

PUBLIC NOTICE OF TAX FRAUD: DEMAND YOU MONEY BACK

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File your IRS 1040X Get your money back from the IMF/IRS = 16th Amendment = INCOME TAX AMENDMENT was never lawfully/legally ratified. Lowell Becraft of Huntsville AL proved in U.S. District Court Indianapolis, Indiana March 5th 1985 and the U. S. Attorney George Duncan dismissed the charges. This fraud now effects both individuals and corporations dating back to 1913. This 1040X

1040 X Form only dates back to 2012 and carries an expired OMB number assigned to the White House.

Wheres there is no law requiring a payment of income taxes: 26 IRC. U. S. v. Kluglin (2005) U. S. District Court Western District of TN Memphis, Case No. 03-CR20111U. S. Attorney failed to produce a law , form the INTERNAL REVENUE CODE = SECTION 26, which requires a payment of said tax: HOME ~ SEARCH ~ GUEST BOOK ~ CONTACT ~ WHAT'S NEW ~ DISCLAIMER ~ SOURCE AREA

THE BECRAFT LANDMARK CASE

by Frederick Mann

U. S. V. LLOYD R. LONG

The following article is reprinted from the December 1993 edition of Free Enterprise Society News, 300 W. Shaw Ave. #205, Clovis, Calif. 93612:

"A not guilty verdict came in the Eastern District of Tennessee in the case of U.S. v. Lloyd R. Long, #CR-1-93-91. The verdict came on October 15th, 1993.

This was an amazing case involving the income tax. A Chattanooga jury agreed with the argument by Long that the income tax is actually an excise tax and only applies to certain classes of people.

Nationally prominent attorney Lowell Becraft, of Huntsville Alabama, assisted by attorney Russell J. Leonard of Sewanee, Tennessee, defended Lloyd R. Long of Decherd, Tennessee. Long was charged with willful failure to file income tax returns for 1989 and 1990.

In presenting the case for the IRS, the government, represented by assistant US attorney Curtis Collier assisted by special agent Michael

Geasley of the IRS, declared that Long had grossed income in excess of \$49,000.00 for each year, and that he willfully failed to file income tax returns.

The defense admitted that Long had an income in excess of \$49,000.00 for each year in question, and that he did not file a return. He then proceeded to prove to the jury beyond a reasonable doubt that he was not liable for an income tax, nor was he required by law to file.

Defense testimony showed a case titled *Brushaber v. Union Pacific Railroad* wherein it was the unanimous decision of the US Supreme Court that the 16th amendment did not give Congress any new power to tax any new subjects; it merely tried to simplify the way in which the tax was imposed. It also showed that the income tax was in fact an excise tax on corporate privileges and privileged occupations. The defense then brought out a case entitled *Flint v. Stone Tracy* wherein an excise tax was defined as a tax being laid upon the manufacture, sale and consumption of commodities within the country; upon licenses to pursue certain occupations; and upon corporate privileges.

Mr. Long's attorneys also brought out a case entitled *Simms v. Arehns*, wherein the court ruled that the income tax was neither a property tax nor a tax upon occupations of common right, but was an excise tax.

The defense then brought out a case entitled *Redfield v. Fisher*, wherein the court ruled that the individual, unlike the corporation, cannot be taxed for the mere privilege of existing, but that the individual's right to live and own property was a natural right upon which an excise cannot be imposed. Defense also pointed to a couple of studies done by the Congressional Research Service that shows the income tax is an excise.

Next, defense pointed out that in Tennessee Supreme Court case *Jack Cole v. Commissioner* the court ruled that citizens are entitled by right to income or earnings and that right could not be taxed as a privilege. In another Tennessee Supreme Court case *Corn v. Fort* the court ruled that individuals have the right to combine their activities as partnerships; and that this is a natural right independent and antecedent of government.

The prosecution did not challenge or attempt to refute any of these cases cited, or the conclusions of the courts.

Defense brought out in testimony the fact that nowhere in the entire IRS Code was anyone actually made liable for the income tax. They showed that in the IRS's own privacy act notice only three sections were cited, and

that none of these sections made anyone liable for the tax. They also proved that this was not an oversight by showing that the alcohol tax was worded so clearly that no one could misinterpret who was liable for the alcohol tax.

Prosecution did not challenge or attempt to refute this point, nor were they able to show a statute that made anyone liable for the income tax.

Defense then presented the mission statement of the IRS stating that the income tax relied upon voluntary compliance, and a statement from the head of the alcohol and tobacco tax division of the IRS which in essence showed that the income tax is 100% voluntary, as opposed to the alcohol tax, which is 100% mandatory.

