

Plaintiff's Memorandum in Support of Allegation 09

Exhibit 017 - Embedded 26 USC Legislative "Regulations" Perversion

1. As previously detailed in Allegation 08, and bluntly self-documented by the Legislative Defendants in 26 USC 285, Title 26 USC - "*Internal Revenue Code*" **is missing** from the titles "**enacted** into positive law"; thereby it is **not legally enacted, NOT LAW**:

*"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."

2. Missing from "**positive law**" titles above, and reconfirmed in 26 USC 6011 below, the Legislative Defendants' Title 26 "*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..."

- (a) "*Regulations*" **are not laws**; thereby inapplicable beyond federal internal operational affairs.
 - (b) "*When required by regulations ...*" **does not cite any Jurisdiction**; thereby violating the 31 CFR 1.35 Privacy Act (reference Exhibit 019). Insinuation requires nothing.
 - (c) The whole phrase is a circular re-reference defining NOTHING to make "**any person ... liable**".
3. "**Regulations prescribed by the Secretary**", any Treasury Department employee, have no jurisdiction over this Plaintiff:

"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

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4. 26 USC 7701(a)(11) Definition of 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.**"

5. 26 USC 7805 Rules and Regulations

"Except where such authority is expressly given by this title to any person other than an officer or employee of the Treasury Department, **the Secretary shall prescribe all needful rules and regulations** for the enforcement of this title, including all rules and regulations as may be necessary by reason of any alteration of law in relation to internal revenue."

6. Neither the Executive Branch "Secretary of the Treasury" nor "his delegate" has any authority to prescribe **LAWS**. WE assigned **ALL LAW MAKING** to the Legislative Branch (OUR Const, Art 1, Sec 8, Cl 18), NOT the Executive.

7. "Regulations" are not **LAWS**. "Regulations" are only applicable within the "District of Columbia ... and such places" (Const, Art 1, Sec 8, Cl 17). Federal Executive Department heads and their delegates **have NO CONSTITUTIONALLY GRANTED authority to solicit information from any Sovereign American who is not affiliated with Federal Government.** (Reference 26 USC 3401(c) - Definitions, Employee).

8. Codes which **suborn the enforcement of ANY "regulations"**, whether "prescribed by the Secretary of the Treasury [or any delegate]" or anyone else, upon this Plaintiff (a Sovereign American Laborer) **is Subject Matter and Territorial subversion.**

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Exhibit 018 - Weaponized Linguistics (Honed Omissive Fraud)

9. **OUR Library's LAWS** must convey simple, explicit instructions for accurate, consistent, fair implementation and adjudication; therein Security for OUR "*safety and happiness*", the Defendants' primary job.
10. **In OUR Library**, the Legislative Defendants published thousands of intricately complex, subversive Title 26 USC Taxation "**codes**"; thereby contaminating OUR Library of **LAWS** with honed **misdirection**; thereby suborning Treasury Abuse, Public Subjugation, and complicit Adjudication; self-evident throughout 26 USC in numerous detailed Exhibits to follow.
11. The Legislative Defendants **preyed** on OUR faith in MORAL Government and OUR expectation that COMMON TERMS have **ONLY ONE RATIONAL meaning**; targeted specific TERMS for their **appearance** to convey straightforward and unquestionable Public rational meaning (**needing no rational explanation**); and deployed complex tactical distortions weaponizing OUR English language:
 - (a) **Manipulative Redefinition** - Redefinitions (altered meanings) starkly contrasting public rationale; therein **fabricating "INTENDED" meanings** (CLARIFICATIONS)
 - (b) **Cascading Referential Distribution** (Multi-Layering) - One term referencing another and another, etc.
 - (c) **Convolved Multiple Chains** of Cascading Referential Distribution
 - (d) **Engineered Obscurity** - By **Omission** of any clarifying phrases and/or any connective reference to redefinition, critical codes contain **no indication** that any term has been targeted and redefined; therein **no longer representing Public rational meaning**; therein **no detectable existence** of redefinition; and therein **no reasonable expectation** of such

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- (e) **Evasive Clarification Camouflage** - **Isolated Embedment** of term redefinition in extreme separation thousands-of-codes away from the codes that use them, **obscuring the existence** of redefinition (clarification); and compounding convoluted order placement; self-evident in Title 26 USC code arrangement (See Codes Map within Exhibit 018)
- (f) **Broad Spectrum Misdirection** - Legislatively redefined "*includes*" and "*including*", plus clairvoyantly conjured Legislative "*intent*" through multiple layers of obscured redefinition (altered meanings) **misdirecting ANY Treasury DELEGATE to fabricate color-of-law**: Exhibit 017 - 26 USC 6011, 26 USC 7701(a)(11)(B)
- (g) **Synonym Substitution** - Switching one redefined common term for another redefined common term; thereby **no longer synonyms**
- (h) Rampant Multiple Redefinitions in a single code
- (i) **Tacit False Inclusion** (Omissive Fraud) - **Undetectable substitution** of Public (all inclusive) rational meaning with the altered (restricted) meaning; thereby fabricating Tacit False Inclusion; thereby encoding **Omissive Fraud** and **Implied Penalty Coercion** (Extortion) cascading throughout 26 USC

12. The **basic** premise, **who is required to pay** 26 USC "*Income Taxes*" must logically be "**people**", since objects can't pay anything; but Constitutionally, it is **NOT "everybody"** on the face of this planet. People isolated from OUR Governments' Jurisdiction do not pay American taxes. The Legislative Defendants' **COMMON TERM** is "*taxpayer*", drilled into OUR heads by the Treasury Defendants' numerous publications from the moment we started working.

13. The Legislative Defendants' Title **26 USC 1(a)** **very first** code DOES NOT USE "*taxpayer*":

*There is hereby imposed on the **taxable income** of - (1) every ... **individual** ..."*

14. The definitions of "*taxpayer*", "*taxable income*", and "*individual*" should be simple; however, the Legislative Defendants' definitions, excavated by years of research, are multiple chains of isolated "*codes*" (26 USC 7701, 6000, 7200, 3400, and 3100) interconnected by word association.

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Exhibit 018A - 26 USC 7701 Convoluted Obscure Multi-Layered Redefinition

15. 26 USC **7701** "*Definitions*" is ONLY ONE of many codes, deeply buried **seven thousand seven hundred and one "codes"** from the beginning of this Title and that first code. Isolated here in this ONE code, the Legislative Defendants have "*encoded*" the **REDEFINITION of fifty-seven critical, COMMON WORDS, starkly contrasting public rationale**. Their meanings are altered "*when used [anywhere] in this [ENTIRE] title*".
16. The Legislative Defendants' definition of the COMMON TERM "*taxpayer*" is a chain of "*codes*" **TEN redefinition layers deep**, linked by word association only, beginning with 26 USC 7701(a)(14):
- "The term 'taxpayer' means any person subject to any internal revenue tax."*
17. Excavated from the bowels of 26 USC 7701, by interdependent descending order of redefinition from the code above, and detailed in multiple exhibits to follow:
- "taxpayer" is predicated on "person"; which is predicated on "individual", which is predicated on "resident and non-resident alien", which is predicated on "citizen", which is predicated on "United States", which is predicated on "States", which is predicated on "State", which is predicated on "includes"; all of which is predicated on the implementors' and adjudicators' clairvoyantly conjured Legislative "intent".*
18. In OUR Library of **LAWS**, this is the purportedly "*precise*" work product the Legislative Defendants have produced to SECURE OUR Safety and Happiness (their Sworn Obligation).

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19. In 26 USC, **to precisely implement or adjudicate** ANY and ALL codes containing ANY of the above redefined words, or ANY and ALL codes referentially cascading, a human being must clairvoyantly conjure **Legislative "intent"** (first distorting layer); thereby requiring scrutiny of every **"encoded"** redefinition in their **10 redefinition layer** chain.

Exhibit 018B - 26 USC 7701(a) Interpretative "*Intent*"

20. The 26 USC 7701(a) Legislative "*intent*" - **1st layer of Misdirection** - The Legislative Defendants preface their entire list of redefinitions with this expansive instruction; thereby directing **interpretative** implementation and adjudication of **ALL 26 USC "codes"**:

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

21. Any definition following this basic instruction **expands the scope** of any word redefined in 26 USC "*Income Taxes*" **according to the intent of the interpreter**, not the lawmakers. **ALL employees** in all Federal and State Revenue Departments, "*income tax*" Businesses, Accounting Firms, Employers' Personnel and Accounting Departments, Law Firms, Executive tribunals, and the Judicial Courts are **clairvoyantly conjuring** Legislative **"intent"**, NOT precise LAW, from the thousands of lines of 26 USC **"complex CODES"** containing these multi-layered redefinitions.

Exhibit 018C - 26 USC 7701(c) "*Includes and Including*"

22. When "includes" or "including" are used in LAWS, they critically designate **the EXTENT of Subject Matter and Territorial Jurisdiction**, in 26 USC the **EXTENT** of "INCOME **TAXES**".

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23. OUR Constitution's definition - NOT redefined, harmonious with Morality, precise in its usage, and consistent with this Treasury Decision 3980, Vol. 29, Jan – Dec **1927**, pgs. 64 and 65 defining the words includes and including as:

“(1) To comprise, comprehend, or embrace....

*(2) **To enclose within; contain; confine**...”*

24. The Legislative Defendants' 26 USC 7701(c) redefinition - **2nd layer of Misdirection**. Permeating ALL “codes” in 26 USC, **this redefinition is so devious** that the Legislative Defendants deploy a **77-word** purportedly “clarifying” example, an **inaccurate distraction** embellished in fogging complexity, insinuation, and misrepresentation:

*“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**.”*

25. In redefinition above, not their misrepresentative example, their double negative (“shall **not** be deemed to **exclude**”) **shall be construed to mean EXPANSIVE** to “other things **otherwise** within the meaning”, **unless clarifying phrases are present**; thereby **exactly opposite** Morality and Reason, the Treasury's definition, and public standard binding contractual commitment.

