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LEGAL BASIS IN SUPPORT OF DISPUTE

Formatted for inclusion in court proceedings, should the need arise, the terms used herein, “Plaintiff”, “his”, and “my”, are used interchangeably with David P. Fontaine. The term “Defendants” references any and all responsible parties in the pertinent federal, Massachusetts, and Connecticut government divisions.

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I.

DECLARATION OF STATE CITIZENSHIP / RESIDENCE

1. According to OUR “supreme law of the land,” (U.S. Const. Art. 1, Sec. 8, Cl. 17), the “*United States*” is territorially limited to an area “*not exceeding ten miles square*,” known as Washington, D.C., (plus its federal enclaves and possessions). The “*federal government is a 'state'*” and “*The several States of the United States are considered 'foreign' to each other*”¹; so it is self-evident that this Sovereign Individual is a private person outside the territorial jurisdiction of that “*foreign state*”, the “*United States*” by “*Unalienable Right*”. Thus endowed, **I am NOT a “*citizen of the United States*”** as unconstitutionally misrepresented in 26 USC 7701 re-definitions.
2. I, David P. Fontaine, the undersigned, do hereby avow and certify that I am a NATURAL-BORN, FREE adult Citizen of the Massachusetts Republic by birth, thus of America, and an inhabitant of the Massachusetts Republic, thankfully endowed by our Creator God with Unalienable Rights enumerated in America's founding organic documents. I am a member of the Posterity defined in the Preamble to the Constitution for the united States of America (1791), having full rights and immunities of such specified State Citizen.
3. I was born in Massachusetts, a child of parents whose ancestors had migrated to the united States. The Constitution acknowledges my citizenship and my right to change it as I move from one of the States to another. (US Constitution 4:2 – “The Citizens of each State shall be entitled to all Privileges and Immunities of the Citizens of the several States”)
4. I am a (Sovereign) Citizen of a State. The united States did not give me my American citizenship. I possess citizenship in this nation as a derivative right by virtue of my birth in a State. As a Citizen, both

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the territory and the government of the united States belong to me as comprising a portion of the body known as "the people."

5. My citizenship is mine as an inherent and unalienable right (defined by the Declaration of Independence) which preceded the adoption of the Constitution. (US Constitution 2:1, 2:4, and 4:2; Van Valkenburg v. Brown, 43 Cal. 158.) and cannot be modified or controlled by the federal government. A (Sovereign) Citizen is any person who is a Citizen of the united States under the provisions of the Declaration of Independence. (Declaration of Independence, Paragraph 2: "We hold these truths to be self evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty, and the Pursuit of Happiness...")
6. Let all to whom this document is sent be aware that I am NONE of the following:
 - A citizen or resident of Washington, D.C., any enclave, territory, or insular possession of the United States, or of the United States as those terms are used in the 14th Amendment, the Internal Revenue Code, or the Regulations
 - An immigrant to America
 - A naturalized citizen of any country
 - A person who is subject to the jurisdiction of the United States
 - A person held to service or otherwise in any position of villeinage
 - A natural resource or other form of property of the United States
 - A taxpayer
 - A person subject to any INDIRECT INCOME tax described in the Internal Revenue code
 - A person indebted on any LEGAL outstanding tax obligation to the United States
 - An employee, officer or agent of the United States or of any State
 - A fiduciary agent of a nonresident alien
 - A person engaged in, or receiving income from any trade or business subject to regulation by the United States, or from any government contract
 - A citizen of the United States who is living abroad and receiving foreign earned income
 - A person with an Internal Revenue Account
 - A person with a Social Security Account or Number; any number the government connects with me under such designation is the property of the government, not of myself
 - A knowing, willing, and intentional volunteer into either the Social Security System or the Internal Revenue Tax System
7. I am not "subject to" the territorially-limited "exclusive Legislation" and its foreign jurisdiction mandated for Washington, D.C., etc. in our U.S. Constitution's Article 1:8:17-18. I have given no such

"WAIVERS of Constitutional Rights" by "knowingly intelligent acts done with sufficient awareness of the relevant circumstances and likely consequences", as is required (Brady v. U.S., 397 U.S. 742 at 748).

8. I am non-resident to, and not within the "State of the forum" of 26 USC, Subtitle A. I do not live, work, conduct any "trade or business", or profession, nor have I earned income in, or from, any source within the District of Columbia, the U.S. Virgin Islands, Puerto Rico, Guam, American Samoa, or any federal enclave, instrumentality or other territory within or belonging to the United States, having its origin and jurisdiction from Article I, Section 8, Clause 17 of the Constitution of the United States. I am a private, natural born Citizen of, and domiciled in, one of the several states of these united States of America.

II. ALLEGATION 01 - SUBVERSION OF PLAINTIFF'S STANDING

This Plaintiff charges the Defendants' decades-long traitorous repetitive false proclamations of American "democracy" have disgraced and mocked OUR Founders specifications and OUR soldiers' bloodshed; defied OUR Declaration; sabotaged OUR Constitution; and manipulated OUR highest officials, crucially the Judicial Defendants blocking this Plaintiff's Sovereign Unalienable "*standing*" to present his grievances for impartial evaluation; incongruous with "*morality and reason*" and complicit in the compounding allegations detailed herein.

OUR Founders pinpointed historic government exploitation of human weakness:

"... all Experience hath shewn, that Mankind are more disposed to suffer, while Evils are sufferable, than to right themselves by abolishing the Forms to which they are accustomed."

"You can fool all of the people some of the time and some of the people all of the time, but you cannot fool all of the people all of the time." Abraham Lincoln

Signed and subsequently sealed in bloodshed, OUR Founders scrupulously crafted countermeasures. Their precision, OUR specification, OUR Declaration, OUR first American law², **commands** government accountability to each and every member of "*We, the People*":

"that whenever any Form of Government becomes destructive of these Ends,

***it is the Right of the People to alter** or to abolish it,*

*and to institute new Government, laying its Foundation on such Principles, and organizing its Powers in such Form, **as to them** shall seem most likely to effect their Safety and Happiness."*

² "... do, in the Name, and by Authority of the good People of these Colonies, solemnly Publish and Declare, ... " The Declaration of Independence, signed by OUR Representatives

A. Sovereignty – Supreme Authority

OUR Founders' unequivocal citation of "truths", only referencing "self-evident", affirms "Morality and Reason" is OUR highest justification, reaffirmed by some esteemed Supreme Court Judges when faced with conflicting law:

"We hold these truths to be self-evident, ..."

"As in our intercourse with our fellow-men certain principles of morality are assumed to exist, without which society would be impossible, so certain inherent rights lie at the foundation of all action, and upon a recognition of them alone can free institutions be maintained. ..." Butchers' Union slaughter-House v. Crescent city livestock landing, 111 U.S. 746, 4 S.Ct. 652 (1884).

"Besides, the Spanish law is not only contrary to ours, but is inconsistent with the law of nature, which is a sufficient reason for maintaining the supremacy of our own code." In re Antelope, 23 U.S. 66, 74 (1825).

With consistent moral fortitude in self-evident composition, OUR Founders' neutral reference, "Nature's God", provides respectful vocabulary in OUR Declaration exacting the hierarchy of OUR Unalienable Sovereignty; affirming OUR superiority over government, subservient only to "Nature's God" unless infringing upon another Sovereign:

"We hold these Truths to be self-evident, ..."

...and to assume among the Powers of the Earth, the separate and equal Station to which the Laws of Nature and of Nature's God entitle them...

... appealing to the Supreme Judge of the world for the rectitude of our intentions..., with a firm reliance on the protection of Divine Providence, we mutually pledge to each other our Lives, our Fortunes and our Sacred Honor."

Rectitude: righteousness of a principle, conduct; moral virtue of intentions

Divine: of, relating to, or proceeding directly from God

Providence: God conceived as the power sustaining and guiding human destiny

"... that to secure these Rights, Governments are instituted among Men, deriving their just Powers from the Consent of the Governed,..."

"You have rights antecedent to all earthly governments; rights that cannot be repealed or restrained by human laws; rights derived from the Great Legislator of the Universe."

John Adams, 2nd President of the United States

B. Freedom – Spirit’s Essence

OUR Founders’ simplistic genius portrays OUR specifications for a full, enriching life:

“We hold these truths to be self-evident, that all Men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the Pursuit of Happiness - ...”

“All Men” are “endowed” at birth with “*certain unalienable Rights*”:

Endowed – gifted by OUR Creator

Certain – certain as the sun rising every morning - The next phrase in OUR Declaration starts with “*among these*”. There is no mistaking that “*certain*” means undeniable.

Unalienable - see *inalienable* - not transferable or assignable

Inalienable Right – A right that cannot be transferred or surrendered; esp., a natural right such as the right to own property

cannot be unknowingly or coercively relinquished by any means (limiting or misapplication of law, improper procedure, misunderstanding, ignorance, or manipulation)

Rights – Endowed, historically documented in OUR Declaration, and secured by constitutionally commanded government, not dispensed to us as government “*privileges*”.

“*Among these*” - [not limited to these] are “*Life, Liberty and the Pursuit of Happiness*”, all encompassing, and yet expansive, providing for every individual’s unrestricted growth:

Life (existence) –Right to Life originates with our parents desires, their “*Pursuit of Happiness*”. Once alive, WE have the Right to stay alive until natural death.

Liberty - opportunity: independence, freedom of choice, freedom³. Independence from anyone else, not sustained by anyone, including government, hence Sovereignty. From this evolves the Right to work to support ourselves and maintain our families’ independence from anyone else.

Pursuit of Happiness – The Right to pursue our purpose in life; to seek our Soul’s essence; to grow, evolve, gradual development of OUR species into a more complex better form

OUR “*Rights*” (1776), vested at birth, “*endowed*” by our “*Creator*” alone, preceding OUR government (1787), are beyond encapsulation or manipulation.

“As in our intercourse with our fellow-men certain principles of morality are assumed to exist, without which society would be impossible, so certain inherent rights lie at the foundation of all action, and upon a recognition of them alone can free institutions be maintained. These inherent rights have never been more happily expressed than in the declaration of independence, that new evangel of liberty to the people: 'We hold these truths to be self-evident'--that is, so plain that their truth is recognized upon their mere statement--'that all men are endowed'--not by edicts of emperors, or decrees of parliament, or acts of congress, but 'by their Creator with certain inalienable rights.'--that is, rights which cannot be bartered away, or given away, or taken away, except in punishment of crime--'and that among these are life, liberty, and the pursuit of happiness;

³ The Original Roget's Thesaurus of English Words and Phrases (Americanized Version) is licensed from Longman Group UK Limited. Copyright © 1992 by Longman Group UK Limited. All rights reserved

and to secure these'--not grant them, but secure them--'governments are instituted among men, deriving their just powers from the consent of the governed.' Among these inalienable rights, as proclaimed in that great document, is the right of men to pursue their happiness, by which is meant the right to pursue any lawful business or vocation, in any manner not inconsistent with the equal rights of others, which may increase their prosperity or develop their faculties, so as to give to them their highest enjoyment.” Butchers’ Union slaughter-House v. Crescent city livestock landing, 111 U.S. 746, 4 S.Ct. 652 (1884)

OUR Founders’ affirmation of SOVEREIGNTY, hence FREEDOM [detoxified⁴]:

“that among these [unlimited] certain [as the sun rising] unalienable [inseparable] Rights are Life, Liberty and the Pursuit of Happiness”.

Naturally pure, unrestricted, and complete, SOVEREIGNTY (FREEDOM) needs no construction, nothing written, nothing defined, nothing regulated. Hosting “*Morality and Reason*” and unique desires in every human’s mind, only requiring the act of conscious living to manifest, WE thrive on liberty, inspiration, and dreams.

In morally advancing society, human interaction only requires The Golden Rule: “*Do unto others as you would have others do unto you*”. This law exudes expansive “*Morality and Reason*”, improvement toward a peaceful society, propelling evolution.

C. Republic – Sovereign Security “Effecting OUR Safety and Happiness”

From infringement into Sovereignty (FREEDOM), all government (all other law) develops. Our Ancestors’ experiences with government infringement are self-evident in the safeguards they stipulated:

“... that whenever any Form of Government becomes destructive of these Ends, it is the Right of the People to alter or to abolish it and to institute new Government, laying its Foundation on such Principles, and organizing its Powers in such Form, as to them shall seem most likely to effect their Safety and Happiness,...”

OUR Declaration established “*We, the People’s*” employer relationship with government. Eleven years later, WE delegated a select group (OUR employees) “to effect [OUR] Safety and Happiness”, rigidly outlined in OUR humanity development employment contract (OUR Constitution), reinforcing OUR Declaration, to secure OUR SOVEREIGNTY:

- Articles I, II, and III specify Legislative, Executive, and Judicial equal authority duties.
- Article VI requires every official’s sworn oath commitment or delegated responsibility to uphold OUR employment contract, these specified duties.
- Article I specifies the Legislative (group representation) voice.

⁴ Dispelling the effects of long standing, increasing government manipulation

- Article IV (below) specifies “*Republican Form of Government*”. This separated specification, above and beyond the first three authority delegations, **Sovereign Voice Accountability** fortifies OUR Declaration and secures OUR Safety and Happiness:

“The United States [government] shall guarantee to every State in this Union a Republican Form of Government, ...” U.S. Const. Art IV, Sec 4

“Republic: *a system of government in which **the people hold Sovereign power** and elect representatives who **exercise** that power. It contrasts on the one hand with a pure **democracy**, in which the people or community as **an organized whole wield the sovereign power of government**, and on the other with **the rule of one person** (such as a king, emperor, czar, or sultan).*

Sovereign: *A person, body, or state **vested with independent and supreme authority***

*Independent: self-governing and **not ruled by any other state** [of existence]*

Vested: *Having become a completed, **consummated right for present or future enjoyment; not contingent; unconditional; absolute***

Exercise: *to implement the terms of; to execute”⁵*

- *“The enumeration in the Constitution, of certain rights, shall not be construed to deny or disparage others retained by the people.” U.S. Const., 9th Amend*
- *“**The powers not delegated** to the United States by the Constitution, nor prohibited by it to the States, **are reserved** to the States respectively, or **to the people**.” U.S. Const., 10th Amend*

The 10th Amendment reiterates **non-expansion** of OUR employment contract.

*“It may be said that the Constitution executes itself. This expression may be allowed; but with as much propriety, these may be said to be laws which the People have enacted themselves, and **no laws of Congress can either take from, add to, or confirm them. They are Rights, privileges, or immunities which are granted by the People, and are beyond the power of Congress or State Legislatures**...” Bouvier’s Law Dictionary, 1870 pp 622-625*

*“... **It may be laid down as a universal rule, admitting to no exception, that when the Constitution has established a disability or immunity, a privilege or a Right [Sovereign redressed infringement], these are precisely as that instrument has fixed them, and can neither be augmented nor curtailed by any act or law either of Congress or a State Legislature.** We are more particular in stating this because it has sometimes been forgotten both by Legislatures and theoretical expositors of the Constitution.” Bouvier’s Law Dictionary, 1870 pp 622-625*

⁵ (Black's Law Dictionary, Seventh Edition © & (P) 2000 West Group, All rights reserved)

OUR Sovereign Voices are the commands of highest law, of spirit's essence; not only "life" and "liberty", but especially "pursuit of happiness"; improvement upon the past for OUR "posterity"; selfless "morality and reason", evolution.

D. Republic – America's Single Sovereign Voice Accountability

OUR employment contract, OUR SECOND American law, delegated three equally responsible divisions to deliver procedures which WE, as individuals, can implement to effect change, also emphasized in judicial fortitude:

*"The judicial Power shall extend to **all Cases**, in Law and Equity, arising under this Constitution, the Laws of the United States, and Treaties made, or which shall be made, under their Authority; ...to Controversies to which the United States shall be a Party; ..."* U.S. Const. Art. III, Sec. 2, Cl. 1

*"In Suits at common law, where **the value in controversy** [specifying individual dispute] shall exceed twenty dollars, the **right of [individual] trial by jury shall be preserved**, and no fact tried by a jury, shall be otherwise re-examined in any Court of the United States, than according to the rules of the common law".* U.S. Const. Amend. 7

"This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; and all Treaties made, or which shall be made, under the Authority of the United States, shall be the supreme Law of the Land; and the Judges in every State shall be bound thereby ..." U.S. Const Art. 6, Cl. 2.

*"Where rights **secured by the Constitution** are involved, **there can be no rule making or legislation which would abrogate them**."* Miranda v Arizona, 384 U.S. 436 p 491 (1966)

*"Congress [and the Judiciary, having equal authority limitations] **shall make no law ... abridging ... the right of the people ... to petition the Government for a redress of grievances**".* U.S. Const., 1st Amend

Abridge:

shorten something: to shorten a text, for example, by cutting or summarizing it

cut something short: to reduce something in scope or extent

restrict something: to deprive somebody of rights or privileges (archaic)

Redress:

Relief; remedy <money damages, as opposed to equitable relief, is the only redress available>⁶

⁶ (Black's Law Dictionary, Seventh Edition © & (P) 2000 West Group, All rights reserved)

Grievance:

Something thought reason enough to complain: a cause for complaint or resentment that may or may not be well-founded

Resentment: bitterness or anger at having received unfair treatment

Formal objection: a formal complaint made on the basis of something that somebody feels is unfair

In a properly functioning Republic, **there is no interference with Sovereign grievances**. Anyone's feeling of government infringement is loss not qualified or quantified by any government employee ever. "*The [Unalienable] **Right of the People to alter** [government] ...*" is to be loyally implemented **whenever WE individually need**, affirmed in OUR FIRST American law, requiring expeditious resolution.

Bound by sworn duty to OUR employment contract, every branch, every division, every department, every official, and, through delegation of responsibility, every employee in OUR organization is accountable to each and every member of "*We, the People*" for OUR Republic's proper functioning and for infringement upon OUR Rights (OUR "**Safety and Happiness**").

*"... And for the support of this Declaration, with a firm Reliance on the Protection of divine Providence, **we mutually pledge to each other our Lives, our Fortunes, and our sacred Honor**."*

U.S. Const. Art. VI, Cl. 3: "***The Senators and Representatives before mentioned, and the Members of the several State Legislatures, and all executive and judicial Officers, both of the United States and of the several States, shall be bound by Oath or Affirmation, to support this Constitution; ...***".

E. Republic Morality

In a properly functioning Republic, OUR "*Unalienable Rights*", exquisitely portrayed in "*life, liberty, and pursuit of happiness*", are purposefully beyond government manipulation. OUR desires and dreams are future dimensions of spiritual evolution individually triggered at various crossroads in life.

A properly functioning Republic promotes ("*hears*") individual desires and dreams rising above the norm, valued enrichment shared amongst all for the advancement of society:

U.S. Const. Art. 1. Sec. 8, "*The Congress shall have Power*", Cl. 8: "*... To promote the Progress of Science and useful Arts [evolution], by securing for limited Times to Authors and Inventors the exclusive Right to their respective Writings and Discoveries ...*"

A properly functioning Republic secures "**Safety**", "**Happiness**", and "**Equality**" for "**ALL MEN**" by fairly "**hearing**" grievances from **anyone**: the few as well as the many, the sick as well as the healthy, the poor as well as the rich, the meek as well as the bullies, the ignorant as well as the educated, the numb as well as the passionate. A single Sovereign grievance, properly redressed, averts millions of grievances (tyranny).

In a properly functioning Republic, any single Sovereign's grievance is expedited by OUR Constitution's Art. III judicial authority. The Judiciary has sworn to administer simple, no cost⁷ forums (trials) which impartially "*hear*" perceptions of infringement upon "**OUR Safety and Happiness**".

In a properly functioning Republic, Juries of OUR peers (not government employees) isolate the offenders from the deliberation process, removing any conflict of interest. Impartial members of "*We, the People*" deliberate upon presented arguments, impressing OUR expectations and desires, not government employees' political agendas, power addictions, personal pressures, or ignorant assumptions.

In a properly functioning Republic, OUR Juries' "*Opinions*" (impartial Sovereign morality, highest authority) decide government misconduct and value of Sovereign loss, reinforcing OUR employer/employee relationship with appropriate justice ("*just compensation*"). OUR "*Opinions*" enforce accountability with timely correction, especially one instance, ideally the first instance, precluding continuance or escalation, recording in public court case records (**OUR Library** of Congress) details of highest insight to educate OUR "*posterity*".

