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CHAIRMAN:
ETHICS

Mr. David Pflum
110 W Bertrand
Saint Marys, KS 66536

Dear Mr. Pflum:

Thank you for contacting me regarding federal income taxes. I appreciate having your thoughts on this issue.

Article 1, section 8, of the U.S. Constitution grants Congress power to collect taxes. In 1895, the Supreme Court ruled that income tax is a direct tax and is therefore unconstitutional (*Pollack v. Farmers' Loan and Trust Co.*). The sixteenth amendment to the Constitution, ratified in 1913, removed the apportionment clause of article one, thereby making taxes on income constitutional.

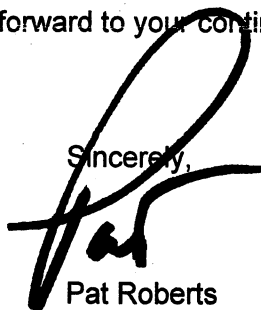
In every period of our history, there have been people who dispute the obligation to pay taxes. They claim that filing a return violates their 5th Amendment rights or that the 16th Amendment is illegal. This information is false and has led to the financial ruin prosecution of many taxpayers. Since ratification of the 16th Amendment, the Supreme Court has consistently upheld the obligation of American citizens to pay income tax.

Rest assured I oppose unnecessary taxes. I have long supported efforts to lessen the tremendous tax burden that is shouldered by Americans. However, it is important for taxpayers to understand their legal obligation to pay income tax in support of the democracy and government activities.

Thanks again for writing. I look forward to your continued advice and counsel.

With every best wish,

Sincerely,



Pat Roberts

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