, and since they are just as good and moral as anyone else they know (and a lot more moral than many other people), then it is quite reasonable that they will be going to Heaven. This view is very widespread today, and it is also quite defective. First, the fact that you are just as good and moral as anyone else is irrelevant to Father in our impending Judgment Day to be held under a Contract Law jurisprudential setting. Father has no interest in any relative or collectively weighed anything. You, individually and personally, have either progressed under your Contract, or you haven't; and what

some guy down the street does or avoids is not relevant to you and your Contract. The unfairness of possibly being treated worse than someone else in a grievance is a Tort Law argument. Second, the fact that you have accepted Jesus Christ into your life is very significant -- but only as a point of beginning, and not as a terminating wrap up to anything. The error made by many Christian folks -- that their acceptance of Jesus Christ completes their forward motions on Heavenly matters -- is the same error that many other folks make by assigning either a terminating or concluding attribute to the execution of contracts [like walking out of an automobile dealership with a sigh of relief that since you've the contract and the car is your's, well, that ends the matter; sorry, but that *Purchase and Sale Contract* only started the matter]. Entering into a contract -- whether with Heavenly Father or anyone else -- is always just a point of beginning, a fact that sharp Gremlins have taken very astute notice of. While talking about a Diplomatic Treaty that was just signed (and Treaties between Governments are contracts):

"It is a fundamental mistake to assume that the treaty ends where it really begins. The signing of the document on June 28, 1919 at Versailles did not complete its history; it really began it. *The Measure of Worth lies in the process of its execution and the spirit in which it is carried out by all of the parties to the contract.*" - Bernard Baruch in *the Making of the Reparations and Economic Sections of the Treaty*, at page 8 [Harper & Brothers, New York (1920)]. (The italics formation of the last sentence was that way in the original, so it represents an idea Bernard Baruch deemed important).

Here is a Gremlin -- Bernard Baruch -- telling us that when he participated in partially negotiating the Treaty of Versailles in 1919, he knew that many folks commonly view the execution of Treaties to be the end of the matter; but sharp Gremlins know that contracts only start the action in motion; so we too should be cognizant of this attribute in Nature. [[return](#)]

**[2]** As a concluding by-line to this digressionary discussion here on Father and Contracts, if you'll but give it a few moments thought and imagination, it is interesting to note that this impending Judgment Day arrangement that Father designed, gives a generous built in structural edge to those persons who are trying to become the Sons of Eloha, and the procedure itself also creates obstacles for those who have no interest in such a Celestial Objective (as if the operation of the Judgment Day mechanical procedure itself assists in separating embryonic Eloha from their ministrants). So now we need to ask ourselves a question: Does that structural arrangement sound like it comes from someone who knows what he is doing? Yes, it sounds like Father knows exactly what he is doing; and if that is true, then we should listen very carefully to anything Father has to say and would like us to do. And consistent with Father's intentions to give his Sons the edge whenever possible, while exposing them to the same environment and standards as everyone else, comes the following arrangement: That after we enter into Father's Advanced Contracts down here there are some other circumstances we can go through down here to accelerate the Judgment Day to the present time (but that is another Letter). I am only making the comparative point here that the lack of national collective interest on the extreme significance of that Judgment Day accelerant statement replicates the lack of national collective interest on the extreme significance of bank accounts and other high-powered contracts as those Equity instruments define our sub-parity relationship with the King. In both cases, this information is freely floating around the countryside, but one first has to define objectives, ask questions, and then exert efforts in order to get to and then understand answers to questions. (And it is the discipline and serious attitude such a procedure requires which largely explains why there are so few people around who possess such important knowledge; not that there are few knowledgeable persons that is an inverse indicia to gauge the importance of the knowledge). [[return](#)]

**[3]** Furthermore, just to make things seem psychologically interesting back then, I am sure that Lucifer blended in

some ceremonial flair into those orgies, by conveying the image that orgies were officially sanctioned, somehow. Like contemporary Witches emulating their mentors in Sodom by performing Fertility Rites on the Witches' Sabbath, an interesting sounding excuse will satisfy most folks. When Witches are not otherwise busy *pulling down the moon*, almost all of their rites involving licking down some slice of meat [see Raymond Buckland's *The Tree, The Complete Book of Saxon Witchcraft*, from Seax-Wica Voys, Box 5149, Virginia Beach, Virginia 23455]. [[return](#)]

[4] "We do not believe in situation-itis; we do not go with the people who think that there is a different age, that this is a different , that these people are more enlightened, or that [this standard] was for old times. Always the Lord will hold to his statements that he has given through the ages, and he will expect to respect themselves, to respect their wives, and the wives to respect their husbands." - Spencer W. Kimball in *Conference Reports* ["God The Same Today"], page 162 (April, 1975). [[return](#)]

[5] "As a young man David demonstrated a courage and a strength and a power that likely has not been equaled in all of the great characters of the scriptures. He fought with wild beasts and overcame them, defeated the giant Goliath virtually with his hands, and then served through many years as the leader of Israel and demonstrated in the process tremendous control, tremendous discipline. The greatest enemy he had, perhaps, through most of these years -- at least the greatest threat to his existence -- was the man Saul. Yet on several occasions when David could have removed this threat by taking the life of Saul, who was in his hands, [David] withheld [himself] and controlled those impulses. That demonstrated tremendous power and control. Then later in life, as a mature man with all the strength that kind of life had brought him, David was unwise. It was not because David was weak that he fell. He was unwise. I suspect that David had reached the point where he felt he was strong enough to indulge the entertainment of some enticing possibilities. On the day he stood on his rooftop and observed the wife of one

of his officers, instead of taking himself by the nape of the neck, so to speak, and saying 'David, get out of here!' David remained. David thought about the possibilities [of getting involved with this slice of meat], and those thoughts overcame David and eventually controlled him. One of the saddest entries in all the scriptures, I think, is that which the Lord gave the Prophet Joseph Smith in Section 132 of the *Doctrines and Covenants*. Speaking of David's situation today, he said, 'For he hath fallen from his exaltation, and received his portion.' (D&C 132:39). "...David, King David, one of the greatest and powerful men of the Old Testament times, could have been today among the Gods if he had controlled his thoughts." - Dean L. Larsen in 1976 *Speeches of the Year*, at 121 [Brigham Young University Press, Provo, Utah (1976)].

The chronicles of David's life are presented in *First and Second Samuel*. Notice how there was never any unjust damages created by David in his life down here; David did not lose his exaltation because he carefully avoided damaging others, as a lot of folks in Christiandom incorrectly believe is important, but actually David lost his Celestial Status in the impending Heavenly realms that lie ahead because of an infracted Contract under circumstances that created no damages whatsoever [David mentions that he entered into Father's *Everlasting Covenant* in II *Samuel* 23:5], the content of which prohibits promiscuous masculine excursions into the interior contours of feminine musculature, under certain circumstances. The defense argument that such ecstatic circumstances create a wide ranging array of beneficial biological and psychological side effects (which is factually correct) is not going to be relevant at the Last Day -- just like Tax Protesting arguments sounding in the Tort of Constitutional unfairness are not relevant when Federal Judges are enforcing express Commercial contracts (even though the Protestor is also factually correct as well in his Constitutional research). And Protestors continue to lose today on the same grounds and for the same reasons that good Christian folks will lose the Celestial Kingdom and take an honorable second place as an

Angel: Because of failure to identify and come to grips with a series of invisible Contracts, and for failing to appreciate the extent to which contracts are elevated in Nature to an overruling dominate position in settling Judgments. Father's Covenants were deliberately designed to provide *persons* operating under its jurisdictional penumbra with a confluence of contrasting incentives to exercise judgment on, and it is the outcome of those decisions which Covenant operants make for themselves -- that is what Father wants to see. Yet David, while he was still alive down here, knew that he had blown it but good: "[Jesus Christ told me that] he that ruleth over men must be just, ruling in the fear of God [and this is important to Father because impending Gods will themselves be ruling over angels and the like in the realms to come]. [...These just persons, who are potential Gods], shall be as light in the morning, when the sun riseth, even a morning without clouds; as the tender grass springing out of the Earth by clear shining after rain."

