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.

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 <u>Congressional Record</u>, Vol 89, Part 2, page 2580, 3rd column, ½ down (78th Congress, First Session, <u>1943</u>):

"The income tax is, therefore, not a tax on income as such.

It is an excise tax with respect to certain activities and privileges ..."

Despite recorded acknowledgement above,

the Legislative Defendants work product continues to <u>dishonor OUR Library</u> 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 <u>taxable</u>
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 <u>on the income of every individual</u> a tax equal to 6.2 percent of the <u>wages</u> ..."

26 USC 3101(a)

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

26 USC 3101(b)(1)

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

26 USC 3101(b)(2)

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.

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 <u>privileges</u>, and <u>the</u>
<u>element of absolute and unavoidable demand</u> 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

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";
- (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).