In a properly functioning Republic, every redressed grievance crucially contributes to OUR advancement, completing OUR trinity of authority specification for healthy government, promoting Sovereign fulfillment of personal expectations and government's minimal impact in performance of their assigned security role, to effect [OUR] Safety and Happiness".

A properly functioning Republic leads by example, exemplifies morality, and teaches single Sovereign voice counts and everyone's input matters, fostering creativity. Sovereign Voice instills new ideas or better ways; inspires the masses; and elevates expectations to new levels, securing evolution for "*all Men*".

This is the specification OUR Founders crafted in OUR Constitution. Lone Sovereign Voice commands the balance of authority through OUR Judicial Branch to rectify ignorance, misconception, and corruption. Only through OUR Jury "*Opinion*" do "*We, the People*", "*All Men*", "*Morality and Reason*", and "... *the meek shall inherit the earth and shall delight themselves in the abundance of peace*"⁸ evolve.

⁷ U.S. Const. 1st and 7th Amendments

⁸ The Bible

F. Democracy's only voice - Inflated Legislative voice

Democracy – “a system of government based on the principle of majority decision-making”⁹

“... in which the people or community as an organized whole [government employees] wield the sovereign power of government ...”¹⁰

Every utterance of “*democracy*” bolsters legislative dictatorial Voice, representatives purporting arrogant clairvoyance to envision every human’s dream; while judicially blocking OUR lone Sovereign Voice, OUR new ideas, or OUR better ways; torpedoing accountability, OUR only control over dysfunctional government.

Peddling “*democracy*”, exploiting human sufferance and ignorance with complex color-of-law morphing rigid authority restrictions, the defiant Legislative Defendants coerce abusive execution and cripple judicial equality, oppressing individual Sovereign voice grievances¹¹, fostering withdrawal, helplessness, desperation, irrational behavior, enslavement of spirit.

G. Democracy's Purchased Voice Morality (Campaign Funding)

Surrounding the Legislative Defendants are highly vocal corporate (government regulated) professional lobbyists, like baby birds nested around their mothers with their mouths gaping, squawking louder and louder until fed. Swamped, the Legislative Defendants’ misconceptions, power addictions, political agendas, job preservation, and personal pressures drown any individual’s grievance in a sea of corporate enrichments, a barrage of business causes camouflaging pots of gold (bribes); diverting their sworn obligation to OUR “*safety and happiness*” while eliminating their accountability for Dereliction of Duty, Breach of Contract, Obstruction of Justice, Negligence, and Depraved Indifference or Willful Blindness.

Professional “*corporate citizen*” lobbyists manipulate and flood “*democracy*”, playing the Legislative Defendants like bottomless credit cards against Sovereign enslavement banks. “*Corporately funded*” causes shuffle through congressional politics as in a poker game, trumping Sovereign grievances (accountability). The Legislative Defendants’ blind and deaf “*democracy*” greases their squeaky wheels (“*corporate citizens*”), rolling under self-destructive greed towards unchecked moral and financial bankruptcy, provoking enraged violent outbreaks until WE reach majority rebellion (civil war).

Within the Defendants’ arsenal of word weaponry is the labeling of the two major (“*democratic*” and “*republican*”) corporately purchased and manipulated “*parties*” competing for office, dividing opinion, increasing public confusion, and camouflaging rogue government. Both “*parties*” of “*corporate citizenry*” cultivate their select puppets with campaign funding not distributed amongst all candidates, financially excluding nonaffiliated sincere candidates, constituting election tampering. Force-fed purchased candidates in both parties of a corruptly funded system overflowing with profiteering causes; voting ceases to matter. WE withdraw, oppressed.

⁹ (Encarta® World English Dictionary © & (P) 1999 Microsoft Corporation. All rights reserved. Developed for Microsoft by Bloomsbury Publishing Plc.)

¹⁰ Black’s Law Dictionary, Abridged Seventh Edition, copyright ©2000 by West Group

¹¹ “If you feel a law is unfair, get Congress to change it”

The Defendants' 26 USC encoded "*corporate deductions*" (tax write-offs, including campaign funding) is an extreme conflict of interest with their sworn duty, constituting Legislative encoded bribery.

In "*democracy's*" blind, deaf, and distracted Legislative dysfunction, "*We, the tyrants*"; "*Some Men*"; "*Morality for Profit*"; and "*the powerful shall stomp the meek, overtake the earth, and shall delight themselves in the enslavement of others*" flourish. In "*democracy*", incorporated ideology produces "*Enslavement for Freedom*".

In "*democracy*", "*all Men*" **aren't created equal**. The rich get richer, the lazy get government subsidies (redistribution of OUR sweat equity) harvesting dependent votes. The healthy work, the sick are financially doomed. The wealthy and power fanatics seize control while OUR divided populace, numbly surviving, just slave under double, triple, and quadruple taxation schemes super-funding "*America's Illusion of Freedom*"¹² militantly infringing worldwide with "*incorporated*" tyranny profiting on slave labor, illness, and destruction; instigating counterterrorism while snubbing OUR Laws, OUR Ailing, OUR Veterans, OUR Jobless, OUR Homeless, and OUR Starving.

Despite which "*party*" gains control or its purported affiliation, all officials swear under oath to defend OUR Constitution, OUR "Republic" specification, OUR moral fortitude, and OUR global reputation.

Each official who utters "*democracy*" demoralizes America, disgraces our soldiers' sacrifice, violates his sworn duty, mocks accountability, restricts OUR liberty and pursuit of happiness, and inhibits OUR need to peacefully interact globally with other cultures.

H. Democracy's Judicial Disintegration

Also contractual employees, the Judicial Defendants' "*democracy*" misconceptions distort duty while reliance on their blinding "*Doctrine of Stare Decisis*" perpetuates compounding errors, defying this Plaintiff's (member of "*We, the People*", the Board of Directors for OUR government) authority – "*You do not have standing to sue the government*"¹³.

Irrespective of irritating content, this Sovereign Plaintiff's Petition is not a request awaiting approval, but OUR command to administer a proper, expedient, unfiltered "*hearing*"¹⁴ (unbiased trial), where he has the opportunity (equalizing his handicaps) to publicly explain (voice) his "*perceived loss*" (the Defendants effect on the quality of his life, the lives of his loved ones, and others):

"Congress [and the equally restricted Judiciary]¹⁵ shall make no law ... abridging ... the right of the people ... to petition the Government for a redress of grievances". U.S. Const. Amend. 1

"In Suits at common law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be preserved..." U.S. Const. Amend. 7

¹² This Plaintiff's Manuscript

¹³ (Federal District Court, Springfield MA, Case # 04-30080-MAP)

¹⁴ U.S. Const. 1st and 7th Amendments

¹⁵ "Where rights secured by the Constitution are involved, there can be no rule making or legislation which would abrogate them." *Miranda v Arizona*, 384 U.S. 436 p 491 (1966)

“Observation: The principle that one challenging the constitutionality of legislation bears the burden of proving its unconstitutionality does not apply to statutes or ordinances restricting speech and other fundamental rights; inasmuch as the burden of proof in such cases rests with those who have imposed the restrictions.” 16A Am Jur 2d 198 @ pg 85 – ref Rosenburger v. Rector and Visitors of University of Virginia, 515 US 819, 115 S. Ct. 2510, 132L. Ed. 2d 700.

The Judicial Defendants, abandoning equal sworn responsibility *“to effect [OUR] Safety and Happiness”*, cower to Legislative subversion; escalating coerced, militantly enforced, complex color-of-law, fostering Abuse and demoralization:

*“The only thing necessary for the triumph of evil is for good men to do nothing.”*¹⁶

Subverting Sovereign authority, grievances become irrelevant, eliminating accountability, destroying Sovereignty and OUR Republic’s fundamental trinity of balance.

Democracy’s Jury “*Opinions*” slowly disappear from historic Case Law. Unbiased “*Morality and Reason*” slowly dissolves, mutating Common Law into militant presumptive regulations warping judicial objectivity. Privacy becomes corporate automated invasion. “*Unalienable*” Rights mutate to “*taxpayer rights*”. Fines for continual objection (“*frivolous lawsuits*”) further suppress persistence. Sovereignty disappears under tyranny. “*Corporate citizen*” profits enslave humanity worldwide.

Contradicting OUR Declaration and pre-existing clauses in OUR Constitution, the Defendants’ self-evident abuse is broadcast worldwide; advertising American Government’s blatant disrespect and defiance of fundamental laws, Oppression of Sovereign Citizenry, and Aggression for Profit.

¹⁶ Edmund Burke

III. ALLEGATION 02 – 14th AMENDMENT LEGISLATIVE SUBVERSION

This Plaintiff charges the Legislative Defendants' 14th Amendment, very first sentence, violates numerous clauses in OUR Constitution, demotes his Sovereign Liberty (property) to 2nd class "*privileged existence*", transposes his natural born Unalienable Right of State residency (property) onto federal territory, and/or coerces him into federal custody; fabricating color-of-authority complicit in the compounding allegations herein; escalating Deprivation of this Plaintiff's Rights under color-of-law, Invasion of his State of residence, Invasion of his Privacy, Extortion of his property ("*fruits*" of his own labor), his Involuntary Servitude, and his family's distress.

A. Legislative Expansive Defiance of Constitutionally Specified Limits

In OUR Constitution, highly visible, posing as fundamental law, the 14th Amendment, Section 1, sentence #1:

"All persons born or naturalized in the United States, and subject to the jurisdiction thereof, ARE citizens of the United States AND of the state wherein they reside."

Prior to this clause, "All persons born or naturalized in the United States" was explicit, Americans¹⁷, "We, the People", Sovereign and preserved in OUR Constitution, secured by OUR employees' sworn obligations; **beyond the Defendants' restricted authority to modify.**

The Defendants, using the words "ARE" and "AND"(above), have **attempted to CHANGE OUR SOVEREIGNTY, expanding preset authority limits**, brazenly violating the **non-expansion** specification in OUR employment contract:

U.S. Const., 10th Amend: "***The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people.***"

Expounded below and throughout this petition, the Defendants targeted and cultivated common words having multiple opposing meanings, conveyed only by sentence context. Appearing to have publicly acceptable meaning, the Defendants transparently manipulated subversive context into color-of-law.

There are three completely different meanings for "*United States*". The first two territorial meanings conflict:

1. *General geographical sense – The collection of all of the current 50 independent nation States, exclusive of federal territory.*
2. *The federal territory - Federal land designated solely for the functioning of government, exclusive of the independent nation States.*
3. *The federal governing authority – Federal [tacitly territorial] and subject matter jurisdictional authority*

¹⁷ Declaration of Independence

In OUR Constitution before the 14th Amendment, each use of “*United States*” conveyed concise meaning within the context of each sentence, as shown below:

“The United States shall guarantee to every State in this Union a Republican Form of Government ...”
U.S. Const. Art IV, Section 4

“Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction”.
U.S. Const. Amendment XIII

In Art IV, Section 4 above, this usage of “*United States*” clearly means “*federal government*”, pinpointed by reference to other wording “*shall guarantee*”. The other two meanings for “*United States*” are territorial, which cannot “*guarantee*” anything.

In Amendment XIII above, this usage of “*United States*” clearly means “*all of the independent nation States*”, by purposeful inclusion of the words “*within*” and “*their*” in the same sentence.

The above two completely disconnected precise laws clearly show the term “*United States*” infers two different meanings, depending on its use. In each law, the meaning is clarified by other words and sentence structure, eliminating confusion and manipulation. Before the 14th Amendment, OUR Constitution was clear, serving “*We, the People*” “*to effect [OUR] Safety and Happiness*”, as it should.

The Defendants’ 14th Amendment very first sentence (28 words) destroys OUR Sovereignty and union of States with the precision of an invisible GPS guided missile targeting ignorance, redeploying day after day, year after year. Complicated phraseology hides their sinister purpose. Ten re-readings later, the Defendants’ abuse of authority still escapes detection, requiring detailed analysis.

The Defendants’ sentence makes three separate references to “*United States*”. Two are explicit; the third is implied. Each occurrence can have three possible meanings. Three occurrences with three meanings each, like the lottery, creates nine possibilities for manipulation, finitely decided by intent of the manipulator. This is not legislatively precise law in an amendment to OUR Constitution:

“All persons born or naturalized in the United States, and subject to the jurisdiction thereof [implied - of the United States], ARE citizens of the United States AND of the state wherein they reside.”

Immediately self-evident is the Legislative Defendants' lack of clarifying words. Contextual meaning is not clear. **Of the three possible meanings for the first instance, "United States" cannot mean:**

- Federal territory - Birth and naturalization are not constitutional functions for federal territory. U.S. Const. Art 1, Sec 8, Cl. 17 **only authorizes land** "*for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings*";
or
- Federal authority – Birth and naturalization are not constitutionally authorized federal subject matter. U.S. Const. Art 1, Sec 8, Cl. 1 through 18 limits federal subject matter. OUR Constitution does not convey authority over Sovereignty anywhere. Our birth in America instantly vests OUR Sovereignty above government by Right, stipulated in The Declaration of Independence, exclusive of any federal control, immediately attaching to the State wherein we're born.

Therefore, this instance of "United States" must convey: "**on the territory of any of the (50) independent States**". The sentence should stipulate: "*All persons born or naturalized* [on these] united States" or more precisely *All persons born or naturalized* [on any of the States]".

In the second part of the sentence - "... and subject to the jurisdiction thereof...", the combined use of the words "and" and "thereof" requires another instance of the exact same meaning of "United States". Self-evident from the logical analysis above, only one possible meaning substitutes in the first part of the sentence:

"All persons born or naturalized in [any of the independent States], and subject to the jurisdiction [of any of the independent States]...."

Through logical application, what emerges is "*morality and reason*". The first two parts of the Defendants' sentence (15 words), suspiciously complicated, constitutionally convey:

"All natural born or naturalized persons" or "[ALL AMERICANS]"

U.S. Const. Art 1, Sec 8, Cl. 4: "*The Congress shall have power ... to establish an uniform Rule of Naturalization ... throughout the United States*"

Per 8 USC 1101 (23) – "*The term 'naturalization' means the **conferring of nationality of a State** upon a person after birth, by any means whatsoever*".

Per 8 USC 1101 (3) – "*The term 'alien' means **any person not a citizen or national** of the United States [50 independent States]*."

Endeavoring to decode the Defendants' sentence, the above logic is applied for clarity and consistent meaning of "United States" throughout the remainder of their sentence:

"[All Americans] are citizens [of any of the independent States] and [are citizens] of the state wherein they reside."

Redundancy emerges, already covered in OUR Constitution, making the Defendants' sentence pointless, self-evident that this is not their very expensively published, highly visible purpose.

Analyzing the third part of the sentence structure, with logic applied from above:

*[All Americans] "... are citizens of the United States **AND** [are citizens] of the state wherein they reside"*

Strategically placed in the middle of the Defendants' sentence, connecting two separate phrases is the word "and", **ATTACHING TWO DIFFERENT CLASSIFICATIONS OF CITIZENSHIP TO ALL AMERICANS.**

Without question, the last part "[are citizens] of *the state wherein they reside*" is concise and accurate fundamental law and public knowledge.

With contextual meaning logically focused, both of the two remaining meanings for "*United States*", in its third occurrence in the sentence, pinpoint the Defendants' subversion of authority:

[All Americans] "... **ARE CITIZENS OF THE UNITED STATES** ... "

- "[All Americans], **are citizens of [federal subject matter]** and of the state wherein they reside."
- "[All Americans], **are citizens of [federal territory]** and of the state wherein they reside."

Self-evident truth logically emerges. Both malicious meanings can be interpreted, therefore enforced. Both are equally repulsive to OUR Constitution. **BOTH ARE SUBVERSION OF AUTHORITY.** Any other combination of inferred meanings accomplishes nothing except for wasting massive amounts of OUR money and resources to create redundancy in OUR Constitution.

B. Subversion of Subject Matter – 2nd Class Subject Citizens

The Defendants' first subversion of constitutionally limited authority is:

"[All Americans], **are citizens of [federal subject matter]** and of the state wherein they reside."

Being a natural born Sovereign American, the Defendants have demoted this Plaintiff to a federal subject citizen, establishing his second classification, (**2nd class citizen**), a reduction of Sovereign authority, subverting their sworn duty to preserve his all-encompassing Unalienable Rights.

The 14th Amendment's first sentence maliciously manipulates public understanding of Sovereignty, citizenry, and hierarchy of authority. "*Citizens of the United States*" are never federal subject citizens. Numerous clauses in the Declaration of Independence and OUR Constitution attest to only one class of Americans:

"WHEN in the Course of human Events, it becomes necessary for one People to dissolve the Political Bands which have connected them with another, and to assume among the Powers of the Earth, the separate and equal Station to which the Laws of Nature and of Nature's God entitle them, a decent Respect to the Opinions of Mankind requires that they should declare the causes which impel them to the Separation."

*"WE hold these Truths to be self-evident, that **ALL MEN are created equal** ..."*

*"**We the People** of the United States, in Order to form a more perfect Union, establish Justice, insure domestic Tranquility, provide for the common defence, promote the general Welfare, and secure the Blessings of Liberty to ourselves and our Posterity, **do ordain and establish this Constitution** for the United States of America."*

U.S. Const. Art II, Sec 1, Cl.5: “*No person except a natural born citizen, or a citizen **ON** the United States, at the time of the adoption of this Constitution, shall be eligible to the office of President: ...*”

This specifies two categories of people: natural born Sovereigns and foreigners residing anywhere on the geographical collection of States (“*United States*”). At the birth of this country, both were eligible for the office of highest trust. From that point on, only a natural born Sovereign is eligible.

Eligibility for Presidency is the only exception in the entire Constitution where a naturalized foreigner is not equivalent to a natural born American.

U.S. Const. Art III, Sec 2, Cl.2: “*The judicial Power shall extend to all Cases, in Law and Equity, arising under this Constitution, the Laws of the United States, and Treaties made, or which shall be made, under their Authority;*

--to all Cases affecting Ambassadors, other public Ministers and Consuls;

--to all Cases of admiralty and maritime Jurisdiction;

--to Controversies to which the United States shall be a Party;

--to Controversies between two or more States;

--between a State and Citizens of another State;

--between Citizens of different States,

--between Citizens of the same State claiming Lands under Grants of different States,

and between a State, or the Citizens thereof, and foreign States, Citizens or Subjects.”

U.S. Const. Art. IV, Sec 2, Cl. 1: “*The Citizens of each State shall be entitled to all Privileges and Immunities of Citizens in the several States”.*

As shown above in all these extractions from OUR fundamental documents, before the Defendants’ subversive 14th Amendment, each reference in OUR Constitution to “*citizen*” contained concise meaning, Sovereign American. **Under no circumstances are “We, the People” any lesser class** (the only direction to go from Sovereignty).

This country’s basic principle is solidified in the phrases “*All Men are created equal*” and “*We, the People*”; explicitly designed to be one class with equal, “*Unalienable Rights*”; Sovereign over government (Republic), not subject to it. **Different categories of Citizenry are not authorized.**

“*We, the People*”, American Citizens, wherever WE reside in “*these united States*”, are the same class, either from natural birth or through naturalization. People who are not Sovereign Citizens can only be foreign. It is not within the Defendants’ authority to downgrade any American, or legislate secondary (“*privileged*”) human existence.

C. Subversion of Territorial Jurisdiction

The Defendants’ second subversion of constitutionally limited authority is:

“[All Americans], **are citizens of [federal territory]** and of the state wherein they reside.”

There is NO federal citizenship. Multiple levels of citizenship are not authorized. Constitutionally, WE are citizens on the geographically “united [individual] States” or else foreigners (not born here). Foreigners are provided a “naturalization” process to become Sovereign State citizens:

U.S. Const. Art 1, Sec 8, Cl. 4: “*The Congress shall have power ... to establish an uniform Rule of Naturalization ... throughout the United States*”

Per 8 USC 1101 (23) – “*The term ‘naturalization’ means the **conferring of nationality of a State** upon a person after birth, by any means whatsoever*”.

Per 8 USC 1101 (3) – “*The term ‘alien’ means **any person not a citizen or national** of the United States (50 independent States).*”

All Americans (“*We, the People*”) are “*free*” to roam or reside wherever WE choose within any of OUR 50 current States. As WE rightfully cross into another State’s borders, OUR Sovereignty, Citizenship, and all other Unalienable Rights freely move with us. Our actions become subject to that State’s laws, federally standardized by OUR Constitution’s restrictions.

