

Internal Revenue Code Is Deceptive and Misleading

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As we celebrate the 200th anniversary of our constitution where people are debating whether the constitution is fit for so complicated and so demanding a time, the following observations are put forth for your consideration.

The United States government was created primarily to attend to the external affairs and needs of the 13 states (and those destined to follow) and for a few but limited internal affairs. The delegates to the constitutional convention in 1787 were jealous of their power to rule themselves as states. And there was heated debate as to how much power the individual states would relinquish to the new government to accomplish its goals without making it so powerful that it could intrude and interfere with each state's sovereignty and the private lives of individuals. This created a problem and the document that emerged to solve it was the constitution.

Our founding fathers knew that the government is really an "enemy" and that is the reason they bound the government with "the chains of the constitution." The jurisdiction of the federal government is very limited and clearly spelled out in the constitution itself. However, our government workers have managed to slip the chains.

The colonists revolted because of taxation without representation. Today we have taxation by misrepresentation. A system enforced by fear and deception. On May 28, 1985 our President Ronald Reagan said: "Our tax system has turned into something completely foreign to our nature, something complicated and unfair, and in a fundamental sense un-American."

The Internal Revenue Code is written in a very deceptive and misleading fashion that creates an impression that has no basis in written law. Most citizens can be considered guilty of assuming something about the law that actually does not exist.

There is nothing in the Internal Revenue Code that requires anyone to:

1. file an income tax return,
2. pay such taxes or have them withheld from wages, commissions, dividends or interest,
3. file or pay estimated taxes,
4. submit to IRS audits or turn over books and or records in connection with an IRS summons,
5. report to IRS wages, dividends or commissions paid,
6. provide the IRS with any records or information with respect to income taxes for yourself, your employees or anyone you do business with, and

7. surrender property solely on the strength of IRS liens and levy notices.

All federal taxes must be assessed before they can be owed and the current Internal Revenue Code does provide for such assessments, except that the federal government was given no independent authority to assess "income" taxes. As the Supreme Court has declared, in *Flora vs. U.S.*, this country's income tax system is based on voluntary self-assessment. The reason for self-assessment is obvious. Since an "income" tax cannot be legally assessed by the government, individuals have to be conned into assessing themselves because the government has no constitutional authority to do so. And if an individual refuses to assess himself the government has no statutory authority to assess any "income" tax and, by law, no "income" tax can possibly be due.

If this is all true, how can the federal government confiscate billions in taxes, throw people in jail for not filing and intimidate 100 million Americans into believing that they are required to file income tax returns when such is not the case?

Simply stated, the IRS, Justice Department and the federal judges are operating under what is known as legal fiction. The legal fiction is, all citizens must file income tax returns because they are taxpayers. However, they know this is a lie. So they have to go to unusual extremes in order to get the citizen to grant them jurisdiction (authority). If you grant the government jurisdiction then you are at least partially stopped from arguing the "fiction" is a lie. The theory is, if it was a lie then why did you conduct yourself as you did. Why did you not object.

Federal Courts do not have jurisdiction to carry on trials of income tax violations that are labeled "criminal." They have been granted civil jurisdiction only pertaining to differences in income tax matters. This allows the IRS through the Justice Department to process civil cases when they are trying to collect money due but unpaid. Judges are considered to be professionals in law. Judges know they do not have the required jurisdiction for "criminal" cases and they know they are operating in open defiance of the laws of our country.

In the criminal code known as Title 18 there was a jurisdictional recital pertaining to crimes that reads as follows: "The crimes and offenses defined in this title shall be cognizable in the district courts of the United States, as prescribed in Sec. 41 of Title 18."

And since there are no income tax violations defined in the Criminal code (Title 18), it follows this grant of jurisdiction did not include income tax violations. If a specific jurisdictional grant has not been given, then the court is powerless to proceed in a case. And any judge who does so under these circumstances is proceeding without authority and takes on personal liability for the results.

Also, in the entire Internal Revenue Code, there are no civil penalties for not filing an income tax return, therefore there could hardly be any criminal penalty. For if such penalties indeed existed such would have to be clearly specified in the IRS Privacy Act and Paperwork Reduction Act Notices under the requirements of both Acts.

So the government has tricked citizens into granting them jurisdiction where it does not exist, and sent a number of citizens to prison on the basis of this phoney legal trick.

Under the Privacy Act, which was passed by Congress, and reinforced by the Code of Federal Regulations, the IRS must make it very clear to the individual which information he is required by law to disclose and the authority for the requirement. The IRS is required to tell you whether giving the information is voluntary or mandatory.

The Internal Revenue Service by deliberately making misstatements and misleading references to specific code sections, by conveying an erroneous legal meaning through the word "must," and by making references to non-existent penalties and interest charges, attempts to convince the public that the filing of a return is mandatory - the exact opposite of the truth.

The IRS is in a catch-22 situation. It is impossible for the IRS to cite a law or Executive Order that requires an individual to surrender his privacy rights, which Congress has declared to be a fundamental right.

Once individuals discover that the income tax system is indeed voluntary, the IRS tries to confuse them regarding the meaning of "voluntary compliance." The IRS claims that because it does not have the personnel to make everyone file - only in this sense - income taxes are voluntary. But it is the way the law is written that compels compliance and not the supervisory ability of the IRS personnel. "Voluntary compliance" pertains to everything connected with income taxes including the paying of tax, the furnishing of records, and even wage withholding. If the filing, paying and reporting of income taxes were mandatory, why would the government say that anything to do with it is voluntary?

A major factor that explains how the "income tax" hoax was successfully carried out for so long is the IRS, an agency out of control. Today, while America is without doubt the greatest nation on earth, the ideals envisioned and adopted by our founding fathers have been betrayed by the harsh, arbitrary and sometimes vicious and illegal tactics of the IRS. Current and former IRS employees, representing virtually all levels of IRS experience in all sections of the country, have confirmed that the IRS is truly an agency out of control. The IRS tries intimidation, terror, lies and brute force in order to consolidate its power and to expand its control of the public.

The scope of new IRS activities to undermine our basic freedoms has been clearly exposed. Their incredible plan calls for total violation of a person's right to privacy with the compilation of massive dossiers on all Americans, containing the most intimate and detailed information about their personal and private lives. This illegal accumulation of private information is so massive that the IRS brand new \$100 million computer system is hopelessly bogged down and millions of taxpayers have been scandalously delayed in receiving their tax refund.

Justice Brandeis once said in *Olmstead vs. United States*, 277 U.S. 438 (1928) that: "Decency, liberty and security alike demand that government officials be subject to the same rules of conduct that are commands of the citizens. In a government of laws, existence of government will be imperiled if it fails to obey the law scrupulously. Our government is the potent, omnipresent teacher. For good or ill, it teaches the people by example. Crime is contagious. If the government becomes a lawbreaker, it breeds contempt for law; it invites every man to be a law unto himself. It invites anarchy."

Viewpoints are opinions of members of our community.

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