

JON KYL  
ARIZONA

730 HART SENATE OFFICE BUILDING  
(202) 224-4521

COMMITTEES

FINANCE

JUDICIARY

ENERGY AND NATURAL  
RESOURCES

INTELLIGENCE

# United States Senate

WASHINGTON, DC 20510-0304

May 3, 2002

STATE OFFICES

2200 EAST CAMELBACK ROAD  
SUITE 120  
PHOENIX, AZ 85016  
(602) 840-1891

7315 NORTH ORACLE ROAD  
SUITE 220  
TUCSON, AZ 85704  
(520) 575-8633

Mr. Phillip Miller  
Post Office Box 1505  
Page, Arizona 86040

Dear Mr. Miller:

I'm writing in response to a letter I received from you as part of a larger packet of materials submitted by the We The People Foundation. Your letter, identical to all the other unsigned letters in this packet, did not bear your signature. It was unclear whether you were aware that it was sent to my attention.

That said, I welcome this opportunity to respond to the concerns that were raised in the letter, should they accurately reflect your own point of view. In addition, I've enclosed some IRS materials addressing taxpayers' concerns that they are being misled about the legal requirements to file tax returns and pay taxes, as well as an updated report from the Congressional Research Service entitled "Frequently Asked Questions Concerning the Federal Income Tax."

The letter argues that citizens have no legal obligation to pay income taxes; but the fact is, such an obligation does indeed exist. So while I sympathize with taxpayers about the complex nature of the tax code (I'm a taxpayer myself), I cannot take the action which the letter requests. The Supreme Court has upheld the constitutionality of income tax withholding, in the context of the corporate income tax, as early as 1916, yet a few taxpayers still contend, as this letter does, that to require an employer, without compensation, to withhold income taxes from the wages of employees places the employer in involuntary servitude in violation of the Thirteenth Amendment. The courts have consistently and repeatedly held that a requirement to perform an action of this character does not constitute involuntary servitude. A government has the right to require certain things of its citizens, including income tax withholding, jury service, and military service.

Again, I trust that you will find the enclosed materials helpful.

Sincerely,



JON KYL  
United States Senator

JK:tk