Mr. Long stated that in 1989 he knew that the income tax was in fact an excise tax; and that he was not enjoying any corporation; and that income or earnings from the exercise of common right could not be taxed as an excise or otherwise; and that nowhere in the IRS Code was he made liable for the tax; and that the income tax was voluntary. Long then stated he was so intimidated by the IRS that he filed and paid his voluntary assessment.

He then began a series of letters to the IRS explaining that he had no licenses or privileges issued to him by the federal government. He asked for direct answers to simple questions, such as "Am I required to file federal income tax returns?"; and "Am I liable for federal income taxes?" The IRS never gave a direct answer to any questions. Instead they inferred and insinuated and extrapolated and beat around the bush, and generally avoided answering. So Mr. Long testified that he decided to stop volunteering.

The IRS brought in 2 expert witnesses. Both were actually IRS employees who had received training as professional witnesses. Upon cross-examination by Attorney Becraft, one witness, a Ms. Jeu, stated that a secret code known only to the IRS, and encoded on Mr. Long's permanent record, showed that the IRS knew that he was not required to mail or file a return. Ms. Jeu made every effort to avoid this admission to the point that she was beginning to frustrate the jury. The other witness, upon cross-examination by Becraft gave testimony that conflicted with the Privacy Act notice.

The government also attempted to institute "guilt by association" in that they claimed Mr. Long had known and relied upon persons of questionable character. They argued that the writers of some of the books he read and

people he knew had been convicted of tax-related charges in the past and were in fact criminals.

Long responded that just because a person had been convicted of a crime by a court, did not invalidate everything said. To illustrate his point, he pointed out that apostle Paul was a murderer, but that by the grace of God he became the greatest of the Apostles. Mr. Long added that he did not rely on anything that he did not personally check out thoroughly.

In summation Attorney Larry Becraft reminded them that Galileo was imprisoned for holding a belief that conflicted with one which everyone else knew as a fact; and that Columbus, acting on a belief which conflicted with what everyone else knew as a fact, discovered something no one else thought existed.

The jury agreed with the defense. By finding Mr. Long "Not Guilty" on all counts they have ventured into history as preservers of freedom.

A Chattanooga TV Station quoted a government spokesman as saying that this case will change the way the IRS will handle such cases in the future. They indicated that they will be less likely to prosecute if a jury isn't going to decide in their favor.

Mr. Long's spirit was best expressed when he was asked for a final statement by a reporter as he was leaving the courtroom. His words: "To God be the glory!"  
Congratulations, Lloyd!"

"I DON'T WANT TO FIGHT THE IRS"

Before analyzing the Becraft Landmark case, I want to address an emotional issue. For emotional reasons many people fear the IRS. They have seen horror stories about IRS victims on TV and read about them in the newspapers. They don't want to rock the IRS boat because they fear they might become an IRS victim. They know that the IRS is a terrorist organization that can take their personal property, destroy their business, and ruin their lives. Their fear and emotion prevents them from thinking rationally about the IRS.

The IRS could even utilize their terrorist brothers from the Bureau of Alcohol, Tobacco and Firearms to slaughter anyone who tries to rock the boat. Did you see the pictures of the Waco massacre on TV?

The following article appeared in The Arizona Republic of May 19, 1994:

"IRS failing to collect millions, report says  
'92 audit level was half what it was in '81

The Associated Press

WASHINGTON - The Internal Revenue Service failed to collect \$127 billion in taxes from 1992. Yet audits that might have curbed the ever-growing tax gap were conducted at half the rate of 11 years earlier, a congressional report says.

"IRS major enforcement activities have not grown over the past decade," according to the General Accounting Office, the auditing arm of Congress.

From 1981 to 1992, the odds of getting audited fell from 1-in-20 to 1-in-33 for corporations and from 1-in-56 to 1-in-110 for individuals.

Those numbers may be misleadingly optimistic, the congressional agency said.

"IRS classifies certain taxpayer contacts as audits, when in fact taxpayers' books and records were not examined," it said.

The \$127 billion tax gap in 1992, the latest year available, was 67 percent larger than the \$76 billion gap in 1981. If all of it had been collected, it would have cut the record \$290 billion budget deficit of 1992 nearly in half.

The gap represented 18 percent of what taxpayers owed the government. IRS Commissioner Margaret Milner Richardson has vowed to reduce that to 10 percent by the year 2000.

Frank Keith, a spokesman for the IRS, said the compliance rate should start improving noticeably in several years as the IRS brings more-modern computer equipment on line and completes research that should better identify taxpayers who are most likely to pay less than they owe.

But the report notes that Congress has been funding stepped-up enforcement efforts since the late 1980s, with poor results.

"Enforcement staffing has been declining since 1988 and is about what it was in 1987. Because of overall budget shortfalls, IRS has reallocated funds from compliance initiatives to non-enforcement efforts, such as returns processing," the report says.

