***The Law That Never Was: The Fraud of the 16th Amendment and Personal Income Tax -*** William J. Benson and Martin J. "Red" Beckman Wikipedia Sept 18 2015

https://en.wikipedia.org/wiki/The\_Law\_that\_Never\_Was

 

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***The Law That Never Was: The Fraud of the 16th Amendment and Personal Income Tax*** is a 1985 book by William J. Benson and Martin J. "Red" Beckman which claims that the [Sixteenth Amendment to the United States Constitution](https://en.wikipedia.org/wiki/Sixteenth_Amendment_to_the_United_States_Constitution), commonly known as the [income tax](https://en.wikipedia.org/wiki/Income_tax_in_the_United_States) amendment, was never properly [ratified](https://en.wikipedia.org/wiki/Ratification). In 2007, and again in 2009, Benson's contentions [were ruled to be fraudulent](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#Benson.27s_non-ratification_argument_ruled_fraudulent).

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**Background**

Under [Article V](https://en.wikipedia.org/wiki/Article_Five_of_the_United_States_Constitution) of the [U.S. Constitution](https://en.wikipedia.org/wiki/United_States), an amendment proposed by [Congress](https://en.wikipedia.org/wiki/United_States_Congress) must be ratified by three-fourths of the [states](https://en.wikipedia.org/wiki/U.S._state) to become part of the Constitution. The Article permits Congress to specify, for each amendment, whether the ratification must be by each state's [legislature](https://en.wikipedia.org/wiki/State_legislature_%28United_States%29) or by a [constitutional convention](https://en.wikipedia.org/wiki/Constitutional_convention_%28political_meeting%29) in each state; for the Sixteenth Amendment, Congress specified ratification by the legislatures. There were 48 states in the Union in 1913 — the year when the Sixteenth Amendment was finally ratified — which meant that the Amendment required ratification by the legislatures of 36 states to become effective. In February 1913, [Secretary of State](https://en.wikipedia.org/wiki/United_States_Secretary_of_State) [Philander C. Knox](https://en.wikipedia.org/wiki/Philander_C._Knox) issued a proclamation that 38 states had ratified the amendment. (According to Congressional analysis, a total of 42 states had ratified the amendment as of 1992.)[[1]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-1)

**Contentions**

Prior to Benson, the "non-ratification" argument was presented in a court of law by James Walter Scott in the 1975 case of *United States v. Scott*, some sixty-two years after the ratification. Scott's argument was to no avail; he was convicted of willful failure to file federal income tax returns for the years 1969 through 1972, and the conviction was upheld by the [United States Court of Appeals for the Ninth Circuit](https://en.wikipedia.org/wiki/United_States_Court_of_Appeals_for_the_Ninth_Circuit).[[2]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-2) In a 1977 case involving a tax protester named Bob Tammen, a U.S. District Court noted that Tammen was involved with a group called "United Tax Action Patriots," which took the position "that the Sixteenth Amendment was improperly passed and therefore invalid...." However, the specific issue of the validity of the ratification was neither presented to nor decided by the court.[[3]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-3)

William Benson's book relates how, in 1984, nine years after the Scott case and seventy-one years after the ratification was proclaimed, Benson began a research project to investigate the ratification process by traveling to the [National Archives](https://en.wikipedia.org/wiki/National_Archives) and the [capitols](https://en.wikipedia.org/wiki/List_of_state_capitols_in_the_United_States) of various [New England](https://en.wikipedia.org/wiki/New_England) states to review documents relating to the ratification of the Amendment.

Benson found variations in wording, punctuation, capitalization, and pluralization in the language of the Amendment as ratified by many states. He used the changes as part of the basis for his contention that those states had not properly ratified the Amendment. Benson further claimed to have found documents suggesting that some states that had been certified as having ratified the Amendment never voted to ratify it, or voted against ratification. Benson claimed that no states, or only a few states (variously reported as two states or four states), had properly ratified the Amendment.

In his book, Benson made the following claims:

* Seven states (Connecticut, Florida, Oregon, Pennsylvania, Rhode Island, Utah, Virginia) did not ratify the amendment, and it was reported as such.
* Two states (Kentucky and Tennessee) did not ratify the amendment, but Secretary Knox reported that they did.
* Eight states (Delaware, Michigan, Nevada, New Hampshire, South Dakota, Tennessee, Vermont and Wyoming) were reported by Secretary Knox as having ratified the amendment, but the States actually have missing or incomplete records of the ratification procedures or votes, and there is no conclusive record that they ratified the amendment or reported any ratification to the Secretary of State.
* Six states (Idaho, Iowa, Kentucky, Minnesota, Missouri, Washington) did approve the amendment, but the Governor or another official who was required by their respective state constitutions to sign the legislation into law did not sign the legislation.
* In twenty-five states (Arizona, Arkansas, California, Colorado, Georgia, Idaho, Illinois, Kansas, Kentucky, Louisiana, Maryland, Massachusetts, Michigan, Mississippi, Missouri, Montana, New Jersey, New Mexico, North Dakota, Tennessee, Texas, Vermont, Washington, West Virginia and Wyoming), the legislature violated a provision of its state constitution during the ratification process.
* Twenty-nine states (Arizona, Arkansas, California, Colorado, Georgia, Idaho, Indiana, Iowa, Kentucky, Louisiana, Maryland, Massachusetts, Minnesota, Mississippi, Missouri, Montana, Nebraska, New Jersey, New Mexico, New York, Ohio, Oklahoma, South Carolina, South Dakota, Tennessee, Texas, Vermont, West Virginia and Wyoming) violated "state law" or procedural rules during the ratification process.

Additionally, Benson asserted that:

* Twenty-two states approved the amendment, but with changes in wording, and the inexact version was accepted as a ratification of the original version.
* One state approved the amendment, but with variations in spelling, and the inexact version was accepted as a ratification of the original version.
* At least twenty-six states approved the amendment, but with changes in punctuation, and the inexact version was accepted as a ratification of the original version.

Benson asserted that the Oklahoma State Legislature changed the wording of the amendment they approved so that it meant the opposite of the original amendment as it was submitted to the States by Congress, but that Secretary Knox counted Oklahoma as having approved the amendment.

Benson also asserted, as an example of a state’s violation of its own Constitution, laws, or procedural rules, the claim that the Tennessee State Constitution prohibited the legislature from acting on any proposed amendment to the U.S. Constitution submitted by Congress until after the next state legislative elections. According to Benson, the Tennessee legislature acted on the proposed 16th amendment the same month it was received (prior to any new state legislative elections).

**Legal status of Benson's claims**

The Benson book was published in 1985. The earliest reported court cases where the book was mentioned appear to be *United States v. House*[[4]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-4) and *United States v. Wojtas*.[[5]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-5) Benson testified unsuccessfully in the *House* case. In the latter case, defendant Wayne Wojtas was unsuccessful in his attempt to use Benson's theory to have his indictment for failure to file federal tax returns dismissed. In the case the judge ruled that Benson's evidence was inadmissible, stating that:

[T]he few cases that have been asked to deal with issues comparable to the one now tendered to this Court have uniformly held questions as to compliance with Article V's requirements are within the sole province of Congress and not the courts—in the language that has come to characterize such issues, they are "political" (that is, nonjusticiable).

Wojtas was convicted, sentenced to prison, and released in August 1986.[[6]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-6)

Benson's claim was also rejected in *Miller v. United States*.[[7]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-7) The court stated, "We find it hard to understand why the long and unbroken line of cases upholding the constitutionality of the Sixteenth Amendment generally, *Brushaber v. Union Pacific Railroad Company* ... and those specifically rejecting the argument advanced in *The Law That Never Was*, have not persuaded Miller and his compatriots to seek a more effective forum for airing their attack on the federal income tax structure." The court then sanctioned the litigants for advancing a "patently [frivolous](https://en.wikipedia.org/wiki/Frivolous_litigation)" position.

Similar "Sixteenth Amendment arguments" have been uniformly rejected by the courts in other cases including *United States v. Thomas*.[[8]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-8) In *Thomas* the court, in affirming the tax convictions of Kenneth L. Thomas, referred to Benson's book and noted that the errors found by Benson had already been investigated by Secretary of State Knox at the time of ratification of the Sixteenth Amendment, and had been determined to be insignificant. (See [Tax protester constitutional arguments](https://en.wikipedia.org/wiki/Tax_protester_constitutional_arguments).)