After describing such a potential Celestial person in those terms, David admitted that he did not qualify:

"...although my house be not so with God." - II  
*Samuel* 23:3 et seq. [[return](#)]

**[6]** Illuminatti Gremlins, vipers, Bolsheviks, witches and other associated imps who circulate in that genre are not the only ones to be fooled and taken in on Tort Law reasoning down here. Certain eremitical monks are another prime example of well meaning people arranging their acts and behavior down here to take maximum advantage of the "avoidance of damages" question that haunts so many people. Of the numerous orders of monks around, such as the Trappists, the Carthusians, and the Benedictines, perhaps it is several of the Black Monk abbeys in Europe that are exemplary in their zeal not to damage anything, anyone, or any property, at any time. These particular Black Monks are doctrinaire Benedictine Monks. But unique to their own monastery sect, they walk through the air slowly and lead isolated and inactive lives. On their minds, they are taught not to influence the direction of

anything else (i.e., avoid potential damages there). In Saint Benedictine's Rules [E.C. Butler, *Benedictine Monachism* (1924)], chapters 23 to 30 talk about the relationship in effect between fault for damages and punishments to be expected. The head monk, the Abbott, is taught that he will be held accountable to answer for the souls of all of his monks before the judgment seat of God (chapters 2, 3, 27 and 64). Both the willful avoidance of damaging anything, and the doctrine that the Abbott is responsible before Father for the acts of others are Tort Law arguments, and are defective. Heavenly Father is dealing in Contracts; and expecting yourself to be magnified in stature before Father at the Last Day due to the mere absence of not having caused any damages down here or assuming responsibility for what a third person does or does not do, is absolutely incorrect. The only third party line of liability down here that we need to be concerned originates with Contracts, such as one that deems parents to be responsible for the acts of their offspring, if the child goes off on a negative tangent. [[return](#)]

[7] Our old Patriarch Jeremiah once had a few words to say about the Principle of Nature that provides for a superseding layer of Covenants replacing a previous layer of Covenants that have fulfilled their purpose. While quoting Jesus Christ, Jeremiah said that:

"Behold, the days come, saith the Lord, that I will make a *new covenant* with the House of Israel, and with the House of Judah; Not according to the Covenant that I made with their fathers in that day [when] I took them by the hand to bring them out of Egypt; which my Covenant they [broke], although I was a husbandman to them; but this shall be the Covenant that I will make with the House of Israel; After those days, saith the Lord, I will put my Law in their inward parts, and write it in their hearts; and will be their God, and they shall be my people." - *Jeremiah* 31:31 et seq.

Here we are being told that the terms of Covenants that were once structured for folks in another area are going to be replaced with terms of a *new covenant* for us; indirectly referring to the modifications made in the *Law of Moses* relating to blood sacrifice rites that were deemed unnecessary after the Crucifixion perfected that phase of *atonement*. This passage in *Jeremiah* does not talk about our own specific individual First Estate Contracts being replaced with another layer of *new covenants* in this Second Estate, but the Principle that is being spoken here, of an organic growth in Covenants by reason of superseding replacement, applies to us all individually, just as *Jeremiah* is telling us that it applies to the House of Israel collectively. The operation of this Principle of Nature, whether applied to us individually *covenant by successive covenant* or collectively as a nation by a change in the terms of those *covenants en masse*, is well known in Law and is called the *Merger Doctrine* by American lawyers, which I will discuss later. *Jeremiah* was a marvelous fellow, and I will have more to say about him personally near the end of this Letter. [[return](#)]

**[8]** Your ability to be exalted is neither diminished nor exalted because you are not a Prophet or an Apostle.

"Here [we Apostles and Prophets are], who [like common Saints], are destined to be exalted with the Gods, to become rulers in the Kingdoms of our Father, to become equal with the Father and the Son..." - Brigham Young, in a discourse delivered in the Bowery, Salt Lake City, June 15, 1856; 3 *Journal of Discourses* 354, at 360 [London (1856)]. [[return](#)]

**[9]** "We are a Covenant-making and a Covenant-taking people. We have the Gospel, which is the *new and everlasting Covenant*: *new* in that the Lord has revealed it anew in our day; *everlasting* in that its principles are eternal, have existed with God from all eternity, and are the same

unchangeable laws by which all men in all ages may be Saved. The Gospel is the Covenant which God makes with his children here on Earth that he will return them to His presence and give them Eternal Life, if they will walk the paths of truth and righteousness while here. "We are the children of the Covenant which God made with Abraham, or father. To Abraham, God promised Salvation and Exaltation if he would walk as the Lord taught him to walk.

Further, the Lord Covenanted with Abraham that he would restore to Abraham's seed the same laws and ordinances, in all their beauty and perfection, which that ancient patriarch had received. 'For as many as receive that Gospel,' the Lord said to him, 'shall be called after thy name, and shall be accounted thy seed, and shall rise up and bless thee, as their father.' (Abraham 2:10).

"Now we have this same *everlasting covenant*. We have the restored Gospel, and every person who belongs to the Church, who has passed through the waters of Baptism, has had the inestimable privilege of making a personal Covenant with the Lord that will save him provided he does the things he agrees to do when he enters into that Covenant with God." - Bruce R. McConkie in *Conference Reports* ["A Covenant People"], at page 13 (October, 1950).

"The Latter-day Saints are the people of God, a chosen people, a royal priesthood, a covenant people, and a covenant-making people. The greatest and most important blessings our Heavenly Father has for his faithful sons and daughters are received by covenant." - George F. Richards, in *Conference Reports*, page 129 (April, 1945). [[return](#)]

**[10]** "The first objective of our existence is to know and understand the principles of life, to know good from evil, to understand light from darkness, to have the ability to choose between that which gives and perpetuates life and that which would take it away. The volition of the

creature to choose is free; we have this power given to us." - Brigham Young, President of the Mormon Church, speaking in the Old Tabernacle, Salt Lake City, December 8, 1867; 12 *Journal of Discourses* 111, at 111 [London (1869)]. [[return](#)]

[11] "We can not receive, while in the flesh, the keys [of Celestial Jurisdiction] to form and fashion kingdoms and to organize , for they are beyond our [limited] capacity and calling [down here], [they are] beyond this world. In the resurrection, men who have been faithful and diligent in all things in the flesh, [who] have kept their First and Second Estate, [will] be crowned Gods, even the Sons of God, [and] will be ordained to organize matter [and then go off and create and people their own planets]." - Brigham Young, in a discourse delivered in Farmington, Utah, August 24, 1872; 15 *Journal of Discourses* 135, at 137 [London (1873)]. [[return](#)]

[12] A necessarily difficult position to be in. However, since ignorance, whether real or pretended, of the contract's existence does not vitiate one's liability, then restraining one's self to remain within the contours of such intellectual containment, in such a state of ignorance is self-damaging, and is to be discouraged. And as for the Law of Contracts, whether known or unknown:

"A contract is an agreement in which a party undertakes to do, or not to do, a particular thing. The law binds him to perform his undertaking, and this is, of course, the obligation of the contract." - *Sturges vs. Crowninshield*, 17 U.S. 122, at 197 (1819). [[return](#)]

[13] "A growing number of taxpayers are developing negative perceptions of the Federal Income Tax. For example, surveys conducted by the *Advisory Commission on Intergovernmental Relations* finds that Americans perceive the Federal Income Tax as the worst tax imposed on them and the least fair. Further, tax evasion appears on the

rise -- paralleling the increase in negative perception."  
- Steven Kaplan and Phillip Reckers in *A Study of Tax Evasion Judgments* in 38 National Tax Journal 97, at 97 (March, 1985); citing in turn the research of Myers and Shannon in *Changing Public Attitudes on Government and Taxes* [Advisory Commission on Intergovernmental Relations, Washington, D.C. (1980-1983)]. [[return](#)]

**[14]** Sharp Congressmen themselves knew of this impending state of defiance back in the 1800's, before the original version of our present Income Tax was created:

"The imposition of the [income] tax will corrupt the people. It will bring in its train the spy and the informer. It will necessitate a swarm of officials with inquisitorial powers. It will be a step towards centralization... It breaks another canon of taxation in that it is expensive in its collection [a condition since remedied by the clever use of administrative contracts to force people into a taxable status they would not otherwise be in]..." - Representative Robert Adams, speaking in opposition to the proposed Income Tax Act of 1894, on the floor of the House of Representatives, January 26, 1894 [as quoted by Frank Chodorov in *the Income Tax*, page 63 (Devin-Adair, 1954)]. [But as usual in Congress, cries and pleas for the continuance of the quiescent *status quo* of the 1800's fell on deaf ears.] [[return](#)]

**[15]** Throughout the years, numerous Hearings have been held and Bills introduced into the Congress proposing a *Flat Rate Tax*, but they have never gotten anywhere. See such Senate Hearings in *The Flat Tax Rate* ["Hearings Before the Committee on Finance of the United States Senate"], 79th Congress, 2nd Session (September 28 and 19, 1982) [GPO, Washington (1983)]. Many of the persons presenting evidence in that Hearing expressed knowledge on the enscrewment orientation of progressive taxation,

through their own words. When such widely held knowledge jells into something tangible in the corridors of Congress is largely a function of overcoming the Gremlins who now control the Congress. [[return](#)]

[16] As recently as the early 1930's, a mere 5% was the maximum graduated federal income tax due, but in time Bolshevik Gremlins changed that, by escalating taxing percentage grabs to enscrewment levels more satisfactory to them. The schedule was, at that time:

- 1-1/2% on the first \$4,000
- 3% on the next \$4,000
- 5% on the balance.