U.S. Const. Art. IV, Sec 2, Cl. 1: “*The Citizens of each State shall be entitled to all Privileges and Immunities of Citizens in the several States*”.

Human existence is not a constitutional function for federal territory. U.S. Const. Art 1, Sec 8, Cl. 17 **only authorizes land** “*for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings*”.

D. Camouflage

The 14th Amendment’s first sentence begins “*All persons born or naturalized*”. Everything after camouflages the Legislative Defendants’ expansion of constitutionally preset limits, subversion of Sovereign status, and federal invasion into State territories. The remainder of the 14th Amendment, Section 1 is redundant to pre-existing clauses in OUR Constitution reiterating continuing government abuse:

Sec 1, sentence 2: “*No state shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any state deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws.*”

- U.S. Const. Art. IV, Sec 2, Cl. 1: “*The Citizens of each State shall be entitled to all Privileges and Immunities of Citizens in the several States.*”
- U.S. Const. Amendment V: “*No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a grand jury, except in cases arising in the land or naval forces, or in the militia, when in actual service in time of war or public danger; nor shall any person be subject for the same offense to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation.*”

E. Legislative Subversion of Sovereignty

The Defendants lack constitutional authority to create “*citizens of federal territory*” or “*federal subject citizens*”. All federal authority is territorially limited to federal “*Places*” (buildings/land/sea for specific, limited purposes) and subject matter excludes Sovereign existence. Federal authority cannot be established without Sovereign presence in federal territory, and then only temporarily upon pertinent subject matter, returning to complete, immune Sovereignty upon leaving.

Tremendous forethought and many unidentified Defendants willfully or ignorantly conspired to create, publish into the public records of OUR Constitution for the world to witness, and perpetuate this extremely clever subversion of limited authority:

- Demoting “*We, the People’s*” Sovereign authority over government, muting Sovereign voice grievances and inflating federal authority, transposing admiralty law over State law, bypassing “*Unalienable Rights*”;
- Establishing a second classification of people fraudulently labeled as “*citizens of the United States*”. They are not Sovereign Citizens, but another class, lower class, 2nd class federal subject citizens, “*subject [slaves] to the jurisdiction of the United States [federal authority]*”;
- Establishing federal and State territorially superimposed jurisdictions, subversion of U.S. Const. Art. 1 Sec. 8 limits;
- Invading each of OUR fifty independent nation States.

*“The United States shall guarantee to every state in this union a republican form of government, and **shall protect each of them against [any] invasion**; ...”* US Const. Art IV Sec 4

The Defendants’ only logical purpose for the 14th Amendment’s first sentence is transparent merging of Sovereign Citizens with subject employees and military soldiers in one manipulatively redefined common word, “*citizen*”.

1. *legal resident: somebody who has the right to live in a country because he or she was born there or because he or she has been legally accepted by that country* [State Naturalization]
2. *civilian: a civilian, rather than a member of the armed forces, a police officer, or a public official*

If there was any legitimate purpose behind the 14th Amendment, legislative sworn obligation to OUR security requires plain, simple, clear wording in OUR employment contract. In a country where “*all men are created equal*”, the Defendants have manipulated two classes of people. One class is Sovereign, above and protected by OUR Constitution. The 2nd class is defined and enslaved under it, mocking America’s fundamental structure. There can be no other “*moral or reasonable*” explanation. The Defendants’ subversive 14th Amendment attack upon OUR Constitution provides a highway to further subversion of OUR UNALIENABLE Rights, morality, and world rapport. Mocking OUR Declaration and defying OUR

Constitution, this amendment is “null and void”¹⁸, thus its continuing existence undermines OUR “safety and happiness” and contaminates America’s global reputation.

F. Dereliction of Duty, Breach of Contract, Negligence, Depraved Indifference

The Defendants have subversively demoted this Plaintiff to a 2nd class subject citizen under federal territorial entrapment, fabricating color-of-authority complicit in the compounding allegations herein. This amendment destroys this Plaintiff’s Sovereign Voice Authority (a requirement of OUR Republic), depriving him of his Right to challenge the Defendants’ misconduct¹⁹ alleged herein.

Still subverting preset authority limits and invading this Plaintiff’s Library of Law; suborning or coercing Deprivation of his Rights under color-of-law, Invasion of his State of residence, Invasion of his Privacy, Extortion of his property (“fruits” of his own labor), his Involuntary Servitude, and his family’s distress; the Legislative Defendants willfully or ignorantly continue to violate their sworn duty to honor OUR Constitution, OUR command to secure this Plaintiff’s “safety and happiness”, thus preserving his “Unalienable Rights” (property):

*“... it is the Right of the People to alter or to abolish it, and to institute new Government, laying its Foundation on such Principles, and organizing its Powers in such Form, **as to them shall seem most likely to effect their Safety and Happiness.**”*

...we mutually pledge to each other our Lives, our Fortunes and our Sacred Honor.” Decl. of Independence

“The Senators and Representatives before mentioned, and the Members of the several State Legislatures, and all executive and judicial Officers, both of the United States and of the several States, shall be bound by Oath or Affirmation, to support this Constitution; ...” U.S. Const. Art. VI, Cl. 3

The Defendants’ 14th Amendment subversion is published worldwide, advertising America’s corrupted fundamental documents and American government’s blatant defiance of Sovereign Citizenry and rigid authority limits.

¹⁸ “All laws which are repugnant to the Constitution are null and void.” Marbury vs Madison 5 U.S. 137, 174, 176

*“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 its unconstitutionality dates from the time of its enactment... In legal contemplation, it is as inoperative as if it had never been passed... 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 law. **Indeed, insofar as a statute runs counter to the fundamental law of the land, it is superceded thereby.** No one is bound to obey an unconstitutional law and no courts are bound to enforce it.”* 16 Am Jur 2d S177, late Am. Jur. 2d S256

¹⁹ (Federal District Court, Springfield MA, Case # 04-30080-MAP) “lack of standing” dismissal

IV. ALLEGATION 03 – 16th AMENDMENT LEGISLATIVE SUBVERSION

This Plaintiff charges the Legislative Defendants' 16th Amendment, a direct tax on "[all]²⁰ incomes ... without apportionment", blatantly subverts pre-existing constitutional specifications limiting taxation and territorial boundaries and violates OUR 10th Amendment, with subsequently self-documented admission of their subversion; fabricating color-of-authority; complicit in the compounding allegations herein; escalating Deprivation of this Plaintiff's Rights under color-of-law, Invasion of his State of residence, Invasion of his Privacy, Extortion of his property ("fruits" of his own labor), his Involuntary Servitude, and his family's distress.

Below, three steadfast clauses in OUR Constitution stipulate government's taxation authority limits. All taxation must fall into one of only two categories, direct or indirect. There are no other constitutional types of taxes:

- Art. 1, Sec 8, Cl.1: "[The Congress shall have Power To] ... lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States;"
- Art. 1, Sec 2, Cl.3: "Representatives and direct Taxes shall be apportioned among the several States which may be included within this Union, according to their respective Numbers, which shall be determined by adding to the whole Number of free Persons, including those bound to Service for a Term of Years, and excluding Indians not taxed, three fifths of all other Persons."
- Art. 1, Sec 9, Cl.4: "No Capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or Enumeration herein before directed to be taken."

A. Category 1, "direct" (from constitutionally limiting clauses above)

"... a 'direct tax' is one which is imposed upon persons themselves or upon property owned by them."
Roberts v. City of Baton rouge, 108 So.2d 111, 236 La. 521 (1958), r'hg denied.

Direct taxes must be "... apportioned among the several States ... in Proportion to the Census or Enumeration"

Apportion: Divide something among many: to divide and allocate something among different people or groups

Census: Count of population: an official count of a population carried out at set intervals²¹

Enumeration: Numeration: numeration, numbering, census, counting, ciphering, figuring, reckoning, dead reckoning²²

All Direct Taxes must be apportioned and are imposed upon persons or their property. An example is real estate tax. Everyone who owns a house pays an amount of State real estate tax based on a percentage of their house's local value in each territorially isolated State, precisely predetermined and invoiced by exact

²⁰ "from whatever source derived" – 16th Amendment

²¹ Encarta® World English Dictionary © & (P) 1999 Microsoft Corporation. All rights reserved. Developed for Microsoft by Bloomsbury Publishing Plc.

²² The Original Roget's Thesaurus of English Words and Phrases (Americanized Version) is licensed from Longman Group UK Limited. Copyright © 1992 by Longman Group UK Limited. All rights reserved.

law, requiring no interpretive intervention, accountants, computer software, or horrendously complex paperwork to figure out.

B. Category 2, “indirect” (all other taxes from constitutionally limiting clauses above)

The only other category – “Duties, Imposts, and Excises” – “‘indirect taxes’ which are imposed upon the acts of persons, Roberts v. City of Baton rouge, 108 So.2d 111, 236 La. 521 (1958), r’hg denied.

Indirect taxes, taxes on activities, are also territorially finite as are all laws, and must be “uniform”.

C. Legislative Expansive Defiance of Constitutionally Specified Limits

In 1913, the Legislative Defendants enacted **the 16th Amendment** to OUR Constitution. This one clause (a total of 30 words) is:

“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.”

*“The Congress shall have [doesn’t yet have, but will create more] power ... “ brazenly violates the **non-expansion** specification in OUR employment contract:*

U.S. Const., 10th Amend: *“**The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people.**”*

D. Territorial Invasion

The Defendants subverted OUR specifications for direct taxation with their “without apportionment” breach of pre-existing territorial limits, complicit in escalating federal Invasion of this Plaintiff’s State of residence, Invasion of his Privacy, and Extortion of his Property (“fruits” of his own labor).

“... To exercise exclusive legislation in all cases whatsoever, over such District (not exceeding ten miles square) as may, by cession of particular states, and the acceptance of Congress, become the seat of the government of the United States, and to exercise like authority over all places purchased by the consent of the legislature of the state in which the same shall be, for the erection of forts, magazines, arsenals, dockyards, and other needful buildings; ...” U.S. Const. Art 1, Sec 8, Cl. 17

“The United States shall guarantee to every state in this union a republican form of government, and shall protect each of them against invasion; and on application of the legislature, or of the executive (when the legislature cannot be convened) against domestic violence.” U.S. Const. Art 4, Sec 4,

“All legislation is prima facie territorial.” American Banana Co. vs. U.S. Fruit, 213 U.S. 347 at 357-358

“‘the territorial jurisdiction’ of the United States [federal government] extends only outside the boundaries of lands belonging to any of the 50 states.” 18 USC Sec 7

“... The states are separate sovereigns with respect to the federal government...” Heath v. Ala. 474 U.S. 187

“A Person charged in any State with Treason, Felony, or other Crime, who shall flee from Justice, and be found in another State, shall on Demand of the executive Authority of the State from which he fled, be delivered up, to be removed to the State having Jurisdiction of the Crime.” U.S. Const. Art. IV, Sec. 2, Cl. 2.

E. Legislative Subversion of Authority

The Legislative Defendants’ 16th Amendment commands taxing “[all]²³ incomes”, but is immediately legally negated because the manner of execution (“*without apportionment*” and “*without regard to any census or enumeration*”), unambiguously contradicts OUR Constitution’s pre-existing specifications above, suborning or coercing abusive execution.

Self-evident in their 30 straightforward words, the Legislative Defendants blatantly attempt to expand taxation authority beyond OUR Constitution’s pre-existing limits, globally documenting their subversion of authority. The Defendants’ subversive 16th Amendment attack upon OUR Constitution provides a highway to further subversion of OUR UNALIENABLE Rights, morality, and world rapport. Mocking OUR Declaration and defying OUR Constitution, this amendment is “*null and void*”²⁴, thus its continuing existence undermines OUR “*safety and happiness*”.

F. Knowledge of Fraud, Coercion, Conspiracy to Commit

Dating at least as far back as 1943, the Legislative Defendants self-document in OUR Library of Congress their prior knowledge of their Fraud.

“The income tax is, therefore, not a tax on income as such. It is an excise tax with respect to certain activities and privileges which is measured by reference to the income which they produce. The income is not the subject of the tax, it is the basis for determining the amount of the tax.” Congressional Record, Volume 89, Part 2, page 2580 (78th Congress, First Session, March 27, 1943)

“Therefore it can be clearly determined from the decisions of the United States Supreme Court that the income tax is an indirect tax, in the nature of an excise tax.” American Law Division of the Congressional Research Service, Library of Congress, Report No. 80-19A (1980)

Originally, OUR Constitution conveyed precise commands, wherein OUR employees could understand their sworn duties and limits. Maintaining the fraudulent 16th Amendment in public view, the legislative Defendants, conspiring with the Judiciary, coerce execution of color-of-law.

²³ “*from whatever source derived*” 16th Amendment

²⁴ “*All laws which are repugnant to the Constitution are null and void.*” Marbury vs Madison 5 U.S. 137, 174, 176

“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 its unconstitutionality dates from the time of its enactment... In legal contemplation, it is as inoperative as if it had never been passed... 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 law. Indeed, insofar as a statute runs counter to the fundamental law of the land, it is superceded thereby. No one is bound to obey an unconstitutional law and no courts are bound to enforce it.” 16 Am Jur 2d S177, late Am. Jur. 2d S256

G. Dereliction of Duty, Breach of Contract, Negligence, Depraved Indifference

Documenting prior knowledge, still subverting preset authority limits and invading this Plaintiff's Library of Law; suborning or coercing Deprivation of his Rights under color-of-law, Invasion of his State of residence, Invasion of his Privacy, Extortion of his property ("fruits" of his own labor), his Involuntary Servitude, and his family's distress; the Legislative Defendants willfully or ignorantly continue to violate their sworn duty to honor OUR Constitution, OUR command to secure this Plaintiff's "*safety and happiness*", thus preserving his "*Unalienable Rights*" (property):

*"... it is the Right of the People to alter or to abolish it, and to institute new Government, laying its Foundation on such Principles, and organizing its Powers in such Form, **as to them shall seem most likely to effect their Safety and Happiness.***

...we mutually pledge to each other our Lives, our Fortunes and our Sacred Honor." Decl. of Independence

"The Senators and Representatives before mentioned, and the Members of the several State Legislatures, and all executive and judicial Officers, both of the United States and of the several States, shall be bound by Oath or Affirmation, to support this Constitution; ..." U.S. Const. Art. VI, Cl. 3

The Legislative Defendants' 16th Amendment Fraud is published worldwide, advertising OUR corrupted fundamental documents and American government's blatant defiance of rigid authority limits.

V. ALLEGATION 04 – 16th AMENDMENT JUDICIAL SUBVERSION

This Plaintiff charges the Judicial Defendants, in numerous cited Cases (below) re-legislating the unconstitutional 16th Amendment's (Allegation 03) direct tax on "[all]²⁵ *incomes* [a noun targeting this Plaintiff's Sovereign Rightful Property] *without apportionment*" (breaching federal territorial limits); have fabricated a fraudulently labeled ("*incomes*") unspecified ghost "privileged activity" (morphed an object, a noun into an activity, a verb); breaching all prerequisites to legal "*privileges*", negating voluntary participation²⁶.

Documented below in many Court Case Cites (**contaminated Common Law references** on point, in context, verbatim, and **defying "morality and reason"**), the Judicial Defendants willfully or ignorantly fabricated, or conspired to fabricate fraudulent subject matter with no territory upon which to happen; subverting existing constitutional limits; sustaining color-of-authority complicit in the compounding allegations herein; escalating Deprivation of this Plaintiff's Rights under color-of-law, Invasion of his State of residence, Invasion of his Privacy, Extortion of his property ("*fruits*" of his own labor), his Involuntary Servitude, and his family's distress.

A. Despite the 16th Amendment, there are still only two classes of taxes, direct and indirect

Three years after its enactment, the U.S. Supreme Court explicitly states the 16th Amendment has added no new power of taxation. Despite this Amendment, there are still only two categories of taxation, direct on persons or their property and indirect on activities, with specific execution characteristics for each:

"In the matter of taxation, the Constitution recognizes the two great classes of direct and indirect taxes, and lays down two rules by which their imposition must be governed, namely: The rule of apportionment as to direct taxes, and the rule of uniformity as to duties, imposts, and excises."

Brushaber v. Union Pac. R. R. Co., 240 U.S. 1, 13, 36 S. Ct. 236, 60 L. Ed. 493 (1916)

"The 16th Amendment conferred no new power of taxation ..." *Stanton v. Baltic Mining Co.*, 240 U.S. 103 (1916)

"The 16th Amendment does not extend the power of taxation to new or excepted subjects..." *Peck v. Lowe*, 247 U.S. 165

"One adverse criticism [upon Cook's claim] is that it is clearly established that since the adoption of the Sixteenth Amendment, AN INCOME TAX IS NEVER A DIRECT TAX..." *Cook v. Tait*, Collector of Internal Revenue, 286 Fed. 409, at 412 (D.C. Md. 1923) (citations omitted), *aff'd* 265 U.S. 47, 44 S. Ct. 444, 68 L. Ed. 895 (1924)

²⁵ "from whatever source derived" 16th Amendment

²⁶ "by knowingly intelligent acts done with sufficient awareness of the relevant circumstances and likely consequences", as is required *Brady v. U.S.*, 397 U.S. 742 at 748

B. The U.S. Supreme Court re-legislates “income tax” into indirect taxation

The Legislative Defendants’ 16th Amendment, 30 words focus on “[all]²⁷ incomes ... without apportionment... and without regard to any census or enumeration”, violating existing Article 1 Sec 8, Cl.1; Sec 2, Cl.3; and Sec 9, Cl.4 constitutional limitations, which the Judicial Defendants knowingly re-legislated into an indirect tax, the only other category.

“The 16th Amendment conferred no new power of taxation but simply prohibited the income tax from being taken out of the category of indirect taxation to which it inherently belonged...” Stanton v. Baltic Mining Co., 240 U.S. 103 (1916)

“One adverse criticism upon [Cook’s claim] is that it is clearly established that since the adoption of the Sixteenth Amendment, AN INCOME TAX IS NEVER A DIRECT TAX. The effect of that change [the 16th Amendment] in the Constitution was to take a tax upon income derived from sources which had therefore made it a direct tax, out of that category, and put it in the class of excises, duties, and imposts.” Cook v. Tait, Collector of Internal Revenue, 286 Fed. 409, at 412 (D.C. Md. 1923) (citations omitted), aff’d 265 U.S. 47, 44 S. Ct. 444, 68 L. Ed. 895 (1924)

C. Indirect (activity) taxation expounded

Art. 1, Sec 8, Cl.1: “[The Congress shall have Power To]... lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States,”

“A tax laid upon the happening of an event, as distinguished from its tangible fruits, is an indirect tax” Tyler v. United States, 281 U.S. 497, 502, 50 S.Ct. 356, 74 L.Ed. 991 (1930)

“The terms excise tax and privilege tax are synonymous.” American Airways v. Wallace, 57 F.2d 877, 880 (D.C. Tenn. 1932), aff’d 287 U.S. 565, 53 S.Ct. 15, 77 L.Ed. 498 (1932).

“The terms ‘excise tax’, ‘license tax’, and ‘privilege tax’ are synonymous and are used interchangeably to the extent that they are all ‘indirect taxes’ which are imposed upon the acts of persons, ...” Roberts v. City of Baton rouge, 108 So.2d 111, 236 La. 521 (1958), r’hg denied.

D. “Income tax” is an indirect tax (the only other category), a tax on a “privileged activity”

“The tax is, of course, an excise tax, as are all taxes on income ...” White Packing Company v. Robertson, 89 F.2d 775, 779 (4th Cir. 1937)

“Income taxes are classified as ... indirect taxes ...” Apache Bend Apts. Ltd., v. United States, 702 F. Supp. 1285, 295 (n.D. Tex. 1988)

“... for constitutional purposes, the income tax is an excise tax. ...” United States v. Gaumer, 972 F.2d 723, 725 (6th Cir. 1992)

²⁷ “from whatever source derived” 16th Amendment

E. “Privileged activities” must be avoidable

Summarized from the previous cites, a “*privileged activity*” applies to specific acts of persons, legally only those activities they can choose to avoid:

“...the requirement to pay such taxes involves the exercise of privileges, and the element of absolute and unavoidable demand is lacking. ...” 220 US 107, 192 US supra.

F. Legal “Privileges”

A “*privilege*” seems like an elevated status, but OUR God given, all-encompassing vested Sovereignty can’t be governmentally improved.