Arguments that the Sixteenth Amendment was not properly ratified were also rejected in *Sisk v. Commissioner*;[[9]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-9) *United States v. Sitka*;[[10]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-10) and *United States v. Stahl*.[[11]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-11) The non-ratification argument has also been deemed legally frivolous in *Brown v. Commissioner*[[12]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-12) and *Lysiak v. Commissioner*.[[13]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-13)

The argument that the Sixteenth Amendment was not ratified, and variations of this argument, have been officially identified as legally frivolous federal income tax return positions for purposes of the $5,000 frivolous tax return penalty imposed under Internal Revenue Code section 6702(a).[[14]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-14)

**Benson's federal income tax problems**

In *United States v. Benson*,[[15]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-15) a criminal case, Benson himself raised the Sixteenth Amendment argument, which was rejected by the United States Court of Appeals for the Seventh Circuit. In this phase of the case, his conviction for tax evasion and willful failure to file tax returns was overturned on other grounds and the case was remanded to the trial court.

Upon retrial, Benson was again convicted of tax evasion and willful failure to file tax returns, and his conviction was upheld on appeal. The conduct for which he was convicted involved over $100,000 of income he did not report on Federal income tax returns. He was sentenced to four years in prison and five years of probation.[[16]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-16)

Benson continued to promote his views. Until early 2008, Benson included verbiage on his web site – in quotation marks – that he attributed to the text of the U.S. Supreme Court decision in [*Brushaber v. Union Pacific Railroad*](https://en.wikipedia.org/wiki/Brushaber_v._Union_Pacific_Railroad), an early case interpreting the Amendment. He quoted the Court as saying that the Sixteenth Amendment "did not change the constitutional limitations which forbid any direct taxation of individuals."[[17]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-17) The text of the Court's decision does not contain any such quotation.[[18]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-18) No U.S. Federal court has ever ruled that any provision of the United States Constitution forbids any direct taxation of individuals. Benson apparently removed the material after [a court order was issued regarding his materials](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#Benson.27s_non-ratification_argument_ruled_fraudulent).

Until January 2008, Benson's web site also stated: "After serving time in federal prison for not paying his United States income taxes, Bill Benson still does not pay income taxes and yet our federal government chooses not to arrest him. Why? Because *now he can use this book*, which he has written : 'THE LAW THAT NEVER WAS' in his defense."[[19]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-19) Similarly, as late as the year 2007, Benson claimed, in marketing the "Reliance Defense Package" that included his non-ratification argument, that "[t]o date, the IRS has steadfastly refused to prosecute any person standing on this defense. Why do they do this? Because they know they cannot win!!"[[20]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-20) The book was actually published several years before Benson's arrest and, as noted above, Benson himself actually was convicted despite using the defense.

In one of Benson's cases, the United States Court of Appeals for the Seventh Circuit stated:

Benson argues that he did not need to file tax returns or pay income taxes because the Sixteenth Amendment was not properly ratified. [....] The district court denied Benson's request for an evidentiary hearing on this issue and refused to hear any Sixteenth Amendment argument.

As the district court noted, we have repeatedly rejected the claim that the Sixteenth Amendment was improperly ratified. [...] One would think this repeated rejection of Benson's Sixteenth Amendment argument would put the matter to rest [...] Benson is the co-author of The Law That Never Was, a book that purports to "review the documents concerning the states' ratification of the Sixteenth Amendment" and to show "that only four states ratified the Sixteenth Amendment [and that] the official promulgation of the amendment by Secretary of State Knox in 1913 is therefore void." [...] Benson insists that as the co-author of The Law That Never Was, and the man who actually reviewed the state documents "proving" improper ratification, he is uniquely qualified to make the "exceptionally strong showing" we spoke of in Foster. Because of this, Benson insists, the district court should have at least granted him an evidentiary hearing on the Sixteenth Amendment issue.

Benson is wrong. In Thomas, we specifically examined the arguments made in The Law That Never Was, and concluded that "Benson ... did not discover anything." We concluded that Secretary Knox's declaration that sufficient states had ratified the Sixteenth Amendment was conclusive, and that "Secretary Knox's decision is now beyond review." [....] It necessarily follows that the district court correctly refused to hold an evidentiary hearing; no hearing is necessary to consider an issue that is "beyond review."[[21]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-21)

**Benson's non-ratification argument ruled fraudulent**

On December 17, 2007, the United States District Court for the Northern District of Illinois ruled that Benson's "Reliance Defense Package" (including Benson's Sixteenth Amendment non-ratification argument), which Benson sold to customers via the internet, constituted a "fraud perpetrated by Benson" that had "caused needless confusion and a waste of the customers' and the IRS' time and resources."[[22]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-22)

The court stated: "Benson has failed to point to evidence that would create a genuinely disputed fact regarding whether the Sixteenth Amendment was properly ratified or whether United States Citizens are legally obligated to pay federal taxes. Also, as is indicated above, Benson is precluded in this action from taking the position that the Sixteenth Amendment was not properly ratified."[[23]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-23) The court stated that "the undisputed evidence shows that Benson had actual knowledge that the information in the Reliance Defense Package was false or fraudulent."[[24]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-24) The court also stated: "Benson falsely tells customers that if they purchase and use his products they will be shielded from criminal prosecution for violating the internal revenue laws. Purchasers of the 'Reliance Defense Package' receive a letter signed by Benson that falsely represents that the purchaser can rely on Benson's research to conclude that the Sixteenth Amendment was not ratified, and that the purchaser is thereby not required to file federal income tax returns or pay federal income or social security taxes to the United States."[[25]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-25) The court ruled that "Benson's position has no merit and he has used his fraudulent tax advice to deceive other citizens and profit from it" in violation of [26 U.S.C.](https://en.wikipedia.org/wiki/Internal_Revenue_Code) [§ 6700](http://www.law.cornell.edu/uscode/26/6700.html).[[26]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-26)

The court granted an injunction under [26 U.S.C.](https://en.wikipedia.org/wiki/Internal_Revenue_Code) [§ 7408](http://www.law.cornell.edu/uscode/26/7408.html) prohibiting Benson from promoting the theories in Benson's "Reliance Defense Package," which the court referred to as "false and fraudulent advice concerning the payment of federal taxes."[[27]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-27)[[28]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-28) The court injunction requires that Benson send his customers copies of the order, and that he post the order on his website.[[29]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-29) As of January 2008 Benson had modified his web site and posted a copy of the court order.

Benson appealed the decision of the District Court. Benson argued that prohibiting him from selling his “Reliance Defense Package” and his “16th Amendment Reliance Package” was a violation of his First Amendment Rights. The Court of Appeals for the Seventh Circuit rejected that argument in a ruling on April 6, 2009. The Court ruled that although Benson could sell his book, *The Law that Never Was*, the court order prohibiting him from selling his “Reliance Defense Package” and his “16th Amendment Reliance Package” did not violate his First Amendment Right, as the sale of those two items constituted "false commercial speech."[[30]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-30)

The Court of Appeals stated:

Benson knew or had reason to know that his statements were false or fraudulent. 26 U.S.C. [section] 6700(a)(2)(A). Benson's claim to have discovered that the Sixteenth Amendment was not ratified has been rejected by this Court in Benson's own criminal appeal. [ . . . . ] Benson knows that his claim that he can rely on his book to prevent federal prosecution is equally false because his attempt to rely on his book in his own criminal case was ineffective.[[31]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-31)

The Court of Appeals also ruled that the government could obtain a ruling ordering Benson to turn his customer list over to the government.[[32]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-32) Benson petitioned the United States Supreme Court, and the Supreme Court denied his petition in November of 2009.[[33]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-33)

**Followers of Benson**

Followers of Benson who have been convicted of federal tax crimes include Kenneth L. Thomas and Wayne Wojtas (see above). Additionally, on March 6, 2008, the United States Attorney's office in Grand Rapids, Michigan announced that Charles E. Hughes of Dansville, Michigan had been convicted of four counts of tax evasion. Hughes had purchased Benson's "16th Amendment Reliance Defense Package" for $3,500, and had used the materials. The U.S. Attorney's office stated:

Although the legal analysis and claims contained in the package have been thoroughly discredited, some persons who purchase this or similar packages have used it in an attempt to justify their decision to stop paying federal income taxes. Hughes made that choice. He failed to file his 2000 through 2002, and 2004 federal tax returns, despite having more than $300,000 in income over that period. In addition to his failure to file returns, Hughes also took affirmative steps to avoid having federal tax withheld from his income, including the filing of fraudulent forms.[[34]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-34)

Hughes was sentenced to 15 months in federal prison,[[35]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-35) and was incarcerated at Federal Correctional Institution at Ashland, Kentucky. He served his time and was released from prison in May 2009.[[36]](https://en.wikipedia.org/wiki/The_Law_that_Never_Was#cite_note-36)

**See also**

* [Tax protester Sixteenth Amendment arguments](https://en.wikipedia.org/wiki/Tax_protester_Sixteenth_Amendment_arguments)

**Notes**

 Senate Document No. 103-6 (1992 ed.), Analysis and Interpretation of the Constitution; Annotations of Cases Decided by the Supreme Court of the United States (United States Government Printing Office). <http://www.gpoaccess.gov/constitution/html/conamt.html>

  *United States v. Scott*, 521 F.2d 1188 (9th Cir. 1975).

