

Dear We The People

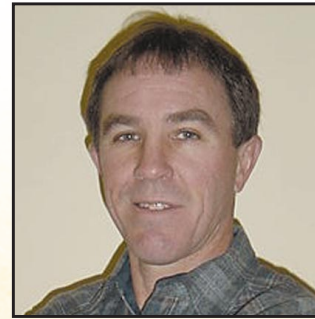
Q: What Do These Three People Have In Common?



Joseph Banister*



Sherry Jackson



John Turner

A: All Are Ex-IRS Agents Who Have Resigned Their Positions And Joined A Growing Number Of Former And Present IRS Officers, Attorneys, Certified Public Accountants, And Retired Judges Who Believe And Assert That:

1. There is NO LAW that requires most Americans to file a tax return, pay the federal income tax nor have the tax withheld from their earnings.

2. In 1913, the 16th Amendment (the "income tax" Amendment) was fraudulently illegally declared to be ratified by a lame-duck Secretary of State days before leaving office.

3. Also in 1913, Congress created the Federal Reserve System, a banking cartel organized by the largest private banks in the country. By 1933, the FRS had been granted the power to:

- Fabricate money out of thin air.
- Charge interest to the Government for the use of the Fed's currency.
- Receive taxes to pay the interest on the debt created therefrom, to be paid with the American people's gold and silver.

This is all in clear violation of the U.S. Constitution.

NOTE: Most people do not know that the "Fed" is a privately owned corporation functioning as a central bank. Nor do they know that the monetary policies of the FRS (i.e., its foreign exchange and domestic open market operations) have never been fully audited.

4. Those who file a Form 1040 "voluntarily" waive their 5th Amendment right not to bear witness against themselves.

5. The IRS routinely violates citizens' 4th Amendment rights against illegal search and seizure without a warrant issued by a court upon probable cause and supported by oath and affirmation. IRS levies and seizures are unenforceable because the IRS is UNABLE AND UNWILLING to swear under oath that a law has been broken or that there is probable cause of a violation.

6. The IRS, as standard operating procedure, routinely violates citizens' due process rights in its administrative procedures and operates far outside the law. The courts cannot be relied upon to strike down such actions.

We will soon begin a series of full-page messages in the Friday edition of USA Today and the weekly edition of The Washington Times, which is published each Monday.

Our effort is called "Project Toto." Just as the little dog in the Wizard of Oz pulls the curtain back and exposes the truth about the Wizard, our series is intended to inform and educate many millions of citizens about the documentary evidence that reveals the facts about the limited nature of the federal income tax. The factual evidence is taken from federal income tax laws, federal regulations, the IRS employees' manual, various government documents, letters, and publications and U.S. court decisions.

Citizens will be able to see for themselves how the operations of the IRS, the federal income tax system, and the Federal Reserve dramatically exceed what is authorized by the Constitution, laws, and regulations. People will be able to understand how and why the system has been deliberately designed to deceive, confuse, and intimidate.

Many citizens will find this material disturbing and difficult to believe - at first - because it indicates the income tax system is founded upon fraud and operates as a giant hoax. We will come to learn how inflation was made possible and our currency debased when the government legalized the Federal Reserve to issue our money out of thin air, without the backing of precious metals (as dictated specifically by the Constitution).

We invite you to examine the evidence critically, seek out the references, and become students of this subject along with us. Soon you will begin to demand answers to the questions that have been raised - answers that have not been forthcoming from our government or our free press.

- Ask your lawyer to disprove our assertions.
- Ask your lawyer why he was never taught these things in law school.
- Ask your CPA to show you exactly how you are liable to pay the income tax.
- Ask your tax preparer if they have ever looked at these regulations.
- Ask your employer how it can take your wages without a Court order.
- Ask your school why they allow the IRS to teach our children to fill out tax forms.
- Ask your newspapers why they have never investigated the specifics of these claims as our fellow citizens have been prosecuted in our courts.

Ask the IRS to SHOW YOU WHAT LAW REQUIRES YOU TO FILE A FEDERAL INCOME TAX RETURN.

And finally, ask your spouse - your friends - and your neighbors - if this is all TRUE, under what authority has the IRS used the power it has wielded against the American people, if that authority was not given to it by our Constitution, our Congress and the Secretary of the Treasury?

If we are to be a nation of laws, justice, and due process, we cannot have a tax system or government that operates in violation of its own laws and the People's Constitution. We cannot allow the IRS to seize the property of its citizens, ruin them financially, harm their families, and induce fear in their hearts - while refusing to show proof of authority. This is exactly the kind of behavior the Constitution and the Bill of Rights were intended to prevent.