26. The Legislative Defendants' purported expansively clarifying phrases “all types of” and/or “includes, but not limited to” become tacit; “**are generally used**” becomes a misnomer and **clarifying phrases are eliminated by design**.

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27. Absent any clarifying phraseology, the following **example accurately** represents the Legislative Defendants' **manipulative encoding** throughout 26 USC, Subtitle A:

Ex: *"There is hereby imposed **a tax on fruits including** apples, oranges, and peaches"*

- (a) The previous Treasury definition of "including" communicates precision, limiting this example to only what is stated (*"apples, oranges, and peaches"*).
- (b) The Legislative Defendants' 26 USC 7701 redefinition of "including" **suborns expansion of authority** to tax any and all other fruits not specifically listed, **unless specifically excluding others**. **OMISSION becomes discretionary law**: Are bananas "*included*" or not? What about pears? **Who understands** "*the term defined*" ? **Who decides** which "*other things otherwise within the meaning*" ? When? Where? Why? By what traceable chain of Constitutional authority?

28. THIS COURT's buy-in to subversion thereby neglects OUR safety:

*"but 'includes' is not limiting. Rather, '[t]he terms 'includes' and 'including' . . . shall not be deemed to exclude other things otherwise within the meaning of the term defined." 26 U.S.C. § 7701(c). In light of this we apply the **principle** that **a list of terms should be construed to include by implication** those **additional terms of like kind and class** as the expressly included terms." Neal v. Clark, **95 US 704**, 708-09 (**1878**)"*

29. The Legislative Defendants' fundamental subversive redefinition - "expansive including", construed in context with their prerequisite 26 USC 7701(a) subversive instruction - clairvoyantly conjured "**intent**", permeates **ALL** 26 USC "**Income Tax**" codes distorting critical words and drastically manipulating meanings; thereby suborning misinterpretation and infusing misdirection; and thereby causing arbitrary, inconsistent Execution and Adjudication of **ALL** 26 USC "**Income Tax**" codes.

Exhibit 018D - 26 USC 7701(a)(10) "[Federal] State"

30. OUR Constitution's definition - not redefined, precise in its usage:

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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."

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31. There is no confusion in OUR original Constitution. "State" conveys precise geographical territory encompassing each of OUR now existing 50 independent nation States, exclusive of any federal territory (i.e. districts, military bases, federal buildings). The only terms used to reference the territory outside OUR now existing 50 independent nation States are "*United States*", "*District*", and "*Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings*".
32. The Legislative Defendants' 26 USC 7701(a)(10) redefinition - **3rd layer of Misdirection**:
- "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."*
33. In context with the previous multi-layered redefinitions linked by "*encoded*" reference, the Legislative Defendants' 26 USC redefined "*State*" must be construed to strictly import the general class of "*the District of Columbia*", the only item listed; thereby the Legislative Defendants' 26 USC "**State**" **DOES NOT and cannot mean, nor INCLUDE any State** within OUR union of States.
34. In OUR Library, vacating precision, the Legislative Defendants' convoluted instruction for use of "*State*", wherever it is used without clarifying phrases, infers **two opposing mutually exclusive territorial meanings**; therein fabricating hidden clarification; thereby commanding implementers and adjudicators to defy public rationale and to clairvoyantly conjure Legislative "*intent*" through **3 subjective layers of convoluted redefinitions**; thereby suborning Federal Invasion into multiple exclusionary land mass boundaries.

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Exhibit 018E - 26 USC 7701(omitted) "[Federal] States"

35. OUR Constitution's definition - not redefined, precise unifying clarification:

Art I, Sec 2, Cl 1: "The House of Representatives shall be composed of Members chosen every second Year by the People of the several States, ..."

Art I, Sec 2, Cl 3: "Representatives and direct Taxes shall be apportioned among the several States ..."

Art I, Sec 9, Cl 1: "The Migration or Importation of such Persons as any of the States now existing ..."

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."

36. The Legislative Defendants' 26 USC 7701 omission - 4th layer of Misdirection:

Omission of any definition for the term "States" in 26 USC 7701 suborns misdirection in the next definition, "United States".

37. In context with the previous multi-layered redefinitions linked by "encoded" reference, the Legislative Defendants' 26 USC redefined "States" must be construed to import the general class which was previously assigned to "State", the federal "District of Columbia", so as to not run afoul of OUR Constitution's Art I Sec 8 Cl 17 territorial restriction.

38. Therefore, "States" strictly means "the District of Columbia" AND "the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa" AND "places purchased ... for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings"; thereby "**all Federal Territory**". "**States**" **DOES NOT and cannot mean any** of OUR 50 independent nation **States**.

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39. In OUR Library, vacating precision, the Legislative Defendants' convoluted instruction for use of "States", wherever it is used without clarifying phrases, infers **two opposing mutually exclusive territorial meanings**; therein fabricating hidden clarification; thereby commanding implementers and adjudicators to defy public rationale and to clairvoyantly conjure 26 USC 7701(a) Legislative "intent" through **4 subjective layers of convoluted redefinitions**; thereby suborning Federal Invasion into multiple exclusionary land mass boundaries.

Exhibit 018F - 26 USC 7701(a)(9) "[Federal] *United States*"

40. OUR Constitution's definition - not redefined, precise in its usage:

Precise laws clearly convey exact meaning by **purposeful inclusion of clarifying phrases** in each sentence's structure when needed to eliminate confusion and manipulation. There are **four starkly different meanings for "*United States*"**, previously detailed in Allegation 04. The laws below precisely convey that **the territorial jurisdiction of Federal Government is outside the jurisdiction of any [un-redefined] State for any subject matter:**

*Art 1, 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;"*

41. The Legislative Defendants' 26 USC 7701(a)(9) redefinition - 5th layer of Misdirection:

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

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42. In their "encoded" redefinition above, "... when used in a geographical sense" is a falsification diversion, not a clarifying phrase. The continental "geographical sense" is irrelevant to any Constitutional Federal Territorial Jurisdiction, which EXCLUDES ANY of the united STATES.
43. In context with the previous multi-layered redefinitions linked by "encoded" reference, the Legislative Defendants' 26 USC redefined "*United States*" must be strictly construed to import the general class which was previously assigned to "*State*" and inferred "*States*".
44. Therefore, "United States" must be strictly construed to mean "the District of Columbia" AND "the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa" AND "places purchased ... for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings"; thereby all Federal Territory. "United States" DOES NOT and cannot mean any of OUR 50 independent nation States.
45. Federal Territorial Jurisdiction has been pre-defined and limited by OUR Constitution's Art 1, Sec 8, Cl 17 and is tacitly applicable to all of the Legislative Defendants' Subject Matter Jurisdictions. This limitation cannot be expanded by any Legislative "encoding".
46. In OUR Library, vacating precision, the Legislative Defendants' convoluted instruction for use of "*United States*", wherever it is used without clarifying phrases, infers two opposing mutually exclusive territorial meanings; therein fabricating hidden clarification; thereby commanding implementers and adjudicators to defy public rationale and to clairvoyantly conjure 26 USC 7701(a) Legislative "*intent*" through 5 subjective layers of convoluted redefinitions; thereby suborning Federal Invasion into multiple exclusionary land mass boundaries.

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Exhibit 018G - 26 USC 7701(omitted) "[Federal] Citizen/Resident"

47. OUR Constitution's definition - not redefined, precise:

Art 1, Sec 2, Cl 2: "No Person shall be a Representative who shall not have attained to the Age of twenty five Years, and been seven Years a Citizen of the United States, ..."

Art 1, Sec 3, Cl 3: "No Person shall be a Senator who shall not have attained to the Age of thirty Years, and been nine Years a Citizen of the United States, ..."

Art 2, Sec 1, Cl 5: "No person except a natural born citizen, or a citizen of the United States, at the time of the adoption of this Constitution, shall be eligible to the office of President; ..."

Art 3, Sec 1, Cl 1: "The judicial Power shall extend to all Cases, ...;

-- between a State and Citizens of another State;

-- between Citizens of different States,

-- between Citizens of the same State claiming Lands ..."

Art 4, Sec 2, Cl 1: "The Citizens of each State shall be entitled to all Privileges and Immunities of Citizens in the several States."

48. The Legislative Defendants' 26 USC 7701 redefinition - 6th & 7th layers of Misdirection:

49. One redefinition was already detailed in their illicit 14th Amendment (Allegation 04), converting

"natural born citizens" to "citizens of the United States". It is further encoded into color-of-law as follows.

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50. In context with the previous multi-layered redefinitions linked by “*encoded*” reference, the Legislative Defendants’ 26 USC redefined “*citizen of the* [5-layer redefined] **United States**” must be strictly construed to also import the general class which was previously assigned to “*State*”, “*States*”, and “*United States*”; thereby strictly **Federal Territory**.
51. Therefore, “*citizen of the United States*” strictly means “**citizen**” of **Federal Territory** or federal subject citizen, or **2nd class citizen**. All are unauthorized in OUR Constitution. All defy OUR Moral Fiber: “*We, the People*” and “*All Men are created equal*”.
52. In 26 USC, “*Citizen of the United States*” **DOES NOT and cannot mean ANY** SOVEREIGN AMERICAN.
53. “*Resident of the United States*” **must be strictly construed to apply** to anyone **who chooses** to live on appropriate Federal Territory only, and **DOES NOT and cannot mean ANY** SOVEREIGN AMERICAN living in the territorial jurisdiction of his chosen State of Residence.
54. Therefore, “*resident of the United States*” strictly means “**resident**” of **Federal Territory**.
55. In OUR Library, vacating precision, the Legislative Defendants’ convoluted instruction for use of “*citizen of the United States*” infers **two opposing mutually exclusive territorial meanings**, one Constitutional and the other unconstitutional, commanding implementers and adjudicators to defy public rationale and to clairvoyantly conjure 26 USC 7701(a) Legislative “*intent*” through **6 subjective layers of redefinition**.