The compliance and enforcement staff declined from 57,470 in 1988 to

51,305 in 1992.

The report recommends that the IRS more strongly focus its compliance efforts on areas most likely to bear fruit, such as small companies and sole proprietorships, without waiting for the results of research.

Simply doing a better job of matching financial information, such as forms on partnership income, to taxpayers' returns should yield large results, it says.

The report also urges the IRS to revamp procedures to emphasize early telephone contact with delinquent taxpayers rather using the mail. And it said that if the IRS did a better job of answering its phones, taxpayers would be less likely to pay too little." [emphasis added]

The most important lesson to be learned from the above is that the IRS has limited resources. There are at least 10 million people in the U.S. who don't file tax returns nor pay federal income taxes - people the IRS claims should file and pay. The real number may be much higher: 20 or 30 million. In fact, there is an explosion of people opting out of the tax system. Every week I hear of a new organization that "untaxes" people. This is an unstoppable tide the IRS is powerless against. The probability of the IRS "going after" a particular individual is very small.

Read Report #16: Tax Education for Everyone, for a description of the IRS as really being a paper-tiger.

BUT EVEN IF YOU FOLLOW THEIR RULES, THEY MAY "COME AFTER" YOU

If you read How You Are Being Economically Raped: What You Can Do About It, particularly Chapter 7: The Plundering, Blundering, Murdering IRS -- You'll find a number of examples of IRS atrocities committed against people who "followed the rules"!

The important thing to realize here is that whether or not you follow the supposed "rules" of the IRS, you are at risk. I don't know who is most at risk, those who follow the "rules," or those who don't. It's quite possible that those who have least contact with the IRS are also least at risk. You could argue, "I don't want to fight the IRS, therefore I will have nothing to do with them. I won't file returns and I won't pay." Or, "I'll be a good boy (or girl), file my returns, and pay them - because I want to fight the IRS." An extensive survey would have to be done to determine if the above arguments are closer to the truth than, "I don't want to fight the IRS, therefore I'll file and pay."

In the absence of conclusive evidence, the last is merely an emotional argument with no foundation.

#### THE 16TH AMENDMENT

The first important point is that the Sixteenth Amendment to the U.S. Constitution does not grant the federal government any new taxing power. In other words, the 16th Amendment is nothing but a smoke screen, used by the IRS to pull the wool over the eyes of the ignorant and the naive.

There is also a question about whether the 16th Amendment was properly ratified. In their book, *The Law That Never Was: The Fraud of the 16th Amendment and Personal Income Tax* (Constitutional Research Associates, PO Box 550, South Holland, IL 60473; 1985), Bill Benson and M. J. "Red" Beckman provide conclusive evidence that the 16th Amendment was not properly ratified. For a summary of their findings, you may want to read the excellent book, *The Federal Zone: Cracking the Code of Internal Revenue*, by Mitch Modeleski (Account for better citizenship, c/o PO Box 6189, San Rafael, Calif., PZ 94903/TDC.)

This raises the issue of judicial fraud. Because the U.S. Constitution severely limits what the federal government may do, judicial fraud has been resorted to in order to create and expand various federal agencies not authorized by the Constitution. The 16th Amendment was gotten onto "the books" through judicial fraud.

#### THE BECRAFT STRATEGY

Mr. Becraft's strategy was to establish in court certain weaknesses of the IRS, namely:

The supposed "income tax" is really an excise tax which only applies to certain classes of people, engaged in certain activities.

The 16th Amendment grants no additional taxing power to the federal government.

An individual (as opposed to a corporation) has a natural right to live, work, and own property, without being taxed.

Individuals have the right to produce earnings and income, not subject to taxation.

Individuals have the right to combine their activities in the form of partnerships; this is a natural right, independent of and antecedent to government.

Nowhere in the entire Internal Revenue Code is any individual made liable for the income tax. This is not an oversight. In contrast to the income tax, the alcohol tax is so clearly worded that nobody could misinterpret who is liable for it. (The prosecution did not attempt to challenge or refute this point. They were unable to show a statute that makes anyone liable for the income tax.)

The mission statement of the IRS states that the income tax relies upon voluntary compliance. (The head of the alcohol and tobacco tax division of the IRS has stated to Congress that the income tax is 100% voluntary, while the alcohol tax is 100% mandatory.)

In his own defense Mr. Long then stated the following:

The income or earnings from the exercise of an individual's common right cannot be taxed as an excise or otherwise.

Nowhere in the IRS Code does it make him liable for the tax.

The income tax is voluntary.