We must demand the truth about the Federal Reserve and the tax laws, and that the IRS heed obedience to the tax code, and the well-established principles of due process. We must then insist that the courts address the

issues based on the merits and the legal evidence. All relevant evidence that a defendant wishes to present or that a jury wants to see (including the law itself) should be allowed and produced for inspection and examination.

We will continue to invite expert representatives of our government to participate in conferences, debates, and symposiums to answer the questions and allegations raised by tax researchers across this land who have concluded that the IRS routinely operates beyond the authority of the law. CONTINUAL EVASION OF THE ALLEGATIONS MUST BE SEEN AS AN ADMISSION THAT THE ALLEGATIONS ARE CORRECT.

Did you know that a bill has been introduced in the House of Representatives to abolish the Board of Governors of the Federal Reserve System and each Federal Reserve Bank? Did you know that on April 13, 2000, the House of Representatives voted overwhelmingly to abolish the individual income tax?

In our upcoming series, we will present more details of researchers' findings and allegations, such as those briefly outlined below. More tax code references and legal citations will be provided in those messages. We want the government to answer the questions raised by these allegations, clearly and unambiguously.

STATUTORY AUTHORITY, JURISDICTION, AND LIABILITY

The Code sections that the IRS cites as their authority to tax virtually everyone's income (Sections 1, 6001, 6011, and 6012) do not say that everyone is liable for the income tax - only that one must file a return IF one is liable.

For Americans, including the self-employed, the only tax form authorized under the sections referred to above is Form 2555, titled "Foreign Earned Income," not Form 1040, as Americans have been led to believe.

The only Code sections that establish liability for the income tax or the withholding of it refer to nonresident aliens, foreign corporations, and their withholding agents, who are required to file a 1040 return (26 USC sections 7701, 1441, 1442, 1443, and 1461).

Internal revenue employees were instructed long ago by the Treasury Secretary that Form 1040 was for the above purpose; it was never intended by law to be used for U.S. citizens who earn their income within the 50 states and whose income is not by law subject to the income tax.

Wages of most citizens have never been intended by law to be subject to the income tax. Earlier editions of the Code made it much clearer that wages and salaries were not gross income. Successive editions of the Code, while saying the application of the law has not changed, have been gradually and cleverly modified by the legislative attorneys who codify the law, e.g., by reorganizing sections so that their numbers change, then deleting footnotes and references to make it difficult to trace the law back to corresponding sections in earlier versions.

Code section 6020(b), that the IRS invokes when it assesses income tax on individuals who have not filed a Form 1040, does not authorize them to assess income tax on individuals.

Wages of most Americans are not, by law, subject to the income tax. Although wages are income, they do not meet the formal legal definition for inclusion as "Gross Income" from which the tax is calculated.

Delegation Orders from the IRS Commissioner to IRS employees, which authorize them to prepare and sign tax returns for persons who are required to file, but did not, do not include Forms 1040 or 2555 on the list of authorized returns.

The Internal Revenue Manual says that IRS criminal investigators are authorized to enforce criminal statutes applicable to taxes for U.S. citizens residing in foreign countries and non-resident aliens subject to federal income tax filing requirements. There is no mention of citizens living and earning their money in the U.S. Why not?

The Manual says the Criminal Investigation Division is under the direction of the international branch of the IRS, headed by the Assistant Commissioner International. Again, there is no discernible authority to investigate Americans who live and earn their money in the 50 states. Again, why not?

The regulations implementing the statutes governing tax liens and levies are under the jurisdiction of the Bureau of Alcohol, Tobacco and Firearms, not the Internal Revenue Service.

IRS revenue officers are authorized by law to conduct only civil enforcement under Subtitle E (pertaining to alcohol, tobacco, and firearms taxes), not under Subtitle A (income taxes). No one can show anywhere in the Code, nor has it ever been published in the Federal Register, where revenue officers are authorized to investigate alleged income tax liabilities of citizens who live and earn money within the 50 states. Why not? Letters sent by revenue officers concerning 1040 returns are without authority of the law.

There is no law that Americans must have a social security number. An employer who is participating in the social security program is required to give a W-4 to each worker, but is not required to get it back, and the worker is not required to fill it out and give it back, unless the worker wants to participate in social security. Absent a W-4, an employer is not authorized by law to take money out of a worker's pay for employment taxes.

An increasing number of employers have, in accordance with the law, stopped withholding income and employment taxes from the money they pay their workers.

According to Sections 1.1441-5 of the Code of Federal Regulations and IRS instructions (Publication #515), if a worker submits, in duplicate, a statement of U.S. citizenship (a simple letter will do) the employer/withholding agent is relieved of duty to withhold taxes from money paid to that worker. The withholding agent, no matter where located, then is to send one copy of the statement to the IRS Philadelphia Service Center (not to their own regional center); Philadelphia is the International Service Cen-

ter, and withholding only applies to aliens or foreign income.