  See *Ex parte Tammen*, 438 F. Supp. 349, 78-1 U.S. Tax Cas. (CCH) paragr. 9302 (N.D. Tex. 1977), at [[1]](http://scholar.google.com/scholar_case?q=%22438+F.+Supp.+349%22&hl=en&as_sdt=3,44&case=7762166821465252170&scilh=0).

  617 F. Supp. 237, 87-2 U.S. Tax Cas. (CCH) paragr. 9562 (W.D. Mich. 1985).

  611 F. Supp. 118 (N.D. Ill. 1985).

  Wayne Francis Wojtas, inmate # 93604-024, Federal Bureau of Prisons, U.S. Dep't of Justice, at [[2]](http://www.bop.gov/iloc2/InmateFinderServlet?Transaction=NameSearch&needingMoreList=false&FirstName=Wayne&Middle=&LastName=Wojtas&Race=U&Sex=U&Age=&x=113&y=33).

  [868 F.2d 236](https://en.wikipedia.org/wiki/Case_citation) 89-1 U.S. Tax Cas. (CCH) paragr. 9184 ([7th Cir.](https://en.wikipedia.org/wiki/7th_Cir.) 1989) (per curiam).

  [788 F.2d 1250, 1252](https://en.wikipedia.org/wiki/Case_citation) ([7th Cir.](https://en.wikipedia.org/wiki/7th_Cir.) 1986), *cert. denied*, 479 U.S. 853, 107 S. Ct. 187 (1986), at [[3]](http://scholar.google.com/scholar_case?q=%22788+F.2d+1250%22&hl=en&as_sdt=3,44&case=15005018928858012497&scilh=0). See also *United States v. Thomas*, 934 F.2d 840 (7th Cir. 1991), at [[4]](http://scholar.google.com/scholar_case?q=%22934+F.2d+840%22&hl=en&as_sdt=3,44&case=647759442258492063&scilh=0).

  791 F.2d 58, 86-1 U.S. Tax Cas. (CCH) paragr. 9433 (6th Cir. 1986).

  845 F.2d 43, 88-1 U.S. Tax Cas. (CCH) paragr. 9308 (2d Cir.), *cert. denied*, 488 U.S. 827 (1988).

  792 F.2d 1438, 86-2 U.S. Tax Cas. (CCH) paragr. 9518 (9th Cir. 1986), *cert. denied*, 107 S. Ct. 888 (1987). See generally *United States v. Hempfling*, 431 F. Supp. 2d 1069 (E.D. Calif. 2006).

  53 T.C.M. (CCH) 94, T.C. Memo 1987-78, CCH Dec. 43,696(M) (1987).

  816 F.2d 311, 87-1 U.S. Tax Cas. (CCH) paragr. 9296 (7th Cir. 1987).

  [26 U.S.C.](https://en.wikipedia.org/wiki/Internal_Revenue_Code) [§ 6702](http://www.law.cornell.edu/uscode/26/6702.html), as amended by section 407 of the Tax Relief and Health Care Act of 2006, Pub. L. No. 109-432, 120 Stat. 2922 (Dec. 20, 2006). See Notice 2008-14, item 9j, I.R.B. 2008-4 (Jan. 14, 2008), Internal Revenue Service, U.S. Department of the Treasury (superseding Notice 2007-30).

  941 F.2d 598, 91-2 U.S. Tax Cas. (CCH) paragr. 50,437 (7th Cir. 1991).

  *United States v. Benson*, 67 F.3d 641, 95-2 U.S. Tax Cas. (CCH) paragr. 50,540 (7th Cir. 1995).

  Retrieved on 22 November 2006 from <http://www.thelawthatneverwas.com/new/ratification.asp>

  See *Brushaber v. Union Pacific Railroad*, 240 U.S. 1 (1916); text available at <http://caselaw.lp.findlaw.com/scripts/getcase.pl?navby=case&court=us&vol=240&page=1>

  The statement was found at the caption near Benson's picture at bottom of web page. Retrieved on 22 November 2006 from [[5]](http://www.thelawthatneverwas.com/new/home.asp). As of January 30, 2008, after the issuance of a permanent injunction against Benson (see below), this language apparently was removed.

  As quoted in the court decision on April 6, 2009, at entry 58, p. 8 *United States v. Benson*, case no. 08-1312 and case no. 08-1586, United States Court of Appeals for the Seventh Circuit.

  941 F.2d 598, 91-2 U.S. Tax Cas. (CCH) paragr. 50,437 (7th Cir. 1991).

  Memorandum Opinion, p. 14, Dec. 17, 2007, docket entry 106, *United States v. Benson*, case no. 1:04-cv-07403, United States District Court for the Northern District of Illinois, Eastern Division.

  Memorandum Opinion, p. 9, Dec. 17, 2007, docket entry 106, *United States v. Benson*, case no. 1:04-cv-07403, United States District Court for the Northern District of Illinois, Eastern Division.

  Memorandum Opinion, p. 10, Dec. 17, 2007, docket entry 106, *United States v. Benson*, case no. 1:04-cv-07403, United States District Court for the Northern District of Illinois, Eastern Division.

  Memorandum Opinion, p. 2, Dec. 17, 2007, docket entry 106, *United States v. Benson*, case no. 1:04-cv-07403, United States District Court for the Northern District of Illinois, Eastern Division.

  Memorandum Opinion, p. 22, Dec. 17, 2007, docket entry 106, *United States v. Benson*, case no. 1:04-cv-07403, United States District Court for the Northern District of Illinois, Eastern Division.

  Memorandum Opinion, p. 9 & p. 20, Dec. 17, 2007, docket entry 106, *United States v. Benson*, case no. 1:04-cv-07403, United States District Court for the Northern District of Illinois, Eastern Division.

  Permanent Injunction, Jan. 10, 2008, docket entry 116, *United States v. Benson*, case no. 1:04-cv-07403, United States District Court for the Northern District of Illinois, Eastern Division.

  News Release, *Federal Court Bars Illinois Man from Promoting Fraudulent Tax Scam; William J. Benson Sold Bogus “Defenses” to Criminal Tax Prosecution*, Jan. 11, 2008, U.S. Dep't of Justice, at [[6]](http://www.usdoj.gov/opa/pr/2008/January/08_tax_020.html).

  Entry 58, p. 14, April 6, 2009, case no. 08-1312 and case no. 08-1586, *United States v. Benson*, 561 F.3d 718 (7th Cir. 2009), *cert. denied*, no. 09-464 (Nov. 30, 2009).

  Entry 58, pp. 8 & 9, April 6, 2009, case no. 08-1312 and case no. 08-1586, *United States v. Benson*, 561 F.3d 718 (7th Cir. 2009), *cert. denied*, no. 09-464 (Nov. 30, 2009).

  Entry 58, p. 18, April 6, 2009, case no. 08-1312 and case no. 08-1586, *United States v. Benson*, 561 F.3d 718 (7th Cir. 2009), *cert. denied*, no. 09-464 (Nov. 30, 2009).

  *Cert. denied*, no. 09-464 (Nov. 30, 2009).

  Press Release, March 6, 2008, "Dansville Man Sentenced For Tax Evasion," Office of the United States Attorney, Western District of Michigan, Grand Rapids, Michigan.

  Judgment, March 6, 2008, *United States v. Charles Evans Hughes*, docket entry 46, case no. 1:07-cr-00085-GJQ, U.S. District Court for the Western District of Michigan.