Mr. Long sent the IRS a series of letters, asking the IRS questions such as, "Am I required to file income tax returns?" and "Am I liable for federal income taxes?" The IRS never gave a direct answer to any questions. [Through this series of letters, Mr. Long created a legal foundation. The fact that he believed he was not liable was legally established. This makes it very difficult for Mr. Long to be convicted of a crime, which requires willful intent - the knowing intent to do wrong. Mr. Long established that he could not be guilty of willful failure to file, because he believed he didn't have to file. This principle has been upheld by the U.S. Supreme Court: "If the defendant had a subjective good faith belief, no matter how unreasonable, that he was not required to file a tax return, the government cannot establish that the defendant acted willfully." *Cheek v. U.S.*, 111 S.C. 604 (1991).]

The IRS then brought in their two expert witnesses. One of them, Ms. Jeu, admitted under cross-examination by Mr. Becraft that:

The IRS used a secret code, known only to them, by which certain people were classified by the IRS as not liable.

In their own system the IRS had classified Mr. Long as not liable for federal income tax.



The above admissions by the IRS witness must have been the final nails in the coffin of the IRS's case.

#### COUNTS AND PRE-TRIAL MOTIONS

It is instructive to examine the counts for which Mr. Long was prosecuted, as well as the pre-trial motions. Mr. Long was charged under two counts of willful failure to file income tax returns for 1989 and 1990. After stating in many words that Mr. Long was supposed to file, each count proceeds: "... that well knowing and believing all of the foregoing, he did willfully fail to make an income tax return..." Of course, during the trial Mr. Long established that he did not know and did not believe that he was supposed to file. The IRS failed to write to him that he was supposed to file, when he requested that information. Furthermore, the IRS had classified Mr. Long as someone not liable. [It boggles the imagination that the IRS could have been so stupid as to prosecute Mr. Long!] Note that Mr. Long was prosecuted for failure to file tax returns - not for failure to pay federal income taxes.

Mr. Long filed a motion requesting a bill of particulars to specify which statute he was alleged to have violated, because the statute cited in the counts he was charged with, mentioned only the penalty for willful failure to file, so it must have been some other statute that was allegedly violated.

The prosecution responded with a motion opposing the request for a bill of particulars on the grounds that it was "... typical of motions filed in tax protestor cases. This motion is frivolous and places an unnecessary burden upon the resources of the court..." The request for a bill of particulars was denied.

Next, Mr. Long filed two motions to have a list of the jury panel for his trial released to him at least 30 days before his trial, so he could establish if any of the jurors had been subjected to tax audits or other investigations. The prosecution had no objection to these motions and they were granted.

Mr. Long also filed three motions requesting that a wide range of information concerning the officers who investigated his case, as well as prosecution witnesses, and information relating to IRS administrative and computer systems, be made available to him. The prosecution objected to these motions on the grounds that they were essentially frivolous and typical of tax protestors.

The court denied Mr. Long's motions, with the exception that:

"Upon request of the defendant the government shall permit the defendant to inspect and copy or photograph books, papers, documents, photographs, tangible objects, buildings or places, or copies of portions thereof, which are within the possession, custody or control of the government, and which are material to the preparation of the defendant's defense or are intended for use by the government as evidence in chief at the trial, or were obtained from or belonged to the defendant."

Mr. Long then filed a motion to dismiss the case against him, partly on the grounds that the counts against him failed to charge an offense and that he was not within the purview of the Internal Revenue Code. This motion was dismissed.

Mr. Long also filed a brief to ensure that during the trial he would be able to fully testify in his own defense, submitting as evidence citations of all relevant court cases relating to his defense. This is a very important brief, because it counters the attempt often made by the prosecution in tax cases to prevent the defendant from defending himself, by ruling certain evidence inadmissible.

Specifically, what filing such a brief does is get "on the record" (so it can be used in court later) the "legal foundation" on which the defendant is basing his or her defense. This is important in establishing to the jury "subjective good faith belief" as discussed earlier. This solid legal foundation concerning your "subjective good faith belief" is critical to successfully refute the government's claim that you had the "specific intent" to "willfully avoid a known legal duty."

To reiterate, if you truly believe you have no legal duty - based on your solid, good faith legal foundation - to file, the government is unlikely to be able to prove its case beyond a reasonable doubt to a jury. So you win! Of course, if you lay the proper foundation early, it's extremely unlikely that the government would be foolish enough to prosecute you.

Mr. Long then filed a 22-page brief challenging the admissibility of computer evidence. The basic argument is that evidence derived from computer records long after the event was not admissible. The fact that computer records indicate that someone didn't file doesn't constitute evidence that he didn't file. [This brief could have been a "red herring" to misdirect the prosecution into believing that the main thrust of the defense would be that the prosecution couldn't prove that the defendant hadn't filed.