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56. In OUR Library, vacating precision, the Legislative Defendants' convoluted instruction for use of "resident of the United States" infers **two opposing mutually exclusive territorial meanings**; therein fabricating hidden clarification; thereby commanding implementers and adjudicators to defy public rationale and to clairvoyantly conjure 26 USC 7701(a) Legislative "intent" through **7 subjective layers of convoluted redefinitions**.

Exhibit 018H - 26 USC 7701(b) "[Privileged] Individual" / EXEMPT "Nonresident Alien"

57. OUR Constitution's definition - not used and not redefined anywhere. An individual is, under all circumstances, a human being.

58. The Legislative Defendants' 26 USC redefinitions - **8th layer of Misdirection**:

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)(6): "For purposes of this subsection, **an individual is a lawful permanent resident of the United States** at any time if-

(A) 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, and

(B) such status has not been revoked (and has not been administratively or judicially determined to have been abandoned)."

59. As previously detailed in Allegation 04, the Legislative Defendants have no authority to dictate a reduced status of Sovereign Americans, whether referenced as "persons" or "individuals". The underlying subversion in the above codes replicates the 14th Amendment, as follows.

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60. In context with the previous multi-layered redefinitions linked by “encoded” reference, the Legislative Defendants’ 26 USC subset of “*individual*” in the codes above must be strictly construed to import the general class which was previously assigned to “*citizen of the United States*” and “*resident of the United States*”.
61. Stipulated above, “Nonresident Alien” is an “individual” who "is neither a [Federal] citizen of the [redefined] United States nor a [Federal] resident of the [redefined] United States"; thereby “Nonresident Alien” befits ANY SOVEREIGN AMERICAN; thereby outside FEDERAL JURISDICTION; thereby EXEMPT.
62. Stipulated above, "Lawful permanent [Privileged] resident of the [redefined] United States" is an “individual” who has "been lawfully accorded the privilege of residing permanently in the [redefined] United States as an immigrant in accordance with the immigration laws". Therefore, "Lawful permanent resident of the United States" strictly EXCLUDES ANY SOVEREIGN AMERICAN.
63. Therefore, by subset exclusion above, “*individual*” strictly means “*2nd class federal privileged entity*”; therein who is a “*citizen of the [redefined] United States*” and a “*resident of the [redefined] United States*”. In 26 USC, “*Individual*” strictly **EXCLUDES ANY SOVEREIGN AMERICAN**.
64. In OUR Library, vacating precision, the Legislative Defendants’ convoluted instruction for use of “*individual*” infers two meanings; therein fabricating hidden clarification. One is a federally inapplicable Sovereign American. The other is a federally fabricated and DISGUISED “*2nd class federal privileged entity*”.

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65. This nonsensical color-of-law commands implementers and adjudicators to defy public rationale and to clairvoyantly conjure 26 USC 7701(a) Legislative “*intent*” through **8 subjective layers of convoluted redefinitions.**

Exhibit 018I - 26 USC 7701(a)(1) “[2nd class federal privileged entity] *Person*”

66. OUR Constitution's definition - not redefined, precise in usage:

In the numerous uses, the term “*person*” is straightforward, a human being, requiring no redefinition.

67. The Legislative Defendants' 26 USC 7701(a)(1) redefinition – **9th layer of Misdirection:**

*“The term ‘person’ shall be construed to mean and include **an individual**, a trust, estate, partnership, association, company, or corporation.”*

68. In context with the previous multi-layered redefinitions linked by “*encoded*” reference, the Legislative Defendants' 26 USC redefined “*person*” must be strictly construed to import the previous redefinition of “*individual*” and the general class which encompasses “*a trust, estate, partnership, association, company, or corporation*”. Therefore, “*person*” strictly means “*2nd class federal privileged entity*”. In 26 USC, “*Person*” **DOES NOT and cannot mean any SOVEREIGN AMERICAN.**

69. In OUR Library, vacating precision, the Legislative Defendants' convoluted instruction for use of “*person*” infers two meanings; therein fabricating hidden clarification. One is a Sovereign American whose existence is **outside Federal Jurisdiction**. The other is a federally fabricated and DISGUISED “*2nd class federal privileged entity*” whose existence is **within Federal Jurisdiction**.

70. This nonsensical color-of-law instructs implementers and adjudicators to defy public rationale and to clairvoyantly conjure 26 USC 7701(a) Legislative “*intent*” through **9 subjective layers of convoluted redefinitions.**

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Exhibit 018J - 26 USC 7701(a)(14) "[Privileged Entity] Taxpayer" WHO

71. OUR Constitution's definition - not used and not redefined anywhere.

72. The Legislative Defendants' 26 USC 7701(a)(14) redefinition - **10th layer of Misdirection:**

*"The term 'taxpayer' means **any person** subject to any internal revenue tax."*

73. In context with the previous multi-layered redefinitions linked by "encoded" reference, the Legislative Defendants' 26 USC term "taxpayer" must be strictly construed to import the general class which was previously assigned to "person". Therefore, "taxpayer" strictly means "*2nd class federal privileged entity*". In 26 USC, "Taxpayer" **DOES NOT and cannot mean ANY SOVEREIGN AMERICAN.**

74. In review of the Legislative Defendants' Engineered Obscurity excavated from 26 USC 7701, by interdependent descending order:

"taxpayer" is predicated on "person"; which is predicated on "individual", which is predicated on "resident and non-resident alien", which is predicated on "citizen", which is predicated on "United States", which is predicated on "States", which is predicated on "State", which is predicated on "includes"; all of which is predicated on the implementors' and adjudicators' clairvoyantly conjured Legislative "intent".

75. **In OUR Library**, vacating precision, the Legislative Defendants' convoluted instruction for use of "taxpayer" infers two meanings; therein fabricating hidden clarification. One is UNCONSTITUTIONAL - subjugation of Sovereign Americans. The other is a DISGUISE - "*2nd class federal privileged entity*".

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76. This nonsensical color-of-law commands implementers and adjudicators to defy public rationale and to clairvoyantly conjure 26 USC 7701(a) Legislative "*intent*" through **10 subjective layers of convoluted redefinitions.**

Exhibit 018K - 26 USC 7701(a)(14) "[Privileged Entity] Taxpayer" HOW

77. Adding more layers to the Legislative Defendants' previously detailed (Exhibit 018J) 26 USC 7701(a)(14) 10-layer misdirecting redefinition of "taxpayer" which referenced "*any person*" - the obscured **who** - a "*2nd class federal privileged entity*", there is a second hidden qualifier defining "*taxpayer*":

*"The term 'taxpayer' means **any person** [who **becomes**] **subject to** any [Federal] internal revenue tax."*

78. **HOW** (the REASON "**any person** [**becomes**] **subject to**"), requires subject matter traceability to OUR Fundamental LAWS.

79. While "*any person*" **purports inclusion** of Sovereign Americans, OUR UNALIENABLE RIGHTS are not "*subject to any [Federal]*" anything without a specific authority citation traceable to OUR Fundamental LAWS, and unless knowingly **voluntarily individually relinquished** in exchange for an added benefit, something which WE do not already possess. (The only exception being in the conviction of a crime).

80. **HOW** a SOVEREIGN American, **endowed** with EXPANSIVE UNALIENABLE RIGHTS, **becomes** "*subject to*" (**(subjugated, anything less)**); **is NOT CITED** in the thousands upon thousands of multi-layered omissive 26 USC "codes"; thereby **AN AMERICAN LABORER CAN NEVER BE** a "*taxpayer*".

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Exhibit 018L - 26 USC 7701(a)(23) "Taxable [Privileged] year" - Fraudulent Tax Basis

81. OUR Constitution's definition - not used and not redefined anywhere.

82. The Legislative Defendants' 26 USC 7701(a)(23) definition, another branch of multi-layering redefinition:

"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."

83. Multiple misdirections emanate from this nonsensical misdirection:

(a) "Taxable year" is time; whereas "income" does NOT progress toward anything:

Time: *the indefinite continued progress of existence and events*

in the past, present, and future regarded as a whole.

Progress: *forward or onward movement toward a destination*

(b) Sovereign Americans' time, OUR **endowed** existence (Sovereign Right), is a Breach of Federally restricted (Constitutionally granted) authority.

(c) "**taxable year**" is predicated on the hidden redefinition of "taxable income"; therein predicated on the hidden redefinition of "gross income"; therein citing the 16th Amendment unconstitutional direct tax without apportionment (Allegation 06, 07):

*"Except as provided in subsection (b), for purposes of this subtitle, the term **taxable income** means **gross income** minus the deductions ..."*

26 USC 63(a)

*"Except as otherwise provided in this subtitle, **gross income means** all income **from whatever source derived**, including (but not limited to) ..."*

26 USC 61

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(d) "**taxable year**" is also predicated on the computation of "**taxable income**", which is predicated on another 26 USC 1(a) qualification: "... *imposed on the taxable income of - (1) every ... **individual***"; therein predicated on the previously detailed **8 layered redefinition of "[Privileged] individual"** only; thereby EXCLUDING ALL Sovereign Americans and OUR time.

(e) In context with the Judicially re-legislated 16th Amendment and the previously detailed multi-layered redefinitions, the Legislative Defendants' 26 USC term "*taxable year*" must be strictly construed to be a period of time involving a 10-layer redefined (privileged) "*taxpayer*" voluntarily participating in a **taxable** CONSTITUTIONAL "*privileged **activity***" which produced "**taxable income**".

