

The following text is an excerpt from the book
TAX ANSWERS *the IRS Doesn't Want You To Have*
 by David L. Miner

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Chapter 1

WHAT THE COURTS SAY

Just exactly what is this thing called an income tax? Few Americans know the answer to that question. The following are a

small number of court cases, most of them United States Supreme Court cases, that reveal the truth about this so-called income tax.

Take a few moments to concentrate on these next four pages. Pour yourself a strong hot one, or a tall cool one, and focus on this. If these next four pages don't quicken your heart rate and fill you with both excitement and fear, then you are probably brain dead. These next four pages are probably the most important four pages on finances and taxes you have ever read.

"The income tax is, therefore, not a tax on income as such. It is an excise tax with respect to certain activities and privileges which is measured by reference to the income which they produce. The income is not the subject of the tax: it is the basis for determining the amount of the tax.

(House Congressional Record, March 27, 1943, page 2580)

"...the conclusion reached in the **Pollock Case** did not in any degree involve holding that income taxes generically and necessarily came within the class of direct taxes on property, but on the contrary recognized the fact that taxation on income was in its nature an excise entitled to be enforced as such..."

(Brushaber v. Union Pacific R.R. Co., 240 U.S. 1, at 16-17)

Excise Taxes are "...taxes laid upon the manufacture, sale or consumption of commodities within the country, upon licenses to pursue certain occupations, and upon corporate privileges. (Cooley, Const. Lim., 7th Ed., page 680.)"

(Flint v. Stone Tracy Co., 220 U.S. 107, at 151)

"A tax laid upon the happening of an event, as distinguished from its tangible fruits, is an indirect tax..."

(Tyler v. U.S., 281 U.S. 497, at 502)

"We must remember, too, that the revenues of the United States must be obtained in the same territory, from the same people, and excise taxes must be collected from the same activities, as are also reached by the States in order to support their local government."

(Flint v. Stone Tracy Co., 220 U.S. 107, at 154)

Since we now know that the income tax is not a tax on income, and we know it is a tax on business activities and certain privileged occupations, what does that really mean? What about those of us in the mainstream of America, just putting in our 40 hours and doing our best to get by? How does this excise tax apply to us?

"Since the statutory definition of 'taxpayer' is exclusive, the federal courts do not have the power to create non-statutory taxpayers

for the purpose of applying the provisions of the revenue acts..."

(C.I.R. v. Trustees of L. Inv. Ass'n., 100 F.2d 18, at 29)

[Quoting Adam Smith's *Wealth Of Nations* favorably], "The property which every man has in his own labor, as it is the original foundation of all other property, so it is the most sacred and inviolable. The patrimony of the poor man lies in the strength and dexterity of his own hands, and to hinder his employing this strength and dexterity in what manner he thinks proper, without injury to his neighbor, is a plain violation of this most sacred property..."

(Butcher's Union Company v. Crescent City Co., 111 U.S. 746, at 757)

[The Court finds] "...an invasion of the personal liberty, as well as of the right of property, guaranteed by that [Fifth] Amendment. Such liberty and right embraces the right to make contracts for the purchase of the labor of others and equally for the right to make contracts for the sale of one's own labor..."

(Adair v. United States, 208 U.S. 172)

"...Included in the right of personal liberty and the right of private property - partaking of the nature of each - is the right to make contracts for the acquisition of property. Chief among such contracts is that of personal employment, by which labor and other services are exchanged for money or other forms of property. If this right be struck down or arbitrarily be interfered with, there is a substantial impairment of liberty in the long-established constitutional sense. The right is as essential to the laborer as to the capitalist, to the poor as to the rich; for the vast majority of persons have no other honest way to begin to acquire property, save by working for money."

(Coppage v. State of Kansas, 236 U.S. 1)

"A state may not impose a charge for the enjoyment of a right granted by the Federal Constitution."

(Murdock v. Pennsylvania, 319 U.S. 105, at 113)

"The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is an artificial entity which owes its existence and charter powers to the state; but the individuals' rights to live and own property are natural rights for the enjoyment of which an excise cannot be imposed.