* 1.  Prisoner number 13339-040, Federal Bureau of Prisons, U.S. Department of Justice, at [[7]](http://www.bop.gov/iloc2/InmateFinderServlet?Transaction=IDSearch&needingMoreList=false&IDType=IRN&IDNumber=13339-040&x=95&y=9).

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**External links**

* [Anti-Tax Law Evasion Schemes - Law and Arguments](http://www.irs.gov/businesses/small/article/0%2C%2Cid%3D106507%2C00.html), from the [Internal Revenue Service](https://en.wikipedia.org/wiki/Internal_Revenue_Service).
* [TheLawThatNeverWas.com](http://www.thelawthatneverwas.com/), Bill Benson's website.
* [Daniel B. Evans *et al.*, "William J. Benson," from *Tax Protester Dossiers: Gurus and Other Big Fish*](http://tpgurus.wikidot.com/william-benson)

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 http://americathebattlefield.blogspot.gr/2014/03/income-tax-the-law-that-never-was.html

### Income Tax: The Law That Never Was



**Our labor is an unalienable Creator-endowed right, and the American people got tricked into paying taxes on it.**

America the Battlefield
March 5, 2014
by Timothy A. Pope

The case has already been made, outlined, explained, detailed and proven long-windedly, and by incalculable sources including the Supreme Court of the United States. However, since researching this subject for myself, I will attempt to make the case in my own words — from my own findings — that filing and paying "income tax" is a 100% voluntary venture by all Americans and requires the consent of each and every single one of us.



**The Sixteenth Amendment (Amendment XVI) to the United States Constitution:**

"The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration."

This amendment to the Constitution is the *sole* justification which the federal government, by means of the Internal Revenue Service, rests its authority to lay and collect income tax from American citizens.

**Voluntary Withholding Agreements**

**Internal Revenue Code**
[26 U.S. Code § 3402 - Income tax collected at source](http://www.law.cornell.edu/uscode/text/26/3402):

(p) *Voluntary* withholding agreements

(3) Authority for other voluntary withholding

The Secretary is authorized by regulations to provide for withholding—

(A) from remuneration for services performed by an employee for the employee’s employer which (without regard to this paragraph) *does not constitute wages*, and

(B) from any other type of payment with respect to which the Secretary finds that withholding would be appropriate under the provisions of this chapter, if the employer and employee, or the person making and the person receiving such other type of payment, *agree to such withholding*. Such agreement shall be in such form and manner as the Secretary may by regulations prescribe. For purposes of this chapter (and so much of subtitle F as relates to this chapter), remuneration or other payments with respect to *which such agreement is made shall be treated as if they were wages paid by an employer to an employee* to the extent that such remuneration is paid or other payments are made during the period for which the agreement is in effect. (Emphasis added)

The word "*income*" is the sole anchor which this so-called law hangs upon. Wages, according to the courts and the Internal Revenue Code itself, are *not* income. Over the course of many court cases after the 16th Amendment was introduced, the Internal Revenue Service tried to stretch the meaning of the word income.

**U.S. Supreme Court ruling**
[Lucas v. Earl - 281 U.S. 111 (1930)](http://www.losthorizons.com/tax/taximages/lucasvearl.pdf):

"It is to be noted that by the language of the Act it is not "salaries, wages or compensation for personal service" that are to be included in gross income. That which is to be included is "gains, profits and income derived" from salaries, wages or compensation for personal service. Salaries, wages or compensation for personal service are not to be taxed as an entirety unless in their entirety they are gains, profits and income."

Kenneth W. Royce, author of [*Good-Bye April 15Th!*](http://www.amazon.com/Good-Bye-April-15Th-Boston-Party/dp/188876600X), (Javelin Press, January 1, 1999), which details how the IRS has tricked millions of Americans into a limited tax jurisdiction, wrote:

"According to the Income Tax Acts of 1862, 1864, 1865, 1866, 1867, 1870, 1894, 1913, 1918, 1921, 1924, and 1932, income was only referred to as *profit or gain*."

The legal definition of profit or gain is derived from certain sources and certain privileged activities the federal government granted a license to do. Income tax was only ever paid on working privileges by federal government employees residing within the 10-square mile area of the District of Columbia.

In short, the legal definition of "*income*" is an accounting profit or gain. The Supreme Court in dozens of documented cases have declared that we have a right to work; that reasonable compensation for labor and services rendered is *not* profit or gain.

So, why are we paying taxes on our wages? ***Because we got tricked into it.***



The federal government and IRS were held at bay by the American people and the courts for three years after the introduction of the 16th Amendment in 1913, until the outbreak of World War I in 1916. It was then that the income tax was said to be a "*patriotic victory tax*," a wartime measure that was heavily propagandized as the duty of all Americans to pay their fare share.

Walt Disney studios contributed greatly to this wartime propaganda, depicting Donald Duck encouraging everyone to go and file the consenting paperwork. There were a number of similar [Disney propaganda cartoons](http://www.youtube.com/watch?v=00u6qUelp6c) approved and funded by the United States Department of the Treasury throughout the two first world wars.

Although the income tax fraud started in 1913, it got some traction in WWI, then really gained steam during WWII via the power of the federal government and the wartime patriotic fervor used as a ruse against the people.

This tactic has continued unabated ever since.

**United States Court of Appeals decision**
[United States v. Ballard, 535 F.2d 400 (8th Cir. 04/28/1976)](http://famguardian.org/Subjects/Taxes/CourtCases/USVBallard-535F2d400%281976%29.pdf):

"The general term "*income*" is not defined in the Internal Revenue Code."

That major oversight is no accident, for if the term "*income*" was clearly and legally defined, the fraud would be exposed.

The IRS and the monied bureaucracy, who Abraham Lincoln referred to as the "*money power*," would love to expand the meaning of the term, but they cannot. The courts have already legally defined it, setting down its meaning in multiple cases, including the following:

**U.S. Supreme Court ruling**
[Eisner v. Macomber - 252 US 189 (1920)](http://supreme.justia.com/cases/federal/us/252/189/case.html):

"Income is the gain come to fruition from capital, from labor, or from both combined."

This is sound doctrine in both law and in economics. It becomes essential to distinguish between what is and what is not income.

**Continuing from Eisner v. Macomber:**

"Congress by any definition it may adopt cannot conclude the matter, since it cannot by legislation alter the Constitution, from which it derives its power to legislate, and within whose limitations alone that power can be lawfully exercised . . . this [16th] amendment shall not be extended by loose construction, so as to repeal or modify, except as applied to income, those provisions of the Constitution that require an apportionment according to population for direct taxes upon property, real and personal. This limitation still has an appropriate and important function, and is not to be overridden by Congress or disregarded by the courts."

**This declaration said four very important things:**

**1.** "*Income*" denotes prophet or gain derived from a legally taxable federal source.

**2.** The Congress cannot change or enlarge that legal definition.

**3.** The Congress cannot loosely construe the 16th Amendment to circumvent the binding apportionment rule required for direct taxes on private property.

**4.** The Constitutional apportionment rule was not repealed, is still in effect, important and appropriate.

**Direct Tax**

It should be noted that the *only* thing the Constitution addresses three times is that direct taxes must be apportioned: [Article I, Section 2, Clause 3](https://www.senate.gov/civics/constitution_item/constitution.htm#a1_sec2); [Article I, Section 9, Clause 4](https://www.blogger.com/%28https%3A/www.senate.gov/civics/constitution_item/constitution.htm#a1_sec9); and [Amendment XIV, Section 2](https://www.senate.gov/civics/constitution_item/constitution.htm#amdt_14_%281868%29).

Similarly, the only thing the Constitution mentioned twice was that trials of a criminal nature must be heard by a jury.

Much like the Bible, when a subject is addressed not once, not twice, but *three times*, it is repeated for a reason to draw greater attention to it and to emphasize its importance.

Direct taxes being required to be legally apportioned was obviously of *great importance* to the framers of the Supreme Law of the Land. After all, as enunciated in the [Declaration of Independence](http://www.archives.gov/exhibits/charters/declaration_transcript.html), the hardship of imposing taxation by a foreign king, King George III — without representation and without the consent of the governed — was among the more significant reasons the American colonists revolted against the crown, including a liberation from extreme religious and political persecution.