## JURY INSTRUCTIONS

A "defendant's supplemental requested jury instructions" was filed. The purpose was to clearly establish in the minds of the jurors what the prosecution had to prove in order to establish guilt. These were the most important requested jury instructions:

For the government to prove guilt, the following three elements need to be established beyond reasonable doubt:

The defendant is a person required to file a return.

The defendant failed to file a return.

The defendant's failure to file a return was willful.

The burden is on the prosecution to prove every one of the above elements.

The defendant may rely on a "good faith defense" - "If a person in good faith believes that he has done all that the law requires, he cannot be guilty of the criminal intent to willfully fail to file a tax return."

## FREEDOM TECHNOLOGY

Freedom Technology consists of the knowledge, skills, and methods to live free - the street-smart know-how to outwit freedom-violators at every turn. It also includes the means to protect yourself, your income, and your assets against onslaughts by freedom-violators. Ultimately, Freedom Technology also includes the means to blow away the bogus power of the freedom-violating elite.

The Long case illustrates all these aspects of Freedom Technology. Mr. Long obviously did acquire some knowledge on how to deal with the IRS. He created a legal foundation by writing a series of letters to the IRS. We don't know the details of Mr. Long's legal foundation. Possibly there were some serious weaknesses in his foundation, which led to his prosecution. Of course, it's also likely that he was prosecuted mainly because of the stupidity and incompetence of the government officials concerned.

It's also clear that the prosecution was caught flat-footed, with their pants down. The defense strategy completely outwitted them. They had no answers and couldn't contest any of the evidence relating to the nature of the income tax and who is liable for it. They must have appeared like bungling idiots to the jury.

It's important to realize that the power of the freedom-violators is bogus. People like Lloyd Long and Larry Becraft have the ability to blow away that bogus power - as they did in this case. Every individual has this ability and power. It starts with assuming personal responsibility. It grows as you educate yourself. It comes to fruition when you develop the means to say "NO!" to the system. You, personally, have to do it. Don't expect the politicians to do it for you.

Politicians have a clearly vested interest in maintaining the "status quo" to their advantage. They are generally known to be skillful liars and makers of broken promises. Be true to yourself. Take your personal power back from the politicians and bureaucrats.

Act on that personal power that is yours and yours alone.

#### RONALD REAGAN ON THE INCOME TAX SYSTEM

The following article appeared in the Albuquerque Journal of May 31, 1985:

"Reagan Urges 'Rebellion' On Taxes, Government

WILLIAMSBURG, VA. President Reagan, promoting his new tax plan on the 220th anniversary of a revolutionary speech here by Patrick Henry, urged "rebellion" against Washington Thursday and expressed sympathy for the "cult of cheating" among American taxpayers.

"It's not considered bad behavior," Reagan said of tax cheating and referring to modern American morals. "After all, goes this thinking, what's immoral about cheating a system that is itself a cheat? That isn't a sin, it's a duty.

"Our federal tax system is, in short, utterly impossible, utterly unjust and completely counterproductive. It has earned a rebellion. And it's time we rebelled."

The outdoor crowd of several thousand, assembled on a sunny, picture-postcard day, erupted into cheers and applause as the president issued his now-familiar call for "a second American revolution."

In Williamsburg, Reagan seemed to equate his own campaign for tax simplification with the revolutionary cause of Patrick Henry, who on May 30, 1765, dramatically stood in the Virginia House of Burgesses and demanded repeal of the Stamp Act that recently had been imposed on colonists by their mother country England.

Henry's call for "tax reform" prompted immediate cries of "treason," but his speech fueled a revolutionary fervor that culminated 13 months later in the Declaration of Independence.

Speaking on the steps of the colonial capitol where Henry had orated, Reagan said the federal income tax is "so rigged, so unfair, that it corrupts otherwise honest people by encouraging them to cheat.... The current system just doesn't work anymore. The underground economy and the cult of cheating prove this is so."

Reagan recalled that the Founding Fathers argued, "Why should the fruits of our labors go to the crown across the sea?" He added, "in the same sense, we ask today, why should the fruits of our labors go to the capital across the (Potomac) river?"

The president declared, "Now is the time, in short, to get the federal government off our backs and out of our way."

Attacking both Washington and the income tax as symbols of each other will be a key feature of Reagan's strategy for selling his tax plan, particularly when he travels to middle class, family-oriented communities.

Leaving the ghost of Patrick Henry, Reagan flew later to the Main Street world of Sinclair Lewis in Oshkosh, Wis..

Speaking at the Winnebago County Courthouse Reagan asked: "Do the people of Oshkosh want our tax system to be complicated and unfair?"

"No," came the shouted reply.