84. **In OUR Library**, vacating precision, the Legislative Defendants' convoluted instruction for use of "*taxable year*" infers two meanings; therein fabricating hidden clarification. One is an UNCONSTITUTIONAL direct tax "*basis*" on **Sovereign existence time**. Another is federally fabricated and DISGUISED indirect tax "*basis*" on "*privileged activity*" time; thereby "**taxable [Privileged] year**".

85. This nonsensical color-of-law commands implementers and adjudicators to defy public rationale and to clairvoyantly conjure 26 USC 7701(a) Legislative "*intent*" through **multiple subjective layers of convoluted redefinitions**.

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Exhibit 019 - 26 USC 60XX Subversions of 31 CFR 1.35 Privacy Act

86. In the Legislative Defendants' Title 26, very first code, 26 USC 1(a), a tax is "*... imposed on the ... income of - (1) every ... individual ...*"; thereby soliciting Personal Information.
87. Summarizing the 31 CFR 1.35 Privacy Act (which follows) requires that, for every piece of Personal Information that ANY Treasury Dept. employee attempts to solicit, they must cite the exact LAWS for: (a) Who is required to respond; (b) What exact Personal Information is needed; (c) Why they need it; (d) Which information is mandatory by specific authority and which information is not mandatory; and (e) the consequences for not supplying mandatory information.
88. In 31 CFR 1.35, "who is required to respond" is an un-redefined "individual" (any un-redefined human being within the TERRITORIAL Jurisdiction of OUR Government).

Referencing Exhibit 012D - 2020 Census Form for Compliance

89. The Census Form requiring Personal Information from any Americans complies with the requirements of 31 CFR 1.35. No manipulating redefinitions. "*You*" and "*your*" explicitly define exactly who. Authority is exactly cited, therein traceable to OUR Fundamental LAWS.

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The Actual 31 CFR 1.35 Privacy Act Requirements

90. Detailed below are the actual 31 CFR 1.35 Privacy Act of 1974 directives to be followed by ALL of the Defendants:

“(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;

(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;

(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;

(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

(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 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”.

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Legislative Forgeries of the 31 CFR 1.35 Privacy Act

91. The Treasury Defendants solicit PRIVATE INFORMATION using a myriad of forms and publications.

In their IRS 1040 – “*Instructions*” (Exhibit 023F) and their IRS Notice 609 - “*Privacy Act Notice*” (Exhibit 023H), the Treasury Defendants claim their authority to solicit Personal Information is contained in 26 USC 6001, 6011, 6012, and 6109 codes (Exhibits 019A thru 019D); thereby necessitating comparison to the actual Privacy Act.

92. The Legislative Defendants' 26 USC 6001, 6011, 6012, and 6109 codes (Exhibits 019A thru 019D) are forgeries of the 31 CFR 1.35 Privacy Act. They contain NO AUTHORITY citations of any Legislatively enacted applicable LAW and no traceability to OUR Constitution; thereby violating the requirements of the 31 CFR 1.35 Privacy Act; thereby invalidating any purported 26 USC authority to obtain any Personal Information from any Sovereign American, including this Plaintiff, and thereby invalidating any purported 26 USC reporting imposition or tax liability:

- (a) The phrases “*under the authority of this title*”, “*purposes of this title*”, “*With respect to income taxes under subtitle A*”, and “*any tax imposed by this title*” **nonspecifically cite** 26 USC “*presumptive*” **Regulations**; thereby NOT ENACTED “positive law” (Allegation 08). They must be strictly construed in context with the Judicial Defendants’ re-legislated 16th Amendment non-specified “privileged activities” taxes so as to not run afoul of pre-existing Constitutional limitations, which the Defendants have not identified, ensuring unavailability; thereby invalidating any Subject Matter or Territorial assertions to obtain any Sovereign American's Personal Information.
- (b) The phrases “*General requirement*”, “*General rule*”, “*When required by regulations ...*”, “*any tax imposed by this title*”, “*by notice served*”, and “*by regulations*” are not specific citations of any Legislatively enacted applicable LAW.

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- (c) “**person**” and “**Every individual**” must be strictly construed in context with the Judicial Defendants’ re-legislated 16th Amendment non-specific “*privileged activity*” tax (Allegation 07) and the Legislative Defendants’ 26 USC 7701 multi-layered redefinitions (detailed previously) to mean a **voluntary “privileged activity” participant, NOT “every [publicly understood] person or ‘individual’.**
- (d) The phrases “**Whenever in the judgment of the Secretary** it is necessary, **he may require**” and “**such rules and regulations as the Secretary may ... prescribe**” claim any Treasury Department delegate (per 26 USC 7701(a)(11)(B)) can clairvoyantly conjure the Legislative Defendants’ 26 USC 7701 “intent” through multiple subjective chains of convoluted instructions predicated on 26 USC 26 USC 7701, 3400, and 3100 multiple redefined terms, **CREATING and implementing** unspecified color-of-authority.
- (e) Without **pre-established authority** to “**require**” ANY **Personal Information**, “...**the Secretary** ... **may require** any person ... to **make such returns**, ... sufficient **to show whether or not** such person **is liable**”; thereby suborns compulsory disclosure of Personal Information preceding the determination of any (if any) liability. Lacking **pre-established authority** to obtain qualifying Personal Information to determine liability, these “codes” violate the 31 CFR 1.35 Privacy Act and fabricate an illegal search and seizure warrant; thereby suborning **Invasion of Privacy** and Identity Theft.
- (f) “...**the Secretary** ... **may require** any [privileged entity] person ... to **make such returns**, ... sufficient **to show whether or not** such [privileged entity] person **is liable**”; thereby suborns compulsory disclosure of Personal Information of ANY “person” by tacit false inclusion; whereas redefinition stipulates ANY “[privileged entity] person” only; thereby Omissive Fraud violating the 31 CFR 1.35 Privacy Act; thereby fabricating an illegal search and seizure warrant; thereby suborning **Invasion of Privacy** and Identity Theft.
- (g) “Every person **liable ... for the collection** thereof ...” references the “*Secretary of the Treasury*” or his delegates; including any IRS, MDOR, and CDORS Defendants. **They are responsible for collection** of taxes **only when a legitimate tax liability exists**; which cannot exist prior to unauthorized Invasion of Privacy to obtain Personal Information.

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- (h) **"Taxable year"** must be strictly construed in context with the Judicial Defendants' re-legislated 16th Amendment non-specific "*privileged activity*" tax (Allegation 07) and the Legislative Defendants' 26 USC 7701, 3400, and 3100 multi-layered redefinitions (detailed previously) to mean a year during which voluntary participation in **a taxable "*privileged activity*" was knowingly engaged and which produced income**. Absent any qualifying "*privileged activity*", there is no "*taxable year*"; thereby no justification to obtain ANY Sovereign American's Personal Information.
- (i) **"Gross income"** must be strictly construed in context with the Judicial Defendants' re-legislated 16th Amendment non-specific "*privileged activity*" tax (Allegation 07) and the Legislative Defendants' 26 USC 7701, 3400, and 3100 multi-layered redefinitions (detailed previously) to mean the measurement criteria to determine any "*taxable year*" (period of qualifying "*privileged activity*"). Absent a specified "*privileged activity*" (subject matter to tax), there is no "*gross income*" (\$0.00 of income measurement criteria); thereby no justification to obtain ANY Sovereign American's Personal Information.

93. Per 31CFR1.35(b)(4), the Legislative Defendants are also **mandated to specifically cite any consequences** for not supplying their supposedly "*required*" Personal Information.

94. The Legislative Defendants' numerous codes purporting crimes and penalties begin in 26 USC Chap 75 - "*Crimes, Other Offenses, and Forfeitures*", **Subchapter A** - "*Front Matter*", 26 USC **7201**. **Qualifying** each of these purported consequences is the term "**person**".

95. The Legislative Defendants hide another redefinition of "*person*" in 26 USC Chap 75 - "*Crimes, Other Offenses, and Forfeitures*", **Subchapter D** labeled "**Miscellaneous penalty and forfeiture provisions**", 26 USC **7343** (142 codes of separation); wherein must be construed to import the 26 USC 3401(c) "[Government] *Employee*" Omissive Fraud redefinition (detailed in Exhibit 020A); thereby **NOT APPLICABLE to any Sovereign American laborer**; thereby providing Omissive Fraud in all of the offenses listed in Chapter 75; and thereby again violating the 31 CFR 1.35 Privacy Act.

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96. Contained in two of the 26 USC 7200 series of subversive codes, 26 USC 7201 (Exhibit 019E) and 7203 (Exhibit 019F), “shall, in addition to other penalties provided by law, be guilty” must be strictly construed to mean “*guilty until proven innocent*”, characteristic of “*admiralty law*”, not Constitutional LAW; thereby again not applicable to any Sovereign American.

Exhibit 019A - 26 USC 6001 Subversion of 31 CFR 1.35 Privacy Act

97. The Legislative Defendants' 26 USC 6001:

“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.”

Exhibit 019B - 26 USC 6011 Subversion of 31 CFR 1.35 Privacy Act

98. The Legislative Defendants' 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 or with respect to the collection thereof, shall make a return or statement according to the forms and regulations prescribed by the Secretary. Every person required to make a return or statement shall include therein the information required by such forms or regulations.”