When the Legislative Defendants create any “*privilege*”, it immediately infringes upon OUR “*certain* [as the sun rising] [unlimited] *Unalienable* [inseparable] *Rights*”, OUR “*Life, Liberty, and Pursuit of Happiness*”. Their job function, limited authority, and lower rank in hierarchy dictate this government generated infringement can only be constitutionally authorized if it produces benefits the general public doesn’t already possess by natural “*Right*”.

*Privilege: restricted right or benefit: an advantage, right, or benefit that is not available to everyone*²⁸

*Benefit: advantage: something that has a good effect or promotes well-being*²⁹

Any constitutionally compliant “*privilege*” must meet specific requirements, exemplified by the straightforward, commonly known “*privilege*” of “driving”, engaged by millions of Americans:

- Freely moving about OUR country is OUR Sovereign “*Right*”, but the increasing volume of motorized vehicles crowding public roadways created a need for standardized rules to maximize public safety which could not exist otherwise.
- The “*privilege*” is accurately named. The details of the “*privilege*” are published so WE have advance public knowledge of its benefits, liabilities, and consequences to enable cognizant choice. WE must learn the rules, pass a sight and knowledge test, and demonstrate our ability to drive a vehicle safely.
- WE “*freely*” choose to pay a standardized “*privilege tax*” (license fee), and sign our “*driver’s license*”, consummating this specific “contract”, documenting our acceptance of its rules and consequences for non-compliance. If stopped by the police, they check to ensure WE have our contract, signifying our prior knowledge of the rules and agreement to abide by them.
- The “*privilege*” is avoidable (voluntary). If WE can’t afford it, think the price is too much, or don’t like the rules, WE don’t pay anything and can’t legally participate (drive on public roads, protecting the safety of the general public).
- There is an expiration date. As in any contract, after a specified time (usually one year, but part of the conditions known beforehand), legal participation in any “*privilege*” expires. It doesn’t last forever. WE can volunteer to continue participating, if WE are so inclined.

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²⁹ (Encarta® World English Dictionary © & (P) 1999 Microsoft Corporation. All rights reserved. Developed for Microsoft by Bloomsbury Publishing Plc.)

- The “*privilege*” has specific subject matter jurisdiction: The driver’s license only applies to the one activity of “*driving motor vehicles*” on public roads.
- The “*privilege*” has specific territorial jurisdiction: The one (State) driver’s license provides the “*privilege*” to drive all across OUR country because OUR Sovereignty commands constitutionally standardized State laws:

“The Citizens of each State shall be entitled to all Privileges and Immunities of Citizens in the several States.” U.S. Const. Art. 4, Sec. 2, Cl. 1.

Self-explanatory by their relevant titles, the following are some examples of constitutionally compliant, **avoidable** “*privileged activities*”:

Duties and imposts - Importing and exporting activities

Excises – All other activities with many accurately labelled synonyms:

Licenses –Driving, Hunting, Fishing, Aircraft Piloting, Commercial Boat Piloting

Permits – Remodel/Repair Homes, Ownership of Dog, Own / Carry Weapons

Certificates – Marriage, Divorce, Passport

Use – Utility Supply, Water/Sewer Use, Motor Vehicle and Trailer Road Use

G. Indirect taxes cannot be laid upon this Plaintiff’s Property

“Excises are ‘taxes laid upon the manufacture, sale, or consumption of commodities [activities] within the country, upon licenses to pursue certain occupations, and upon corporate privileges.’ ... The thing taxed is not the mere dealing in merchandise, in which the actual transactions may be the same, whether conducted by individuals or corporations, but the tax is laid upon the privileges which exist in conducting business with the advantages which inhere in the corporate capacity of those taxed, and which are not enjoyed by private firms or individuals. These advantages are obvious, and have led to the formation of such companies in nearly all branches of trade. The continuity of the business, without interruption by death or dissolution, the transfer of property interests by the disposition of shares of stock, the advantages of business controlled and managed by corporate directors, the general absence of individual liability, these and other things inhere in the advantages of business thus conducted, which do not exist when the same business is conducted by private individuals or partnerships. It is this distinctive privilege which is the subject of taxation, not the mere buying or selling or handling of goods, which may be the same, whether done by corporations or individuals.” Flint v. Stone Tracy co., 220 U.S. 107, 31 S.Ct. 342, 55 L.Ed. 389 (1911)

“A tax laid upon the happening of an event, as distinguished from its tangible fruits, is an indirect tax” Tyler v. United States, 281 U.S. 497, 502, 50 S.Ct. 356, 74 L.Ed. 991 (1930)

H. This Plaintiff’s own Labor and his Income from his own Labor is his Unalienable Property

“The property which every man has is his own labor, as it is the original foundation of all other property” Butchers’ Union Co. v. Crescent City Co., 111 U.S. 746, 4 S.Ct. 652, 28 L.Ed. 585 (1884)

“The right to follow any of the common occupations of life is an inalienable right, it was formulated as such under the phrase ‘pursuit of happiness’ in the declaration of independence, ...” Butchers’ Union Co. v. Crescent City Co., 111 U.S. 746, 4 S.Ct. 652 (1884)

“Included in the right of personal liberty and the right of private property ... is the right to make contracts for the acquisition of property. Chief among such contracts is that of personal employment, by which labor and other services are exchanged for money or other forms of property.” *Coppage v. Kansas*, 236 U.S. 1, 14, 35 S.Ct. 240, 59 L.Ed. 441 (1915)

I. A “privilege” tax is unlawful upon this Plaintiff’s Right to Liberty, his own labor

This Plaintiff’s income from his own labor cannot be taxable as a “privilege”. It cannot be taxable through any indirect taxation; therefore cannot be taxable through a specific indirect tax, no matter what its name, including “income tax”.

“[E]very man has a natural right to the fruits of his own labour” In re Antelope, 23 U.S. 66, 120, 6 L.Ed. 268 (1825)

“Individual, unlike corporation, cannot be taxed for mere privileges of existing and owning property, which are natural rights.” 135 Or. 180, 292 P. 813 (1930)

“The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is an artificial entity which owes its existence and charter powers to the state; but the individual’s rights to live and own property are natural rights for the enjoyment of which an excise cannot be imposed.” *Redfield v. Fisher*, 292 P. 813, 819 (Ore. 1930) (citations omitted), cert. Denied, 284 U.S. 617, 52 S. Ct. 6, 76 L.Ed. 526 (1931)

“Since the right to receive income or earnings is a right belonging to every [natural] person, this right cannot be taxed as a privilege.” *Jack Cole Company v. MacFarland*, 337 S.W. 2d 453, 456 (Tenn. 1960), 206 Tenn. 694, 337 S.W.2d 453 (1960)

J. Judicial “Income tax” Fraud

“The 16th Amendment conferred no new power of taxation but simply prohibited the income tax from being taken out of the category of indirect taxation to which it inherently belonged...” *Stanton v. Baltic Mining Co.*, 240 U.S. 103 (1916)

“One adverse criticism [upon Cook’s claim] is that it is clearly established that since the adoption of the Sixteenth Amendment, an income tax is never a direct tax. The effect of that change [the 16th Amendment] in the Constitution was to take a tax upon income derived from sources which had therefore made it a direct tax, out of that category, and put it in the class of excises, duties, and imposts.” *Cook v. Tait, Collector of Internal Revenue*, 286 Fed. 409, at 412 (D.C. Md. 1923) (citations omitted), aff’d 265 U.S. 47, 44 S. Ct. 444, 68 L. Ed. 895 (1924)

“The income tax is, therefore, not a tax on income as such. It is an excise tax with respect to certain activities and privileges which is measured by reference to the income which they produce. The income is not the subject of the tax, it is the basis for determining the amount of the tax.” Congressional Record, Volume 89, Part 2, page 2580 (78th Congress, First Session, March 27, 1943)

“Excises are ‘taxes laid upon the manufacture, sale, or consumption of commodities within the country, upon licenses to pursue certain occupations, and upon corporate privileges.’ ... The thing taxed is not the mere dealing in merchandise, in which the actual transactions may be the same, whether conducted by individuals or corporations, but the tax is laid upon the privileges which exist in conducting business with the advantages which inhere in the corporate capacity of those taxed, and which are not enjoyed by private firms or individuals. These advantages are obvious, and have led to the formation of such companies in nearly all branches of trade. The continuity of the business, without interruption by death or dissolution, the

transfer of property interests by the disposition of shares of stock, the advantages of business controlled and managed by corporate directors, the general absence of individual liability, these and other things inhere in the advantages of business thus conducted, which do not exist when the same business is conducted by private individuals or partnerships. **It is this distinctive privilege which is the subject of taxation, not the mere buying or selling or handling of goods, which may be the same, whether done by corporations or individuals.**” Flint v. Stone Tracy co., 220 U.S. 107, 31 S.Ct. 342, 55 L.Ed. 389 (1911)

Judicially documented above, **“INCOME TAX” IS NOT A TAX ON INCOME. “INCOME TAX” IS A JUDICIALLY SANCTIONED FRAUD.**

K. Judicial Subversion of Subject Matter Authority (Taxation Limits)

Referencing the numerous cites above, indirect taxes **assess upon the acts** (specific **avoidable** privileged **activities**) of persons. This Plaintiff’s Rights to Exist, to Liberty (Independence), to his “own Labor”, and to the “fruits of his own Labor” are all “**Unalienable**”, unavoidable “**Rights of private property**” and **cannot be converted to a “privilege” by the Legislative or the Judicial Defendants.**

“Legislature can **name** any privilege a taxable privilege and tax it by means other than an income tax, but **legislature cannot name something to be a taxable privilege unless it is first a privilege.**” Const. Art. 2, § 28. 206 Tenn. 694, 337 S.W.2d 453 (1960)

“It may be said that the Constitution executes itself. This expression may be allowed; but with as much propriety, these may be said to be laws which the People have enacted themselves, and **no laws of Congress can either take from, add to, or confirm them. They are Rights, privileges, or immunities which are granted by the People, and are beyond the power of Congress or State Legislatures...**” Bouvier’s Law Dictionary, 1870 pp 622-625

“... **It may be laid down as a universal rule, admitting to no exception, that when the Constitution has established a disability or immunity, a privilege or a Right, these are precisely as that instrument has fixed them, and can neither be augmented nor curtailed by any act or law either of Congress or a State Legislature.** We are more particular in stating this because it has sometimes been forgotten both by Legislatures and theoretical expositors of the Constitution.” Bouvier’s Law Dictionary, 1870 pp 622-625

“**Incomes**” is not any activity. The legislatively specified 16th Amendment’s one word “incomes” (a **noun**) was **judicially re-legislated**³⁰ (case law referenced above) into a fraudulently labeled, **unspecified** **unavoidable** “**privileged activity**” (a **verb**) without definition, without authority to command legislative detailing, removing all prerequisites to validity. Without cognizant understanding of benefits and liabilities, voluntary participation³¹ or avoidance is impossible.

³⁰ “Therefore it can be clearly determined **from the decisions of the United States Supreme Court** [case law referenced throughout] **that the income tax is an indirect tax, in the nature of an excise tax.**” American Law Division of the Congressional Research Service, Library of Congress, Report No. 80-19A (1980)

³¹ “by knowingly intelligent acts done with sufficient awareness of the relevant circumstances and likely consequences”, as is required Brady v. U.S., 397 U.S. 742 at 748

All of the Judicial Defendants' re-legislated "income tax" Case Law, having fraudulent subject matter and no territory upon which to happen, is null and void.³²

L. Judicial Subversion of Territorial Limits

This Plaintiff's Sovereign Rights to Private Labor (his Independence) and the "fruits of his own labor", both property in State encapsulated territory were judicially re-legislated into an unspecified unavoidable "privileged activity", simultaneously residing statelily and federally ("without apportionment among the several States"), invading this Plaintiff's State of residence, invading his Privacy without authorization to ascertain one shred of information about his existence or his private employment.

M. Dereliction of Duty, Breach of Contract, Negligence, Depraved Indifference

Still subverting preset authority limits and invading this Plaintiff's Library of Law; suborning or coercing Deprivation of his Rights under color-of-law, Invasion of his State of residence, Invasion of his Privacy, Extortion of his property ("fruits" of his own labor), his Involuntary Servitude, and his family's distress; the Judicial Defendants willfully or ignorantly continue to violate their sworn duty to honor OUR Constitution, OUR command to secure this Plaintiff's "safety and happiness", thus preserving his "Unalienable Rights" (property):

*"... it is the Right of the People to alter or to abolish it, and to institute new Government, laying its Foundation on such Principles, and organizing its Powers in such Form, **as to them shall seem most likely to effect their Safety and Happiness.***

...we mutually pledge to each other our Lives, our Fortunes and our Sacred Honor." Decl. of Independence

*"The Senators and Representatives before mentioned, and the Members of the several State Legislatures, and all executive and judicial Officers, both of the United States and of the several States, **shall be bound by Oath or Affirmation, to support this Constitution;** ..." U.S. Const. Art. VI, Cl. 3*

This Judicial abuse is excavated out of the encoded bowels of OUR Library of Congress' massive archives, evading OUR discovery, preying on OUR trust, sustaining the Defendants' globally published 16th Amendment Fraud.

³² "All laws which are repugnant to the Constitution are null and void." Marbury vs Madison 5 U.S. 137, 174, 176

*"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 its unconstitutionality dates from the time of its enactment... In legal contemplation, it is as inoperative as if it had never been passed... 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 law. **Indeed, insofar as a statute runs counter to the fundamental law of the land, it is superceded thereby.** No one is bound to obey an unconstitutional law and no courts are bound to enforce it." 16 Am Jur 2d S177, late Am Jur 2d S256*

VI. ALLEGATION 05 - JUDICIAL BREACH OF LEGISLATIVE DUTY

This Plaintiff charges the Judicial Defendants, in numerous case law mishandlings of the 16th Amendment, willfully or ignorantly breached legislative duty and responsibility to write concise law, perpetuating or conspiring to perpetuate Legislative subornation or coercion to execute color of taxation authority complicit in the compounding allegations herein; escalating Deprivation of this Plaintiff's Rights under color-of-law, Invasion of his State of residence, Invasion of his Privacy, Extortion of his property ("fruits" of his own labor), his Involuntary Servitude, and his family's distress.

Previously detailed flawed Case Law documents the Judicial Defendants' obscure redefinition of "incomes" (**category reversal** of the Legislature's direct tax on "[all]³³ **incomes** ... *without apportionment*") to indirect tax, completely opposite the self-evident meaning within the Legislative Defendants' highly visible 30 words, documenting **extreme judicial unconstitutional re-legislation**, expounded in 16A Am. Jur. 2d § 168 – 276 below.

A. American Jurisprudence

16A Am. Jur. 2d § 168: *"Although the presumption of constitutionality afforded to legislation is a strong and heavy one, it is not absolutely conclusive, and may be rebutted. **'The ultimate determination of the constitutionality of any act of the legislature rests with the courts,** notwithstanding the presumption in favor of the constitutionality of such acts ..."*

16A Am. Jur. 2d § 169: *"**Not all legislation is entitled to a presumption of validity.** It has been held in some jurisdictions, for instance, that **when a statute proposes to deny, modify, or diminish a right or immunity secured to the people by a clear and explicit constitutional provision,** the presumption in favor of the constitutionality of statutes no longer applies; **instead, a contrary presumption arises against the validity of such statute** ..."*

16A Am. Jur. 2d § 174: *"**A court cannot make unconstitutional provisions constitutional by forced constructions,** or by regarding form rather than substance; **a statute is constitutional or unconstitutional by reason of its scope and purpose and effect, and it is tested by a realistic consideration of the subject which it encompasses, the purpose which it seeks to serve, and the effect it will have when put in operation. If there is no way of harmonizing a statute with the constitution, the statute must fall. Where the language used in a statute is plain, the court cannot read words into it that are not found therein either expressly or by fair implication, even to save its constitutionality, because this would be legislation,** and not construction; and **the court cannot arbitrarily disregard language used by the legislature.** The principle that a statute must be construed, if fairly possible, so as to avoid doubts as to its constitutionality, **will not be pressed to the point of disingenuous evasion** where the legislative intention is distinctly revealed. The canon of avoidance of constitutional doubts must give way where its application would produce a futile result or an unreasonable result plainly at variance with the policy of the legislation as a whole."*

16A Am. Jur. 2d § 175: *"Where the validity of a statute is assailed and there are two possible interpretations, by one of which the statute would be unconstitutional and by the other of which it would be*

³³ "from whatever source derived" – 16th Amendment

valid, a court should adopt the construction which will uphold it, even though the construction which is adopted does not appear to be as natural as the other. Thus, a reviewing court is barred from lightly choosing that reading of a statute's setting which will render it unconstitutional over that which will save it. Stated differently, the courts must give the force of law to an act of the legislature whenever it can be fairly so construed and applied as to avoid conflict with the constitution. **However, the construction that is given must be a plausible one, and it must be consistent with sound sense and wise policy, and with the legislative intent.** Thus, a court's duty to construe statutes so as to avoid constitutional problems does not require the court to adopt **a construction that renders a statute meaningless or nonsensical**, nor does it require the court to interpret the statute **in a manner clearly contrary to congressional intent**. The rule that a statute will be given that construction which will render it valid if it is susceptible of different constructions is, of course, also applicable to ordinances."

16A Am. Jur. 2d § 176: *"The duty of the courts to construe a statute so as to save its constitutionality when it is reasonably susceptible of two constructions **includes the duty of adopting a construction that will not subject it to a succession of doubts as to its constitutionality**, for it is well settled that a statute must be construed, if fairly possible, so as to avoid not only the conclusion that it is unconstitutional but also grave or serious doubt upon that score. And if the proper construction of a statute is doubtful, the doubt--that is, every reasonable doubt --must be resolved in favor of the law. Indeed, even if a serious doubt of the constitutionality of a statute is raised, a court will first ascertain whether construction of the statute is fairly possible by which the question may be avoided."*

16A Am Jur 2d Sec 270: Limitations As Regards Legislative Branch; Encroachment; Judicial Legislation

*"A fundamental principle, scrupulously observed by the courts, is that **the judiciary may not encroach upon the functions of the legislature or usurp its powers**. In the absence of limitations imposed by either the federal or state constitutions, a state legislature's power to legislate has been described as unlimited. **The federal lawmaking power is vested in the legislative, not the judicial, branch of government**, and federal courts are bound to apply laws enacted by Congress with respect to matters over which it has legislative power. **Unless a statute implies a classification that is inherently invidious or that impinges on fundamental rights, areas in which the judiciary then has a duty to intervene** in the democratic process, a federal court properly exercises only a limited review power over Congress, the appropriate representative body through which the public makes democratic choices among alternative solutions to social and economic problems. At the same time, however, it is the ultimate prerogative of the judiciary to determine whether an act of Congress is consistent with the United States Constitution. The courts may not force the legislatures to enact legislation by mandamus or on behalf of private litigants. And unlike an administrative agency's denial of an exemption from a generally applicable law, which would be entitled to a judicial audience, a legislature's failure to enact a special law is itself unreviewable by the courts. In line with the general rule of impermissibility of judicial legislation, it is held that **the courts, in performing their function of construing statutes, may not interpolate words which the legislature has omitted**.*

***Thus, courts cannot, by an act of judicial legislation, add words of limitation to a statute expressed in general terms in order to sustain it, where its operation on the subject matter embraced in its terms is unconstitutional.** Nor may they create exceptions to or substitutions in a legislative plan. By the same token, courts may not extend or enlarge a statute by interpretation. **A federal court is not free to rewrite a statutory scheme in order to approximate what it thinks Congress might have wanted had it known that its enactment was beyond its authority**; rather, that task is for Congress. Nor does a state court ordinarily have any power to reform or rewrite a statute so as to make it conform to a presumed intention which is not expressed, although at least one state court has taken the position that a court,*

may judicially reform or rewrite statutes to preserve their constitutionality when doing so closely effectuates policy judgments clearly articulated by the enacting body, and where the enacting body would have preferred such reformed version of the statute over an invalid and unenforceable statute.”