The president asserted: "the answers are just the same every place I know of except for one city - Washington, D.C. Sometimes folks back there are a little slow to catch on. I may need some help."

#### SOURCES

Suppose you pay \$10,000 a year on taxes. Suppose by informing yourself you could discover how to legally stop paying those taxes. How much work are you willing to do for \$10,000? How much time are you willing to spend to save an extra \$10,000? How much money are you willing to spend in order to save \$10,000?

The U. S. v. Long Transcript plus exhibits of about 600 pages is available from Lloyd Long, 5048 Roarks Cove Rd, Decherd, Tennessee, PZ 37324/TDC; phone (615) 967-1402. The price is \$250 plus shipping.

Larry Becraft can be contacted at 209 Lincoln St, Huntsville, AL 35801; phone (205) 533-2535.

#### A CALL TO ACTION

You may study, use, and spread this vital information. As Ronald Reagan implies, it is a duty to "just say 'no'." You owe this duty, not to broken-promise, lying politicians and bureaucrats, but to yourself.

Look within yourself and know that you are FREE! Take back your personal power. Take back that power in the area of taxes. Do all the research you believe is necessary. If, as a result of that research, you make certain discoveries about your "legal duties," then perhaps in good faith you might determine what your proper actions should be.

You may determine that the best and most moral action for you is to just say 'no' to lying politicians and bureaucrats. Just say 'yes' to your personal power and individual sovereignty.

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<http://www.mind-trek.com/>

Whereas the one supreme Court has ruled on the lawful definition of income = "income" for all tax legislation as:

"the gain arrived from Capital, from labor or from both combined, provided it include profit gained from the sale of a capital asset." Key Case (1913) Stratton Indep. v. Howbert 231 U.S. 399;

the result of Corporate activities. (NOTE ADDED: 28 U.S.C § 3002 Definitions 15) United States means A) A Federal Corporation also see B) and C). An act of treason against the 1776 Constitution for the United States of America as there was never an Amendment authorizing any such Corporation.)

Whereas the IRS was ruled un-constitutional for the union States 48 in 1935 U. S. v. Constantine (1935) 296, U. S. 287 thereof: IMF/IRS have no standing in law within a union State, now 48 thereof:

Whereas the IRS are a division of the IMF you have no standing in law within a union state and as an employee of the Corporation you have no immunity

against lawful actions in a court of law thereof

Whereas the 16th Amendment to the United States Constitution was never ratified there is no income Amendment/tax law thereof:

All money paid into the INTERNAL REVENUE SERVICE = FRAUD BY TRICKERY taxpayers can file for full refunds by using IRS FORM 1040X. You are lawfully to file for refunds, individuals and Corporations all the way back to 1913. Fraud = IRS CLAIM YOU CAN ONLY FILE 2016 - 2012 = no statute of limitations on fraud so you can file legal actions against the IMF/IRS in any court of records dating back to the year 1913. Currently millions of non-taxpayers are being ripped off by the IMF/IRS/Commissioner of Social Security without due process of law. There are 60 Key Case rulings of the United States Supreme Court not found in either the INTERNAL REVENUE CODE not U.S. Code which would prove the fraud scheme. The lawful definition of income, for all tax legislation, is not found in either the IRC NOR US CODE = INTENTIONAL FRAUD. See next page for forms.

The Form 1040X is the form I obtained from the IRS web page on 4/14/2016. this proves the IMF/IRS have intentionally deceived, fraud by trickery = intentional fraud, the American men/women into paying taxes that they were never obligated to pay in the first place. Fraud is the deliberate withholding of information to cause one to act to their detriment. Did the IMF/IRS know of this form = yes. Did they send this form to you instead of the 1040?, turbo tax? E- filing? Other forms of fraud against you?

see details. This 1040X form has 2 pages plus a sheet of instructions so make sure you have all documents needed. Please also note that the OMB number above on Form 1040X only obtains to the White House and is expired. Always check OMB Numbers on all IMF/IRS forms as they are unregistered foreign agents and often counterfeit financial documents.

My suggestion, for educational purpose only, would be to sue the IMF/IRS employees, as they have no immunity as an employee of the Corporation, in a court of record for all taxes paid illegally plus interest, pain and suffering, mental abuse, personage, inland piracy, cannibalism, mail fraud, extortion, grand theft, R. I. C. O., counterfeiting, identity theft, impersonation as a U. S. government entity = unregistered foreign agents = collection agency under title 5 and are not the injured party thereof. Obtain the IMF/IRS MASTER FILE ON YOU to prove payments made or use your own returns. Make sure you do not file into any pseudo corporate court in this country as they are crooks and protect the system. Your only Constitutional court is in the Commonwealth of Pennsylvania and or the U. S. Court of Claims. Remember to request a jury of your peers and do

not allow the Court to select the jury. File a criminal complaint against the IMF/IRS as named above with your Court filings.