Maybe that is why the U.S. Constitution, the Supreme Law of the Land, is [not required reading for law students](https://lib.law.washington.edu/content/guides/readrec) in America. And maybe this is why the Bar (ie: the Bar Exam) is an acronym for [British Accredited Registry](http://educate-yourself.org/cn/attorneysarenotlawyers13mar05.shtml), an enterprise based in the socialist nation from which we declared our independence.

**Apportionment**

A direct tax specifically means that the tax comes directly from the individual. There is no middle man or organization that the individual pays the taxes through. That is why the 16th Amendment attempted to classify thenceforth the income tax as an *indirect tax*, so to avoid the Constitutional requirement that a direct tax ***must be apportioned***.

Unlike what the American people have been tricked into believing, the 16th Amendment *did not* grant Congress any new powers beyond their Constitutional mandate. It was merely a hollow addendum to the Constitution, which said nothing new, and granted no new powers of taxation to the government. But alas, it was an amendment and led the American people to believe that it was something new and granted new powers.



However, it didn't. The courts said so in Eisner v. Macomber, and Justice Mahlon Pitney, presiding over the Eisner case, was so exacerbated at the federal government's relentless barrage on the definition of "*income*" during the proceedings, that he [amplified and emphasized](http://supreme.justia.com/cases/federal/us/252/189/case.html) its legal meaning to an unheard-of degree in Supreme Court cases:

"The government, although basing its argument upon the definition as quoted, placed chief emphasis upon the word "*gain*," which was extended to include a variety of meanings; while the significance of the next three words was either overlooked or misconceived. "*Derived from capital;*" "*the gain derived from capital,*" etc. Here, we have the essential matter: not a gain accruing to capital; not a growth or increment of value in the investment; but a gain, a profit, something of exchangeable value, proceeding from the property, severed from the capital, however invested or employed, and coming in, being "*derived*" — that is, received or drawn by the recipient (the taxpayer) for his separate use, benefit and disposal — that is income derived from property. Nothing else answers the description."

The Supreme Court Justices were really fed-up over the 17 years they had to argue these cases. That's why you don't see any modern rulings on the legal definition of "*income*," not since the Eisner case in 1920, because it has already been exhaustively defined by the courts; because the matter has been settled. Any more and it would be like sawing sawdust.

To put it plainly, they said it, and ***We the People are expected to know it.***

**Proof of Fraud**

With all of that said, it only took one man to prove that the Constitution of the United States was never legally amended to include the 16th Amendment, which was never legally ratified into law. It was illegally added to the Constitution via a coordinated system of conspiratorial voting fraud.



The man who proved it was [William J. Benson](http://thelawthatneverwas.com/bill.aspx). After an extensive year-long nationwide investigative research project, he discovered that the 16th Amendment was not ratified by the requisite three-fourths of the states.

That is quite a charge, considering that the federal government rests its authority to lay and collect income tax solely on the 16th Amendment, which was allegedly ratified into law in 1913, the same year as the Federal Reserve Act, which created the unconstitutional central banking system of the United States.

Article V defines the ratification process which requires three-fourths of the states to ratify any amendment proposed by Congress.

[Article V of the U.S. Constitution](http://www.archives.gov/federal-register/constitution/article-v.html):

The Congress, whenever two thirds of both houses shall deem it necessary, shall propose amendments to this Constitution, or, on the application of the legislatures of two thirds of the several states, shall call a convention for proposing amendments, which, in either case, shall be valid to all intents and purposes, as part of this Constitution, when ratified by the legislatures of *three fourths* of the several states, or by conventions in *three fourths* thereof, as the one or the other mode of ratification may be proposed by the Congress; provided that no amendment which may be made prior to the year one thousand eight hundred and eight shall in any manner affect the first and fourth clauses in the ninth section of the first article; and that no state, without its consent, shall be deprived of its equal suffrage in the Senate.

There were 48 states in the American Union in 1913, meaning that affirmative action of 36 was necessary for ratification. In February of 1913, Secretary of State Philander C. Knox proclaimed that 38 states had indeed ratified the amendment.

In 1984, Bill Benson began his research project, never before performed, to investigate the process of ratification of the 16th Amendment. After traveling to the capitols of the New England states and reviewing the journals of the state legislative bodies, he saw that many states had not ratified. He continued his research at the National Archives in Washington, D.C., and found many grievous errors in the ratification process.

When his project was finished at the end of 1984, Bill had visited the capitol of every state and knew that *not a single one* had actually ratified the proposal to amend the U.S. Constitution legally. 33 states (there's that number 33 again — it keeps popping up over and over) engaged in the unauthorized activity of altering the language of an amendment proposed by Congress, a power that the states do not possess.

Since 36 states were needed for ratification, the failure of 13 to ratify would be fatal to the amendment. This occurs within the major (first three) defects tabulated in [Defects in Ratification](http://thelawthatneverwas.com/defects.aspx) of the 16th Amendment. Even if we were to ignore defects of spelling, capitalization and punctuation, we would still have only two states which successfully ratified.

Bill Benson's evidentiary revelation was shocking; it reached deep to the core of our American system of government.

If that wasn't troubling enough, on January 10th of 2008, the [Federal District Court in Chicago issued a permanent injunction](http://thelawthatneverwas.com/documents/injunction.pdf) against Bill Benson on the grounds that by offering information demonstrating that the 16th Amendment was not legally ratified, he was promoting an abusive tax shelter. The Court then refused to look at the government-certified documentary evidence, deciding instead that the facts necessary to prove his statements true were "*irrelevant*."

What has America come to when the government We the People created to protect our rights, can accuse us of lying and then prohibit us from presenting a defense in a court of law? The [Sixth](http://www.law.cornell.edu/constitution/sixth_amendment) and [Seventh](http://www.law.cornell.edu/constitution/seventh_amendment) Amendments guarantee those unalienable rights.

If the government were to actually admit Benson's evidence into a legal court proceeding, it would go on the official record that the 16th Amendment was never legally ratified, is "repugnant to the Constitution" and therefore "null and void" from inception ([Marbury v. Madison - 5 U.S. 137, 1803](https://supreme.justia.com/cases/federal/us/5/137/case.html)), and prove that for the last 100 years the federal government has been illegally collecting hundreds of billions (perhaps even trillions) of dollars worth of Constitutionally-protected wages of the American people, in order to enrich itself and grow beyond its original intent.

It would mean that we are being robbed, pillaged and plundered of our private property — a Creator-endowed right given to us not by government, but by God — by an illegal government bureaucracy via a fraudulent fabrication of lies and subterfuge.

It would mean that the bureaucracy of elite banking insiders at the highest levels of government — local, state and federal — have initiated and defended a system of political thievery to steal our prosperity under the color of law.

It would mean that the government is in league with revolutionaries the likes of Karl Marx, Fredrick Engels, Vladimir Lenin, Benito Mussolini, Khmer Rouge, and Saul Alinsky, among others.

After all, the "Current Communist Goals" entered into the public consciousness when they were read into the Congressional Record on Thursday, January 10, 1963 by the Honorable A.S. Herlong, Jr. of Florida in the House of Representatives ([Congressional Record — Appendix, pp. A34-A35](http://www.freerepublic.com/focus/f-news/962461/posts)).

Also, in the second plank of the [Communist Manifesto of 1848](https://www.marxists.org/archive/marx/works/1848/communist-manifesto):

"[Karl] Marx and [Fredrick] Engels frankly proposed a "*heavy progressive or graduated income tax*" as an instrument by which the proletariat [socialist elite] will use its political supremacy to wrest, by degrees, all capital from the bourgeois [middle class], to centralize all instruments of production in the hands of the State, and to make despotic inroads on the right of property." — Gary Allen, "Tax or Trim," *American Opinion*, (January, 1975) p. 75.

As you can see, it is not a new phenomenon. The citizens of all communist nations struggle under the burden of heavy progressive or graduated income taxes and the abolition of private property via socialism, which is *always* the vehicle for communism.

It would mean that President Franklin Delano Roosevelt let the rest of us in on a little secret when he admitted, "In politics, nothing happens by accident. If it happens, you can bet it was planned that way."

Yes, if the government were to actually admit the evidence in court, it would mean that all of this is enforced by a legalized gang of uniformed officers who hide behind badges and guns while seizing private property that does not belong to the State. Mao Zedong, the deceased Chairman of the Communist Party of China, who murdered 70 million of his own people, is quoted as saying: "Political power grows out of the barrel of a gun." The IRS knows this, and political power is the *only* way they are enforcing their administrative rules.