*“Observation: The fact that Congress might have acted with greater clarity or foresight in a given situation **does not give the courts a carte blanche to redraft statutes in an effort to achieve that which Congress is perceived to have failed to do**, nor is the judiciary licensed to attempt to soften the clear import of Congress' chosen words whenever a court believes those words lead to a harsh result. The canon of construction that a court should strive to interpret a statute in a way that will avoid an unconstitutional construction is useful in close cases but **is not a license for the judiciary to rewrite language enacted by the legislature**. **Federal courts do not sit as councils of revision, empowered to rewrite legislation in accord with their own concepts of prudent public policy**, and only when a literal construction of a statute yields results so manifestly unreasonable that they could not fairly be attributed to congressional design will an exception to the statutory language be judicially implied.”*

“Due respect for the decisions of a coordinate branch of Government demands that the Supreme Court invalidate a congressional enactment only upon a plain showing that Congress has exceeded its constitutional bounds.” U.S. v. Morrison, 120 S. Ct. 1740, 146 L. Ed. 2d 658, 144 Ed. Law Rep. 28 (U.S. 2000).

“The courts will not encroach upon the domain of a coordinate department of the government by abridgment, amendment, alteration, or repeal of legislative enactments.” MCI Telecommunications Corp. v. American Tel. & Tel. Co., 512 U.S. 218, 114 S. Ct. 2223, 129 L. Ed. 2d 182, 154 Pub. Util. Rep. 4th (PUR) 311 (1994). Courts have no authority to supplement or amend a statute enacted by the legislature. State v. Bryant, 670 A.2d 776 (R.I. 1996).[FN69]. Seminole Tribe of Florida v. Florida, 517 U.S. 44, 116 S. Ct. 1114, 134 L. Ed. 2d 252, 34 Collier Bankr. Cas. 2d (MB) 1199, 42 Env't. Rep. Cas. (BNA) 1289, 67 Empl. Prac. Dec. (CCH) 43952 (1996). The Supreme Court strives to avoid remedies which require it to tamper with the text of a statute. U.S. v. National Treasury Employees Union, 513 U.S. 454, 115 S. Ct. 1003, 130 L. Ed. 2d 964, 10 I.E.R. Cas. (BNA) 452 (1995).

“It is not the role or power of the judiciary to remedy an unconstitutional legislative statute by opinion.” Florida Hosp. Trust Fund v. C.I.R., 71 F.3d 808, 96-1 U.S. Tax Cas. (CCH) 50023, 77 A.F.T.R.2d (P-H) 96-342 (11th Cir. 1996).[FN70]. California Teachers Ass'n v. Governing Bd. of Rialto Unified School Dist., 14 Cal. 4th 627, 59 Cal. Rptr. 2d 671, 927 P.2d 1175, 114 Ed. Law Rep. 1195 (1997); Walker v. People, 932 P.2d 303 (Colo. 1997), reh'g denied, (Feb. 18, 1997) and cert. denied, 118 S. Ct. 212 (U.S. 1997); State v. Muhammad, 145 N.J. 23, 678 A.2d 164 (1996); In re Anderson, 932 P.2d 1110 (Okla. 1996), motion to amend denied, (Jan. 29, 1997); Paradis v. Heritage Loan and Inv. Co., 678 A.2d 440 (R.I. 1996); Salt Lake Child and Family Therapy Clinic, Inc. v. Frederick, 890 P.2d 1017 (Utah 1995); State v. Post, 197 Wis. 2d 279, 541 N.W.2d 115 (1995), cert. denied, 117 S. Ct. 2507, 138 L. Ed. 2d 1011 (U.S. 1997).[FN71]. Kopp v. Fair Political Practices Com'n, 11 Cal. 4th 607, 47 Cal. Rptr. 2d 108, 905 P.2d 1248 (1995).[FN72]. U.S. v. Locke, 471 U.S. 84, 105 S. Ct. 1785, 85 L. Ed. 2d 64 (1985).

“When Congress has spoken, it is the function of the courts to interpret and not to legislate.” F.T.C. v. Simplicity Pattern Co., 360 U.S. 55, 79 S. Ct. 1005, 3 L. Ed. 2d 1079 (1959), reh'g denied, 361 U.S. 855, 80 S. Ct. 41, 4 L. Ed. 2d 93 (1959).

16A Am Jur 2d Sec 271 - Judgments As To Wisdom, Underlying Motivation, Necessity, And Fairness Of Statutes

*“Courts do not sit to determine the wisdom of statutes, or fashion remedies that Congress has specifically chosen not to extend. **With questions of wisdom, propriety, appropriateness, necessity, policy, fairness, or expediency of legislation or regulations, the courts simply have no concern.**”*

*“Caution: **A court's deference to Congress' factual findings does not foreclose the court's independent judgment of the facts bearing on an issue of constitutional law.** The courts should similarly be unconcerned with questions of legislative motivation. Indeed, the factfinding process and motivation of legislative bodies is generally entitled to a presumption of regularity and deferential review by the judiciary. And in considering whether a particular expenditure is intended to serve general public purposes so as to be within Congress' spending power, the courts should defer substantially to the judgment of Congress.”*

16A Am Jur 2d Sec 272 - Setting Public Policy

*“Courts admittedly are not well equipped or even permitted to establish public policy. In all cases of statutory construction, a court should begin with the words of the statute, and approach them with an understanding that its role **is not to set public policy**, but rather to discern the legislature's will. Courts should make policy in order to determine a duty only when the body politic has not spoken and only with the understanding that any misperception of the public mind may be corrected shortly by the legislature.”*

16A Am Jur 2d Sec 273 - Interference With Legislative Function

*“The courts will not assume jurisdiction in any case which will amount to an interference by the judicial department with the legislature, since each department is equally independent within the powers conferred upon it by the Constitution. The courts have no power to interfere with or control the exercise by the legislature of the power belonging exclusively to that department. This rule is equally applicable to the adoption of county and municipal ordinances. **Only when a statute or ordinance manifestly infringes upon a constitutional provision or violates the rights of the people should the judicial branch impede its operation.** The courts have no general supervisory authority over legislation; they are without power to review the exercise of legislative discretion; and during the process of legislation in any mode, the work of the lawmakers is not subject to judicial arrest or control or open to judicial inquiry. The courts have no power to enforce the mandates of the Constitution which are directed at the legislative branch of the government or to coerce the legislature to obey its duty, no matter how clearly or mandatorily imposed on it, with respect to its legislative function; and no court can interfere with the process of legislation to prevent the possible enactment of an unconstitutional measure. Despite the fact that members of Congress and state legislatures are generally immune from arrest and other sanctions that might be otherwise imposed with regard to the performance of their official and legislative responsibilities and duties, **they are no more above the law than is the President or members of the judiciary when they violate the general state and federal laws that are applicable to all other citizens.**”*

*“Courts are even hesitant, on grounds of respect for the basic concept of distribution of powers, to intervene in the internal affairs of the legislature as a coordinate branch of government, since it is not the province of the courts to direct the legislature how to do its work. It is entirely the prerogative of the state legislature to make, interpret, and enforce its own procedural rules, and the judiciary cannot compel the legislature to act in accordance with its own procedural rules **so long as constitutional questions are not implicated.** However, there is some authority to the effect that judicial review may be undertaken to determine whether the legislature has complied with the constitutional prescriptions as to*

legislative procedures, for example, the procedure or process for overriding an executive veto. And the subject matter of a suit wherein a former congressional staff member alleged that her Fifth Amendment rights had been violated when she was discharged solely because of her sex has been deemed not to be nonjusticiable on the ground that judicial review of congressional employment decisions would necessarily involve a lack of respect for the coordinate branches of government.”

“*Manning v. Sims*, 308 Ky. 587, 213 S.W.2d 577, 5 A.L.R.2d 1154 (1948); *Maryland-National Capital Park and Planning Commission v. Randall*, 209 Md. 18, 120 A.2d 195 (1956).

The doctrine of separation of powers precludes interference by courts with legislative functions which have not yet proceeded so far as to affect individual interests adversely. *Communist Party of U. S. v. Subversive Activities Control Bd.*, 367 U.S. 1, 81 S. Ct. 1357, 6 L. Ed. 2d 625 (1961), reh'g denied, 368 U.S. 871, 82 S. Ct. 20, 7 L. Ed. 2d 72 (1961).”

“*Collins v. Hardyman*, 341 U.S. 651, 71 S. Ct. 937, 95 L. Ed. 1253 (1951); *Old Dearborn Distributing Co. v. Seagram-Distillers Corporation*, 299 U.S. 183, 57 S. Ct. 139, 81 L. Ed. 109, 7 Ohio Op. 146, 106 A.L.R. 1476 (1936). The judiciary cannot prescribe to the legislative department of the government limitations upon the exercise of its acknowledged power. *U.S. v. Darby*, 312 U.S. 100, 312 U.S. 657, 61 S. Ct. 451, 85 L. Ed. 609, 132 A.L.R. 1430 (1941).”

16A Am Jur 2d Sec 276. Extent Of, And Limitations On, Power; Generally

“Congress may exercise only those powers enumerated in the Federal Constitution; its power is not absolute. However, in accordance with the doctrine that the state constitution is not a grant of power, but only a limitation, as far as the legislature is concerned, it is a recognized principle of constitutional law that except where limitations have been imposed by the federal or state constitutions, [FN28] or by the valid treaties and acts of Congress, the power of a state legislature is unlimited and practically absolute; it extends to any subject within the scope of civil government. Thus, **a state legislature** does not act under enumerated or granted powers, but rather under inherent powers, **restricted only by the provisions of the constitution**, and as a rule, therefore, a legislature may do what the state and federal constitutions do not prohibit. **So long as no constitutional limits are exceeded**, the legislative will is supreme and must be obeyed by all other departments of the government. Stated another way, a constitution operates to limit legislative power only where it contains a clear prohibition, either express or implied, and **constitutional restrictions and limitations on legislative power are not extended to include matters not covered.**”

“The legislatures and Congress also may create remedies for civil wrongs, and they generally have authority to enact statutes to modify or change, for the future, the common law as established by judicial decisions, although in some states, the courts have held that while the legislature may not abolish a common-law right of action by a statute of repose or otherwise, it is not constrained in fashioning new rights unknown to the common law.”

“The legislature is the branch of government empowered to bestow subject matter jurisdiction upon the courts, and to determine the extent of a state's sovereign immunity. Moreover, it is empowered to make, interpret, and enforce its own procedural rules, and the judiciary cannot compel the legislature to act in accordance with its own procedural rules **so long as constitutional questions are not implicated.**”

“The enactment of statutes of limitations is also the prerogative of the legislature, and it is within the legislature's power to grant a party standing.”

“It is generally conceded that inherent power is reposed in legislative bodies to conduct investigations in the aid of prospective legislation and for the purpose of securing information requisite to the discharge of their functions and powers, and that this power may be exercised directly or through properly constituted legislative committees.”

“The power of punishment is vested in the legislature, not the judicial department, and it is the legislature, not the judiciary, which is to define a crime and ordain the general limits of its punishment. The legislature has great latitude in defining criminal conduct and in prescribing penalties to vindicate the legitimate interests of society, and the function of the legislature in this area is primary, its exercises fortified by presumptions of right and legality, and it is not to be interfered with lightly nor by any judicial conception of their wisdom or propriety.”

“The legislature also has exclusive power over deciding how, when, and for what purpose public funds shall be applied in carrying on the government.”

“The regulation and control of dangerous and deadly weapons is exclusively within the power of the legislature, not the judiciary.”

“The powers of the legislature are defined and limited; and that those limits may not be mistaken or forgotten, the Constitution is written.” U.S. v. Morrison, 120 S. Ct. 1740, 146 L. Ed. 2d 658, 144 Ed. Law Rep. 28 (U.S. 2000).

“Under our written Constitution, the limitation of congressional authority is not solely a matter of legislative grace.” U.S. v. Morrison, 120 S. Ct. 1740, 146 L. Ed. 2d 658, 144 Ed. Law Rep. 28 (U.S. 2000).

“While General Assembly has right to enact legislation which is of questionable constitutionality, this does not give it the right or the power to enact legislation that purports to release itself from the binding effect of Supreme Court's interpretation of State Constitution.” State ex rel. Ohio Academy of Trial Lawyers v. Sheward, 86 Ohio St. 3d 451, 715 N.E.2d 1062 (1999)

“While the General Assembly is free to act upon its own judgment of its constitutional powers, it cannot annul, reverse, or modify a judgment of a court already rendered, nor require the courts to treat as valid laws those which are unconstitutional.” State ex rel. Ohio Academy of Trial Lawyers v. Sheward, 86 Ohio St. 3d 451, 715 N.E.2d 1062 (1999)

B. Dereliction of Duty, Breach of Contract, Negligence, Depraved Indifference

Still subverting preset authority limits and invading this Plaintiff's Library of Law; suborning or coercing Deprivation of his Rights under color-of-law, Invasion of his State of residence, Invasion of his Privacy, Extortion of his property (“fruits” of his own labor), his Involuntary Servitude, and his family's distress; the Judicial Defendants willfully or ignorantly continue to violate their sworn duty to honor OUR Constitution, OUR command to secure this Plaintiff's “safety and happiness”, thus preserving his “Unalienable Rights” (property):

*“... it is the Right of the People to alter or to abolish it, and to institute new Government, laying its Foundation on such Principles, and organizing its Powers in such Form, **as to them shall seem most likely to effect their Safety and Happiness.**”*

...we mutually pledge to each other our Lives, our Fortunes and our Sacred Honor.” Decl. of Independence

“The Senators and Representatives before mentioned, and the Members of the several State Legislatures, and all executive and judicial Officers, both of the United States and of the several States, shall be bound by Oath or Affirmation, to support this Constitution; ...” U.S. Const. Art. VI, Cl. 3

This Judicial abuse is excavated out of the encoded bowels of OUR Library of Congress' massive archives, evading OUR discovery, preying on OUR trust, sustaining the Defendants' globally published 16th Amendment Fraud.

VII. ALLEGATION 06 - JUDICIAL DERELICTION OF DUTY

Again referencing the American Jurisprudence cites 16A Am. Jur. 2d § 168 – 276 (contained in the previous allegation), this Plaintiff charges the Judicial Defendants failed their equally assigned **obligation to nullify the 16th Amendment**. The Legislative Defendant's defiance of taxation limits remains **a judicially perpetuated Fraud** in OUR Constitution; complicit in the compounding allegations herein; escalating Deprivation of this Plaintiff's Rights under color-of-law, Invasion of his State of residence, Invasion of his Privacy, Extortion of his property ("fruits" of his own labor), his Involuntary Servitude, and his family's distress.

A. Dereliction of Duty, Breach of Contract, Negligence, Depraved Indifference

Still subverting preset authority limits and invading this Plaintiff's Library of Law; suborning or coercing Deprivation of his Rights under color-of-law, Invasion of his State of residence, Invasion of his Privacy, Extortion of his property ("fruits" of his own labor), his Involuntary Servitude, and his family's distress; the Judicial Defendants willfully or ignorantly continue to violate their sworn duty to honor OUR Constitution, OUR command to secure this Plaintiff's "safety and happiness", thus preserving his "Unalienable Rights" (property):

*"... it is the Right of the People to alter or to abolish it, and to institute new Government, laying its Foundation on such Principles, and organizing its Powers in such Form, **as to them shall seem most likely to effect their Safety and Happiness.***

...we mutually pledge to each other our Lives, our Fortunes and our Sacred Honor." Decl. of Independence

*"**The Senators and Representatives before mentioned, and the Members of the several State Legislatures, and all executive and judicial Officers, both of the United States and of the several States, shall be bound by Oath or Affirmation, to support this Constitution;** ..." U.S. Const. Art. VI, Cl. 3*

This Judicial abuse is also excavated out of the encoded bowels of OUR Library of Congress' massive archives, evading OUR discovery, preying on OUR trust, also sustaining the Defendants' globally published 16th Amendment Invasion of Privacy Fraud.

VIII. ALLEGATION 07 – 2 USC 285 LEGISLATIVE ENCODED PRESUMPTIVE COERCION

Through USC Library content contamination of OUR “*general and permanent laws*”, this Plaintiff charges the Legislative Defendants have willfully or ignorantly suborned or coerced the Executive and Judicial Defendants’ subversion of constitutionally specified limits. The most crucial, fundamental detail of each USC title, its **legality**, has been manipulated, redefined, and isolated in 2 USC 285, camouflaging the Defendants’ blending of regulations with constitutional law. Fraudulent “*presumptive* [regulatory] *titles*”, infused with “*positive law titles*”, subvert the Legislative Defendants’ authority limits, mask color-of-law, and imply equal authority; coercing the Judicial and Executive Defendants’ execution of color-of-law complicit in the compounding allegations herein; escalating Deprivation of this Plaintiff’s Rights under color-of-law, Invasion of his State of residence, Invasion of his Privacy, Extortion of his property (“*fruits*” of his own labor), his Involuntary Servitude, and his family’s distress.

The Legislative Defendants **self-document** that they intermix enacted law with “*presumptive*” regulations in OUR USC. In “*How **Laws** are Made and **Coded***” (2 USC 285), the “*Office of the **Law** Revision Counsel*” is tasked by Congress to organize OUR Library of LAWS as follows:

*“**Positive law codification** is the process of preparing and enacting, one title at a time, a revision and restatement of the general and permanent laws of the United States. The Office of the Law Revision Counsel of the U.S. House of Representatives prepares and publishes the United States **Code** [USC] pursuant to section 285b of title 2 of the Code. **The Code is a consolidation and codification by subject matter of the general and permanent laws of the United States.**”*

*“Because **many of the general and permanent laws** ... are **inconsistent, redundant, and obsolete**, the Office of the Law Revision Counsel of the House of Representatives has been engaged in a continuing comprehensive project authorized by law [self-authorized by manipulation] to revise and codify, **FOR ENACTMENT** into positive law, each title of the Code. **When this project is completed, all the titles of the Code WILL BE LEGAL EVIDENCE** of the general and permanent laws.*

*“**Certain titles** of the Code have been enacted into positive law, and ... **the text of those titles is legal evidence** of the law contained in those titles.” “**The other titles** of the Code are *prima facie* evidence of the laws contained in those titles.”*

“The following titles of the Code have been enacted into positive law: 1, 3, 4, 5, 9, 10, 11, 13, 14, 17, 18, 23, 28, 31, 32, 35, 36, 37, 38, 39, 44, 46, and 49.”

“When this project is completed, all the titles of the Code WILL BE LEGAL evidence ...”. The Legislative Defendants document their “other titles” in OUR “general and permanent laws” are **not** “**enacted into positive law**”, **NOT “LEGAL EVICENCE”, NOT LAW.**

Enact: “Politics: make something law: to make **proposed legislation** into law”

Positive law: “irrefutable: conclusive and beyond doubt or question”

Some of the Legislative Defendants’ “**CODE**” is refutable Fraud.

Refute:

Prove something wrong: to prove something to be false or somebody to be in error through logical argument or by providing evidence to the contrary

ALL LAW requires compliance with OUR Constitution’s specifications, including congressional vote and passage to become legal constitutional subject matter authority. Without enactment, the Defendants’ “other titles” are “proposed” (pending) legislation or **regulations**, not law. The Legislative Defendants document their “**other titles**” are **different**, obscuring the significance of their three words:

“THE OTHER TITLES of the Code [purposefully arranged in the same group containing enacted law] are prima facie [appear to be authorized] evidence of the laws [subversion of authority] contained in those titles.”

Prima facie:

At first glance: on initial examination or consideration

*Sufficient to establish a fact **or raise a presumption unless disproved or rebutted***

Presumption:

- 1. something believed without actual evidence: a belief based on the fact that something is considered to be extremely reasonable or likely*
- 3. LAW - legal inference: an inference that something is the case, in the absence of evidence rebutting that assumption and on the basis of other known facts*
- 4. belief in something that seems reasonable: the acceptance that something is correct, without having proof of it, on the grounds that it is extremely likely (formal)*
- 5. something that could be proof: an indication that something exists or is true (formal) ³⁴*

³⁴ (Black's Law Dictionary, Seventh Edition © & (P) 2000 West Group, All rights reserved)

Bluntly documented by the Defendants in 2 USC 285, OUR “*general and permanent LAWS*” contain two categories of “**CODE**”.

“*Positive law*” - The subject matter jurisdiction of each title is established by the related underlying details encased below its title, and legally authorized by “*We, the People*” through constitutional compliance. These constitutionally enacted titles are clear, legal subject matter jurisdiction, enforceable law based on their titles.