- *Wall Street Journal*, February 8, 1929 ["Income Tax in a Nutshell"], page 4. [[return](#)]

[17] This idea has also been a dominate and recurring theme in research and literature in this area of studying tax revolts. See generally:

- Lee Sigelman and David Lowery in *The Tax Revolt: a Comparative State Analysis*, 36 *Western Political Science Quarterly*, at 30 (March, 1983); This paper explains eight different possible explanations of tax revolt success in the 18 states where such revolts have surfaced as of 1983;
- Geoffrey Brennan and James Buchanan in *The Logic of Tax Limits: Alternative Constitutional Constraints on the Power to Tax*, 32 *National Tax Journal*, at 11 (1977);
- James Buchanan in *Why Does Government Grow* (an article appearing in *Budgets and Bureaucrats*, edited by Thomas Borcherding [Duke University Press, Durham, North Carolina (1977)]);
- James Buchanan in *The Potential for Taxpayer Revolt in American Democracy*, 59

Social Science Quarterly, at 691 (1979); - James Buchanan and Richard Wagner in *Democracy in Deficit: the Political Legacy of Lord Keynes* [Academic Press, New York (1977)]. [[return](#)]

[18] The phrase *quid pro quo* means that there has been an exchange of "something for something." It has a Roman origin to it, and is a term that appears in old medieval English Crown cases I have read, and now carries on down to the present time with Federal Judges. See *In Re Lueder's Estate*, 164 F.2nd 128, at 135 (1947). [[return](#)]

[19] And other top tax bureaucrats have repeated the warnings initially contained in that Treasury Department report of the 1950's. At the close of the Johnson Administration in 1969, Secretary of the Treasury Joseph W. Barr warned of a growing resentment against higher taxes. [See the Foreword in *The Income Tax: How Progressive Should it Be?* by The American Enterprise Institute, featuring cross discussions on the question of progressivity with Charles Galvin and Boris Bittker (AEI, Washington, 1969)]. [[return](#)]

[20] This is a conclusion also reached by the Fund for Public Policy Research, in a report entitled *Tax Changes and the Composition of Fixed Investment: An Aggregate Simulation* by Aaron, Russek, and Singer. The study was conducted to inform the Joint Congressional Committee on Internal Revenue Taxation as to the impact of the Tax Reform Act of 1969 on investments in housing. [Washington, D.C. (1969)]. Some of the data used in this report was obtained from the Federal Reserve Board, who researches its own macro-economic taxation models isochronously (*isochronous* means at regularly occurring intervals of time). [[return](#)]

[21] "...there is one way by which the Government could avoid almost all resource costs in enforcing the tax code: Penalize only a few taxpayers, but with inordinately high fines or other punishments. Given that taxpayers are risk

adverse, such a strategy has a minimal resource cost while serving as an effective deterrent to tax evasion." - Jonathan Skinner and Joel Slemrod in *Economic Perspectives on Tax Evasion*, 38 National Tax Journal 345, at 346 (September, 1985).

Notice why this *in terrorem* method of collecting taxes would succeed: Because the Taxpayers are deemed to be milktoast *risk adverse* persons [meaning that unlike Patriots, Taxpayers would rather pay than put up a good fight]. The authors then discuss and cite in turn two books that discuss ways on how the Government can magnify the important image of such tax spankings administered to potential tax evaders in the public's eye; see:

- Thomas McCaleb in *Tax Evasion and the Differential Taxation of Labor and Capital Income*, 31 Public Finance Magazine 287 (1976);
- Nicholas Stern in *On the Economic Theory of Policy Towards Crime*, appearing in "Economic Models of Criminal Behavior" by Heineke, Editor [North Holland Publishing, Amsterdam (1978)]. [[return](#)]

**[22]** An adjustment in status from Taxpayer to non-Taxpayer is a behavioral modification designed to experience relief from a taxation load; if invisible juristic taxation contracts remain in effect after the transition in status adjustment was believed to have been completed, then what could be the provident saving of resources then degenerates into *tax evasion*. Tax evaders have been thoroughly studied, examined, and restudied over and over again [for the fabulous amount of money at stake in this Gremlin enrichment game, we really do not need collaborating documentation on what is merely *common sense*, but termites do].

For the behavioral aspects of tax evasion, see:

- M.W. Spicer in *A Behavioral Model of Income Tax Evasion* [Doctorial Dissertation, Ohio State

University (1974)];

- Michael Allingham and Agnew Sandow in *Income Tax Evasion: A Theoretical Analysis*, 1 *Journal of Public Economics* 323 (1972) [discusses the utility maximizing behavior of Taxpayers who are subject to detection and penalties, as viewed this way, these twin researchers modelled the tax evader as persons who thus *demand* the level of evasion given the *prices* for evasion as set by the Government. In the context of constructing a supply and demand model, these two authors concluded that the evading Taxpayer takes in factual information (like the structure, enforcement effect, and punishments specified in the tax code) as *given* criteria the Taxpayer cannot control, and then the Taxpayer makes an assessment as to the most preferred dollar level that the tax evasion is worth to him.]
- Charles Clotfelter in *Tax Evasion and Tax Rates: An Analysis of Individual Returns* in 65 *Review of Economic and Statistics* 363 (1983) [discusses direct measure of tax compliance based on 1969 IRS data called TCMP (Tax Compliance Measurement Program), to examine the sensitivity of tax compliance to the marginal tax rate (that mouthful means that Charles Clotfelter did some statistical work and determined on his own that the lower tax rate a Taxpayer is in, then the more compliance a Taxpayer would give back to the Government [which is only common sense]).];
- Nathan Boidman in *A Summary of What Can Be Learned from the Experience of Other Countries with Income Tax Problems*, an article contained in a publication called "Income Tax Compliance: A Report of the ABA Section of Taxation Invitational Conference on Income Tax Compliance," at page 149 [American Bar Association, Washington (1983)];
- Age, income, moral beliefs and other economic factors have been found to influence the tax evasion question. See A. Lewis in *An Empirical Assessment of Tax Mentality* in *Public Forum Magazine*, page 245 (1979); and Y.D. Song and T.E. Yarbough in *Tax Ethics and Taxpayer's Attitudes* in *Public Administration*

Review Magazine, page 442 (1978);

- Based on sample data containing these five main demographic variables suggestive of tax evaders: Age, Income by Category, Belief that tax evasion is morally wrong, belief that the Federal Income Tax is fair, and economic factors, Researcher A. Lewis generates a pretty accurate larger estimate of the percentage of non-complying Taxpayers who exhibit tax evasion behavior, by multiplying his sample data to the known entire national population that conforms to each variable classification [see A. Lewis in *The Psychology of Taxation* [Saint Martin's Press, New York (1982)]. [[return](#)]

[23] When Tax Protestors are parties to invisible juristic contracts, they are in fact tax evaders, because they do in fact owe the tax, regardless of their political philosophy justification sounding in the Tort of unfairness [even though many Protestors do not want to admit it]. In Nature, whenever contracts are in effect when a grievance is up for settlement, then the contract comes first, and Tort arguments of unfairness come second; and nothing will change at the Last Day. The economic perspective on tax evasion [meaning the effect of tax evasion on tax receipts] has been frequently commented upon. For recent technical examples see:

- Vidar Christianson in *Two Comments on Tax Evasion*, 13 Journal of Public Economics 389 (1980);
- Jonathan Skinner and Joel Slemrod in *Economic Perspectives on Tax Evasion*, 38 National Tax Journal 345 (September, 1985); discusses horizontal fairness [*horizontal* means analyzed among Taxpayers of equal income] with vertical fairness [*vertical* means analyzed among Taxpayers of different income], in an on-going practice of tax evasion:

"Public Policy towards tax evasion reflects complex and often competing goals of collecting taxes efficiently and treating Taxpayers equitably. Since Adam Smith, economists have

been aware of the conflict between the comprehensive collection of Government revenue and the costly and unfair or "odious" method necessary to enforce these comprehensive collection rules." - Skinner and Slemrod, *id.*, at 345

That reference to Adam Smith is:

"A major source of Government revenue in Adam Smith's day was duties, which 'by subjecting at least the dealers in the taxed commodities to the frequent visits and odious examination of the tax gatherers, expose them sometimes, no doubt to some degree of oppression; and always to trouble and vexation; and although vexation... is not strictly speaking expense, it is certainly equivalent to the experience at which every man would be willing to redeem from it'." - Adam Smith in *Wealth of Nations*, at 430 [University of Chicago Press, Chicago (1976)].

As can be seen from the days of Adam Smith, tax collection is very much a continuing source of frictional confrontation between the Crown and the Countryside, and under such an inherently tortional factual setting, tax evasion will remain alive. Even though there is nothing immoral or improper about the use of implied invisible contracts by Juristic Institutions to raise revenue, tax evasion will so remain on the scene until such time as Juristic Institutions are barred from raising revenue under these implied contracts [as I will discuss later] (*implied* meaning invisible mass contracts that are not individually negotiated with each Person); so Juristic Institutions would then be required to rely on either express negotiated contracts (meaning contracts negotiated with every Person individually), or restricting the manipulative use of implied contracts to only those factual settings where special optional benefits are being offered. In both instances, you can forget about either of these contractual restraints ever surfacing in Constitutions. [[return](#)]

[24] Concern for the so called *Underground Economy* has been a recurring theme within the corridors of Government. By calling it the *Underground Economy*, the King's Agents are trying to color an illicit and tainted image in such activities; but the King is in no position to do so.

[Later I will talk about the use of guns, literally, by Treasury agents in the 1800's, to seal up a national monopoly on circulating Currency; in the old days, private mints and businesses freely issued out their own circulating coins and script, and so back then there was a real question as to whether or not common folks were involved with what is called *Interstate Commerce*; but today everyone is automatically "in" this invisible *Interstate Commerce* by the use and recirculation of Federal Reserve Notes, because the King once used his guns and bouncers to accomplish by hard physical duress what natural competitive economic attraction and good common sense could not bring about: A tight national Government monopoly on circulating Currency instruments, enforced by penal statutes. Should we be surprised that today, the King's Agents are now trying to twist things around enough so that those same common folks who simply do not want to use the King's money are now colored as being illicit participants in that vile, illegitimate "Underground Economy" -- but in fact the King should be the *very last one* to talk about what is illicit, vile, tainted, and unsavory.]