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Exhibit 019C - 26 USC 6012 Subversion of 31 CFR 1.35 Privacy Act

99. The Legislative Defendants' 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, ... "*

Exhibit 019D - 26 USC 6109 Subversion of 31 CFR 1.35 Privacy Act

100. The Legislative Defendants' "code" misdirects use of an SSN in the same manner as previously detailed.

*26 USC 6109(a): **"When required by regulations prescribed by the Secretary:***

(1) Inclusion in returns

***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."*

26 USC 6109(d): "Use of social security account number

*The social security account number issued to **an individual** for purposes of section 205(c)(2)(A) of the Social Security Act shall, except as shall otherwise be specified under regulations of the Secretary, be used as the identifying number for such individual for **purposes of this title.**"*

Exhibit 019E - 26 USC 7343 - Another Misdirecting Redefinition of "Person"

101. **Buried** in Chap 75 - "Crimes, Other Offenses, and Forfeitures", Subchapter D - "Miscellaneous Penalty and Forfeiture Provisions" is this misdirecting redefinition:

*"The term "person" **as used in this chapter** includes an officer or employee of a corporation, or a member or employee of a partnership, **who** as such officer, employee, or member **is under a duty to perform the act** in respect of which the violation occurs."*

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102. "as used in this chapter" denotes all of Chapter 75. Therein, the term "person" must be construed in context with the general class of "corporation" and "partnership"; thereby "privileged activity person"; thereby every offense listed under this chapter which uses this term CANNOT AND DOES NOT APPLY TO ANY SOVEREIGN AMERICAN LABORER; and thereby again REQUIRING NOTHING from this Plaintiff.

Exhibit 019F - 26 USC 7201 Subversion of 31 CFR 1.35 Privacy Act

"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".

Exhibit 019G - 26 USC 7203 Subversion of 31 CFR 1.35 Privacy Act

"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."

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Exhibit 020 - 26 USC Conscripted Invasion of Privacy, Theft, & Distribution of Stolen Property

103. Detailed in Exhibits which follow, the Legislative Defendants deployed two more series of multi-layered convolutions (26 USC 34xx, 26 USC 6051, and 26 USC 31xx);

- (a) therein conscripting Employers and Financiers to perform as delegates of Federal and State Treasury Departments;
- (b) therein coercing Employers and Financiers to misapply convoluted 26 USC Regulations and misrepresent requirements for employment;
- (c) thereby coercing Sovereign American Laborers to comply with inapplicable "[Government] *employee*" Regulations in order to obtain employment; and
- (d) thereby coercing Invasion of Privacy, illegal Searches and Seizures, Theft, Extortion, and Distribution of Stolen Private Property across State lines under the fraudulent scheme of "*income taxation*".

Exhibit 020A - 26 USC 3401(c) "[Government] *Employee*" Omissive Fraud

*"For purposes of this chapter, the term **"employee"** includes an officer, **employee**, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes **an officer of a corporation**."*

104. In this code, "*employee*" must be construed to strictly import the general class of "*FEDERAL or STATE **GOVERNMENT** personnel*", the only listed class, in context with the previous 26 USC 7701 convoluted multi-layered redefinition of "*includes*" (applicable to this entire Title); thereby strictly meaning **GOVERNMENT employee**; thereby **"employee" DOES NOT and cannot mean, nor INCLUDE any SOVEREIGN AMERICAN Laborer.**

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105. In OUR Library, vacating precision, the Legislative Defendants' hidden instruction for use of "employee" infers ANY "employee" but strictly means "[GOVERNMENT] employee"; therein fabricating hidden clarification; thereby commanding implementers and adjudicators to defy public rationale and to clairvoyantly conjure 26 USC 7701(a) Legislative "intent" through multiple subjective layers of convoluted Omissive Fraud in all 26 USC codes that directly use this term, and in all referentially cascading codes.

Exhibit 020B - 26 USC 3401(d) "[Government] Employer" Omissive Fraud

"For purposes of this chapter, the term "employer" means the person for whom an individual performs or performed any service, of whatever nature, as the employee of such person, ..."

106. In context with the previous 26 USC 7701 convoluted multi-layered redefinitions linked by "encoded" reference (applicable to this entire Title), the Legislative Defendants' redefined "employer" must be strictly construed to import the general class of "*FEDERAL or STATE* GOVERNMENT", the only common class, from the three included predicating redefinitions (previous Exhibits): "2nd class federal privileged entity" from 26 USC 7701(a)(1) "person", "2nd class federal privileged entity" from 26 USC 7701(b) "individual", and "GOVERNMENT employee" from 26 USC 3401(c) "employee"; thereby strictly meaning "Government employer".

107. In OUR Library, vacating precision, the Legislative Defendants' hidden instruction for use of "employer", infers ANY "employer" but strictly means "[GOVERNMENT] employer" only; therein fabricating hidden clarification; thereby commanding implementers and adjudicators to defy public rationale and to clairvoyantly conjure 26 USC 7701(a) Legislative "intent" through multiple subjective layers of convoluted Omissive Fraud in all 26 USC codes that directly use this term, and in all referentially cascading codes.

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Exhibit 020C - 26 USC 3401(a) "[Government Employee] Wages" Omissive Fraud

*"For purposes of this chapter, the term **"wages" means all remuneration** (other than fees paid to a public official) for services performed by an **employee** for his **employer**, ..."*

108. In context with the previous 26 USC 7701 convoluted multi-layered redefinitions linked by "encoded" reference (applicable to this entire Title), the Legislative Defendants' 26 USC redefined "**wages**" must be strictly construed to import another Omissive redefinition, 26 USC 3401(c) "employee" previously detailed in Exhibit 020A; therein meaning "GOVERNMENT employee" only; thereby "wages" strictly means "**GOVERNMENT employee wages**".

109. In OUR Library, vacating precision, the Legislative Defendants' hidden instruction for use of "wages", wherever it is used in this chapter, infers ALL "Employee wages" but strictly means "[**GOVERNMENT Employee**] **wages**" only; therein combining **two mutually exclusive territorial Jurisdictions**; thereby commanding implementers and adjudicators to defy public rationale and to clairvoyantly conjure 26 USC 7701(a) Legislative "intent" through **multiple subjective layers of convoluted Omissive Fraud** in all 26 USC codes that directly use this term, and in all referentially cascading codes.

Exhibit 020D - 26 USC 3101 "Rate of Tax" Omissive Fraud

(see Exhibit for full citations of 26 USC 3101 relevant code)

110. In this code, "there is hereby imposed on the income of **every individual**" and "there is hereby imposed **on every taxpayer**", the Legislative Defendants' "**individual**" and "**taxpayer**" must be strictly construed in context with the (previously detailed) 26 USC 7701 multi-layered redefined "individual" and "taxpayer"; thereby meaning "2nd class federal privileged entity" only; thereby **EXCLUDING any SOVEREIGN AMERICAN** from imposition of anything herein.

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111. This code fails to cite any Constitutional authority concerning any SOVEREIGN AMERICAN; thereby violating the 31 CFR 1.35 Privacy Act. Tacit false inclusion of "every individual" and/or "every taxpayer" thereby suborns Invasion of Privacy, illegitimate taxation, and Theft of Private Property by Omissive Fraud.

Exhibit 020E - 26 USC 3402(a)(1) "Every Employer" Conscription by Omissive Fraud

"Except as otherwise provided in this section, every employer making payment of wages shall deduct and withhold upon such wages a tax determined in accordance with tables or computational procedures prescribed by the Secretary."

112. Excavated from the Exhibit 020B - 26 USC 3401(d) Omissive redefinition, the Legislative Defendants' "every employer" strictly means "every [Government] employer" only.

113. Excavated from the Exhibit 020C - 26 USC 3401(a) Omissive redefinition, the Legislative Defendants' "wages" strictly means "[Government employee] wages" only; therein predicated on the previously excavated Exhibit 020A - 26 USC 3401(c) "[Government] employee" redefinition.

114. In OUR Library, vacating precision, the Legislative Defendants' convoluted directive infers "every employer making payment of wages", but strictly means "every [Government] employer making payment of [Government Employee] wages" only; thereby tacitly coercing "every employer" by Omissive Fraud and Extortion to perform as Federal and State Treasury delegates ("shall deduct and withhold ... in accordance with ... procedures prescribed by the Secretary"); thereby at the whims (clairvoyantly conjured intent of the Legislative Defendants' convoluted multi-layered redefinitions containing Omissive Fraud) of ANY Treasury delegates by threatening Extortion:

26 USC 7701(a)(11)(B) - "The term Secretary means the Secretary of the Treasury or his delegate."

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26 USC 6301 - *"The Secretary [or ANY delegate] shall collect the taxes imposed by the internal revenue laws."*

26 USC 3202(b)- *"Every employer [Treasury delegate] required under subsection (a) to deduct the [unconstitutional direct] (Allegation 06, 07)] tax shall be liable for the payment of such tax ... "*

26 USC 3202(a)- *"The [unconstitutional direct] (Allegation 06, 07)] taxes imposed by section 3201 shall be collected by the employer [Treasury delegate] of the taxpayer by deducting the amount of the taxes from the compensation of the employee as and when paid ... "*

26 USC 3201(a) Tier 1 tax - *"In addition to other taxes, there is hereby [unconstitutionally, directly] (Allegation 06, 07)] imposed on the income of each employee a tax equal to ... "*

26 USC 3201(b) Tier 2 tax - *"In addition to other taxes, there is hereby [unconstitutionally, directly] (Allegation 06, 07)] imposed on the income of each employee a tax equal to ... "*

26 USC 3403 - *"The employer shall be liable for the payment of the tax required to be deducted and withheld under this chapter ... "*

26 USC 3509(a)(1) - *"If any employer fails to deduct and withhold any tax under chapter 24 or subchapter A of chapter 21 with respect to any employee by reason of treating such employee as not being an employee for purposes of such chapter or subchapter, the amount of the employer's liability for- (1) Withholding taxes ... "*

Exhibit 020F - 26 USC 3402(a)(1) Invasion, Theft, and Distribution by Omissive Fraud

"Except as otherwise provided in this section, every employer making payment of wages shall deduct and withhold upon such wages a tax determined in accordance with ... "

115. Excavated from the Exhibit 020B - 26 USC 3401(d) Omissive redefinition, the Legislative Defendants' "every employer" strictly means "every [Government] employer" only.