Key Case court Rulings against the IMF/IRS continued:

1. Brushaber v. Union Pacific R. Co., 240 U. S, 1.11 (1916)
2. Maxwell v. Dow, 176 U.S. 581, 20 S.Ct. 448 (1900)
3. Texas v. White, 7 Wall. 700; U.S. v. Cathcart, 25 F. Case No. 14, 756
4. Stanton v. Baltic Minning Company 240 U.S. 103, 112 (1919)
5. Bowers v Kerbaugh-Empire 271 U.S. 170, 174, 174 (1926); In re Charge to Grand Jury, 30 F. Case No. 18,273 (65 C.J. Section 2) -- not known to be overturned.
6. Peck v Lowe 247 U.S. 165, 173 (1918)
7. Doyle v Mitchell Bros. 247 U. S. 179, 183 (1918)
8. Eisner v Macomber 252 U. S. 179, 183 (1918)
9. Evans v Gore 253 U.S. 245(1920)
10. Flint v Stone Tracy Co. 220 U.S. 107, 144, 151-152, 165, 55 S L. ed. 107419 Sup CCL Rep 342, Ann Cas. 1912B 1312(1911)
11. Merchants Loan And Trust Co. v. Smietanka, 255 U.S. 509519 (1921)
12. Helvering v Edison Brothers' Stone, 8th Cir. 133 F2d 575 (1943)
13. Southern Pacific v Lowe 247 U.S. 330, 335 (1918): Art 1, Sec. 8, C117 And Art. IV, Sec. 3  
CL 2: Art. 1 Sec. 8 Cl. 17: Art. IV Sec. 3 Cl. 15 USC 1681h: 28 U.S.C. 1333 or 1337: False  
Claims Act, see 31 U.S.C. 3729(a) (7)
14. UNITED STATES v MERKSKY 361 U.S. 431, 438(1960)
15. CALIFORNIA BANKERS ASSN. v SCHULZ 419 U.S. 21, 26 (1974)
16. FEDERAL CROP INSURANCE CORP v. Merrill, 332 U.S. 380, 384 (1947)
17. Utah Power & Light Co v. United States, 391
18. United States v. Stewart, 108 re Floyd Acceptance, 7: Wall 666; Article 1 Sec. 2: Art. 1 Sec. 9
19. Knowlton v Moore, 178 U.S. 41, 47(1900); 19 CFR 351, 102
20. Butcher's Union Co. v Crescent City Co. 111 U.S. 746, 756 (1884)
21. TRUAX v CORRIGAN 257 U.S. 312, 348 (1921)
22. Sims v Abrens 167 Ark. 557271 S.W. 720, 773 (1925)
23. Myer v STATE OF NEBRASKA 262 U.S. 390, 399 (1923)
24. Slaughter-House Cases, 16 Wall 36
25. Butchers' Union Co. v Crescent City Co. 4 Sup Ct. 652
26. Vick Wo v Hopkins 6 Sup Ct. 1064
27. Minnesota v Barer 10 Sup Ct 862
28. Allegeyer v Lousiana 17 Sup Ct. 427
29. Lochner v New York 25 Sup Ct. 539, 3 Ann Cas 1133
30. Twining v New Jersey 29 Sup Ct. 14
31. Chicago B&O R.R. v. McGuire 31 Sup Ct. 259