It would mean that every single cent seized by the enforcers of the IRS, adjudicated by administrative tribunals and kangaroo courts without due process of law at the barrel of a gun, has been done only under "*color of law*." It goes without saying that the [Fourth Amendment](http://www.law.cornell.edu/constitution/fourth_amendment) to the United States Constitution is a powerful check which guarantees that the American people's private property *cannot* be legally searched or seized by any person or organization:

"The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, *shall not be violated*, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized."

So, why do we let them get away with it? The answer: ***FEAR.***



It would mean that the real pirates are in Washington.

It would mean that the real terrorists don't wear tunics and brandish AK-47's. They in fact wear three-piece suits and brandish briefcases.

And make no mistake about it, this is not a partisan issue. They all know in Washington, and are all knowingly operating outside of the law — both the left and the right — two wings on the same bird of prey.

***They all know, every last one of them.***

This is the very definition of mafia government.

And the bird of prey is scavenging what is left of our prosperity, and has altogether picked clean the future prosperity of our children.

**Testimony of the Tax Division of Internal Revenue**

"Let me point this out now. Your income tax is 100 percent voluntary tax, and your liquor tax is 100 percent enforced tax. Now the situation is as different as day and night." — Dwight E. Avis, Head of the Alcohol and Tobacco Tax Division of the Bureau of Internal Revenue, testifying before the House Ways and Means Committee on Restructuring the IRS, 83rd Congress, 1953, (United States District Court of Oregon, [Case number CV 00-293-KI, Steven M. Beresford, Ph.D. v. Internal Revenue Service](http://www.rense.com/general/suit.htm), United States Government, Department of the Treasury).

**Private Foreign Trust**



Incidentally, the Internal Revenue Service is *not* an agency of the United States Government. It is an agency of the [Department of the Treasury](http://www.archives.gov/research/guide-fed-records/groups/056.html), *not to be confused with* the United States Treasury.

In 1953, the Internal Revenue Service was created by the stroke of a pen when the Secretary of the Treasury changed the name of the Bureau of Internal Revenue (T.O. No. 150-29, G.M. Humphrey, Secretary of the Treasury, July 9, 1953). However, no congressional or presidential authorization for making this change has been located, so the source of authority had to originate elsewhere.

Research to which IRS officials have acquiesced suggests that the Secretary exercised his authority as trustee of Puerto Rico Trust #62 of Internal Revenue ([31 USC § 1321 - Trust Funds](http://www.law.cornell.edu/uscode/text/31/1321)), and the Secretary does, in fact, operate as Secretary of the Treasury, Puerto Rico. Since that time, not one IRS principal has failed to refute the allegation that the IRS is in fact an agency of the Department of the Treasury, Puerto Rico. Read more about this [here](https://mystrangemind.com/2006/08/irs-exposed-irs-is-privately-owned.html).

**For-Profit Corporation**

The Internal Revenue Service is a private for-profit corporation which was incorporated in the state of Delaware on July 12, 1933. Located in the Delaware Secretary of State corporate records, you'll find the following:

INTERNAL REVENUE TAX AND AUDIT SERVICE (IRS)

For Profit General Delaware Corporation

Incorporation Date 7/12/33

File No. 0325720

**Owned and Operated by the IMF**



The [Department of the Treasury](http://www.treasury.gov/), which is the parent company of the [Internal Revenue Service](http://www.irs.gov/) and the [Bureau of Alcohol, Tobacco, Firearms and Explosives (BATFE)](http://www.atf.gov/), is wholly owned and operated by the [International Monetary Fund](http://www.imf.org/external/index.htm), which was initiated in 1944 at the [Bretton Woods Conference](http://en.wikipedia.org/wiki/Bretton_Woods_Conference) and formally created in 1945 by 29 member nations to engineer the one-world economic system and to bring about "world-wide socialism."

• [Treasury Department Resource Center - International Monetary Fund](http://www.treasury.gov/resource-center/international/int-monetary-fund/Pages/imf.aspx)

• [Treasury Department Resource Center - International / Works with foreign governments](http://www.treasury.gov/resource-center/international/Pages/default.aspx)

"An honest reading of the records shows that the IMF, far from being a force for austerity in these countries, has been an engine of socialist waste and a fountain of abundance for the corrupt leaders who rule." — G. Edward Griffin, *The Creature From Jekyll Island: A Second Look at the Federal Reserve*, Westlake Village, California: American Media, (July, 1994), p. 98

The IMF's stated goal was to assist in the reconstruction of the world's international payment system post–World War II. So, it would appear that the Internal Revenue Service was established in America as the collection agency for the International Monetary Fund, and for its domestic arm, the Federal Reserve and its private shareholders.

With that said, it should come as no surprise that author and political lecturer, G. Edward Griffin, determined from his exhaustive research, that:

"The Fed has become an accomplice in the support of totalitarian regimes throughout the world . . . that is one of the reasons it should be abolished: It is an instrument of totalitarianism." — G. Edward Griffin, *The Creature From Jekyll Island*, p. 101

Further evidence that the IRS is a private for-profit corporation rests in the fact the they pay for postage and handling, just like any other private entity. We don't pay postage to return our Netflix DVD's. We don't pay postage when we renew our Newsweek or Economist subscriptions, or any other subscription. So, why the IRS? Why do we have to affix postage when filing our income tax return forms? It is domestic mail being sent to a government agency, carried there by another government agency. But, it isn't a government agency, so we must pay for the proper postage.

Also, the IRS has yet to deny or clarify via certified mail correspondence that they are in fact a private corporation, incorporated in Delaware, nor that the Treasury Department it falls under is a private trust based in Puerto Rico. They will not reply, not from national nor from regional offices. Here are [30 other little-known facts](http://truth11.com/2011/02/02/thirty-little-known-facts-about-america) about the IRS and the IMF.

Employees of the IRS are paid with checks drawn on the account of the United States Treasury through an apparent contract for services with the owners of the private corporations involved with the Treasury Department. You want to talk about fraud?

The Secretary of the Treasury is paid by the IMF and "[serves as the U.S. Governor to the IMF](http://www.treasury.gov/resource-center/international/int-monetary-fund/Pages/imf.aspx)." So are agents of the [ATF](http://www.atf.gov/regulations-rulings/rulemakings/treasury-decisions/td-406.html) and the [United States Customs Service (USCS)](http://www.treasury.gov/about/organizational-structure/offices/General-Counsel/Pages/customs.aspx). The U.S. Secret Service, according to its own website, "[was a part of the Department of the Treasury until March 1, 2003, when it became a part of the Department of Homeland Security](http://www.secretservice.gov/join/who_history.shtml)."

These are all international police forces, and are immune from all the laws of the United States of America under the Charter of the United Nations and in accordance with the UN Treaty and the UN Participation Act. You see, our sovereignty was handed over to an unelected foreign world governing body in 1945 by President Harry S. Truman, and we have been operating under international law ever since. Read more about that on my blog from October 30, 2013, entitled: [Treason: The Disarmament of the United States, and the Declaration of World Government](http://americathebattlefield.blogspot.com/2013/10/treason-disarmament-of-united-states-and-declaration-of-world-government.html).

These international police forces are in fact multi-jurisdictional task forces ([Multinational Force and Observers](http://en.wikipedia.org/wiki/Multinational_Force_and_Observers), or MFO, in international legal jargon). The MFO's are comprised of law enforcement and military units from several member nations, can go where they please and do what they please, and are exempt from the laws of America and of any other nation.

That is why the ATF was permitted to put the members of the Seventh-day Adventist Church at Branch Davidian in the Mount Carmel Center ranch near Waco, Texas under siege in an illegal assault on U.S. soil, and to burn them alive, murdering [76 American men, women and children](http://carolmoore.net/waco/waco-victims.html) who were never charged with — or convicted of — any crime. And it is due to the fact that the ATF, which is a multi-jurisdictional task force and subsidiary of the IMF under the internationally-controlled Treasury Department, faced *no* charges for levying war upon Americans who were practicing a constitutionally-protected right to worship in the manner they saw fit.

And as patriotic Americans scream for the Congress to investigate, their cries fall on deaf ears. The Congress *CANNOT INVESTIGATE*, for these MFO's are [immune from the law and from the criminal jurisdiction of the host state](http://books.google.com/books?id=OzV4n3DphsAC&pg=PA183&lpg=PA183&dq=mfo+international+immunity&source=bl&ots=gyBJhe30cJ&sig=eGgCv3MHmJ799ZeAC6wiSSHlYIc&hl=en&sa=X&ei=JIcYU-L-I8r1kQfo1YGwBA&ved=0CCcQ6AEwAA#v=onepage&q=mfo%20international%20immunity&f=false). Do you understand? That is why, under international immunity, they can commit murder or steal what they like and walk away.