For recent recurring Government concerns echoed on that heinous and obscene *Underground Economy*, see:

1. The Congressional testimony of IRS Commissioner Jerome Kurtz, and two Treasury termites Richard Fogel and Robert Mason in Hearings entitled *Subterranean or Underground Economy*, held by the Subcommittee on Commerce, Consumers, and Monetary Affairs of the Committee on Governmental Operation; House of Representatives, 96th Congress, First Session (September, 1979).

2. The Congressional testimony of Commissioner Roscoe Egger and termite David Glickman (Deputy Assistant Treasury Secretary for Tax Policy) in *Disclosure of IRS Information to Assist with the Enforcement of Criminal Law*, Senate Subcommittee on Oversight of the IRS, Senate Finance Committee, 97th Congress, First Session (November, 1981); Committee Serial No. 97-58. Commission Egger starts letting the *Underground Economy* have it at page 63.

3. See also Congressional Hearings entitled *The Underground Economy*, held by the Subcommittee on Oversight, Committee on Ways and Means, House of Representatives, 96th Congress, First Session, Serial No. 96-70 (July, September, October, 1979).

Various different mathematical models have been developed on the *Underground Economy*. One method developed initially in the United States involves the use of making inferences about the underground economy on the basis of changes in money holdings over a period of time; see:

- P.M. Guttman in *The Subterranean Economy*, 33 *Financial Analysts Journal* 26 (November/December, 1979);
- E.L. Feige in *How Big Is the Irregular Economy?*, 5 *Challenge* 22 *Magazine*, at page 5 (1979);
- B.S. Frey and W.W. Pommerehne in an article entitled *Measuring the Hidden Economy: Though this Madness, There is Method in It*, appears in a book called *The Underground Economy in the United States and Abroad*, edited by Vito Tanzi [Lexington Books, Toronto (1983)].

A British researcher developed an *Underground Economy* model using differences between estimates of reported income on tax returns and other estimates of income based on household and industrial surveys of spending as an

indicator of the percentage slice of the economy going underground [see K. MaCafee in *A Glimpse of the Hidden Economy*, 316 *Economic Trends Magazine*, at 81 (February, 1980)]. Another researcher based in Italy used data from the relative level of public participation in what is called the *Official Labor Participation Rate* to arrive at his conclusions as to the number and magnitude of which Italians are declining their Government's invitation to deprive themselves of daily necessities so their Government can engage in conquests [see B. Contini in an article entitled *The Second Economy of Italy*, in Vito Tanzi's *Underground Economy*, id. Here in the United States, one of the ways Government researchers probe for areas of "illicit" subterranean activity is to examine what each American spends per year for food and other retail purchases, and then figure up a national per person average. Based on that information, a reasonable figure can be estimated that each typical American would spend each year on, for example, food.

Then checking each city in the United States against that national average, they look for food stores that are selling food to a known population area at a rate far in excess of the national per person average -- then obviously there are more people in that city than official census tracts are reporting. One such representative metropolitan area of a city swirling in such an illicit vortex of unreported income and officially nonexistent people, not surprisingly, is Las Vegas, Nevada. [[return](#)]

**[25]** I feel uncomfortable with the use of the word *Patriot*, but it does describe a characteristic worthy of admiration, even though the majority of Patriots I will be referring to in this letter have been engaged in highly immoral activity, by dishonoring invisible contracts they have no knowledge of. [[return](#)]

**[26]** A British researcher argues that the hard suppression of tax evasion by the Government is actually self-defeating, since such a characteristically *Gestapo* suppression of evaders produces the secondary effect of

reducing aggregate tax receipts by having discouraged economic activity; which if, in contrast, would have surpassed those taxes that were evaded [see B. Bracewell-Milnes in *The Fisc and the Fugitive: Exploiting the Quarry* appearing in "The State of Taxation," The Institute of Economic Affairs, London (1977)]. Many other parallels exist all throughout the very wide ranging field of interpersonal relations that suggest that the relaxed quiescent atmosphere generated by nice guys always yields the most fruit; but Bolshevik Gremlins believe that they are on an important mission and that terror is an important accessory instrument available to help them accomplish their objectives, and so nice guys are in their way, and Gremlins have no room for people that are in their way. [[return](#)]

[27] But the realization will never be universal:

"The problem [of both tax avoidance and evasion] is an ancient one. The natural desire of the Citizen to pay as small a tax as possible is doubtless as old as taxation. It would be difficult, indeed, to devise a system of taxation under which it would not rear its head. In this day of manifold Governmental activities with the consequent need for constant and fixed revenues, it is of paramount importance that the revenue laws be so drawn and so administered that the taxes imposed do not depend for their collection upon the whim, caprice, or astuteness of Taxpayers and their counsels.

"An added consideration is the equitable rights of Taxpayers themselves. It is of abiding importance to Taxpayers as a class that each Taxpayer pay his proportion of the tax burden, that each Citizen share the cost of Government in accordance with his ability to pay. Hence, in combating both evasion and avoidance, the Government is protecting itself and the equitable rights of all Taxpayers. The problem is one in which small Taxpayers, in particular,

have a very definite interest. John Doe has a taxable net income of one thousand dollars. Generally, John Doe pays his tax thereon. If he tries to avoid he usually evades, because he is unable to employ skilled advisors, and many of the methods by which he might avoid are not available to him. On the other hand, Henry Doe has a taxable net income of three thousand dollars. He has skilled accountants and advisors to reduce this net income and thereby minimize his tax liability. His business and investments are, generally, of such a nature as to render available to him many tax saving schemes. Hence, the ability to pay frequently carries with it the ability to avoid. After all, tax avoidance cannot be had at the dollar book counter." - Lucious Buck in *Income Tax Evasion and Avoidance: Some General Considerations*, 26 Georgetown Law Review 863, at 863 (1937). [[return](#)]

[28] At the present time, while a majority of Americans still do not perceive of things as being structurally wrong, however, there are many other folks who do possess inclinations of irritation:

"In an era of heavy taxation, many taxpayers, not merely "tax protestors," feel intense irritation at the federal tax authorities..." - *Cameron vs. I.R.S.*, 773 F.2nd 126, at 129 (1985). [[return](#)]

[29] Tax bureaucrats conduct extensive continuous statistical research on various different methodologies of conducting the best *cracking* that can be had for the tax collection dollar spent. Based on technical information derived from sources within the IRS, researcher Ann Witte, et al., developed an economic model of tax compliance by Americans. She came to the same conclusions that IRS statistical termites had already arrived at long ago:

1. That the decline in tax audit rates during

the 1970's may have accounted for a substantial portion of the decline in compliance during that period.

2. That increases in probability of tax audit and such things as information reporting and tax withholding are likely devices to increase tax code compliance [not very difficult to figure out, but bureaucrats need to have it all handed to them].

3. That increases in moral ambivalence towards tax compliance will increase tax non-compliance [not very difficult to figure out].

The IRS divides Taxpayers into different strata of audit classes since it believes that compliance behavior differs significantly on the basis of level and type of income. Ann Witte constructed a statistical analysis for homogeneity of coefficients across the seven audit classes that her sources in the IRS would admit existed; she used *least squares* and a generalization of the *chow test* as statistical tools to come to a conclusion. That yes, Taxpayers situated within the seven different strata of audit classes developed by professional termites in the IRS do in fact exhibit an amazingly similar *modus vivendi* to other Taxpayers in the same class [*modus vivendi* means mode of living in the sense that it is a temporary arrangement pending settlement of some grievance]. Yes, those termites are quite proficient unknowing Bolshevik instrumentalities at their juristic tasks of eating out our substance [see Ann Witte in *The Effect of Tax Law and Tax Administration on Tax Compliance; The Case of the United States Individual Income Tax*, 38 National Tax Journal 1 (March, 1985)]. [[return](#)]

**[30]** The assessments and *judgment calls* that our King goes through in determining how much money should stay on the farm, what minimum amount is needed by the farmer for survival, and then how much should be turned over to the State for his own Royal purposes, is the same *judgment*

call that Gremlins nestled in Juristic Institutions made world wide:

"We were back to food requisitioning, only now it was called a tax. Then there was something called 'overfilling the quota.'

"What did that mean? It meant that a Party secretary would go to a collective farm and determine how much grain the collective farmers would need for their own purposes and how much [grain] they had to turn over the State. Often, not even the local Party committee would determine procurements; the State itself would set a quota for the whole district. As a result, all too frequently, the peasants would have to turn everything over they produced -- literally everything! Naturally, since they received no compensation whatsoever for their work, they lost interest in the collective farm and concentrated instead on their private plots to feed their families." - Nikita Khrushchev in his memoirs *Khrushchev Remembers: The Last Testament*, page 108 [Little Brown, Boston (1974); translated by Gremlin Strobe Talbott].