32. *Truax v Raich* 36 Sup Ct. 7, L. R. A. 1916D, 545 Ann. Cas. 1917B 283.  
33. *Adams v Tanner* 37 Sup Ct. 662 L. R. A. 1917F, 1163, Ann. Cas. 1917D 973  
34. *New York Life Ins. Co v Dodge* 38 Sup Ct. 337, Ann Cas. 1918E, 593  
35. *Traux v Corrigan* 42 Sup Ct. 124  
36. *Adkins v Children's Hospital* 43 Sup Ct. 394, 67 L. Ed (April 9, 1923)  
37. *Wyeth v Cambridge Board Of Health* 200 Mass 474, 86 N. E. 925, 128 Am St. Rep. 43923  
L. R. A. (N. S.) 147  
38. *MURDOCK v COMMONWEALTH OF PENNSYLVANIA* 319 U. S. 105, 113; 63 Sup Ct. 875; 87 L Ed 1298 (1943);  
39. *Tyler et al Administrators v. United States*, 281 US 497, 502 (1930)  
40. *Pollock v Farmers' Loan And Trust Co.* 157 U. S. 429, 442, 555, 556, 573, 582, 595 (1895)  
41. *STRATTON'S INDEPENDENCE, LTD. V HOWBERT* 231 U. S. 399, 417 (1913)  
42. *Main v Grand Trunk R. Co.* 35 L. ed 994, 3 Inters. Com. Rep. 807, 12 Sup Ct. Rep. , As  
interpreted in *Galveston, H&S A. R. Co. v. Texas*, 52 S. L. ed. 1031, 1037, 28 Sup Ct. Rep. 638  
43. *U. S. v WHITRIDGE* 231 U. S. 231 U. s. 144, 147 (1913)  
44. *Taft v BOWERS* 278 U. S. 470, 481 (1929)  
45. *COPPAGE v STATE OF KANSAS* 236 U. S. 1, 23-24 (1915)  
46. *U. S. v. Constantine* 296 U. S. 287 (1935) IRS Ruled Unconstitutional As Prohibition Had  
Been Repealed. In 1965 The United States Supreme Court Traced The IRS Back To The Civil  
War And Found No Legislative Act Of Congress Lawfully Establishing The IRS As A  
Government Agency: Contractor: Sub-Contractor. Paul Andrews Mitchell (Federal Witness)  
Web Site [supremelaw.org](http://supremelaw.org) then Click On 31 Questions. Today The General Accounting Office In  
Affidavit Refuse To Produce The Lawful OMB Number For The IRS. None Of Their  
Publications Carry A OMB Number: Meaning they Are Not A U. S. Government Agency:  
Department: Contractor: Sub-Contractor. Today In Affidavit Congress Refuses To Produce The  
Organic Act Of Congress making The IRS A Government Agency: Department: Contractor: Sub-  
Contractor: Contact: :david-lee: buess (non-corporation) Office of Corrections For The  
Great Turtle Island 4196945796 Or Write Us C/O 22014 Delaware Township Road 184  
Arlington Ohio [45814-9998]

47. The IRS Cannot Tax From The Source (Fraud By Trickery) Only From The Source Of The Kind In Question: Commissioner v Glenshaw Glass Co. 348 U.S. 426 (1945) Deals With Corporate Profit Gained From Settlement In Anti-Trust Case Not Income. Recent Case Rulings Against U. S. AND IRS  
1 No Law Requires Payment Of An Income Tax: Federal District Court Western Division Of Tennessee (Memphis) Case No. 03-CR-20111 U. S. v. Kluglin (6/22-23/2005)  
2. U. S. v. Linda Wall U. S. District Court, Central District Of California, Western Div. (Los Angeles) Case No. 2:04 cv 05325DDP-MAN and 2:03 cv 08406DDP-MAN Dismissed Without Prejudice: IRS Found Guilty Of Stepping Outside Their Authority: Mail Fraud: Counterfeiting Documents: No Enforcement Section Of IRS Code; et al.  
3. U. S. v Lawrence USDC Peoria IL 06 cr 10019 (2005) IRS violated Paper Work Reductions Act: 44 U.S.C. 3500-3520: 3512 I. R. S. Failed To Inform Lawrence He Was NOT required To Fill Out The Forms.  
4. U.S. v Lindsey Springer: 08-278, 09 cr 043: Without Revenue Districts There Is No Delegation Of Authority: Revenue Officers or Revenue Agents Are Not The Secretary Of The Treasury Nor The Commissioner Of The INTERNAL REVENUE SERVICE. We Will Make Adjustments As Required To Help Benefit The General Population. I Have Already Advised Congress [CONGRESS] The IRS Code Is Void For Reason Of Fraud. This May Also Effect Probate Laws.

All information above now stands as truth in commerce, Judgment in Commerce as it was lawfully presented in 5 Affidavits in Admiralty, Constitutional Criminal Complaint = un-rebutted in 21 days by the one supreme Court and the Congress of the United States, IMF/IRS, thereof.

Dealing with SS Frauds:

Helvering v. Davis, 301 U.S. 619 (1937), was a decision by the United States Supreme Court, which held that Social Security was constitutionally permissible as an exercise of the federal power to spend for the general welfare, and did not contravene the 10th Amendment. The Court's 5-2 decision defended the constitutionality of the Social

Security Act of 1935, requiring only that welfare spending be for the common benefit as distinguished from some mere local purpose.

It affirmed a District Court decree that held that the tax upon employees was not properly at issue, and that the tax upon employers was constitutional.

So as usual the IMF/IRS, SOCIAL SECURITY ADMINISTRATION, CONGRESS AND THE PRESIDENT, present and passed, have lied to the bloodline American and fraud by trickery have "taxed" employees of large corporations instead of it being a tax on the Corporation only.

Social Security is an insurance, not a tax, to the employees thereof.

Thereof:

Autograph: On File

David-Lee: Buess. Non-corporation, Bloodline American, Sovereign thereof.