**Insurmountable Debt**

The money American citizens pay in "*income tax*" goes only to pay the interest on the national debt we supposedly owe to the IMF. It does not go to pay the principal. Can you imagine the debt you would be swimming in if you only paid the principle on your credit card bills? That is why each U.S. president adds more to the national debt than all previous presidential administrations combined. That is why our national debt keeps soaring and is [mathematically impossible to ever pay off](http://www.usdebtclock.org/).



At the time of publishing this article, the debt is currently at: **$17,408,130,265,318.00** and counting. What is it at now? [Click here to find out](http://www.usdebtclock.org/). What will it be in a month? A year? What will it be when your children join the workforce?

**100% Voluntary**

Paying income [indirect/excise] tax is — according to the Constitution, U.S. Code and the Supreme Court — 100% voluntary, and enforced *only* by our consent under the color of law.

It should be noted that up until 1913, Americans kept 100% of their earnings. Despite this, America still had schools, colleges, roads, railroads, streets, subways, and other municipal infrastructure and public works. We had the Army, the Navy, the Marine Corps, and the Air Force, who managed to win eight wars and one — the War of 1812 — to a draw.

All of these managed to be funded perfectly well via the legal constitutional taxes, without collecting *any* income tax whatsoever.

**The Law is on Our Side**

There probably isn't one American in a thousand who knows that the Internal Revenue Code was effectively nullified by the United States Code in section 7801(b). Read it for yourself: [26 U.S. Code § 7801 - Authority of Department of the Treasury](http://www.law.cornell.edu/uscode/text/26/7801), and at [26 U.S.C. United States Code, 2011 Edition, Title 26 - Internal Revenue Code](http://www.gpo.gov/fdsys/pkg/USCODE-2011-title26/html/USCODE-2011-title26-subtitleF-chap80-subchapA-sec7801.htm). In this section, [Public Law 97-258](https://www.govtrack.us/congress/bills/97/hr6128/text), which was implemented: "...to revise, codify, and enact without substantive change certain general and permanent laws, related to money and finance" in the United States Code, was repealed.

With that said, the Internal Revenue Code is therefore **null and void**, **imposes no legal action**, and there exists **no law which enforces its provisions**, **nor is there any law which requires anyone to pay taxes on their income**.

[Daniel Inouye](http://en.wikipedia.org/wiki/Daniel_Inouye), the late United states Senator from Hawaii, who was the recipient of both the Medal of Honor and the Presidential Medal of Freedom, said this:

**"Based on information provided by the Congressional Research Service, there is no law that specifically and unequivocally requires anyone to pay taxes."**

Read that last part again. And read it a third time if you have to. Read it as many times as you must to let it sink in.

**Unconstitutional Official Acts**
16th American Jurisprudence, Second Edition, Section 177
[16 Am. Jur. 2d. § 177 (1962)](http://www.constitution.org/uslaw/16amjur2nd.htm):

"The general misconception is that any statute passed by legislators bearing the appearance of law constitutes the law of the land. The U.S. Constitution is the supreme law of the land, and any statute, to be valid, must be in agreement. It is impossible for both the Constitution and a law violating it to be valid; one must prevail. This is succinctly stated as follows:

The General rule is that an unconstitutional statute, though having the form and name of law is in reality no law, but is wholly void, and ineffective for any purpose; since unconstitutionality dates from the time of it's enactment and not merely from the date of the decision so branding it. An unconstitutional law, in legal contemplation, is as inoperative as if it had never been passed. Such a statute leaves the question that it purports to settle just as it would be had the statute not been enacted.

Since an unconstitutional law is void, the general principles follow that it imposes no duties, confers no rights, creates no office, bestows no power or authority on anyone, affords no protection, and justifies no acts performed under it . . .

A void act cannot be legally consistent with a valid one. An unconstitutional law cannot operate to supersede any existing valid law. Indeed, insofar as a statute runs counter to the fundamental law of the lend, it is superseded thereby.

No one Is bound to obey an unconstitutional law and no courts are bound to enforce it."

**The Courts are on Our Side**

In the Common Law General Acts of 1923, #345, income tax is held as invalid as an occupation tax: "Levying a gross income tax on all incomes, including those derived from professions, businesses and occupations of all kinds, provide an occupation and income tax and not a privilege tax, and is invalid."

**Oregon Supreme Court ruling:** "...the individual's right to live and own property are natural rights for the enjoyment of which an excise [indirect tax] cannot be imposed." — Redfield v. Fisher (1930), 292 P. 813, at p. 819

**U.S. Supreme court ruling:** "State may not impose an excise [indirect tax] on individuals exercising an enjoyment of a right secured by the Federal Constitution. The power to tax the exercise of a privilege is the power to control or suppress its enjoyment." — Murdock v. Pennsylvania (1943), 319 U.S. 105, at p. 113

**U.S. Supreme Court ruling:** "Imposing an excise [indirect] tax upon any inalienable right is unconstitutional." — Grosjean v. American Press Co. (1936), 297 U.S. 233

**U.S. Supreme Court ruling:** "And the property which every man has is his own labor, as it is the original foundation of all other property, so it is the most sacred and inviable. The patrimony of the poor man lies in the strength and dexterity of his own hands, and to hinder his employing of this strength and dexterity in what manner he thinks proper without injury to his neighbor, is a plain violation of this most sacred property." — Butchers' Union Co. v. Crescent City Co. (1884), 111 U.S. 746

**U.S. Supreme Court ruling:** "The legal right of a taxpayer to decrease the amount of what otherwise would be his taxes, or altogether avoid them by means which the law permits, cannot be doubted." — Gregory v. Helvering, 293 U.S. 465 (1935)

**U.S. Supreme Court ruling:** "A civil right is a right protected by law and a person's enjoyment thereof is protected entirely by law that creates it." — People v. Washington,. 36 Cal. 658 (1869)

**Primary Forces**

At base, income taxation is *unnecessary*. No government that issues paper money with no backing in silver or gold, had any need to ever make a deposit to its checking account. Government checking accounts can be overdrawn by trillions of dollars or infinite dollar amounts with no need to ever bring the checking account into balance. Whenever government produces money out of thin air and spends it, it *reduces* the value of all other money in circulation.

Whereas, whenever private citizens produce goods and sell them, we *increase* the value of all money in circulation. These are the primary forces at work in any economy.

Our present system has allowed international criminals we call "Banksters" to take by fraud a percentage out of every dollar that exchanges hands. Their justification is called the National Debt, and their continuing promise for future prosperity is called the Federal Deficit. Their wealth goes to them personally, and they wield their power over unsuspecting people who obey them like sheep going to slaughter as they obediently fill out their Form 1040's before each April 15th.

"Render unto Caesar what is Caesar's," you say? In Matthew chapter 22, Jesus asked to see the coin used for paying the tax. It was a Denarius. Jesus asked whose image and inscription was on the coin. The trap set by the Herodians — who knew Jesus would tell the truth regarding whether or not tribute should be paid to Caesar — had failed with this wisdom, for the economic system was, after all, Caesar's own. "Render therefore unto Caesar the things which are Caesar's; and unto God the things that are God's."

That is why the Revelation of John chapter 18 petitions us to: "Come out of her, my people, so that you will not participate in her sins and receive of her plagues." The economic system is the key, the driving force of sin, and if we participate in it then yes, we must render unto it and pay it tribute. For the love of money is the root of *all* evil (1 Timothy 6:10). Not just some evil, but *all* of it.

Webster's Dictionary defines *tribute* thus: "A payment . . . in acknowledgment of submission or as the price of protection," and *render*: "to give in acknowledgment of dependence or obligation."

**A Chance for Them to Come Clean**



The income tax law that never was, proves without question that the 16th Amendment to the United States Constitution has never been ratified, and that the IRS operates outside of law without Constitutional basis.

If my research is wrong, somebody from the United States Treasury needs to publicly state that there is no privately-owned Treasury Department. If my research is wrong, somebody needs to publicly state that there is no ownership and/or control over the IRS exerted by the Federal Reserve Bank, which is not "federal," has no "reserves," and is not a "bank." If my research is wrong, somebody needs to explain why every check you write to the IRS is endorsed: "*Paid to Federal Reserve Bank for payment of debt obligations of the United States government*," rather than being endorsed by the United States Treasury.