“*The other Titles*” (“*presumptive code*”) - The subject matter jurisdiction cannot be established because the underlying details encased below each title do not represent the meaning of the title. “*The other Titles*” **are ambiguous, mislabeled; not law**; not legalized through enactment, not constitutionally compliant. These not enacted into law codes are “*presumed*” to be territorially relevant and enforceable based on their fraudulent labels. “*The other Titles*” belong in the Code of Federal Regulations (CFR), full of “*presumptive*” Admiralty authority over federal “*places*” and “*subject citizenry*” (soldiers, government employees, and “*privileged entities*”).

When viewing **OUR** entire USC Library content, all titles and subtitles have orderly similar number and letter references coercively publicizing equal authority throughout. The Legislative Defendants infused color-of-authority “*presumptive*” “*other titles*”, blending with “*positive law*” titles; purposefully commanding ignorant equal execution; suborning or coercing executive and judicial employees’ unconstitutional enforcement causing this Plaintiff’s losses and blocking his redress.

A. Dereliction of Duty, Breach of Contract, Negligence, Depraved Indifference

Still subverting preset authority limits and invading this Plaintiff’s Library of Law; suborning or coercing Deprivation of his Rights under color-of-law, Invasion of his State of residence, Invasion of his Privacy, Extortion of his property (“*fruits*” of his own labor), his Involuntary Servitude, and his family’s distress; the Legislative Defendants willfully or ignorantly continue to violate their sworn duty to honor OUR Constitution, OUR command to secure this Plaintiff’s “*safety and happiness*”, thus preserving his “*Unalienable Rights*” (property):

“... it is the Right of the People to alter or to abolish it, and to institute new Government, laying its Foundation on such Principles, and organizing its Powers in such Form, **as to them shall seem most likely to effect their Safety and Happiness.**”

...we mutually pledge to each other our Lives, our Fortunes and our Sacred Honor.” Decl. of Independence

“The Senators and Representatives before mentioned, and the Members of the several State Legislatures, and all executive and judicial Officers, both of the United States and of the several States, shall be bound by Oath or Affirmation, to support this Constitution; ...” U.S. Const. Art. VI, Cl. 3

This Legislative abuse is excavated out of the encoded bowels of OUR Library of Congress’ massive archives, preying on the trustful public’s ignorance, mocking OUR Constitution’s globally published authority limits.

IX. ALLEGATION 08 - 26 USC LEGISLATIVE ENCODED COLOR-OF-AUTHORITY

This Plaintiff charges the Defendants willfully or ignorantly enforce color-of-law 26 USC “*income tax*” **regulations** upon this Plaintiff; complicit in the compounding allegations herein; escalating Deprivation of this Plaintiff’s Rights under color-of-law, Invasion of his State of residence, Invasion of his Privacy, Extortion of his property (“*fruits*” of his own labor), his Involuntary Servitude, and his family’s distress.

Documented in 2 USC 285 (previous allegation):

“Certain titles of the Code have been enacted into positive law, and ... the text of those titles [enacted into positive law] is legal evidence of the law contained in those titles.”

*“The following titles of the Code have been enacted into **positive law**: 1, 3, 4, 5, 9, 10, 11, 13, 14, 17, 18, 23, 28, 31, 32, 35, 36, 37, 38, 39, 44, 46, and 49.”*

Title 26 – “*Internal Revenue Code*” is missing from the above titles “*enacted into positive law*”.

Title 26 - “Internal Revenue Code” is not legally enacted, not LAW.

Bluntly documented in 2 USC 285, 26 USC Subtitle A – “*Income Taxes*” **is not legally enacted, not LAW**. This title’s massive details have no constitutional applicability to this Plaintiff, his Rightful activities, or his Rightful Property.

A. 26 USC “codes” are REGULATIONS

26 USC 6011: “*General requirement of return, statement, or list - (a) General rule - “When **required by regulations** prescribed by the Secretary any **person made liable** for any tax imposed by **this title**...”*”

1. “*regulations*” are not laws and inapplicable outside federal territorial and subject matter authority.
2. “*When required by regulations ...*” does not cite **any law**.
3. “*Any [Allegations 02 and 09 redefined] **person** made [presumed] **liable for any tax**” is another (dictatorially forced) nonspecific circular reference defining nothing.*
4. “**Regulations prescribed by the Secretary**”, an executive department head, have no legal jurisdiction over this Plaintiff not engaged in “*privileged activities*”.

*“The head of an Executive department or military department **may prescribe regulations for the government of his department, the conduct of its employees, the distribution and performance of its business, and the custody, use, and preservation of its records, papers, and property.**” 5 USC 301: Departmental regulations.*

B. Dereliction of Duty, Breach of Contract, Negligence, Depraved Indifference

Still subverting preset authority limits and invading this Plaintiff's Library of Law; suborning or coercing Deprivation of his Rights under color-of-law, Invasion of his State of residence, Invasion of his Privacy, Extortion of his property ("fruits" of his own labor), his Involuntary Servitude, and his family's distress; the Legislative Defendants willfully or ignorantly continue to violate their sworn duty to honor OUR Constitution, OUR command to secure this Plaintiff's "*safety and happiness*", thus preserving his "*Unalienable Rights*" (property):

*"... it is the Right of the People to alter or to abolish it, and to institute new Government, laying its Foundation on such Principles, and organizing its Powers in such Form, **as to them shall seem most likely to effect their Safety and Happiness.***

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"The Senators and Representatives before mentioned, and the Members of the several State Legislatures, and all executive and judicial Officers, both of the United States and of the several States, shall be bound by Oath or Affirmation, to support this Constitution; ..." U.S. Const. Art. VI, Cl. 3

This Legislative abuse is also excavated out of the encoded bowels of OUR Library of Congress' massive archives, preying on the trustful public's ignorance, sustaining the Defendants' globally published 16th Amendment Fraud.

X. ALLEGATION 09 – 26 USC 7701 LEGISLATIVE ENCODED SUBVERSION

This Plaintiff charges the Legislative Defendants' 26 USC 7701 deceptive redefinitions of common terms contradicting established public meaning, stacking as many as 11 layers deep, combining circular referencing, omission of crucial data, and manipulation of ignorance, document in OUR Library their subversion of territorial and subject matter authority; complicit in the compounding allegations herein; escalating Deprivation of this Plaintiff's Rights under color-of-law, Invasion of his State of residence, Invasion of his Privacy, Extortion of his property ("*fruits*" of his own labor), his Involuntary Servitude, and his family's distress.

Our Constitution does not use or authorize coercive, isolated, multi-layered redefinition. Explicit meaning is self-contained within each sentence, written for OUR understanding prior to the Defendants' previously detailed manipulative 14th and 16th Amendments.

Title 26 USC - "*Internal Revenue Code*" Subtitle A. - "*Income Taxes*" contains hundreds of pages of massively detailed "*codes*", which the Defendants condense (manipulate) and publish in their "*Income Tax*" forms, instruction books, and pamphlets³⁵ distributed to the trusting public through the Postal System and/or electronic transmission.

A. Expansive Presumption of Authority

Buried deep in the volumes of 26 USC Codes, seven thousand, seven hundred and one codes apart from the beginning of their title, the Defendants have "encoded" (fabricated) 26 USC 7701 – "*Definitions*", beginning with:

26 USC 7701(a) "*When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof –*"

Instead of precision, the Legislative Defendants begin their extensive list of redefinitions with this instruction for execution containing "*expansive presumption*", wherein Executive Department employees clairvoyantly conjure up Legislative "intent" throughout all 26 USC multi-layered redefined "codes", manufacturing color-of-taxation authority.

Detailed below are many of the Defendants' deliberately deceptive redefinitions of common terms, contradicting established public meaning, purposefully buried in extreme separation from the "*codes*" that use them, and not distributed (disinformation) to the trusting public who require them.

Starting with the common terms "*includes and including*", the Defendants stack layer upon layer of subversively redefined words manipulating meanings of "*codes*" throughout all of 26 USC, documenting their subversion of territorial and subject matter authority, suborning or coercing the abuse upon this Plaintiff.

³⁵ (Federal District Court, Springfield MA, Case # 04-30080-MAP) Exhibits

B. 26 USC 7701(c) “Includes and including”

a. Treasury definition - Precise:

3980, Vol. 29, Jan – Dec 1927, pgs 64 and 65 defined the words includes and including as: “(1) To comprise, comprehend, or embrace.... (2) To enclose within; contain; confine...”

b. 26 USC 7701(c) redefinition – 1st layer of Subversion:

“The terms “includes” and “including” when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined.”

Ex: There is hereby imposed a tax on all types of fruits including apples, oranges, and peaches, that definition might be expanded to also include plums and pears, but it certainly could not be expanded to include radishes and corn which are not within the meaning of the term defined, fruit. To avoid vagueness in statutory construction, if the meaning of the term is expansive rather than inclusive, the words including, but not limited to are generally used.”

Above, the Defendants’ very cunning example does not accurately depict their coercive use. Their redefinition of “includes and including” does not require the phrase “all types of” to command expansion, as shown below in an accurate example:

*“There is hereby imposed a tax on fruits including apples, oranges, and peaches”, which, according to their redefined “including”, **may encompass other fruits not specified** in their “code”.*

The previous Treasury definition of “includes” would precisely limit the example tax to only what is stated (“apples, oranges, and peaches”). The Defendants’ 26 USC redefinition of “includes” specifies expansion of authority to other fruits not specifically listed afterward, even when omitting their example’s qualifying phrase “all types of”.

This one fundamental redefinition underlying all 26 USC codes begins the Defendants’ subversive expansion of authority. Are bananas “included” or not? What about pears? Who decides what other fruits to tax, when, where, and why? Any government employee can arbitrarily add other non-specified fruits, creating inconsistent interpretation and execution at any level of government in any department; which violates the Legislative Defendants’ sworn constitutional duty to write clear law to secure this Plaintiff’s Rights, not coerce manipulation of them.

While their sly example is seemingly trivial, the Defendants’ deceitful redefinition of “includes and including” distort more fundamental deceitful redefinitions, altering crucial subjects everywhere in their 26 USC “codes”, commanding subversion of the Defendants’ constitutionally limited authority, causing this Plaintiff’s losses, as documented below.

C. 26 USC 7701(a)(10) “State”

a. Constitution’s definition – Precise:

Art. IV, Sec 2, Cl. 2: “A Person charged in any State with Treason, Felony, or other Crime, who shall flee from Justice, and be found in another State, shall on Demand of the executive Authority of the State from which he fled, be delivered up, to be removed to the State having Jurisdiction of the Crime.”

Art. IV, Sec 4: “The United States shall guarantee to every State in this Union a Republican Form of Government, and shall protect each of them against Invasion; and on Application of the Legislature, or of the Executive (when the Legislature cannot be convened) against domestic Violence.”

In OUR Constitution, “State” references the geographical territory inside each of the now existing 50 independent nation States, exclusive of any federal territory (i.e. forts, army, air force, marine, coast guard, and/or naval bases).

Art. IV, Sec 4, from above: “The United States [government] ... shall protect each of them [each State] against Invasion [by any outside force, especially the Defendants’ invasion of this Plaintiff’s home State and intrusion of his Privacy]”.

b. 26 USC 7701(a)(10) redefinition – 2 layers of Subversion:

“The term “State” shall be construed to include the District of Columbia, where such construction is necessary to carry out the provisions of this title.”

Construe: “To analyze and explain the meaning of (a sentence or passage)”³⁶

The Defendants’ cunning phraseology “construed to [expansively] include” in this redefinition “presumptively” coerces extension of federal territorial jurisdiction encompassing the “District of Columbia” with any of the 50 independent States in one deceptive, publicly common term “State”. In the Legislative Defendants’ 26 USC federal code, the term “State” constitutionally applies strictly to the District of Columbia only. (US Const. Art I, S8, Cl. 17)

The Defendants’ redefinition of “State” documents subversion of territorial limits and coercion to execute 26 USC “Internal Revenue Code” upon false territorial jurisdiction.

D. 26 USC 7701(a)(9) “United States”

a. Constitution’s definition – Precise:

Art. I, Sec 8, Cl. 17: “Congress shall have the power ... To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings;”

18 USC Sec 7: Specifies that the “territorial jurisdiction of the United States extends only outside the boundaries of lands belonging to any of the 50 states”.

³⁶ (Black's Law Dictionary, Seventh Edition © & (P) 2000 West Group, All rights reserved)

These laws precisely stipulate the territorial jurisdiction of federal government is outside the jurisdiction of any State for any subject matter.

There are three completely different definitions for “*United States*” shown below. The first two territorial meanings conflict:

1. *General geographical sense* – *The collection of all of the current 50 independent nation States, exclusive of federal territory.*
2. *The federal territory* - *Federal land designated solely for the functioning of government, exclusive of the independent nation States.*
3. *The federal governing authority* – *Federal government itself* [territorial and subject matter jurisdictional authority]

b. 26 USC 7701(a)(9) redefinition – 4 layers of Subversion:

*“The term “United States” when used in a geographical sense **includes** only the **States** and the District of Columbia.”*

Each of the Defendants’ multi-stacked 26 USC redefinitions coerces false execution. Their redefinition of “*United States*” “*includes*” [expansively] the undefined “*States*”. Maintaining federal territorial limits (the Defendants’ “*geographical sense*” stated above), “*State*” constitutionally “*includes*” only “*the District of Columbia*”. **In the plural, “States”** can only constitutionally “*include*” the “*District of Columbia*” and other **federal territory exclusive of any of OUR 50 independent States**.

“all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings” Art. I, Sec 8, Cl. 17,

The Defendants’ 26 USC redefined “geographical sense” “*State*”, “*States*”, and “*United States*” overlap multiple exclusionary land mass boundaries, manipulating federal territorial jurisdiction throughout all 26 USC codes, documenting the Defendants’ subversion of OUR Constitution’s Art I territorial limits, coercion to execute 26 USC “*Internal Revenue Code*” upon false territorial jurisdiction, federal Invasion into this Plaintiff’s State of residence, Invasion of his Privacy, and coercion to extort his Property, all in violation of sworn duty.

Art. IV, Sec 4, from above: “*The United States* [government] ... *shall protect each of them* [each *State*] *against Invasion* [by any outside force, especially the Defendants’ unconstitutional infringement]”.

E. 26 USC 7701(b)(1) “Individual”

a. Constitution’s definition – Precise

The term “*individual*” is straightforward, a human being, requiring no redefinition.

b. 26 USC redefinition – 5 layers of Subversion:

26 USC 7701(b)(1)(B): *Nonresident Alien* – “An individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of the United States.”

26 USC 7701(b)(1)(D): “The term “*Lawful permanent resident*” – ... such individual has the status of having been lawfully accorded the privilege of residing permanently in the United States as an immigrant in accordance with the immigration laws, ...”

The Defendants’ 26 USC multi-stacked redefinitions culminating in their manipulative term “*United States*” (“*geographical sense*” exclusive federal territory), used above to redefine “*individual*”, transforms this Plaintiff, a Sovereign natural born American, into a nonresident alien, contradicting public patriotic logic, subverting US Const. Art I territorial and subject matter limits, documenting the Defendants’ subversion of authority in executing Invasion of this Plaintiff’s State of residence and Privacy.

The Defendants’ 26 USC multi-stacked redefinitions culminating in their manipulative term “*United States*” (“*geographical sense*” exclusive federal territory), used above to redefine “*Lawful permanent resident*”, transforms naturalized immigrants into “privileged” federal (2nd class) citizens, subverting US Const. Art I territorial and subject matter limits, also documenting the Defendants’ subversion of authority.

The 8 USC code below refutes the Defendants’ 26 USC redefinition of “*Lawful permanent resident*”. A person is naturalized, attaching citizenship to a State, not any federal jurisdiction.

Per 8 USC 1101 (23) – “The term ‘*naturalization*’ means the conferring of nationality of a State upon a person [outside 26 USC redefinition] after birth, by any means whatsoever”.

The Defendants are authorized to develop and execute a procedure to “*naturalize*” foreigners into Sovereign membership of OUR “... *Republic...one nation under God*...”³⁷. The Defendants’ 26 USC “privileged individual” in federal territory documents their subversion of authority.

F. 26 USC 7701(a)(1) “Person”

c. Constitution’s definition – Precise

The term “*person*” is straightforward, a human being, requiring no redefinition.

d. 26 USC redefinition – 8 layers of Subversion:

26 USC 7701(a)(1): “The term ‘*person*’ shall be construed to mean and include an individual, a trust, estate, partnership, association, company, or corporation.”

In this redefinition, the Defendants combine non-human entities with “*individual*” [redefined “*non-resident alien*” from redefined “*citizen*” from redefined “*United States*” from redefined “*States*” from redefined “*State*” from redefined “*includes*”]. This Plaintiff is a natural born American, vested at birth with Sovereign existence - a constitutionally protected “*Unalienable Right*” not subject to any 26 USC “*privileged*”

³⁷ OUR Pledge of Allegiance

activities”³⁸, outside federal jurisdiction. The Defendants lack authority to redefine this Plaintiff’s “*life, liberty, or pursuit of happiness*”.

The non-human entities in 26 USC 7701(a)(1) are not naturally born human beings and are not “*endowed*” with Sovereign Existence and Rights. These entities’ mere existence is “*privileged*”. They are the Defendants’ 26 USC “*2nd class [regulated] ‘person’*”, naturally subject to government by their mere existence. The Defendants’ redefinition of “*person*” documents coercion to execute false subject matter jurisdiction in 26 USC.

G. 26 USC 7701(a)(30) “*United States person*”

- a. Constitution’s definition – Precise: One class – Sovereign American (reference previous allegations detailing the Defendants’ attack upon constitutional precision and the illegitimate 14th Amendment).

“*Natural born citizen*”: The only citizen in existence is a citizen of an individual, independent State. There is no dual citizenship in OUR Constitution (disbarring the 14th Amendment). There is no possibility of multiple levels of citizenship in OUR Constitution. This Plaintiff is a citizen on the geographically “*united States*” (a citizen of one of the 50 States).

Citizen:

1. *legal resident: somebody who has the right to live in a country because he or she was born there or because he or she has been legally accepted by that country*
3. *civilian: a civilian, rather than a member of the armed forces, a police officer, or a public official*³⁹

Per 8 USC 1101 (23) – “*The term ‘naturalization’ means the conferring of nationality of a State upon a person after birth, by any means whatsoever*”.

Per 8 USC 1101 (3) – “*The term ‘alien’ means any person not a citizen or national of the United States [50 independent States]*.”

- b. 26 USC redefinition – 11 layers of Subversion:

26 USC 7701(a)(30): “*The term ‘**United States person**’ means ... a citizen or resident of the United States, ...*”

Linking the Defendants’ 26 USC redefinitions in reliance order, “*United States person*” relies on “*United States*”, “*States*” (undefined), “*State*” (District of Columbia); “*includes*”; and combining “*person*” relying on “*individual*” which also relies on “*United States*”, “*States*”, “*State*” (District of Columbia), and “*includes*”.

The Defendants’ multi-layer redefinitions have created an unconstitutional “*citizen or resident of the United States*” [the Defendants’ redefined “*geographical sense*” **expanded federal territory**]. The Defendants have no constitutionally assigned authority for “*citizens*” of federal government.

For 26 USC “*income tax*” Invasion of Privacy, the Defendants subversively transported this Plaintiff, a natural born “*Citizen*”, from his State of residence to federal territory.

³⁸ " by knowingly intelligent acts done with sufficient awareness of the relevant circumstances and likely consequences", as is required Brady v. U.S., 397 U.S. 742 at 748

³⁹ (Encarta® World English Dictionary © & (P) 1999 Microsoft Corporation. All rights reserved. Developed for Microsoft by Bloomsbury Publishing Plc.)

The Legislative Defendants have codified subversion of this Plaintiff's Sovereignty, documenting their illegitimate 2nd class citizen.

H. Conversion of Sovereignty to “*privileged existence*”

Referencing territorial limits in OUR Constitution, this Plaintiff is none of the Defendants' 26 USC redefined objects. He is an “*Unalienable*”, natural born Sovereign American.

The Defendants combine “*presumed*” authority over “*2nd class non-human privileged*” existence with their lack of authority over this Plaintiff, whose existence is a Right, not a “*privilege*”. The mere activity of “*existing*” as a corporation is a “*privilege*”. All activities of a corporation are “*privileged*” activities and may be within the scope of the Defendants' “*presumed*” authority (regulatory authority by mutual agreement). This Plaintiff, who has not knowingly, voluntarily participated in the Defendants' mystery “*privilege*” is not a 26 USC “*person*”.