The reason why Gremlins world wide are continually confronted with the same nagging taxation question over and over again, is because they are dealing with *direct* taxes operating largely on Citizenship Contracts, and so there is inherently always going to be tension, friction, and confrontations, as *direct taxes* by their nature require strict administrative compliance, which is fundamentally out of harmony with the *happy go lucky* nonchalant ambivalence many folks manifest. And there will also be correlative factual assessments being made by Government as to just what the permissible levels of tolerable enscrewment are, that can be sustained by the peasantry before *en masse* rejection gets out of hand. By the nature of *direct taxes*, for the reciprocal compensation demanded, there never is any relationship to

juristic benefits offered, nor any relationship between income extracted from people and Governmental needs -- and so what we are left with is just an extraction formula designed to maximize Crown enrichment. [[return](#)]

**[31]** And they also know exactly what they are doing when they go around the countryside looking for some Tax Protesting giblets to crack:

*"Senator Smoothers:* I have been concerned, Mr. Alexander, [Director of the IRS in the mid 1970's], and the committee has received information regarding how the IRS deals with its enemies, if you will, particularly the tax protestor groups.

"We have information indicating that there has been an effort made to infiltrate these groups, if you will, primarily based on their anti-IRS activities, including such things as [their] efforts at physical destruction [in] your [IRS] offices and the filing of reams of blank returns. Is it your view that IRS investigators should be used in this capacity, or is this a matter better handled by other investigative agencies, like the FBI?

*"Mr. Alexander:* Mr. Smoothers, there have been instances where the use of the techniques that you described would be necessary. Those instances are few indeed. I think that the IRS has a responsibility to see to it that those who attempt to defeat tax administration and tax enforcement do not succeed. And, accordingly, as to tax resisters, we have an interest, and shall, I think, maintain an interest in making their efforts fail. But we also have a duty in the fulfillment of this limited goal to live up to constitutional principles and the law, because we cannot enforce the law properly by violating the law [a lie, but a *cracker* is not about to tell the Congress anything else]. ...

Tax protestors are indirectly related to tax administration, in that those who preach resistance to tax laws are likely to practice resistance as well." - *Hearings to Study Governmental Operations with Respect to Intelligence Information*, 94th Congress, First Session, Volume 3 ["Internal Revenue Service"], page 7; United States Senate (October 2, 1975).

A Gremlin once had a few words to say about *Executive Power*, such as that power wielded by Presidents and his administrative assistants:

"Executive power combines policy-making with the direction of policy execution. It is this combination that endows the executive organ in the governmental structure with its crucial functional importance and vests it, or rather the persons who symbolize or control it, with the mystique normally surrounding a head of State or a monarch. In the minds of the people, a president, a king, or even a premier... plays the role of leader, much in the tradition of the family head, the village elder, or the tribal chief.

"Through the ages, society has depended on the chief executives for a sense of direction, and they have stood at the apex of the social and political hierarchy whenever necessity has forced men to band together. Executive power may, in fact, be the oldest and the most necessary social institution in the world. It has taken many forms, has been established through diverse channels ranging from birth to purposely perpetrated death, and has been invested with different ranges of authority at various places and times and in response to varying requirements...

"The [bureaucratic] executive... is relatively unhindered in the exercise of [this] power...

Formal restraints, such as legal injunctions, are also either absent or circumvented, while informal restraints [such as the press] are somewhat more elastic in the assertion of their claims against the executive." - Zbigniew Brzezinski in *Ideology and Power in Soviet Politics*, at 13 [Fredrick Praeger Publisher, New York (1962)].

Gremlins know that folks will go right ahead and improvidently place an aura of mystique about the nominees they sponsor into visible executive positions in Juristic Institutions, such as Presidents and Members of his Cabinet -- while the real action [the level where the bureaucracy is interfacing with the public, the level where damages are being created), is taking place at a lower level -- an invisible bureaucratic level. And Gremlins are also cognizant of the fact that formal legal restraints, such as those residing in the Constitution, are in fact circumvented, as Mr. Alexander admitted; and third parties the public seems to trust, like the Press, are noted for their acquiescence of mischief through their silence. Always remember that Gremlins merely take advantage of what is handed to them, and will back off when the knife encounters a bone instead of more flesh; this is a Principle pronounced over and over again in ecclesiastical settings, as Lucifer is identified as a clever adversary specializing in taking prime advantages of weaknesses. Patriots assigning a degree of trust in the Constitutional compliance inclinations of lower strata bureaucratic underlings, by virtue of the stature possessed by a President sponsored by Gremlins, are in error; as Gremlin Brzezinski pointed out, when the house is under Gremlin management, such as the United States is today, the policy maker is largely aloof from the administrative termite. [[return](#)]

**[32]** It is my hunch that a contributing inducement element to the King's deceptive deflection of the justification for the Income Tax, away from our Father's Common Law on Contracts and towards the phony 16th Amendment, is likely to also indicate the presence of a morbid intellectual

disorder within the King's Senior Tax Collectors in Washington: A disorder of deception. Consider the composite conclusions that the psychological fantasy lie, of which Senior Tax Collectors manifest with the deception, is a sign of intellectual morbidity when strongly developed, and additionally, is a symptom of severe pathology [see Helene Deustch and Paul Roazen, *On the Pathological Lie*, in the Journal of the American Academy of Psychoanalysis, July, 1982, pages 369 to 386]. Another article which explores the clinical need for the operant reconditioning of lie therapies to correct structural deception disorders in the *modus operandi* of people is by Robert Langs, [writing in the *International Journal of Psychoanalytic Psychotherapy*, at pages 3 to 341 (1980-1981)], where he discusses psychotherapeutic treatment modalities on the treatment of deception disorders, especially psychoanalysis and psychoanalytically oriented psychotherapy. Boy, that sounds like just the right medicine for the King's Senior Tax Collectors. [[return](#)]

[33] American Jurisprudence, like Nature and society, is stratified into different statuses. And people and objects situated within those different strata (statuses) have different rights, motivations, and objectives. I am not convinced that there are not other secondary elements coming into focus when coming to grips with this psychological analysis of the King's Tax Collectors and their deception regarding the legal validity and general tax relevancy of the 16th Amendment. For an interesting discussion on the intricacies of deviant behavior manifested in people by virtue of the elevated status they hold, see *Social Stratification and Deviant Behavior* by John Hewitt [published by Random House (1970)]. Mr. Hewitt talks about the empirical connections between deviancy in *modus operandi* and self-perceived elevated status, when he discusses the "Analytical Models of Social Stratification and Deviant Behavior." [[return](#)]

[34] "During recent years there has been a general agitation and demand in almost every state in the union

and in almost every country in the world for intelligent, fair, and practical reforms and readjustments of their tax systems to the end that every citizen may be required to contribute to the wants of the Government in proportion to the revenue he enjoys under its protection. To this end the doctrine of equality of sacrifice or ability to pay is being universally invoked." - Representative George Hull, on the floor of the House of Representatives in 1913; as quoted by Thomas Lyons in *Income Taxes* ["Modern American Law Lecture"], page 14 (The Blackstone Institute, Chicago, 1920). [[return](#)]

[35] Speaking of the Income Tax provision of the *Wilson Tariff Bill*, a Congressman once had a few flowery words to say: "The passage of the [Wilson] bill will mark the dawn of a brighter day, with more sunshine, more of the songs of birds, more of that sweetest music, the laughter of children, well fed, well clothed, well housed. Can we doubt that in the bright, happier days to come, good, even-handed Democracy shall be triumphant? God hasten the era of equality in taxation and in opportunity. And God prosper the Wilson bill, first leaf in the book of reform in taxation, the promise of a brightening future for those whose genius and labor create the wealth of the land, and whose courage and patriotism are the only sure bulwark and defense of the Republic." - Representative David DeArmond, of Missouri (1894); [as quoted by Frank Chodorov in *The Income Tax*, page 41 (Devin-Adair, New York 1954)].

Always remember that David DeArmond was sent to Washington from country folks in Missouri -- ordinary Citizens just like us all, so to a large extent, he merely replicated the indifferent will of his Constituents who actually admired a man of his pathetic calibre; so before snickering at the clever Rothschilds, we need to realize that we did this to ourselves. Although it is popular to snicker at Congressmen, Congressmen reflect somewhat fairly the judgment calibre of their Constituents, and so now the correct remedy lies not by slothing off responsibility by pointing to someone else and blaming them, and not by the selective political criticism of the world's Gremlins (exemplary of Birchers and LaRouchies),

but rather by a national internal self-examination that originates, like everything else, individually:

"When politicians discover that the people will turn out in mass to the primaries, their hope of controlling delegates in their own interest will disappear; and whenever political conventions discover that the people will carefully discriminate in the selection of officers, choosing only those who live within the Law and who are pledged to support it -- those whose lives and characters are above reproach -- then will political parties fear to put up for election men who are unworthy. If the people will only exercise their privileges as American Citizens, they will find in their own hands the power to correct our present evils." - Melvin J. Ballard in *Improvement Era* ["The Political Responsibility of Latter-day Saints"], at 464 [Desert Book, Salt Lake City (1954)]. [[return](#)]

[36] A Gremlin once made a Statement that is a good representation as to how Gremlins think in taxation areas:

"The problem of the Government is to fix rates which will bring in a maximum amount of revenue to the Treasury and at the same time bear not too heavily on the taxpayer or on business enterprises. A sound tax policy must take into consideration three factors. It must produce sufficient revenue for the Government; it must lessen, so far as possible, the burden of taxation on those least able to bear it; and it must also remove those influences which might retard the continued steady development of business and industry on which, in the last analysis, so much of our prosperity depends." - Gremlin Andrew Mellon in *Taxation: the People's Business*, at 9 [MacMillian Company, New York (1924)].