IRS officials typically cannot swear that income tax is due in order to get a court warrant, as per the 4th amendment of the Constitution.

As an indication of how much confusion there is about legal aspects of the income tax, the highest courts in the land cannot make up their collective mind on a point as basic as whether it is a direct tax or an indirect tax (those being the two classes of taxes established by the Constitution). The U.S. Supreme Court ruled early on that the income tax was in the nature of an excise tax, which would make it indirect. However, six of the 11 federal circuit appeals courts have ruled it to be a direct tax, in open defiance or rebellion against the Supreme Court, and those rulings have never been overturned.

We will present messages dealing with a number of other topics related to the income tax. For example:

- We'll tell about the fraudulent ratification of the 16th amendment in 1913 at the 11th hour of the Taft administration. We'll review some of the background and characters involved, some of the errors that were made, and how dogged research by one courageous American revealed what really happened.
- We'll look at the murky, secret origins of the Federal Reserve System and its establishment as a banking cartel in 1913 after the income tax amendment was certified. We'll describe how it was billed as a banking reform measure, but was written by the very interests it was supposedly intended to reform. We'll discuss its ostensible objectives for public consumption, its actual true objectives, and how well each set of objectives has been achieved. We'll review some reasons why a growing number of people feel the Fed should be abolished. We'll look at how the Framers envisioned our monetary system, how that has been changed into a system of infinite debt, and how the dollar has been debased by the creation of fiat money.
- We'll dust off the concept of juries as a powerful tool of We The People to control abuses by government against its citizens. We'll tell you what many judges and prosecutors do not want citizens to know about their duty and rights as members of a jury. We'll tell you about jury nullification and how one jury acquitted a defendant based on lack of statutory evidence that there was any law requiring him to file an income tax return when neither the judge nor the prosecutor could produce it.

* Joe Banister was an IRS Criminal Investigation Division (IRS-CID) Special Agent, a gun-carrying law enforcement officer, fraud investigator, and CPA, who was "encouraged" to resign two years ago after confronting his superiors with the results of his own two-year investigation into claims made by tax researchers about the above allegations. Mr. Banister concluded that the tax researchers were CORRECT, and that the IRS has, in fact, been deceiving the American public and exceeding its constitutional and statutory authority. You can read his 95-page report at www.free-domabovefortune.com.

DISCLAIMER

This message is presented solely for educational and informational purposes. It is not intended and should not be construed as legal advice. We The People Foundation does not advocate disobedience to any laws and does not advise or recommend the non-filing of any return or non-payment of any tax for which any person is legally liable. For legal advice, consult your attorney.

Recently, the New York Times seems to have taken on the role of cheerleader for the IRS. Their reporter, David Cay Johnston, spent days gathering information about tax researchers' findings and allegations, but his two stories and The Times editorial on the subject reported virtually nothing of the researchers' findings.

Instead, employers who have stopped withholding, clearly in accord with the law, were labeled by The Times as "tax cheats" and the researchers' findings described as "bizarre," even though they are well-documented and simply quote the tax laws.

The Times did not present a single rebuttal to any of our findings. The IRS did not specifically rebut any of the legal assertions.

The paper quotes IRS Deputy Commissioner Dale Hart as saying that the employers are scamming their workers, and that the IRS will pursue the workers unless they send in the taxes that should have been withheld from their paychecks. This statement seems oddly conditional in light of the research, which alleges that there is no obligation to withhold. In that case, the pursuit and penalties shouldn't amount to much - approximately zero, according to the law.

Ms. Hart is quoted as saying that the employers' legal rationale is frivolous, has no legal authority, and has been thoroughly rejected by the courts. The employers, of course, do not see their argument as frivolous, and are unaware of any court case that has addressed or rejected it.

The Times quotes Mr. Mark Matthews, chief of the IRS Criminal Investigation Division, as saying that some of the business owners will be prosecuted for tax evasion and other crimes. Since the Internal Revenue Manual says the authorization of the CID is to enforce criminal statutes applicable to U.S. citizens residing in foreign countries and nonresident aliens subject to the federal income tax, it raises the question of just what violations they'll be trying to enforce.

We would like to take this opportunity to confirm our invitation to Ms. Hart and Mr. Matthews to attend our conference being held in Arlington, VA on Saturday, February 17, at the Hilton Crystal City. They are free to comment upon our allegations and to explain their positions to the group assembled, OR to attend long enough to at least tell us when the experts at the IRS would be available to meet with our tax researchers in a public forum.

It is important to note that we have previously invited IRS and other government agency officials to attend our last four conferences held at the National Press Club over the past 19 months, but none have given us the courtesy of even responding to our invitations.

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