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116. Excavated from the Exhibit 020C - 26 USC 3401(a) Omissive redefinition, the Legislative Defendants' "wages" strictly means "[**Government employee**] **wages**" only; therein predicated on the previously excavated Exhibit 020A - 26 USC 3401(c) "[Government] *employee*" redefinition.

117. In OUR Library, vacating precision, escalating in the previous Exhibit 020E - 26 USC 3402(a)(1) code, the Legislative Defendants' directive "**every [Government] employer** making payment of [**Government Employee**] **wages**" also tacitly coerces the fraudulent deduction and withholding "**upon [ALL] wages**", not "[**GOVERNMENT employee**] wages" **ONLY**; therein **NOT APPLICABLE** to Sovereign Americans' remuneration; thereby **coercing Invasion of Privacy, Theft, and Distribution of Stolen Property; all by Omissive Fraud.**

26 USC 3501(a) - "The [**Omissive fraudulent**] taxes imposed by this subtitle **shall be collected by the Secretary** [or any delegate] and shall be paid into the Treasury of the United States [**distributed across State Lines**, disguised] as **internal-revenue** collections."

118. The Legislative Defendants' 26 USC 3402(a)(1) also runs afoul of OUR Constitution's Art 1, Sec 2, Cl 3 and Art 1, Sec 9, Cl 3 limitations and Judicially re-legislated indirect tax (cited in Allegation 07); therein coercing imposition of a **direct tax without apportionment** on all "payment[s] of [ALL] wages" (including SOVEREIGN AMERICAN Laborers' remuneration, i.e., Private Property); thereby also coercing the breach of Federal Territorial restrictions.

Exhibit 020G - 26 USC 6051(a) Coerced Employer Complicity in Fraud

"Every person **required** to deduct and withhold from an **employee** a tax **under section 3101 or 3402**, ..., or every **employer** engaged in a trade or business who pays remuneration for services performed by **an employee**, ... shall furnish to each such employee ... a written statement showing the following: ..."

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119. This "code" is packed with Omissive Fraud. "**required** to deduct and withhold", "**employee**", "**employer**", and "**a tax under section 3101**" or "**a tax under section 3402**" all contain tacit false inclusion by Omissive Fraud, self-evident in clarification by the Legislative Defendants' isolated redefinition linguistics below.
120. "**required** to deduct and withhold" does not CITE any Authority to confiscate Rightful Property from any Sovereign American, thereby violating the 31 CFR 1.35 Privacy Act.
121. "**employee**", previously detailed in Exhibit 020A - 26 USC 3401(c), strictly means "[**Government**] **employee**" only; thereby **DOES NOT and cannot mean NOR include any SOVEREIGN AMERICAN Laborer.**
122. "**employer**", previously detailed in Exhibit 020B - 26 USC 3401(d), strictly means "[**Government**] **employer**" only.
123. "**a tax under section 3101**" is predicated on the therein stipulated "on the income of **every individual**" and "**on every taxpayer**", both previously detailed in Exhibit 018H - 26 USC 7701(b) and Exhibit 018J - 26 USC 7701(a)(14) redefinitions; thereby **DOES NOT and cannot mean NOR include any SOVEREIGN AMERICAN;** and thereby "**a tax under section 3101**" **imposes NOTHING** on ANY SOVEREIGN AMERICAN Laborer.

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124. "a tax under section 3402" is predicated on the therein stipulated *"a tax determined in accordance with tables or computational procedures prescribed by the Secretary"*; therein referencing inapplicable GENERALIZED REGULATIONS prescribed by any Treasury delegate (Exhibit 017 - 26 USC 7701(a)(11) definition of "Secretary"); thereby omitting any specific citation of APPLICABLE Authority in violation of the 31 CFR 1.35 Privacy Act; and thereby imposing NOTHING on ANY SOVEREIGN AMERICAN Laborer.
125. "a tax under section 3402" must be construed in context with the previously detailed Exhibit 020E - 26 USC 3402(a)(1) *"to deduct and withhold upon such [GOVERNMENT employee] wages"*; thereby tacitly inferring ALL *"wages"* by Omissive Fraud while strictly meaning [GOVERNMENT employee] wages"; thereby 26 USC 3402 imposes NOTHING on ANY SOVEREIGN AMERICAN Laborer's remuneration.
126. From the entire preceding analysis, these intertwined omissive codes impose NOTHING upon ANY SOVEREIGN AMERICAN Laborers or their remuneration.
127. Through this code's Employer Conscription (Exhibit 020A - 26 USC 3402) and convoluted multiple omissions of clarification (Omissive Fraud), the Legislative Defendants coerce the Treasury Defendants (Exhibits in Allegation 10) to:
- (a) illegitimately acquire Private Information from Sovereign American Laborers; thereby suborning Invasion of Privacy;
 - (b) illegitimately *"deduct and withhold"* Private Property from Sovereign American Laborers; thereby suborning Theft and Distribution of Stolen Property;
 - (c) fabricate Fraudulent Statements containing Stolen Private Information and Distribute Fraudulent Documents across State lines using the Postal System or electronic means.

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Exhibit 020H - 26 USC 6051(d) Employer Conscripted Distribution of Stolen Property

"A duplicate of any statement made pursuant to this section and in accordance with regulations prescribed by the Secretary shall, when required by such regulations, be filed with the Secretary."

128. ***"any statement made"*** by an Employer concerning ANY of his SOVEREIGN AMERICAN Laborers is part of a **PRIVATE** EMPLOYMENT contract; thereby an Unalienable Right protected by Fundamental LAW; thereby outside ANY Federal intrusion.
129. ***"A duplicate of any statement made ... shall ... be filed with the Secretary"*** thereby coerces Employers to function as Treasury delegates and distribute Sovereign American Laborers' Personal Information without authority in violation of the 31 CFR 1.35 Privacy Act; thereby misapplying Regulations to Sovereign Americans; thereby suborning Invasion of Privacy, Theft, and Distribution of Stolen Private Property across State lines using the Postal System or electronic means.

Exhibit 020I - 26 USC 6051(c) Employer Conscripted Expansive Invasion of Privacy

"The statements ... shall be furnished at such other times, shall contain such other information, and shall be in such form as the Secretary may by regulations prescribe. ..."

130. In this code, the Legislative Defendants suborn expansion of the Treasury Defendants' Invasion of Privacy to unlimited subjects in complete disregard for the 31 CFR 1.35 Privacy Act.

Exhibit 020J - 26 USC 3403, 3509 "Employer" Extorted Compliance

26 USC 3403 - ***"The employer shall be liable*** for the payment of the tax required to be deducted and withheld under this chapter ...".

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26 USC 3509(a)(1) - "**If any employer fails** to deduct and withhold any tax under chapter 24 or subchapter A of chapter 21 with respect to any employee **by reason of treating such employee as not being an employee for purposes of such chapter or subchapter**, the amount of the **employer's liability** for- (1) Withholding taxes ...".

Exhibit 021 - 26 USC Subjugation, Invasion, Omissive Fraud, and Extortion

131. In the following "*codes*", the Legislative Defendants completed deployment of their Weaponized Linguistics (Exhibit 018) tactics previously detailed; herein honing Subjugation, Invasion of Privacy, Omissive Fraud, and Extortion through tacit false inclusion.

Exhibit 021A - 26 USC 1 "every [Privileged] individual" Omissive Subjugation

132. Purporting legality to be ACCURATELY implemented and adjudicated, the Legislative Defendants deploy honed omissive misdirection in their **very first** Title 26 code, **26 USC 1(a)**:

*"There is hereby imposed [a tax] on the **taxable income** of - (1) every ... **individual** ... "*

133. Within any directive, **accurate conveyance** of **intended meaning** requires sufficient appropriate words be chosen and/or clarification be provided. A tax on "*taxable income*" is circular re-reference, defining nothing.

134. In the Legislative Defendants' 26 USC directive above, "*every individual*" **appears** to convey its straightforward and unquestionable Public rational meaning; however, in 26 USC "*every individual*" **does NOT mean** every "**individual**", self-evident by the existence of its redefinition (Exhibit 018H).

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Evasive Clarification was previously excavated from **8 subversive layers of convoluted, obscured** **Redefinition** camouflaged in thousands-of-codes of separation (Exhibit 018H). Therein, the Legislative Defendants' decoded meaning throughout 26 USC is "[Privileged] *individual*" only; thereby **EXCLUDING ANY Sovereign American**. Construing the same directive in the code above thereby **IMPOSES NOTHING on any Sovereign American**.

135. "*Income*" of any Sovereign American is thereby IRRELEVANT.

136. Lacking any clarifying phrases and/or connective reference to ANY redefinition, this very first code in Title 26 (26 USC **1**) contains **no indication** that "*every ... individual*" **no longer represents Public rational meaning**; therein **no detectable existence of redefinition and no reasonable expectation of such**; thereby **tacit false inclusion** of every Publicly understood "*individual*" by obscuring the redefined "[Privileged] *individual* only"; and thereby subjugation of Sovereign Americans by **Omissive Fraud**.

137. **Preying** on OUR faith in MORAL Government and OUR expectation that the common phrase "*every individual*" has **ONLY ONE RATIONAL meaning**, the Legislative Defendants **conceal the existence of its redefinition** in all 26 USC codes that directly use this term, and in all referentially cascading codes, whether used therein or not; thereby encoding **Tacit False Inclusion** (Omissive Fraud) throughout 26 USC; thereby contaminating OUR Library of LAWS with Subversive **misdirection** suborning Treasury Abuse, complicit Adjudication, and Public Subjugation.