Notice what is important to Gremlins: Maximum revenue

generation for the Government; and maximum taxation from the public that can be tolerated, individually and commercially. Gremlins do not concern themselves with such pesky little nuisance questions as to whether the Government really has any good cause to spend the money on in the first place; Gremlins do not concern themselves with the correlative damages experienced by folks as important resources are preemptively grabbed from them resulting in a deprivation of minimal material needs to support a family. Gremlins do not want you and I to have prosperity, they want the Government to have the prosperity, so that once Government has got the money, then they can spend it. [[return](#)]

[37] Saudi Arabia accomplished its objective of restraining other oil producers by increasing their oil production to maximum capacity, while refusing to raise its own price. See numerous articles in the *Wall Street Journal* discussing the Saudi Arabian crude oil pricing freeze while maximizing their own oil production to physical limits:

- July 3, 1979 ["Saudi Arabia Is Said To Plan An Increase In Its Oil Production"], page 3;
- July 10, 1979 ["President Confirms Saudi Move To Boost Oil Output Sharply"], page 2 ("...Saudi production should have a moderating influence on world oil prices...", id., at page 2);
- September 27, 1979 ["Saudis Allowing Higher Oil Level To Remain In '79"], page 3;
- November 29, 1979 ["Collection of Confusions" poorly written Editorial], page 2 (Saudi perspective on oil pricing);
- December 6, 1979 ["Saudi Arabia Probably Couldn't Bail Out Oil Consumers If Output In Iran Collapsed"], page 2 (Saudi at maximum oil capacity);
- December 13, 1979 ["Saudi Arabia Oil-Producing Capacity Is Up To Almost 11 Million Barrels a Day"], page 3;
- October 27, 1980 ["How Energy Boss Met Secretly With Yamani On Untimely Oil Deal"], page 1 (Saudi oil output raised, id., at page 23). [[return](#)]

[38] For recent commentary of this idea expressing similar conclusions in different words, and based on different reasoning, see:

1. Jon Harkness in *Opec, Rationality and the Macroeconomy*, 7 *Journal of Macroeconomics* at 567 (Fall, 1985); the author discusses a simple two nation macromodel with OPEC exploiting the vertical total supply curve of an open economy. Has interesting theories intellectuals would like.

2. Marie Paule Donsimoni in *Stable Heterogeneous Cartels*, 3 *International Journal of Industrial Organizations*, at 451 (December, 1985); originates from the Netherlands. The author discusses how cartels constrict and enlarge their supply of product as demand changes, in order to maintain high prices and prevent cartel members from having an incentive to leave the cartel. Under this model assumption, cartels composed of multiple types of firms can prosper and enhance revenue with greater efficiency than firms can individually outside of the cartel. Once established, cartels act like price leaders in an industry, with the uniqueness, size, and composition of cartels changing according to market demand.

3. M.A. Adelman in *Western Hemisphere Perspectives: Oil and Natural Gas*, 3 *Contemporary Policy Issues*, at 3 (Summer, 1985). The author discusses several competing and conflicting incentives to change pricing on oil, as they continuously seek to shift that elusive equilibrium to favor themselves. The individual market roles and shared concerns of Argentina, Canada, Ecuador and Mexico are discussed.

4. Claudio Loderer in *A Test of the Opec Cartel*

*Hypothesis: 1974-1983* in 40 *Journal of Finance*, at 991 (July, 1985). Discusses oil pricing over the last ten years, and addresses the hypothetical question as to whether or not the collusive policies of OPEC really had that much of an effect on oil prices. Very scholarly, with daily spot oil prices from 1973 to 1983, equations, tables and other instruments for intellectuals to exercise with.

5. Frank Bass and Ram Rao in *Competition, Strategy, and Price Dynamics; a Theoretical and Empirical Investigation*, 22 *Journal of Marketing Research*, at 283 (August, 1985).

Discusses the pricing impacts of new competition on industries dominated not by cartels, but by oligopolies. The authors develop a model reflecting some sensitivity resulting from demand diffusion, saturation, and cost reductions through growth in market share and accumulated experience. Price and market share dynamics are examined for the presence of a possibly competitive oligopoly; the authors analyze the pricing geometries of semiconductor manufacturing companies and conclude that the growth rate of the demand pricing elasticity in integrated circuits and correlated semiconductor products contributes significantly to pricing geometries (called *Paths* by the authors) across different products. With graphs and equations, this is an intellectual's delight.

6. K. Sridhar Moorthy in *Using Game Theory to Model Competition*, 22 *Journal of Marketing Research*, at 262 (August, 1985). The author presents the idea that competition springs from interdependence in effect between competitors, such that actions taken by one firm will have impact and create both opportunities and impediments on its competitors. The author creates a *Game Theory*, whereby decision makers

can model prospective reactions by competitors on what it does. Applications are made into:

- (a) Product and price competition;
- (b) Price wars;
- (c) The product quality/price relationship
- (d) Competitive bidding competition.

7. Jehoshua Eliasberg in *Analytical Models of Competition with Implications for Marketing: Issues, Findings, and Outlook*, 22 *Journal of Marketing Research*, at 237 (August, 1985). The author uses oligopolies to discuss how marketing managers are increasingly realizing the need to analyze competition in formulating strategic marketing plans. New market entrants and product line/distribution decisions are discussed in this fellow's pricing models.

8. Robert T. Mason and David Easley in *Preying for Time*, 33 *Journal of Industrial Economics*, at 445 (June, 1985). In an interesting article, the authors discuss the use of predatory pricing models as a common everyday tool of business conquest.

The authors state that contrary to common view, such predatory practices do not necessarily require the elimination of new competitors [something that John Rockefeller would have accomplished back in the 1800's out of the barrel of a gun and with the assistance of some dynamite]; but that other business behavior often largely accomplishes the same thing. With charts and equations.

9. P.A. Geroski et al in *Oligopoly, Competition and Welfare: Some Recent Developments*, 33 *Journal of Industrial Economics*, at page 369 (June, 1985); journal originates out of the United Kingdom. The authors review recent

literature on oligopolies; they err slightly when trying to define just what creates monopolies, but are correct when they take the obvious position that some monopolies have a protracted life about them over long periods of time.

10. Daniel Seligman in *Opec Discovers the Perils of Price Fixing*, 112 *Fortune Magazine*, at 51 (July 22, 1985). The author views OPEC as collapsing in ways predicted by classical theorems of the cartel theory of economics, for many different reasons. Factually defective in some aspects, but it is interesting light reading.

11. John Picinich in *Why Opec Is Still the Key to Long Term Oil Prices*, 14 *Futures; The Magazine of Commodities & Options*, at 52 (May, 1985). This author argues that OPEC is not on the threshold of collapse, and that with time and huge oil reserves on its side, OPEC will likely dominate oil markets again within a decade. Presents a good summary history of OPEC pricing in general, and of the reduction in crude oil demand that gained momentum in 1983; here in 1985 OPEC is alive but has lost the standing ability to call the shots like they used to.

12. William H. Miller in *No Deathwatch for Opec*, 225 *Industry Week*, at 40 (May 27, 1985). Openly discusses the view of others that OPEC will collapse, and then offers his own views that OPEC is likely to get stronger in the future, due to a combination of listed reasons. He cites the opinions of oil analysts that United States oil production will fall synchronous with a rise in demand, and the result will be that OPEC will hold the upper hand once again.

Those 12 articles are a representative profiling sample of

the multiplicity of recently appearing divergent views floating around on just one subject matter (business cartels and their functional similitudes, and pricing), that are the opinions of *intellectuals* -- as they go about their work reading, contemplating, writing their own opinions, putting in an honest day's work generating new theorems like they do. Sometimes they are correct, sometimes they are in error, but the one denominator threading its way through all 12 articles was an omission of some additional factual information here and there -- the effect of which would have been to both support and to countermand and negate the theorems presented. And as we change settings over to where the imps in the major media make their statements on television and in newspapers, they too are in error as frequently as *intellectuals* are, as a composite blend of lack of factual knowledge commingled with recurring overtones of philosophical bias and Gremlin sponsored malice. [[return](#)]

**[39]** The decision on whether or not to continue a prosecution at the appellate level is the same exercise of discretion that prosecutors exercise when the criminal defendant is initially charged with his crimes:

"The discretionary power... in determining whether a prosecution shall be commenced or maintained [on Appeal] may well depend upon matters of policy wholly apart from any question of *probable cause*." - *United States vs. Cox*, 342 F.2nd 167, at 171 (1965).