*“Excises are 'taxes laid upon the manufacture, sale, or consumption of commodities within the country, upon licenses to pursue certain occupations, and upon corporate privileges.’ ... The thing taxed is not the mere dealing in merchandise, in which the actual transactions may be the same, whether conducted by individuals or corporations, but **the tax is laid upon the privileges which exist in conducting business** with the advantages which inhere in the corporate capacity of those taxed, **and which are not enjoyed by private firms or individuals.** These advantages are obvious, and have led to the formation of such companies in nearly all branches of trade. The continuity of the business, without interruption by death or dissolution, the transfer of property interests by the disposition of shares of stock, the advantages of business controlled and managed by corporate directors, the general absence of individual liability, these and other things inhere in the advantages of business thus conducted, which do not exist when the same business is conducted by private individuals or partnerships. **It is this distinctive privilege which is the subject of taxation, not the mere buying or selling or handling of goods, which may be the same, whether done by corporations or individuals.**” Flint v. Stone Tracy co., 220 U.S. 107, 31 S.Ct. 342, 55 L.Ed. 389 (1911)*

The Defendants' subversion of authority is documented in fundamental law under “*Right to pursue any lawful occupation*”, ensuring this Plaintiff is outside 26 USC's jurisdiction.

“The right to follow any of the common occupations of life is an inalienable right, it was formulated as such under the phrase 'pursuit of happiness' in the declaration of independence, ...” Butchers' Union Co. v. Crescent City Co., 111 U.S. 746, 4 S.Ct. 652 (1884)

“Legislature can name any privilege a taxable privilege and tax it by means other than an income tax, but legislature cannot name something to be a taxable privilege unless it is first a privilege.” Const. Art. 2, § 28. 206 Tenn. 694, 337 S.W.2d 453 (1960)

I. 26 USC 7701(a)(14) “*Taxpayer*”

a. Constitution's definition – Precise - The term “*taxpayer*” does not exist in the Constitution.

b. 26 USC redefinition – 9 layers of Subversion:

26 USC 7701(a)(14): “*The term 'taxpayer' means **any person subject to any internal revenue tax.***”

Again using redefinition, the Defendants' “*taxpayer*” groups this Plaintiff with “*privileged activity participants*”. The use of the hybrid term “*taxpayer*” throughout “*income tax*” codes transparently extends “*presumptive*” fraudulently labeled federal subject matter (the judicially re-legislated

“*privileged activity tax*”) onto this Plaintiff’s Rightful, “*Unalienable*” existence, subverting constitutional limits.

In this redefinition, subversion of subject matter combines with subversion of territorial jurisdiction suborning or coercing ignorant execution of the Defendants’ fraudulent authority.

J. 26 USC 7701(a)(23) “Taxable year”

a. Constitution’s definition – Precise - The term “*taxable year*” does not exist in the Constitution.

b. 26 USC redefinition – 2 layers of Subversion:

26 USC 7701(a)(23): “*The term ‘taxable year’ means the calendar year, or the fiscal year ending during such calendar year, upon the basis of which the taxable income is computed under subtitle A.*”

The Defendants blend “*calendar year*” with “*fiscal year*”, **Sovereign time [existence]** with “*privileged activity*” time.

The Defendants qualify time “*upon the basis of ... taxable income...*”, relying on their fraudulently labeled 26 USC title, their judicially re-legislated “*privileged activity tax*”, and their manipulated lack of territorial authority.

K. 26 USC “Taxable Income”

The Defendants’ term “*taxable income*”, two words which would seem to be easily defined, has no definition in 26 USC. Instead, the Defendants engineered thousands of lines of “*presumptive CODE*” overloaded with multi-layered redefinition, coercing IRS’, MDOR’s, and CDORS’ employees, accountants, lawyers, Executive tribunals, and Judicial proceedings to clairvoyantly conjure Legislative intent and extort this Plaintiff’s private property.

L. 26 USC 7701 Deferred Gibberish (Skewed Order of Redefinitions and Circular References)

The Defendants’ scattered order code numbers, dense fifty seven key word redefinitions (46 redefinitions in 7701(a), 10 redefinitions in 7701(b), and 1 redefinition in 7701(c)) above, combine with circular referencing masking immediate inclusion of the same term being defined by isolating its re-reference, creating color-of-authority.

The self-evident simple connotation of “*taxpayer*” is “*a payer of [legally owed] taxes*”. The Defendants’ redefinition of “*taxpayer*” is expanded below for clarity:

“*The term ‘taxpayer’ means any “**person** [judicially redefined “*privileged activity participant*”] subject to [who already owes (a pre-existing condition)] any internal revenue tax.”*

This definition is “*presumptive*” circular reference. The Defendants cannot “*presume*” authority to Invade this Plaintiff’s Privacy to gather private information to manufacture authority for their Invasion of his Privacy. This Plaintiff is not a “*taxpayer*” by default. Until and unless he voluntarily⁴⁰ engages in a pre-defined constitutional “*privilege*”, the Defendants cannot “*presumptively*” exercise authority to obtain any of this Plaintiff’s private information.

⁴⁰ “*by knowingly intelligent acts done with sufficient awareness of the relevant circumstances and likely consequences*”, as is required Brady v. U.S., 397 U.S. 742 at 748

M. “Taxpayer Rights”

- a. Constitution’s definition – Precise - The term “*taxpayer rights*” does not exist, only “*Unalienable Rights*”, by reference to OUR Declaration.
- b. 26 USC Subversion: A huge volume of “*codes*” infused with multi-layered redefinitions, omission of crucial data, and circular reference, condensed and interpreted, distributed in IRS publications describing a “*presumptively enforced*” reduced set of dictated sacrifices for unknowingly, involuntarily participating in unspecified “*privileges*”.

Absent any pre-qualification for “*taxpayer*” status, the Defendants have no authority to obtain in any manner any of this Plaintiff’s private information, including where he works or his income from his own labor, no “*taxpayer*” status, no reduced set of “*Taxpayer Rights*”, no “*income tax*” filing liability, and no “*income tax*” assessment.

The Defendants’ 26 USC huge volume of subversive “*codes*” posing as LAW, infused with multi-layered redefinitions, omission of crucial data, and circular reference, invading this Plaintiff’s library of law, invading his State of residence, invading his Privacy, extorting his Property, and blocking his Unalienable Right to redress his grievances, are null and void.⁴¹

N. Dereliction of Duty, Breach of Contract, Negligence, Depraved Indifference

Still subverting preset authority limits and invading this Plaintiff’s Library of Law; suborning or coercing Deprivation of his Rights under color-of-law, Invasion of his State of residence, Invasion of his Privacy, Extortion of his property (“*fruits*” of his own labor), his Involuntary Servitude, and his family’s distress; the Legislative Defendants willfully or ignorantly continue to violate their sworn duty to honor OUR Constitution, OUR command to secure this Plaintiff’s “*safety and happiness*”, thus preserving his “*Unalienable Rights*” (property):

*“... it is the Right of the People to alter or to abolish it, and to institute new Government, laying its Foundation on such Principles, and organizing its Powers in such Form, **as to them shall seem most likely to effect their Safety and Happiness.**”*

...we mutually pledge to each other our Lives, our Fortunes and our Sacred Honor.” Decl. of Independence

⁴¹ “*All laws which are repugnant to the Constitution are null and void.*” Marbury vs Madison 5 U.S. 137, 174, 176

*“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 its unconstitutionality dates from the time of its enactment... In legal contemplation, it is as inoperative as if it had never been passed... 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 law. **Indeed, insofar as a statute runs counter to the fundamental law of the land, it is superceded thereby.** No one is bound to obey an unconstitutional law and no courts are bound to enforce it.”* 16 Am Jur 2d S177, late Am. Jur. 2d S256

“The Senators and Representatives before mentioned, and the Members of the several State Legislatures, and all executive and judicial Officers, both of the United States and of the several States, shall be bound by Oath or Affirmation, to support this Constitution; ...” U.S. Const. Art. VI, Cl. 3

XI. ALLEGATION 10 – LEGISLATIVE FRAUDULENT CITATIONS OF 31 CFR 1.35

This Plaintiff charges the Defendants caused to be published and disseminated forgeries of the 31 CFR 1.35 Privacy Act (5 USC 552a) in their “*income tax*” forms, instruction books, and pamphlets⁴²; propagating fabrications of authority complicit in the compounding allegations herein; escalating Deprivation of this Plaintiff’s Rights under color-of-law, Invasion of his State of residence, Invasion of his Privacy, Extortion of his property (“*fruits*” of his own labor), his Involuntary Servitude, and his family’s distress.

A. The Actual Privacy Act Notice Regulation 31 CFR 1.35:

The CFR 1.35 Privacy Act of 1974 (5 USC 552a) (hereinafter referenced Privacy Act) requires that, for every piece of private information **any government employee** attempts to solicit from this Plaintiff, they must cite the specific **LAWS** for:

Who is required to respond

What information is needed

Why they need it

Which information is mandatory by specific authority; which information is not mandatory

And the consequences for not supplying mandatory information

All government forms requesting personal information must comply with 31 CFR 1.35:

*“(a) Review of forms. Except for forms developed and used by constituent units, the Deputy Assistant Secretary for Administration shall be responsible for reviewing all forms developed and used by the Department of the Treasury **to collect information from and about individuals**. The heads of components shall each be responsible for the review of forms used by such component to collect information from and about individuals.*

(b) Scope of review. The responsible officers shall review each form for the purpose of eliminating any requirement for information that is not relevant and necessary to carry out an agency function and to accomplish the following objectives;

*(b)(2) To insure that the form or a separate form that can be retained by the individual **makes clear to the individual which information he is required by law to disclose and the authority for that requirement** and which information is voluntary;*

(b)(3) To insure that the form or a separate form that can be retained by the individual states clearly the principal purpose or purposes for which the information is being collected, and summarizes concisely the routine uses that will be made of the information;

*(b)(4) To insure that the form or a separate form that can be retained by the individual **clearly indicates to the individual the effect in terms of rights, benefits or privileges of not providing all or part of the requested information;** and*

*(b)(5) To insure that any form requesting disclosure of a Social Security Number, or a separate form that can be retained by the individual, **clearly advises the individual of the statute or regulation***

⁴² (Federal District Court, Springfield MA, Case # 04-30080-MAP) Exhibits

requiring disclosure of the number or clearly advises the individual that disclosure is voluntary and that no consequence will follow from the refusal to disclose it, and the uses that will be made of the number whether disclosed mandatorily and voluntarily”.

B. 26 USC 6001 Evasion of 31 CFR 1.35 Requirements

The Defendants’ 26 USC 6001 is infused with their 14th and 16th Amendment subversions and their 26 USC 7701 multi-layered redefinitions, omissions of crucial data, and circular references (see previous Allegations), distortions of 31 CFR 1.35 disseminating color-of-authority complicit in the compounding allegations herein:

“Notice or regulations requiring records, statements, and special returns - **Every person liable for any tax imposed by this title, or for the collection thereof**, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe. **Whenever in the judgment of the Secretary** it is necessary, **he may require any person, by notice served upon such person or by regulations**, to make such returns, render such statements, or keep such records, as the Secretary deems sufficient to show whether or not such person is liable for tax under this title.”

26 USC 7701(a)(11) Secretary of the Treasury and Secretary

(A) “Secretary of the Treasury - The term **Secretary of the Treasury** means the Secretary of the Treasury, personally, and **shall not include any delegate** of his.”

(B) “Secretary - The term **Secretary** means the Secretary of the Treasury or his delegate.”

1. “Notice or regulations requiring” – In violation of 31 CFR 1.35, “Notice or regulations” are not specific citations of any legislatively enacted applicable LAW, requiring nothing from this Plaintiff.
2. “Every person” - The Legislative Defendants’ word “person” transparently changes meaning between 31 CFR and 26 USC. The un-redefined 31 CFR “person” is a living, breathing human being. The Defendants’ 26 USC 7701 redefined “person” is a voluntary “privileged activity” participant, not “every [publicly understood] person” and not this Plaintiff, constituting the Defendants’ exploitation of ignorance and coercive subversion of authority.
3. “Liable for” – is not a specific citation for “who is required”. The Legislative Defendants stipulate accurate completion of their blank forms is required to determine any actual liability. This liability cannot exist unless unauthorized coercive solicitation of private information occurs first, establishing fraudulent “who is required”. Without pre-established authority to acquire any information, the Defendants coerced Invasion of this Plaintiff’s Privacy to complete their blank forms.
4. “any tax imposed by this title” - “This title” is 26 USC, Subtitle A - “Income Taxes” – “any tax imposed by” fraudulently labelled, Judicially re-legislated non-specific “privileged activities”, which the Defendants refuse to identify to this Plaintiff, ensuring unavailability, negating “privilege”, producing no subject matter authority to invade this Plaintiff’s Privacy and no territorial jurisdiction to invade this Plaintiff’s State of residence.
5. “This title” is 26 USC, “Internal Revenue Code” - “presumptive” regulations, NOT ENACTED “positive law” per 2 USC 285 (Allegation 07).
6. “Whenever in the Judgement of the Secretary” subversively states any Executive Department delegate can prescribe, manipulate, and execute color-of-law “regulations” with unspecified subject matter “presumption” invading this Plaintiff’s State territory and his Privacy.
7. “By notice served” – In violation of 31 CFR 1.35, “notice” does not specifically cite any legislatively enacted applicable LAW.
8. “By regulations” – are not specific citations of any legislatively enacted applicable LAW.
“The head of an Executive department or military department may prescribe regulations for the government of his department, the conduct of its employees, the distribution and performance of its business, and the custody, use, and preservation of its records, papers, and property.” 5 USC 301: Departmental regulations.
“Regulations” are not LAWS. Enforcing “regulations prescribed by the Secretary” upon this Plaintiff, not under the Defendants’ employ, is subject matter and territorial jurisdictional Abuse of Authority.
9. “Every person liable ... for the collection thereof ...” – references the “Secretary” or his delegates, the IRS, MDOR, and CDORS Defendants, who are responsible for collection of taxes only when a legitimate tax liability exists, which cannot exist (be determined) without unauthorized Invasion to obtain Private information. “Unalienable” Privacy means you can’t force “the cart before the horse”⁴³. The Defendants cannot get to their “ends” with fabricated authority being their “means”.

⁴³ McGraw-Hill Dictionary of American Idioms and Phrasal Verbs. © 2002 by The McGraw-Hill Companies, Inc.

The Defendants' 26 USC 6001 forgery clearly violates 31 CFR 1.35. The Defendants do not cite any authority requiring this Plaintiff to supply any information or any authority for their possession of his stolen property (his private information). Instead, the Defendants subversively coerce compliance with color-of-authority.

C. 26 USC 6011 Evasion of 31 CFR 1.35 Requirements

The Defendants' 26 USC 6011 is infused with their 14th and 16th Amendment subversions and their 26 USC 7701 multi-layered redefinitions, omissions of crucial data, and circular references (see previous Allegations), distortions of 31 CFR 1.35 disseminating color-of-authority complicit in the compounding allegations herein:

26 USC 6011: "General requirement of return, statement, or list - (a) General rule - "When required by regulations prescribed by the Secretary any person made liable for any tax imposed by this title..."

1. "General requirement" and "General rule" – contradict 31 CFR 1.35's requirement for specific citations of LAW
2. "When required by regulations ..." does not specify any legislatively enacted applicable LAW.
3. "Regulations prescribed by the Secretary", any executive department head or delegate have no jurisdiction over this Plaintiff, unaffiliated with federal government.

"The head of an Executive department or military department may prescribe regulations for the government of his department, the conduct of its employees, the distribution and performance of its business, and the custody, use, and preservation of its records, papers, and property." 5 USC 301: Departmental regulations.

The "Secretary or his delegate" (Executive Branch) does not have the authority to prescribe LAWS (Legislative Branch function). "Regulations" are not LAWS. Enforcing "regulations prescribed by the Secretary [or any delegate]" upon this Plaintiff, not under the Defendants' employ, is subject matter and territorial jurisdictional Abuse of Authority.

4. "Any person" – Again, the Legislative Defendants' word "person" transparently changes meaning between 31 CFR and 26 USC. The un-redefined 31 CFR "person" is a living, breathing human being. The Defendants' 26 USC 7701 redefined "person" is a voluntary "privileged activity" participant, not just "any [publicly understood] person" and not this Plaintiff, constituting the Defendants' exploitation of ignorance and coercive subversion of authority.
5. "Any person made liable for any tax" is another "presumptive" unspecified circular reference evading any authority citation.
6. "any tax imposed by this title" - "This title" is 26 USC, Subtitle A - "Income Taxes" – "any tax imposed by" fraudulently labelled, Judicially re-legislated non-specific "privileged activities", which the Defendants refuse to identify to this Plaintiff, ensuring unavailability, producing no subject matter authority to invade this Plaintiff's Privacy and no territorial jurisdiction to invade this Plaintiff's State of residence.

7. “*This title*” is 26 USC, “**Internal Revenue Code**” - “*presumptive*” regulations, **NOT ENACTED** “*positive law*” per 2 USC 285 (Allegation 07).

The Defendants’ 26 USC 6011 forgery clearly violates 31 CFR 1.35. The Defendants do not cite any authority requiring this Plaintiff to supply any information or any authority for their possession of his stolen property (his private information). Instead, the Defendants subversively coerce compliance with color-of-authority.

D. 26 USC 6012 Evasion of 31 CFR 1.35 Requirements

The Defendants’ 26 USC 6012 is infused with their 14th and 16th Amendment subversions and their 26 USC 7701 multi-layered redefinitions, omissions of crucial data, and circular references (see previous Allegations), distortions of 31 CFR 1.35 disseminating color-of-authority complicit in the compounding allegations herein:

26 USC 6012: “**Persons** *required to make returns of income* – (a) **General rule** - *Returns with respect to income taxes* under subtitle A shall be made by the following:

(1)(A) **Every individual having for the taxable year** gross income which equals or exceeds the exemption amount, ...“

1. “**General rule**” - “*presumptive*” regulations, **NOT ENACTED** “*positive law*” per 2 USC 285 (Allegation 07), does not specify **any legislatively enacted applicable LAW**.
2. “*With respect to income taxes* under subtitle A” - 26 USC, Subtitle A - “**Income Taxes**” – fraudulently labelled, Judicially re-legislated non-specific “*privileged activities*”, which the Defendants refuse to identify to this Plaintiff, ensuring unavailability, producing no subject matter authority to invade this Plaintiff’s Privacy and no territorial jurisdiction to invade this Plaintiff’s State of residence.
3. 26 USC, “**Internal Revenue Code**” - “*presumptive*” regulations, **NOT ENACTED** “*positive law*” per 2 USC 285 (Allegation 07).
4. In 26 USC 6012, 26 USC 7701(a)(1) subversively redefined “*persons*” transforms into 26 USC 7701(b)(1) subversively redefined “*every individual*”.
 - a. “**Persons**” – Again, the Legislative Defendants’ word “*person*” transparently changes meaning between 31 CFR and 26 USC. The un-redefined 31 CFR “*person*” is a living, breathing human being, **outside federal territorial jurisdiction**. The Defendants’ 26 USC 7701 redefined “*person*” is a **voluntary “privileged activity” participant**, not all “[publicly understood] *persons*” and not this Plaintiff, constituting the Defendants’ coercive subversion of authority.
 - b. “**Individual**” – The Legislative Defendants’ word “*individual*” transparently changes meaning between 31 CFR and 26 USC. The un-redefined 31 CFR “*individual*” is a living, breathing human being. The Defendants’ 26 USC 7701 redefined “*individual*” is a “*nonresident alien*” “*person*”, outside the territorial jurisdiction of the Defendants’ 26 USC 7701 “*geographical sense*” multi-layered redefinition of “*United States*”.

26 USC 7701(b)(1)(B): *Nonresident Alien* – “An **individual** is a nonresident alien if such individual is neither a citizen of the **United States** [federal territory] nor a resident of the **United States** [federal territory].”