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Exhibit 021B - 26 USC 7701(a)(14) "*any [Privileged Entity] person*" Omissive Subjugation

138. Purporting legality to be ACCURATELY implemented and adjudicated, the Legislative Defendants deploy honed omissive misdirection in their 26 USC 7701(a)(14) redefinition:

"The term 'taxpayer' means any person subject to any internal revenue tax."

139. Within any directive, accurate conveyance of intended meaning requires sufficient appropriate words be chosen and/or clarification be provided.

140. In the Legislative Defendants' directive above, "*any person*" appears to convey the straightforward and unquestionable Public rational meaning; however, in 26 USC "*any person*" does NOT mean any "person", self-evident by the existence of its redefinition (Exhibit 018I).

141. Evasive Clarification was previously excavated from 9 subversive layers of convoluted, obscured Redefinition camouflaged in thousands-of-codes of separation (Exhibit 018I). Therein, the Legislative Defendants' decoded meaning for "*person*" throughout 26 USC is "2nd class privileged entity" only. Construing the same meaning in the code above, "*any person*" DOES NOT INVOLVE ANY SOVEREIGN AMERICAN; thereby "*taxpayer*" CANNOT BE ANY SOVEREIGN AMERICAN.

142. Lacking any clarifying phrases and/or connective reference to ANY redefinition, this code contains no indication that "*any person*" no longer represents Public rational meaning; therein no detectable existence of redefinition and no expectation of such; thereby fabricating tacit false inclusion of every Publicly understood "*person*" by obscuring the redefined "*any [Privileged Entity] person* only"; and thereby subjugation of Sovereign Americans by Omissive Fraud.

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143. The code above stipulates three **different** variables. ALL THREE REQUIREMENTS must be met to qualify as "taxpayer": "**any person**", "**[who is] subject to**", and "**any [applicable] internal revenue tax**".

144. "**any person**" is not synonymous with the second variable "**[who is] subject to**"; therein carrying a ("subject to") subset of the same obscured, redefined "**any [Privileged Entity] person**" meaning; thereby inferring "**any person**" is automatically subjugated to "taxpayer", to be **disproved** by overcoming the horrendously convoluted third variable ("**any [26 USC Regulatory] internal revenue tax**") Omissive Fraud; therein an irrelevant distraction from the primary disqualifier - "**any [2nd class privileged entity] person only**" jurisdictional Omissive Fraud; thereby "**Taxpayer**" status **is IRRELEVANT to Sovereign Americans**.

145. **Preying** on OUR faith in MORAL Government and OUR expectation that the common phrase "**any person**" has **ONLY ONE RATIONAL meaning**, the Legislative Defendants **conceal the existence of its redefinition** in all 26 USC codes that use this term, and in all referentially cascading codes, whether used therein or not; thereby encoding **Tacit False Inclusion** (Omissive Fraud) throughout 26 USC; thereby contaminating OUR Library of LAWS with Subversive **misdirection** suborning Treasury Abuse, complicit Adjudication, and Public Subjugation.

Exhibit 021C - 26 USC 3401(a) "[Government] employee" Omissive Subjugation

146. Purporting legality to be ACCURATELY implemented and adjudicated, the Legislative Defendants deploy honed omissive misdirection in 26 USC 3401(a):

*"the term "**wages**" **means all remuneration** ... for services performed by an **employee** ..."*

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147. Within any directive, **accurate conveyance** of **intended meaning** requires sufficient appropriate words be chosen and/or clarification be provided.
148. In the Legislative Defendants' directive above, "*employee*" **appears** to convey the straightforward and unquestionable Public rational meaning; however, in 26 USC "*employee*" **does NOT mean** any "**employee**", self-evident by the existence of its redefinition (Exhibit 020A).
149. **Evasive Clarification** was previously excavated from **subversive layers of convoluted, obscured Redefinition** camouflaged in thousands-of-codes of separation (Exhibit 020A). Therein, the Legislative Defendants' decoded meaning for "*employee*" throughout 26 USC is "[**GOVERNMENT**] **employee**" only. Construing the same meaning in the code above, "*employee*" **DOES NOT INCLUDE ANY SOVEREIGN AMERICAN** Laborers; thereby also excluding all of their "*remuneration*".
150. Lacking any clarifying phrases and/or any connective reference to redefinition, this code contains **no indication** that "*employee*" **no longer represents Public rational meaning**; therein **no detectable existence of redefinition and no expectation of such**; thereby fabricating **tacit false inclusion** of every Publicly understood "*employee*" by obscuring the redefined "[Government] *employee* only"; and thereby subjugation of Sovereign American Laborers by **Omissive Fraud**.
151. **Preying** on OUR faith in MORAL Government and OUR expectation that the common term "*employee*" has **ONLY ONE RATIONAL meaning**, the Legislative Defendants **conceal the existence of its redefinition** in all 26 USC codes that use this term, and in all referentially cascading codes; thereby encoding **Tacit False Inclusion** (Omissive Fraud) throughout 26 USC; thereby contaminating OUR Library of LAWS with Subversive **misdirection** suborning Treasury Abuse, complicit Adjudication, and Public Subjugation.

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Exhibit 021D - 26 USC Fraud, Territorial & Privacy Invasion, & Extortion

152. Contained in the Legislative Defendants' 26 USC 7701(a)(14) definition of "taxpayer" is their specified term "any internal revenue tax". 26 USC is the only Title in the entire Library of USC with that name; therefore, it must be strictly construed to mean **Regulations, NOT LAWS**, previously detailed in Exhibit 017; thereby **NO JURISDICTION** over Sovereign Americans.

153. The Legislative Defendants acknowledged their 16th Amendment's unconstitutional direct taxation and the Judicial re-legislation to indirect taxation (Allegations 06 and 07) in their **Congressional Record**, Vol 89, Part 2, page 2580, 3rd column, ¼ down (78th Congress, First Session, **1943**):

"The income tax is, therefore, not a tax on income as such. It is an excise tax with respect to certain activities and privileges ..."

154. Despite recorded acknowledgement above, the Legislative Defendants' work product continues to **dishonor OUR Library** of LAWS and persists in subverting OUR Constitution's Art 1, Sec 2, Cl 3 and Art 1, Sec 9, Cl 3 taxation limitations by suborning or coercing implementation and adjudication of an unconstitutional direct tax without apportionment:

"Except as otherwise provided in this subtitle, gross income means all income from whatever source derived, including (but not limited to) the following items ..." 26 USC 61

"Except as provided in subsection (b), for purposes of this subtitle, the term taxable income means gross income minus the deductions ..." 26 USC 63(a)

There is hereby imposed on the taxable income of - (1) every ... individual ..." 26 USC 1(a)

"... there is hereby imposed on the income of every individual a tax equal to 6.2 percent of the wages ..." 26 USC 3101(a)

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"... there is hereby imposed on the income of every individual a tax equal to 1.45 percent of the wages ..."

26 USC 3101(b)(1)

"... there is hereby imposed on every taxpayer (other than a corporation, estate, or trust) a tax equal to 0.9 percent of wages ..."

26 USC 3101(b)(2)

155. These 26 USC codes also run afoul of OUR Constitution's Art 1, Sec 8, Cl 17 Territorial limitations; thereby **suborning or coercing Federal Invasion** of ALL State Territories and EVERY Sovereign American's Privacy.

156. Also dishonoring THIS COURT's 16th Amendment redesignation to "**excise tax** with respect to **certain** activities and **privileges**" (Allegation 07), the Legislative Defendants **omit rectifying definition** of "**certain** activities and **privileges**" for THIS COURT's misnomer "*income*"; thereby NO clear (avoidable) Constitutional Subject Matter to implement; thereby a figment of Congressional Linguistics sorcery abrogating free-will **voluntary participation**; thereby EXCLUDING ALL SOVEREIGN AMERICANS from ANY 26 USC purported Taxation:

"...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 (**1911**)

*"Privilege" **REQUIRES** "knowingly intelligent acts done with sufficient awareness of the relevant circumstances and likely consequences"*

397 US 742

157. In OUR Library of LAWS, infecting all of Title 26 USC, **vacating precision**, **preying** on OUR faith in MORAL Government and OUR expectation that common phrases have **ONLY ONE RATIONAL meaning**, and **honing misdirection**, the Legislative Defendants' previously detailed convoluted 26 USC redefinition isolation, scattered order, multi-layering, double negatives, circular re-referencing, misrepresentations, omissions, and tacit false inclusions (Omissive Fraud):

(a) invalidates "*sufficient awareness*" required for any legal "*privilege*";

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- (b) subjugates Public Sovereign Existence into federal 2nd class "*privileged*" existence (i.e. "*trust, estate, partnership, association, company, or corporation*");
- (c) suborns tacit entrapment - under threat, duress, and/or coercion, Sovereign American conscripted subjugation to "*taxpayer*" status until proven otherwise;
- (d) subverts the 31 CFR 1.35 Privacy Act;
- (e) suborns or coerces Federal Invasion into multiple exclusionary land mass boundaries (State of Residence and State of Employment);
- (f) suborns Invasion of Privacy, illegal Search and Seizures, Property Theft, Distribution of Stolen Property, and EXTORTION (26 USC 7201, 7203, etc., and perjury threats);
- (g) conscripts Employers into Treasury delegates;
- (h) and suborns Treasury Abuse and Judicial complicity;
- (i) thereby **nullifying any and all 26 USC purported authority**; any tax, "*taxpayer*" status, "*taxpayer rights*"; and any reporting, solicitation, or possession of ANY SOVEREIGN AMERICAN's Private Information (i.e., this Plaintiff's SSN, where he lives, where he works, or his income).