Private commentators as well have written on the discretion given to prosecuting attorneys on the decision when to drop a case in whole or in part, although they do not have the judgment to see what a marvelous administrative toll *Prosecutor's Discretion* is to keep potentially irritating cases out of appellate forums, where even unreported Opinions might spell trouble for the King in the future:

"Many persons who are in fact guilty of a crime and who could be convicted are either not

charged at all, are charged with a less serious offense or a smaller number of offenses than the evidence would support, or are subjected to informal control processes which do not require formal accusation. Although some decisions not to charge or not to charge fully for reasons unconnected with probability of guilt are made by the police, the primary concern here is with those [decisions that are] made by the prosecutor. With rare exceptions, legislatures and appellate judges officially approve of this allocation of power to prosecutors, but the precise issue is infrequently confronted in appellate litigation and is only occasionally dealt with specifically in statutes." - Frank Miller in *The Decision to Charge a Suspect with a Crime* ["Charging Discretion"], page 154 [Little Brown, Boston (1969)].

For commentary on the *Doctrine of Prosecutor's Discretion*, see:

- Klein in *The District Attorney's Discretion Not to Prosecute*, 32 Los Angeles Bar Bulletin 323, at 327 (1957);
- Kaplan in *The Prosecutorial Discretion -- a Comment*, 60 Northwestern University Law Review 174 (1965);
- Baker in *The Prosecutor -- Initiation of Prosecution*, 23 Journal of Criminal Law 770 (1933);
- Jackson in *The Federal Prosecutor*, 24 Journal of the American Judicature Society 18 (1940);
- Cates in *Can We Ignore Laws? -- Discretion Not to Prosecute*, 14 Alabama Law Review 1, at 7 (1962);
- Silbert in *The Role of the Prosecutor in the Process of Criminal Justice*, 63 American Bar Association Journal 1717 (1977). [[return](#)]

**[40]** Even something as seemingly removed from the fine art of sequestering common public knowledge of taxation by contract away from people, a field of law enforcement

seemingly aloof from the high stakes game of tax collection -- Federal Anti-Trust Enforcement -- is actually swirling in the same vortex of manipulative selective prosecution by use of strategy sessions held by United States Deputy Attorneys General in Washington, as they go about their work trying to make sure that only those cases conforming to a certain profile of criteria within their classification are eventually sent to the Judiciary for *cracking*, and one of those criteria is trying to identify, before prosecution is initiated, which cases the Government is likely to prevail on during appeal (see Suzanne Weaver in *Decision to Prosecute: Organization and Public Policy in the Anti-trust Division*, [MIT Press, Cambridge (1978); 2nd Edition]). So never assume what the Law is by the mere silence of Judges, as a clever King has selectively withheld cases potentially adverse to his position. [[return](#)]

[41] "[Income Taxes] were imposed by several of the states at or shortly after the adoption of the Federal Constitution, New York Laws 1778, chap. 17; Report of Oliver Wolcott, Jr., Secretary of the Treasury, to the 4th Congress, 2nd Session (1796), concerning direct taxes; *American State Papers*, 1 Finance 423, 427, 429, 437, 439." - *Shaffer vs. Carter*, [252 U.S. 37](#), at 51 (1919). [[return](#)]

[42] Acts of August 5, 1861 (Chapter 45, Section 49, 12 *United States Statutes at Large* 292, 309) -- confined the Income Tax then to *Persons* residing within the United States (meaning *Persons* accepting the benefits of the protection of the United States) and United States Citizens residing abroad (meaning *Persons* operating under the invisible Citizenship Contract). Yes, well before the 14th or 16th Amendments, before Gremlin *Extraordinaire* Karl Marx made his appearance on the scene, Income Taxes were both laid on and successfully collected from, American Citizens. I will discuss both the 14th and 16th Amendments later on, but you should be aware that numerous people are arguing that you are not liable for the present Income Tax of [Title 26](#), based on infirmities and defenses centered around the 14th or 16th Amendments; the

information being disseminated by these people is both erroneous at Law and factually defective (defective by omission). [[return](#)]

**[43]** I once had a conversation with a Bolshevik Gremlin who works for the Brookings Institution in Washington. There was an aura permeating the atmosphere around him that was different, as if there was a demon chill in the air. Sensing this introduction to Hell, I almost felt as if I was in Tubingen University in Germany, swirling in the midst of the ghostly political tempest of devilish intrigue that has been going on there since the days of Fredrich Schiller and George Hegel institutionalized the kinky intellectual which that University generates, and which ideological flotsam and doctrinal mischief continues on without abatement down to the present day with Hans Kung and the Green Party. But when this conversation drifted over towards the Income Tax, all of a sudden he sparkled up a bit, and with a devilishly sneaky cackle and a crooked grin that stretched fully from one ear over to the other, this little Bolshevik Gremlin then immediately blurted out his high approval of the Income Tax by saying that "...Oh, we don't want to enrich them too quickly." He seemed excessively concerned, even fixated, on their objective that the countryside be allowed only minimum subsistence income levels. I really got the message from him, loud and clear, that they deem our deprivation of wealth to be of maximum importance to them and their damages enscrewment objectives. [[return](#)]

**[44]** For a highly detailed, thorough, and technical discussion on the damaging relationship in effect between Income Taxation and economic growth, see Vito Tanzi in *The Individual Income Tax and Economic Growth: an International Comparison* [John Hopkins Press (1969); revised and redated in 1980]. There is also a damages relationship in effect between inflation and the Income Tax -- see Vito Tanzi in his book entitled *Inflation and Personal Income Tax: an International Perspective*, written for the International Monetary Fund [Cambridge University Press (1981)].

Yes, progressive taxation on net profits is the very element itself that causes civilizations to fall -- a fact that Gremlins do not want us to take cognizance of, or otherwise give much thought to. ...When acquiring new information (or enlarging the factual basis one has to exercise judgment on), one sometimes looks back and realizes that the behavior once deemed acceptable in another era is now unacceptable; so too will Tax Protestors take upon themselves knowledge of invisible juristic contracts and then when looking back realize the possibility, however remote, that the actual tax protestings once exhibited in another era may have been technically improvident for any one of several reasons unknown at an earlier time. This practice of acquiring more knowledge, and then discarding some outmoded behavior of a previous era, is a recognized sign of organic intellectual enlightenment by the Judiciary. In 1970, the Alaska Supreme Court once ruled that regardless of past thinking and past expectations surrounding criminal proceedings, things were now going to differ:

"We reach a point when the crudities of an earlier age must be abandoned." - *Baker vs. City of Fairbanks*, 471 P.2nd 386, at 403 (1970).

And that therefore, *Trial by Jury* is now required in all Alaskan State criminal prosecutions [overruling the previous common practice of making Trial by Jury requisite only when the prospective duration of incarceration exceeded six months.] Just as Judges publicly express regrets over their previous judgment -- exercised in an era when they thought they were doing the right thing by coming down hard on criminals clear across the board, so too should Tax Protestors take qualified cognizance of the possibility that latent error might also be present in their judgments as well. [[return](#)]

[45] For a discussion of decline in Holland from 1583 to 1674, for reasons relating to the enactment of an income tax, as a war measure, to finance a war against Spain and then continued after the war, on justification grounds to suppress domestic Dutch insurrections, see *La Richesse De*

*La Hollande*, by Monsieur A. de Serionne, published in London in 1778 [cited by Sir Inglis Palgrave, in a speech at the Inaugural Meeting of the Institute of Bankers in Ireland on November 4, 1909]; as reprinted in the English periodical entitled *Banker's Magazine* for December, 1909 and February, 1910 [London: Waterton and Sons (1910)].  
[\[return\]](#)

**[46]** When discussing corporate departures from New York, starting in the mid 60's and continuing on into the 70's, the *New York Times* would always talk about the allure of "the Sun Belt," and of the temperature in Houston, and of other environmental inducements, but never at any time was there any discussion as to the incredible State Income Taxes that Nelson Rockefeller was demanding, and getting, out of the Legislature. But the TIMES was lying, as it is very good at, as the Editors knew then that the attraction of the Southern Sun Belt did not explain why a large volume of the corporate exodus out of New York City went north into states like Connecticut (which had no state personal or corporate taxes in the 1960's), New Hampshire and Vermont. Business managers were also lying in their public explanations of corporate exodus, as I mentioned earlier in the context of deception in Commercial dynasties, as they deflected attention away from Nelson's State Income Tax, into such nice soft areas of "employee preferences" and the like. The closest point the *New York Times* came to in hitting the nail right on the head (in this area of corporate geographical exodus to avoid unreasonable taxation), came during the reign of Governor Hugh Carey in 1977, when the New York State Senate Labor Committee under Chairman Norman Levy, out from underneath the thumb of Nelson Rockefeller, held Hearings on this question, and found that of 111 corporate executives interviewed in New York City, 76 reluctantly admitted that State income taxes were the propulsion force driving their relocation plans [see the *New York Times* ["Corporations Fret About New York Tax"], Section 1, page 28 (April 3, 1977)]. So much for the nice temperature of Houston.  
[\[return\]](#)

**[47]** Although the income tax on profits is the true source

of economic stagnation, as Gremlins strive to run one civilization into the ground after another -- here their *modus operandi* of deception surfaces again, because when Gremlins and their *intelligentsia* imps try to explain away the true source of a long term declension in national economic prosperity, they will invariably turn around and point attention over to their irritant: *individuals*:

"The nineteenth century had accepted as one of its basic faiths the theory of 'the harmony of interests.' This held that what was good for the individual was good for the society as a whole and that the general advancement of society could be achieved best if individuals were left free to seek their own individual advantages. This harmony was assumed to exist between one individual and another, between the individual and the group, and between the short run and the long run. In the nineteenth century, such a theory was perfectly tenable, but in the twentieth century it could only be accepted with considerable modification [that's right -- remember, folks, this is the *modern* era, and you just don't need to concern yourself with the past]. As a result of persons seeking their individual advantages, the economic organization of society was so modified that the actions of one such person were very likely to injure his fellows, the society as a whole, and his own long-range advantage [just somehow]. This situation led to such a conflict between theory and practice, between aims and accomplishments, between individuals and groups, that a return to fundamentals in economics became necessary [meaning total top-down Gremlin control of the economy]." - Imp Carroll Quigley in *Tragedy and Hope*, at page 497 [MacMillian Company, New York (1966)].