Finally, If my research is wrong, economists need to come out publicly and deny what former White House Chief of Staff Howard Baker and others have stated, that no government today is limited in the number or amount of checks it can write, except by its knowledge that for a government to write a check will diminish the value of all units of currency in circulation. If my research is wrong, a court of law needs to examine the evidence in the documents published in the court of the law that never was, and that court needs to determine judicially that this engineered truth is a lie, and that the greatest theft in the history of the world has been perpetrated on the American people.

And every guilty party involved in the fraudulent theft of the prosperity of our nation needs to be arrested under due process of law in accordance with the Fourth, Fifth, and Fourteenth Articles and Amendments of the United States Constitution, tried, and convicted of all appropriate charges by a jury of their peers, a "cleansing of the temple" of the money-changers.

However, they won't.

The den of thieves remains, and the money-changers love their high seats in the temple of our civilization.

**Un-taxing**

In December of 1994, the Pilot Connection, an organization founded by Phillip Marsh which taught Americans how to legally un-tax themselves, was acquitted on all 43 felony charges of tax evasion and conspiracy to defraud the United States. That is interesting, considering that as we have verified, the IRS is not an agency of the United States government. The relentless IRS enforcers got their second wind, however, and the Pilot Connection was [convicted two years later on trumped-up charges](http://www.justice.gov/opa/pr/1996/Jun96/311tax.htm) by a carefully appointed judge.

Another taxpayer, Tom Cryer, challenged the constitutional basis for the income tax, and won in court, defeating the Internal Revenue Service in a landmark case. Cryer was [acquitted on all charges](http://www.wnd.com/2008/01/45368) of failing to pay $73,000 to the government.

**Abolishing the 16th Amendment and Eliminating the IRS**



With the recent revelation of the IRS targeting and harassing the religious and political opponents of the current administration, it is no wonder that so many states are invoking their constitutionally-guaranteed [10th Amendment](http://www.law.cornell.edu/constitution/tenth_amendment) provision and introducing legislation to abolish the IRS. The bill, [S. 122: the "Fair Tax Act of 2013"](https://www.govtrack.us/congress/bills/113/s122/text), was introduced by Saxby Chambliss (R-GA) in the Senate on January 23, 2013, to:

"...promote freedom, fairness, and economic opportunity by repealing the income tax and other taxes, abolishing the Internal Revenue Service, and enacting a national sales tax to be administered primarily by the States."

Also, Oklahoma Republican Rep. Jim Bridenstine wants to repeal the 16th Amendment, having [filed a bill to repeal it](http://dailycaller.com/2013/11/18/gop-rep-proposes-repeal-of-16th-amendment/#ixzz2l8Ja3wYJ), saying:

"The 4th Amendment to the US Constitution guarantees ‘The right of people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures.’ The 16th Amendment effectively negates the 4th Amendment . . . The 16th Amendment should be repealed and the IRS should be eliminated."

Along with Reps. Ron DeSantis (R-FL), and Thomas Massie (R-KY), Bridenstine introduced [House Joint Resolution 104](http://thomas.loc.gov/cgi-bin/query/z?c113:H.J.RES.104:):

"...an amendment to the Constitution of the United States to repeal the 16th article of Amendment."

Senators [Rand Paul](http://abolishnow.com/) and [Ted Cruz](http://www.washingtonpost.com/blogs/post-politics/wp/2013/06/03/ted-cruz-abolish-the-irs) have also begun to lead the charge for abolishing the IRS. As has the [American Center for Law and Justice (ACLJ)](http://aclj.org/us-constitution/abolish-the-irs). And this is just the beginning.

**Tax Avoidance**

Corporate tax avoidance and offshore asset sheltering is at an all-time high. Countless corporations — especially Silicon Valley tech companies — have been caught in recent years hiding assets to avoid paying taxes. A recent report by Samuel S. Kang and Tuan Ngo of the Greenlining Institute, entitled [Tech Untaxed: Tax Avoidance in Silicon Valley, and How America's Richest Company Pays a Lower Tax Rate than You Do](http://www.cob.calpoly.edu/wp-content/blogs.dir/1/files/2010/03/Tax-Avoidance-in-Silicon-Valley.pdf), they examined the Securities and Exchange Commission filings of the 30 top tech firms listed in the Fortune 500. Their findings were that most of these tech giants — many based in Silicon Valley — are making extensive use of offshore tax havens to avoid paying taxes on their immense profits.

Conservative estimates have shown that even by the year 1994, over 60 million Americans had legally and lawfully un-taxed themselves. Imagine how many have done so since then, especially considering the current administration's crusade of plunder against law-abiding, conservative Christian and Tea Party patriot organizations? The numbers are undoubtedly absolutely staggering. It is no wonder this revealing truth of the snowballing has been suppressed by the executive branch and its Justice Department gatekeepers.

In the near future, a second part of this subject will focus on how to legally and lawfully un-tax yourself from the iron grip of the fraudulent private Internal Revenue Service corporation and its offshore owners.

**Closing Words**

"Giving money to government is like giving whiskey and car keys to teenage boys." — P.J. O'Rourke, American political satirist, journalist, writer, and author

Thomas Jefferson wrote to the founder of the United States Federal Census, Colonel Charles Yancey, on January 6, 1816: "If a nation expects to be ignorant and free in a state of civilization, it expects what never was and never will be." Jefferson also wrote in his Resolutions Relative to the Alien and Sedition Acts of 1798: "In questions of power, then, let no more be heard of confidence in man, but bind him down from mischief by the chains of the Constitution."

"Strictly speaking, an unconstitutional statute is not a "law", and should not be called a "law", even if it is sustained by a court, for a finding that a statute or other official act is constitutional does not make it so, or confer any authority to anyone to enforce it . . . Any unconstitutional act of an official will at least be a violation of the oath of that official to execute the duties of his office, and therefore grounds for his removal from office." — Jon Roland, candidate for nomination by the Texas Libertarian Party for the U.S. Senate from Texas to replace Sen. John Cornyn, in the general election November 4, 2014

"A nation of sheep will beget a government of wolves." — Edward R. Murrow, American broadcast journalist

In the words of those who erected this system of plunder by force: "...a nation or world or people who will not use their intelligence are no better than animals who do not have intelligence. Such a people are mere beasts of burden and steaks on the table by choice and consent." — Operations Research Technical Manual TM-SW7905.1 'SILENT WEAPONS FOR QUIET WARS' (An introductory programming manual) May, 1979; FM 74-1120

Does that describe you?

Now the question remains:

**What will you do with this information?**

Will you shy away from conflict, or will you be an American? Either you are on the side of Liberty, or you are on the side of despotism. There will be no middle ground in this fight. And make no mistake about it, we are at war. Join the animating contest of freedom, if not for yourself, then for your children.

If you do file and pay income tax this year, try this: On your check to the IRS, write: "***Pay to the order of United States Treasury, to be endorsed by no other.***" That way, when it comes back to you and it is not endorsed that way — instead altered and endorsed to the foreign Department of the Treasury — you have sufficient evidence and cause of action that a federal crime has been committed.

**Treason**

Our founding documents have enumerated what the punishment for this action is, among other heinous acts of treason and levying war against the American people. [Article III, Section 3, Clauses 1 and 2](http://www.law.cornell.edu/constitution/articleiii), the "Treason Clause", explains it in very easy-to-understand terms.

If you are a true student of history, you already know that the punishment for treason was and is ***death***, for the law has never been repealed.

**In Closing**

As I always say, don't believe *anything* I say; not until you have proven it for yourself through your own research. The late [William Cooper](http://www.hourofthetime.com/) taught me that. He also taught me that, "to believe one word without validation is to place yourself in the control of the person who uttered that word. In effect, you become his or her puppet, and when they pull the strings, you will dance — as all puppets dance when the puppeteer pulls the strings."

Read *Pinocchio* again for the very first time. It’s about a dummy that grew up.

Wake up, America! Wake up, wake up, wake up . . . before its too late! For, the wolves are at the door.

**Whoso keepeth the fig tree shall eat the fruit thereof.** (Proverbs 27:18)

I work very hard and spend countless hours researching and digging out the truth.

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and may God bless each and every single one of you.

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