- c. “**Persons required**” – **voluntary “privileged activity” participants** are cited as “**individuals required**”, “*Nonresident Aliens*”, breaching federal territorial jurisdiction.
5. “**Taxable year**” – Time participating in fraudulently labelled, Judicially re-legislated non-specific “*privileged activities*”,
6. “... *having for the taxable year*” – a year during which voluntary participation in a “*privileged activity*” was knowingly engaged and which produced income. This is the subject of the Defendants’ “*income tax*”. Absent any qualifying “*privileged activity*”, the Defendants are subversively taxing this Sovereign Plaintiff’s existence (his natural born Right, property not a “privilege”), with a judicially re-legislated, subversively labeled, indirect tax (“*income*” being the undefined “*privileged activity*”), which the Defendants refuse to identify to this Plaintiff, ensuring unavailability, producing no subject matter authority to invade this Plaintiff’s Privacy and no territorial jurisdiction to invade this Plaintiff’s State of residence:

“The property which every man has is his own labor, as it is the original foundation of all other property” Butchers’ Union Co. v. Crescent City Co., 111 U.S. 746, 4 S.Ct. 652, 28 L.Ed. 585 (1884)

“The right to follow any of the common occupations of life is an inalienable right, it was formulated as such under the phrase ‘pursuit of happiness’ in the declaration of independence, ...” Butchers’ Union Co. v. Crescent City Co., 111 U.S. 746, 4 S.Ct. 652 (1884)

“Since the right to receive income or earnings is a right belonging to every [natural] person, this right cannot be taxed as a privilege.” Jack Cole Company v. MacFarland, 337 S.W. 2d 453, 456 (Tenn. 1960), 206 Tenn. 694, 337 S.W.2d 453 (1960)

“Legislature can name any privilege a taxable privilege and tax it by means other than an income tax, but legislature cannot name something to be a taxable privilege unless it is first a privilege.” Const. Art. 2, § 28. 206 Tenn. 694, 337 S.W.2d 453 (1960)

7. “**Gross income**” – the measurement criteria to determine any “*taxable year*” (period of qualifying “*privileged activity*”). Void a specified “*privileged activity*” (subject matter to tax), there is no “*taxable year*”, \$0.00 of income measurement criteria, and no justification to obtain this Plaintiff’s Private information.

The Defendants’ 26 USC 6012 forgery clearly violates 31 CFR 1.35. The Defendants do not cite any authority requiring this Plaintiff to supply any information or any authority for their possession of his stolen property (his private information). Instead, the Defendants subversively coerce compliance with color-of-authority.

E. 26 USC 7201 Evasion of 31 CFR 1.35 Requirements

The Defendants must also **specifically cite any consequences** for not supplying their “*required(?)*” data per 31CFR1.35(b)(4). The Defendants do not reference 26 USC 7201 or 7203, their coercive, fraudulent consequential codes, also infused with their 14th and 16th Amendment subversions and their 26 USC 7701 multi-layered redefinitions, omissions of crucial data, and circular references (see previous Allegations), distortions of 31 CFR 1.35 disseminating color-of-authority complicit in the compounding allegations herein:

26 USC 7201 – “Attempt to evade or defeat tax. *Any person who willfully attempts in any manner to evade or defeat any tax imposed by this title or the payment thereof shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, shall be fined not more than \$100,000 (\$500,000 in the case of a corporation), or imprisoned not more than 5 years, or both, together with the costs of prosecution”.*

1. “Attempt to evade or defeat tax” – by whose authoritative unbiased judgement? Purposeful challenge to perceived abuse, demonstration of objection, OUR constitutional Right will be punished, oppressed, not “heard”.
2. “Any person” – Again, the Legislative Defendants’ word “person” transparently changes meaning between 31 CFR and 26 USC. The un-redefined 31 CFR “person” is a living, breathing human being. The Defendants’ 26 USC 7701 redefined “person” is a **voluntary “privileged activity” participant**, not “any [publicly understood] person” and not this Plaintiff, constituting the Defendants’ exploitation of ignorance and coercive subversion of authority.
3. “any tax imposed by this title” - “This title” is 26 USC, Subtitle A - “**Income Taxes**” – “any tax imposed by” fraudulently labelled, Judicially re-legislated non-specific “privileged activities”, which the Defendants refuse to identify to this Plaintiff, ensuring unavailability, producing no subject matter authority to invade this Plaintiff’s Privacy and no territorial jurisdiction to invade this Plaintiff’s State of residence.
4. “This title” is 26 USC, “**Internal Revenue Code**” - “presumptive” regulations, **NOT ENACTED** “positive law” per 2 USC 285 (Allegation 07).
5. “shall, in addition to other penalties provided by law, be guilty” – by what exact **LAW** cite? Guilty until proven innocent – violating **OUR fundamental LAWS**.

The Defendants’ 26 USC 7201 tyrannous threats clearly violate 31 CFR 1.35. The Defendants do not cite any authority requiring this Plaintiff to supply any information or any authority for their possession of his stolen property (his private information). Instead, the Defendants subversively coerce compliance with color-of-authority using Extortion to comply with Fraud.

F. 26 USC 7203 Evasion of 31 CFR 1.35 Requirements

26 USC 7203 – “Willful failure to file return, supply information, or pay tax. *Any person required under this title to pay any estimated tax or tax, or required by this title or by regulations made under authority thereof to make a return, keep any records, or supply any information, who willfully fails to pay such estimated tax or tax, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$25,000 (\$100,000 in the case of a corporation), or imprisoned not more than 1 year, or both, together with the costs of prosecution. In the case of any person with respect to whom there is a failure to pay any estimated tax, this section shall not apply to such person with respect to such failure if there is no addition to tax under section 6654 or 6655 with respect to such failure. In the case of a willful violation of any provision of section 6050I, the first sentence of this section shall be applied by substituting “felony” for “misdemeanor” and “5 years” for “1 year”*

1. “*Willful failure to ...*” – by whose authoritative unbiased judgement? Failure to submit to unjustified taxation, purposeful challenge to perceived abuse, demonstration of objection, OUR constitutional Right will be punished, oppressed, not “*heard*”.
2. “*Any person*” – Again, the Legislative Defendants’ word “*person*” transparently changes meaning between 31 CFR and 26 USC. The un-redefined 31 CFR “*person*” is a living, breathing human being. The Defendants’ 26 USC 7701 redefined “*person*” is a **voluntary “privileged activity” participant**, not “*any [publicly understood] person*” and not this Plaintiff, constituting the Defendants’ exploitation of ignorance and coercive subversion of authority.
3. “*Required by this title*” - “*this title*” is 26 USC, Subtitle A - “**Income Taxes**” – fraudulently labelled, Judicially re-legislated non-specific “*privileged activities*”, which the Defendants refuse to identify to this Plaintiff, ensuring unavailability, producing no subject matter authority to invade this Plaintiff’s Privacy and no territorial jurisdiction to invade this Plaintiff’s State of residence.
4. “*This title*” is 26 USC, “**Internal Revenue Code**” - “*presumptive*” regulations, **NOT ENACTED** “*positive law*” per 2 USC 285 (Allegation 07).
5. “**Regulations** made under authority thereof”:

*“The head of an Executive department or military department **may prescribe regulations for the government of his department, the conduct of its employees, the distribution and performance of its business, and the custody, use, and preservation of its records, papers, and property.**” 5 USC 301: Departmental regulations.*

The Defendants’ “*Regulations*” **are not specific citations of any legislatively enacted applicable LAW**. Enforcing “*regulations*” upon this Plaintiff, a Sovereign not under the Defendants’ employ, is subject matter and territorial jurisdictional Abuse of Authority.

6. “**shall, in addition to other penalties provided by law, be guilty**” – Guilty until proven innocent – violating **OUR fundamental LAWS**.

The Defendants’ 26 USC 7203 tyrannous threats clearly violate 31 CFR 1.35. The Defendants do not cite any authority requiring this Plaintiff to supply any information or any authority for their possession of his stolen property (his private information). Instead, the Defendants subversively coerce compliance with color-of-authority using Extortion to comply with Fraud.

G. IRS Notice 609 Forgery

The Defendants’ “*IRS Notice 609*” publicly disseminated forgery of the Privacy Act:

“The Privacy Act of 1974 says that when we ask you for information, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if you do not provide it and whether or not you must respond under the law.”

“This notice applies to tax returns and any papers filed with them. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.”

“Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections.”

“We may give the information to the Department of Justice to enforce the federal civil and criminal tax laws, and to other federal agencies as provided by law. **We may also give it to** cities, states, the District of Columbia, and to U.S. commonwealths or possessions to carry out their tax laws. **We may give it to** certain foreign governments under tax treaties they have with the United States. **We may also disclose this information to** federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.”

“If you do not file a return, the law says that **you** may be subject to penalties and interest, and in certain cases, criminal prosecution. If **you** do not provide required information, or provide false or fraudulent information, the law says that we may have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on **your** return. This could make your tax higher or delay any refund. **You** may also be subject to additional interest, penalties, or criminal prosecution.”

1. Self-evident in the Defendants’ 1st paragraph above is **their acknowledgement** of responsibility to comply with 31 CFR 1.35’s requirements.
2. The Defendants’ “This notice applies to tax returns and any papers filed with them” ensures their 2nd and subsequent paragraph references to “you” only pertains to 26 USC redefined “*privileged activity participants*”, suborning or coercing “Invasion of this Plaintiff’s Privacy and not citing any **specific legislatively enacted applicable LAW**, in violation of 31 CFR 1.35.
3. The Defendants’ 3rd paragraph references their 26 USC 6001, 6011, and 6012 fraudulent distortions evading **specific citations of any legislatively enacted applicable LAW**, detailed previously, falsely stating “**Your response is mandatory under these sections.**”
4. “**We may give the information to**” – Having cited no authority to obtain or possess this Plaintiff’s private information, the Defendants document their Extortion threat to Distribute Stolen Property.
5. “**If you do not file a return**” – The Defendants no longer stipulate redefined “*persons*”, redefined “*individuals*”, 26 USC 6001 “*Every person liable for*”, 26 USC 6011 “*any person made liable*”, 26 USC 6012 “*Persons required*”, or 26 USC 6012 “*Every individual having for the taxable year*”, but revert to un-redefined “**you**”, documenting and disseminating color-of-authority.
6. “**the law says**” – What precise cite? The Defendants continually evade their responsibility to comply with 31 CFR 1.35.

The Defendants’ IRS Notice 609 publicly disseminated forgery clearly violates 31 CFR 1.35. The Defendants do not cite any authority requiring this Plaintiff to supply any information or any authority for their possession of his stolen property (his private information). Instead, the Defendants subversively coerce compliance with color-of-authority using Extortion to comply with Fraud.

H. MA Defendants replicate Evasion of 31 CFR 1.35 Requirements

The MA Defendants' 1999, 2000, and 2001 Income Tax Instruction Books contain publicly disseminated color-of-authority contradicting the Privacy Act. Referencing pages 4, 6, and 7 respectively:

"Massachusetts Adopts the US Internal Revenue Code ..."

MGL (Mass. General Law) Chap 62, Sec 1: *"When used in this chapter the following words or terms shall, unless the context indicates otherwise, have the following meanings: ... (c) **Code, the Internal Revenue Code of the United States**, ... (d) Federal gross income, gross income as defined under the Code."*

MGL Chap 62, Sec 2(a): *"**Massachusetts gross income shall mean the federal gross income**"*

1. The MA Defendants' MGL Chap 62, Sec 1 and Sec 2(a) cite 26 USC 6001, 6011, and 6012 forgeries (detailed previously). The MA Defendants replicate the US Defendants' subject matter Fraud and territorial breach.
2. Referencing the MA Defendants' "2000 Massachusetts Resident Income Tax Form 1" Booklet (2001 Booklet also), the top of "Form 1 – Massachusetts Resident Income Tax Return" states "For Privacy Act Notice, See Page 7 [of the Instruction Booklet]", which coercively cites:

*"Under the authority of 42 USC sec 405 (c)(2)(C)(i), and MGL c. 62C, sec 5, the Department of Revenue **has the right to require an individual to furnish his or her Social Security number on a state tax return.**"*

42 USC Sec 405 (c)(2)(C)(i): *"**It is the policy of the United States that any State** (or political subdivision thereof) **may, in the administration of any tax, general public assistance, driver's license, or motor vehicle registration law within its jurisdiction, utilize the social security account numbers** issued by the Commissioner of Social Security for the purpose of establishing the identification of **individuals affected by such law**, and may require any individual who is or appears to be so affected to furnish to such State (or political subdivision thereof) or any agency thereof having administrative responsibility for **the law involved**, the social security account number (or numbers, if he has more than one such number) issued to him by the Commissioner of Social Security."*

MGL Chap 62C, Sec 5 *"**Any return, document or tax payment required or permitted to be filed under this chapter shall be filed with or transmitted to the commissioner in such manner ... that such return or document is made under the penalties of perjury.** Any return, document or payment submitted in a manner or medium other than that prescribed by the commissioner **shall not be deemed to have been filed.**"*

3. *"**has the right**"* – The MA Defendants have no *"**rights**"*, only authority granted by OUR employment contract, requiring adherence to the Privacy Act.

4. **“to require an individual to furnish his or her Social Security number on a state tax return.”** – The MA Defendants manipulate the exact wording of 42 USC 405 and MGL Chap 62C, Sec 5, evading citation of any authority to require a “state tax return”, negating their requirement to obtain or possess this Plaintiff’s social security number, address, place of work, or earnings information. There is no statement anywhere resembling “*Our legal right to ask for a properly filled out privileged activity tax return is [and citing an exact legislatively enacted applicable LAW identifying specific avoidable “privileges” which produce income]*”.
5. **“may, in the administration of any tax” – IF administering constitutional taxation**
6. MGL Chap 62C, Sec 5 (above) – The MA Defendants cite no authority, only the manner of compliance with their Fraud.

The MA Defendants’ publicly disseminated forgeries clearly violate 31 CFR 1.35. The Defendants do not cite any authority requiring this Plaintiff to supply any information or any authority for their possession of his stolen property (his private information). Instead, the Defendants subversively coerce compliance with color-of-authority using Extortion to comply with Fraud.

I. W-4 Employer/ Financier Complicity to Invade Privacy and Distribute Stolen property

Documented by the Defendants at the bottom on the back of their W-4 form (2008 quoted below); similarly coercive color-of-authority presented as mandatory to this Plaintiff by his employers (fiduciary representatives of the IRS, MDOR, and CDORS) upon starting his employment (extortion of private information in exchange for work); in fine print is another forgery of the Privacy Act:

*“We ask for the information on this form to carry out the Internal Revenue **LAWS** of the United States. **The Internal Revenue CODE requires** this information under sections 3402(f)(2)(A) and 6109, and their regulations.”*

26 USC 3402 (f)(2)(A): *“On or before the date of the commencement of employment with an employer, **the employee shall furnish the employer** with a signed withholding exemption certificate relating to the number of withholding exemptions which he claims, which shall in no event exceed the number to which he is entitled.”*

26 USC 6109 (a): *“**When required by regulations prescribed by the Secretary:** (1) **Any person required under the authority of this title** to make a return, statement, or other document shall include in such return, statement, or other document such identifying number as may be prescribed for securing proper identification of such person.”*

1. *“The Internal Revenue Code **requires**” - the same as “This title requires” – **26 USC**, Subtitle A - **“Income Taxes”** - fraudulently labelled, Judicially re-legislated non-specific “*privileged activities*”, which the Defendants refuse to identify to this Plaintiff, ensuring unavailability, producing no subject matter authority to invade this Plaintiff’s Privacy and no territorial jurisdiction to invade this Plaintiff’s State of residence.*
2. *“The Internal Revenue Code” is **26 USC**, “**Internal Revenue Code**” - “presumptive” regulations, **NOT ENACTED** “positive law” per 2 USC 285 (Allegation 07).*

3. **“the employee shall”** - 26 USC 3402 is a federal requirement of an incorporated employer (a **“privileged entity”** **voluntarily** accepting federal control and reduced **“rights”**). Although that employer may be a federal agency enjoying the protections accorded **“incorporated”** structures, its employees do not. Its employees’ Unalienable Right to labor is fundamental to their independence. This Plaintiff’s private employment (Right to labor, independence) is not under **“incorporated”** structure, not a **“privilege”**, not under federal jurisdiction; thus employers are coercing Invasion of Privacy under color-of-authority.
4. 26 USC 6109 above again documents the Defendants’ coercive subversion of authority, stating **“requirements”** for disclosure of this Plaintiff’s social security number, only when unspecified **“regulations”** dictate (never).

This Plaintiff’s employers/financiers, performing as agents of the IRS, MDOR, and CDORS, coerced his completion of 26 USC **“withholding”** forms (W-4, W-9, etc.) and disclosure of his private information under false pretenses; thus his signatures on all of these documents have been revoked.⁴⁴

This Plaintiff’s employers documented on every **“pay stub”** and **“end of year”** W-2 form, and his financiers documented on every **“end of year”** 1099 form, their complicity with the IRS, MDOR, and CDORS in the repetitive Invasion of his Privacy and repetitive Distribution of his Stolen Private Information and Property.

J. Invasion

In OUR most fundamental laws on privacy and taxation, where severe pressure exists for government to become abusive, spews the Legislative Defendants’ most asinine gibberish anyone could ever fabricate.

None of the Defendants’ documents seek the fundamental qualifier, that would simply identify subject matter (**avoidable income producing “privileges”**) authorizing their Invasion of this Plaintiff’s Privacy to pry into personal information **pertinent only to “privileged activities”** if those activities’ generated income.

Without knowledge of the details of any avoidable **“privileged activity”**; **thus negating voluntary participation**, voiding any **“taxable year”**, producing no taxable **“privileged activity”** income; this Plaintiff has no requirement to participate in any IRS, MDOR, or CDORS **“income tax”** paperwork, and the Defendants have no authority to pry into this Plaintiff’s Privacy, no authority to obtain any information about where he worked or his income from his own labor, and no authority to possess any of his private information.

Devoid any authority, the Defendants have stolen and distributed this Plaintiff’s private information. The Defendants’ inquisition into this Plaintiff’s Right to his own Labor or its **“Fruits”** is none of their business and outside their authority to require from his employer(s). The Defendants have fraudulently breached this Plaintiff’s constitutional Right to Privacy (Invasion of Privacy, U.S. Const., 4th Amendment).

⁴⁴ Affidavit dated April, 2000 (Federal District Court, Springfield MA, Case # 04-30080-MAP, IRS Exhibit 001)

Evident by their unauthorized possession of this Plaintiff's private employment data on their fraudulent invoices, the Defendants have violated 31 CFR 1.35. The IRS', MDOR', and CDORS' claims⁴⁵ are thus "null and void"⁴⁶, and document Deprivation of this Plaintiff's Rights under color-of-law, Invasion of his State of residence, Invasion of his Privacy, Extortion of his property ("fruits" of his own labor), and his Involuntary Servitude; all causing his family's distress.

K. Dereliction of Duty, Breach of Contract, Negligence, Depraved Indifference

Still subverting preset authority limits and invading this Plaintiff's Library of Law; suborning or coercing Deprivation of his Rights under color-of-law, Invasion of his State of residence, Invasion of his Privacy, Extortion of his property ("fruits" of his own labor), his Involuntary Servitude, and his family's distress; the Legislative Defendants willfully or ignorantly continue to violate their sworn duty to honor OUR Constitution, OUR command to secure this Plaintiff's "safety and happiness", thus preserving his "Unalienable Rights" (property):

*"... it is the Right of the People to alter or to abolish it, and to institute new Government, laying its Foundation on such Principles, and organizing its Powers in such Form, **as to them shall seem most likely to effect their Safety and Happiness.***

...we mutually pledge to each other our Lives, our Fortunes and our Sacred Honor." Decl. of Independence

*"**The Senators and Representatives before mentioned, and the Members of the several State Legislatures, and all executive and judicial Officers, both of the United States and of the several States, shall be bound by Oath or Affirmation, to support this Constitution;** ..." U.S. Const. Art. VI, Cl. 3*

This Legislative abuse is also excavated out of the encoded bowels of OUR Library of Congress' massive archives, evading OUR discovery, preying on OUR trust, also sustaining the Defendants' globally published 16th Amendment Fraud.

⁴⁵ (Federal District Court, Springfield MA, Case # 04-30080-MAP) Exhibits

⁴⁶ "**All laws which are repugnant to the Constitution are null and void.**" Marbury vs Madison 5 U.S. 137, 174, 176

*"**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 its unconstitutionality dates from the time of its enactment... In legal contemplation, it is as inoperative as if it had never been passed... 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 law. **Indeed, insofar as a statute runs counter to the fundamental law of the land, it is superceded thereby.** No one is bound to obey an unconstitutional law and no courts are bound to enforce it."*** 16 Am Jur 2d S177, late Am. Jur. 2d S256