(Redfield v. Fisher, 292 P. 813, at 819)

"...Reasonable compensation for labor or services rendered is not profit..."

(Lauredale Cemetery Assoc. v. Matthews, 47 Atlantic 2d 277, at 280)

"...The Government here contends that all gross receipts represent income which must be reported. But gross receipts may or may not represent income, depending on the circumstances... It cannot be said that conversions of capital assets invariably produce income... It

appears that the Government makes too broad a claim in asserting that gross receipts invariably measure income or gross income..."
(United States v. Ballard, 535 F.2d 400)

"...There is a clear distinction between 'Profit' and 'wages,' or compensation for labor. (Quoting *Commercial League Association of America v. People ex re. Needles, Auditor*, 90 Ill., p 66), Compensation for labor cannot be regarded as profit within the meaning of the law. The word 'profit,' as ordinarily used, means the gain made upon any business or investment - a different thing altogether from mere compensation for labor."
(Oliver v. Halstead, 86 S.E. Rep. 2d, at 868)

"The general term 'income' is not defined in the Internal Revenue Code."
(United States v. Ballard, 535 F.2d 400, at 405)

The Court has established beyond a shadow of a doubt that the individual American Citizen trading his/her labor for money is exercising a right, which cannot be taxed. Since we are not taxpayers, as the IRC defines the word, do we need to keep receipts, store records, file tax returns and invite the IRS to probe into our personal and private affairs whenever they want to? Can we be required to give the IRS any and all information they ask of us? Are we required by law to complete a tax return every year like the IRS claims?

"...Our system of taxation is based upon voluntary assessment and payment, not upon distraint..."
(Flora v. United States, 362 U.S. 145)

"The revenue laws are a code or a system in regulation of tax assessment and collection. They relate to taxpayers, and not to non-taxpayers. The latter are without their scope. No procedures are prescribed for non-taxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws."
(Long v. Rasmussen, 281 F. 236, at 238)

"(P)ersons who are not taxpayers are not within the system and can obtain no benefit by following the procedures prescribed for taxpayers, such as the filing of claims for refunds."
(Economy Plumbing and Heating v. U.S., 470 F.2d 585, at 589)

"There can be no question that one who files a return under oath is a witness within the meaning of the [Fifth] Amendment..."
(Sullivan v. United States, 274 U.S. 259, at 263)

"The information revealed in the preparation and filing of an income tax return is, for the purposes of Fifth Amendment analysis, the testimony of a witness..."

(*Garner v. United States*, 424 U.S. 648)

"The individual may stand upon his constitutional rights as a Citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no duty to the State or to his neighbors to divulge his business, or to open his door to an investigation... He owes no such duty to the State, since he receives nothing therefrom, beyond the protection of his life and property. His rights are such as existed by the law of the land long antecedent to the organization of the State... He owes nothing to the public so long as he does not trespass upon their rights."

(*Hale v. Henkle*, 201 U.S. 43)

"The legal right of the taxpayer to decrease the amount of what otherwise would be his taxes, or to altogether avoid them by means which the law permits, cannot be doubted."

(*Gregory v. Helvering*, 293 US 465)

"Anyone may so arrange his affairs that his taxes shall be as low as possible; he is not bound to choose that pattern which will best pay the treasury; there is not even a patriotic duty to increase one's taxes."

(*Helvering v. Gregory*, 69 F2d 809)

What about the Sixteenth Amendment to the U.S. Constitution? Did it not give to the IRS the authority to tax individual Citizens' incomes? Isn't that what created the income tax? Can't the IRS tax anything they want because of the Sixteenth Amendment?

"...The confusion ... arises from the conclusion that the Sixteenth Amendment provides for a hitherto unknown power of taxation; that is, a power to levy an income tax which, although direct, should not be subject to the regulation of apportionment applicable to all other direct taxes... an erroneous assumption... The purpose of the Amendment was... to accomplish the result intended; that is, the prevention of the resort to the sources from which a taxed income was derived in order to cause a direct tax on the income to be a direct tax on the source itself, and thereby take an income tax out of the class of excises, duties, and imposts, and place it in the class of direct taxes."