26 USC 74XX Perversion of Constitutional "*Due Process*"

Exhibit 022 - 26 USC 7441, 7442, & 7443 Fabrication of Subversive "*Tax Court*"

158. Self-evident in 26 USC 7441, 7442, and 7443 below, the Legislative Defendants manipulated an unconstitutional **tribunal** named "**United States Tax Court**", not a Constitutional "*Due Process*" Court of LAW, subversively established under 26 USC "REGULATIONS", purporting to be an independent trial court **specializing in adjudicating "TAXPAYER" disputes over federal income tax**, scrutinized as follows:

26 USC 7441: "*There is hereby **established, under article I of the Constitution** of the United States, a court of record to be known as the **United States Tax Court**. ... The Tax Court is not an agency of, and **shall be independent of, the executive branch** of the Government.*

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26 USC 7442 Jurisdiction: "**The Tax Court and its divisions shall have such jurisdiction as is conferred on them by this title**, by chapters 1, 2, 3, and 4 of **the Internal Revenue Code** of 1939, by title II and title III of the Revenue Act of 1926 (44 Stat. 10–87), or by laws enacted subsequent to February 26, 1926."

26 USC 7443. Membership (b) Appointment: "**Judges** of the Tax Court **shall be appointed by the President**, by and with the advice and consent of the Senate, solely on the grounds of fitness to perform the duties of the office."

26 USC 7443. Membership (f) Removal from office: "**Judges** of the Tax Court **may be removed by the President**, after notice and opportunity for public hearing, for inefficiency, neglect of duty, or malfeasance in office, but for no other cause."

159. 26 USC 7441 purports "**The Tax Court is not an agency of, and shall be independent of, the executive branch**"; thereby contradicting 26 USC 7443 Presidential appointment/removal of these Judges, affirming **Executive control. Judges in a Constitutional Judicial Branch Court are not** subject to Presidential appointment or removal.

160. 26 USC 7441 purports "**The Tax Court is not an agency of, and shall be independent of, the executive branch**"; yet adjudicates **Regulations** (reference Exhibit 017 detailed previously) "**prescribed by the Secretary**", NOT ENACTED LAWS prescribed by Congress; and thereby WITHOUT REGARD to OUR Constitution's mandates.

161. 26 USC 7442 purports "**Jurisdiction as is conferred ... by this title**"; therein referencing Title 26 USC "presumptive" **Regulations** (Exhibit 017) "**prescribed by the Secretary**"; thereby:

(a) abrogating OUR Constitution's Article III JUDICIAL Powers;

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- (b) **enforcing** Legislative "*intent*" - convoluted 26 USC redefinition isolation, scattered order, multi-layering, double negatives, circular re-referencing, and tacit false inclusions by **Omissive Fraud** (previously detailed);
- (c) conscripting Judges as Executive henchmen, not adjudicators of enacted LAWS;
- (d) prejudicially subjugating (tacit admission) ALL Sovereign Americans who challenge fraudulent Treasury activity into purported "taxpayers";
- (e) thereby **abrogating** OUR "Due Process" UNALIENABLE RIGHT, dismissing Fraud with "income tax deficiency ... refund" by Extortion:

"A taxpayer must pay the full amount of an income tax deficiency assessed by the Commissioner of Internal Revenue before he may challenge its correctness by a suit in a federal district court for refund under 28 U.S.C. 1346 (a) (1)."

357 US 63 (1958), affirmed on rehearing, **362 US 145** (1960)

- (f) and further contaminating OUR Library with kangaroo court erroneously adjudicated Case Law.

Exhibit 022A - 26 USC Subversion of Judicial Obligation (Art VI, Cl 2 & 3, 28 USC 453)

162. OUR Fundamental LAWS stipulate the ultimate Duty of EVERY JUDGE is to "secure ... Life, Liberty and the Pursuit of Happiness":

Our Declaration: "... *that to secure these Rights, Governments are instituted among Men*"

Our Const, Preamble: "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 ... "

OUR Const, **Art 3**, Sec 1: "The judicial power of the United States, shall be vested in one Supreme Court, and in such inferior courts [exercising Judicial, not Executive power] as the Congress may from time to time ordain and establish."

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OUR Const, **Art 3**, Sec 2, Cl 1: "**The judicial Power shall extend to all Cases, ... and controversies ... to which the United States shall be a party ...**"

Our Const, Art VI, Cl 2: "*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**, any Thing in the Constitution or Laws of any State to the Contrary notwithstanding"*

163. This solemn Judicial Duty is contractually sealed by Sworn Oath:

Our 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**; ... "*

28 USC 453 Oaths of justices and judges: "**Each justice or judge** of the United States **shall take the following oath** or affirmation before performing the duties of his office: "I, _____ XXX, do solemnly swear (or affirm) **that I will administer justice** without respect to persons, and do equal right to the poor and to the rich, and that I will faithfully and impartially discharge and perform all the duties incumbent upon me as _____ **under the Constitution and laws of the United States**. So help me God."

164. In stark contrast to OUR Fundamental LAWS and OUR Constitution's primary mandate that ALL of GOVERNMENT "**secure ... Life, Liberty and the Pursuit of Happiness**" above all else, **THIS COURT** willfully or negligently abdicates its Sworn Obligation and prioritizes a fraudulent jurisdiction of "presumptive" Regulations "*prescribed by the Secretary*"; therein clairvoyantly conjuring Legislative "*intent*" through convoluted 26 USC redefinition isolation, scattered order, multi-layering, double negatives, circular re-referencing, omissions, and tacit false inclusions by **Omissive Fraud**:

"In matters of statutory construction **the duty of this Court is to give effect to the intent of Congress**"

357 US 63

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165. The PRIMARY Duty of THIS COURT IS NOT to Congress. It is to apply "*Morality and Reason*" as best SERVES "*We, the People*", notwithstanding the subject matter:

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**.

Exhibit 022B - 26 USC 7402(a) Abrogation of "*Due Process*"

166. 26 USC 7402(a) displaces Constitutional Law with Executive REGULATIONS:

*"The district courts of the United States [Const, **Art III** district **courts**]
at the instance of the United States [**whenever federal government is accused**] shall have such jurisdiction [**shall adjudicate Executive REGULATIONS**] ... for the enforcement of the [**purported**] internal revenue [**Omissive Fraud**] laws. ..."*

167. In 26 USC 7402(a), the Legislative Defendants abrogate "*Due Process*" threefold:

- (a) Displacing District Courts' adjudication of Fundamental LAW with 26 USC REGULATIONS whenever fraudulent "*income taxation*" Grievances are filed;
- (b) refusal to acknowledge any fraudulent "*income taxation*" Grievance unless it is held under "*Tax Court*" tacitly subjugating regulatory jurisdiction:

*"... **at the instance** of the United States **shall have such jurisdiction**.*

- (c) "*Tax Courts*" do not provide unbiased Jury Deliberation.

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Exhibit 022C - 26 USC 7401 Executive Abrogation of "*Due Process*"

*"**No civil action** for the collection or recovery of taxes, or of any fine, penalty, or forfeiture, shall be commenced **unless the Secretary authorizes or sanctions the proceedings and the Attorney General or his delegate directs that the action be commenced.**"*

168. Article III of OUR Constitution specifies JUDICIAL Authority in ALL CASES and CONTROVERSIES. This code specifies **EXECUTIVE interception of "*Due Process*"** for "tax disputes"; more explicitly, **any delegate** of the Secretary of the Treasury may interfere; thereby encoding tyrannical taxation without consequence, the exact problems OUR Founders faced in 1776.

Exhibit 022D - 26 USC 7491(a) Burden of Proof Subversive Reversal

*"Burden shifts **where taxpayer produces credible evidence** (1) General rule: **IF**, in any court proceeding, **a taxpayer introduces credible evidence** with respect to any factual issue relevant to ascertaining [that he/she **is NOT** a 26 USC subjugated "*taxpayer*") **the liability of the taxpayer for any tax** imposed by subtitle A or B, the Secretary shall have the burden of proof with respect to such issue."*

169. OUR endowed, expansive, **Sovereign UNALIENABLE Rights**, ENUMERATED in OUR Declaration, are self-evident truths; therein mandating their security by OUR Government; and thereby NEVER subjugated.

170. The Legislative Defendants' obscured convoluted 26 USC redefinitions and numerous tacit false inclusions by **Omissive Fraud** of every "*individual*", any "*person*", and any "*employee*" misdirect Executive and Judicial subjugation of ALL Sovereign Americans to "*taxpayer*" status under the pretext of presumptive "*privileged*" citizenship in OUR America.

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171. In this code, the Legislative Defendants abrogate "Due Process" by false subjugation to "taxpayer" status with "guilty until proven innocent"; thereby reversing Burden of Proof:

"If ... a [presumed] taxpayer introduces credible evidence with respect to any factual issue relevant to ascertaining the [presumed] liability of the [presumed] taxpayer for any [presumed] tax imposed by subtitle A or B, [THEN] the Secretary shall have the burden of proof with respect to such issue."

172. Irrespective of "any tax [purportedly] imposed", **BURDEN OF PROOF is upon the Treasury Defendants** to justify (not presume) "taxpayer" subjugation, WHENEVER a plaintiff challenges unconstitutional Treasury activity; therein moving jurisdiction to an Article III Fundamental LAW controversy, NOT a 26 USC "Tax Court" regulatory issue:

*"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.

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A. Summary

173. The Legislative Defendants' aforementioned 26 USC "*codes*" cannot be harmoniously reconciled with OUR Constitution. Their continuing infection of OUR Library of LAWS suborns disharmony and misdirection, and disparages steadfast restrictions in OUR Constitution; thereby cultivating rampant expansion of false authority. **Their detrimental effects** are self-evident in the Treasury Defendants' "*income tax*" scheme or artifice detailed in Allegation 10; thereby aiding, abetting, prolonging, and escalating the Defendants' ongoing Abuse (Allegations detailed herein); and thereby complicit in causing this Plaintiff's "*injuries-in-fact*" and Damages.