Notice what really irritates Gremlins and the imps they hire: individuals, and everything else Noble and Great their impending Celestial Status represents. Here we have

a sponsored Professor Carroll Quigley, trying to pass himself off as a history professor, and while using an opportunity to come down on free competitive enterprise, he starts throwing invectives interstitially at those annoying *individuals*. And *Individuals*, exercising their own judgment, managing their own affairs, and trying to be responsible for themselves as the embryo Eloheim that they are, have long been a recurring source of irritation to Gremlins [see *Individualism and Socialism* by Kirby Page [Farrar & Rhinehart, New York (1933)]; Socialist Kirby Page equates that heinous cult of *individualism* with so called Capitalism, and predicts that both will soon be crushed by National Socialism. Lucifer has a few surprises to throw at both Carroll Quigley and Kirby Page at the Last Day, synchronous with Page and Quigley momentarily *opening their eyes* once again, too late, to realize that they had repeated the same doctrinal error here in the Second Estate over a protracted period of time that they previously committed once before in the First Estate, and also over a protracted period of time. And there are several very good reasons why *individuals* are so irritating to Gremlins, one of which is:

"The most basic, fundamental Principle of truth, that upon which the entire plan of God is founded, is free agency. As an Individual, you have the right to govern yourself. It is divinely given to you to think and act as you wish. It is your decision.

"It must be pointed out, however, that although you have the free agency to choose for yourself, you do not have the right to choose what will be the result of your decision. The results of what you think and do are governed by law. Good returns good. Evil returns evil [throughout this Letter, I will cite examples on how the violation of Principles will always generate latent secondary adverse circumstances out in the future, with the seminal point of origin of those secondary adverse circumstances being latent [invisible] and difficult to see]. You

govern yourself by subjecting yourself to the discipline of the law. If you are obedient to God's law, you remain free. You progress and are perfected. If you are disobedient to God's law, you bind yourself to that which restricts your progress. You become defiled and unworthy to be an associate with those who are more clean and pure." - William R. Bradford in *Conference Reports*, at 53 (October, 1979). [[return](#)]

[48] For a discussion on the relationship in effect between the enactment of American Income Taxes and war, going back to the American Civil War; and of the second administration of President Cleveland who wanted to reinstate the Income Tax to give away massive financial aid and quash an impending rebellion by Western farmers, see a chapter entitled "What Rip Van Winkle Woke Up To" in a book entitled *The Cold War and the Income Tax* by Edward Wilson [Farrar, Strauss & Company, New York, 1963]. [[return](#)]

[49] "The real effect of a tax on profits is to make the country possess at any given period, a smaller capital and smaller aggregate production, and to make the stationary state be attained earlier, and with a smaller sum of national wealth [yes, the Gremlins know exactly what they are doing]. It is possible that a tax on profits might even diminish the existing capital of the country. If the rate of profit is already at the practical minimum, that is, at the point at which all that portion of the annual increment which would tend to reduce profits is carried off either by exportation or by speculation; then if a tax is imposed which reduces profits still lower, the same causes which previously carried off the increase would probably carry off a portion of the existing capital. A tax on profits is thus, in a state of capital and accumulation like that in England, extremely detrimental to the national wealth And this effect is not confined to the case of a peculiar, and therefore intrinsically unjust, tax on profits. The mere fact that profits have to bear their share of a heavy general taxation, tends, in the same manner as a peculiar tax, to drive capital

abroad, to stimulate imprudent speculations by diminishing safe gains, to discourage further accumulation, and to accelerate the attainment of the stationary state [this *Stationary State* is the great Gremlin objective where trade atrophies, business dies from strangulation, and commerce stops altogether, as they run one civilization into the ground after another]. This is thought to have been the principal cause of the decline of Holland, or rather of her having ceased to make progress [and until the United States gets rid of the Gremlins that are now running the show, then we are next]." - John S. Mill, III, *Principles of Political Economy*, Book V, Chapter 3, Section 3 ["Of Direct Taxes"], at page 827 [University of Toronto Press, Toronto (1965)].

Born in London, John Stuart Mill lived from 1806 to 1873; once elected to the British Parliament, he wrote a considerable volume of books and articles on economics and philosophy. *Principles on Political Economy* was written in the 1850's, and grew in size as it appeared in several versions. His philosophical orientation was that of statist and socialist. [[return](#)]

[50] "Progressive taxation is now regarded as one of the central ideas of modern democratic capitalism and is widely accepted as a secure policy commitment which does not require serious examination." - Blum and Kalven in the *Uneasy Case for Progressive Taxation* [19 University of Chicago Law Review 417, at 417 (1952)].

See also *Income Redistribution Theories and Programs*:

*Cases-commentary-analysis* by Professor Barbara Brudno [West Publishing, Saint Paul, Minnesota (1977)]; as she talks about Guaranteed Annual Income, Income Maintenance Programs, and the Negative Income Tax Proposals. [[return](#)]

[51] "...today, we see poverty as the consequence of large impersonal forces in a complex industrial society -- forces like automation, lack of jobs and changing

technologies that are beyond the control of the individual." - *Individual Rights and Social Welfare: the Emerging Legal Issues*, 74 Yale Law Journal 1245, at 1255 (1965). [[return](#)]

**[52]** Accomplishing countermanding objectives in this area is the art of constructing cogent arguments -- arguments in legal briefs in your tax cases; arguments to others to catalytically trigger another supporting view; and arguments to taxing legislative jurisdictions. As it pertains to the presentation of arguments to legislative (as they largely freely pick and choose the reciprocity demands of contracts they have folks locked into by having first thrown an array of benefits at them), argument making itself is an art:

"The purpose of arguments is to persuade the policy maker that the public interest would be promoted by the adoption of a tax proposal which would financially benefit its advocates. Regarding some proposals, the direct financial interest of a great majority of people may be quite clear. Such proposals rarely create active tax issues. Regarding other proposals, the public interest may be difficult to ascertain. The amount of direct cost or benefit involved to each member of the public may be so small and uncertain that other tests of the public interest takes on great importance. It is to these indirect and somewhat subtle interest objectives that arguments are commonly addressed. The nature of the arguments will appear from an example. When the witness for a taxpayer interest group appears at hearings before the Congressional taxing committee, he does not merely say, and often does not say at all: "Please adopt our proposal because it would benefit us." It is always assumed that each witness thinks his group would be benefited by the action he proposes. The argument [presented] is usually on a high plane of public welfare. The witness may indeed point out that his

industry is subject to an unusual hardship, but even in this case the testimony usually goes beyond the private benefit to consider the public interest."

[A rare exception to this rule happened when, for example, a Congressman once snorted a statement to a representative of *The National Council of Salesman's Organizations*, who was in Congress lobbying for a repeal of some excise taxes they didn't feel like paying]:

Why don't they get together and tell us how repeal would the country, instead of each trying to tell us how it would benefit his own industry?" - *New York Times*, Section 3, page 4 (June 19, 1949)." - Roy Blough in *The Argument Phase of Taxpayer Politics*, 17 *University of Chicago Law Review* 604, at 605 (1950).

Other than for that lone wolf exception, witnesses do not normally argue that their proposals would benefit themselves, but generally deflect attention of to some high and noble national welfare objective. This is an idea Patriots might take time to think about because one of the reasons Federal Judges come down so hard on Tax Protestors is because the judge views the Protestor as being a self-centered cheap person immorally pursuing his own self-enrichment; the background factual information possessed by the Protestor (of his knowledge of that tax, if surrendered over to the Bolsheviks in Washington, would only accelerate the destruction of his own Country) is factual knowledge on conspiracy and Gremlin intrigue largely unknown, unappreciated, and unseen by Judges. The presentation of these historical background arguments to the Judge are arguments that are sounding in the Tort of unfairness, and cannot be considered on their merits whenever contracts are in effect; only the Patriot's total and thorough decontamination of himself, away from the adhesive juristic environment that characterizes the King's Equity Jurisdiction, has any hope of allowing the *de Minimis* entrance into your arguments of evidence countermanding the Judge's quiet assumption of your

cheapness as a person, by talking about the illicit legislative motives that were very much present when those taxation statutes were either enacted (or alleged to have been enacted). But important for the moment is the general lack of concern by Patriots in the quality of the arguments and the flow of the logical continuity presented therein, but in order to see our own error, we must develop the ability to see and evaluate these arguments from the Judge's perspective; not an easy thing to do, as Judges are approaching the issue totally different from us. For an abstract theoretical model in how to do so, see Wayne Grennan in *Argument Evaluation* [University Press of America, Lanham, Maryland (1984)].

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