(*Brushaber v. Union Pacific*, 240 U.S. 1, in 1915.)

"(T)he Sixteenth Amendment conferred no new power of taxation but simply prohibited the previous complete and plenary power of income taxation possessed by Congress from the beginning from being taken out of the category of indirect taxation to which it inherently belonged. . . ."

(*Stanton v. Baltic Mining Co.*, 240 U.S. 103, at 112)

"(T)he contention that the (16th) Amendment treats a tax on income as a direct tax . . . is . . . wholly without foundation. . . "

(*Brushaber v. Union Pacific R.R. Co.*, 240 U.S. 1, at 18)

What you have just read is only the beginning. The IRS and many in Congress know these laws, and they fraudulently misrepresent them to the American people. It is somehow justifiable to these so-called public servants to lie and misrepresent the laws as long as they collect money for the federal government. These public officials will almost always make statements which indicate that, *in their view*, your money and my money is in truth really their money. They will often make comments which seem to assume that every individual not actively involved in paying all he/she can into the federal coffers is really a crook holding out, really a thief stealing money belonging to the government, really an immoral and dishonest person who should be punished. But you know the old saying, "It takes one to know one..."

It is my belief that many in Congress and the IRS do not know these facts. But it is also my belief that many of those so-called public servants DO know the truth, and they are actively engaged in hiding the truth from the American people. These men and women are paid with our money, and are paid to serve the public trust. So far as I can see, they are totally failing in their service of the public trust.

Please read on. You will find, probably for the first time in your life, that you can understand tax laws; that you can understand the Internal Revenue Code; that you can beat the IRS in their never-ending task of parting you from your money.

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If you have been intrigued by the information presented above, please take the time to check out these court cases. This information is not presented as legal advice, but only to educate you as to what the courts have said about specific legal questions concerning the so-called personal

income tax. These court cases can be further researched in many public libraries and all law libraries. You should confirm that these cases say what I claim they say before you go any further in your investigation of income taxes, of the IRS and their attempt to wrongfully take your money away from you. For your convenience, you can click on the PRINT button at the top of your browser screen to print all these court cases.

The information above is just the first chapter. The complete book, *TAX ANSWERS The IRS Doesn't Want You To Have*, includes twelve chapters and five appendixes. For those who know little about legal issues, there is a section on how to do legal research and how to use a law library. One whole chapter is dedicated to helping you understand the Internal Revenue Code and the many different taxes encompassed by that 9,000-page document. It also contains a section that lists many more books and materials which you can use to continue your research.

Another whole chapter is dedicated to the Individual Master File. This incredibly important file shows or controls virtually all IRS efforts at separating you from your money, and it almost certainly contains false and probably fraudulent information concerning you. Almost certainly your IMF shows you to be a business and NOT an individual, required to file certain business forms with your return, and reporting income information to a false Social Security Number. Yes, your IMF almost certainly accuses you of committing a felony. It is this entry that results in the IRS having assumed authority and jurisdiction over you. And you can have your IMF records corrected. Stop and think about the implications of that statement for a moment.

The book has more than 200 pages, and comes in two parts. Both are on the same high quality Compact Disk. The first volume discusses the Income Tax Code and the IRS in simple words that even those who do not understand legal issues will comprehend. The second is truly a workbook so you can keep your own letters and notes with the book. Sample letters to the IRS are included in the Workbook, as well as a plan to help you gather and organize your notes and research. When you complete the workbook, you will have your own library of resources, legal opinions, letters from the IRS and a thorough understanding of these terribly important issues. You will be prepared to face the IRS and tell them why the tax laws do not apply to you and why you will never file a return again. And you will win!

If you desire to get the entire book plus workbook for your personal library, ***just click on the "book" button below***. It will take you to a printable form to mail in with a check, money order or cash. Print the Order Form, and mail the form and your check or money order to the address on the form.



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