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United States Senate

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Mr. & Mrs. Jerrold Ogert
937 Ferryman Quay
Chesapeake, Virginia 23323

Dear Mr. & Mrs. Ogert:

Thank you for your inquiry regarding the 16th Amendment and federal income tax liability.

Rumors have spread claiming that current law does not legally bind you to paying federal income taxes. It has been argued that filing federal income taxes is voluntary because the 16th Amendment to the United States Constitution was never legally ratified. Some individuals and business owners have read misleading statements concerning the 16th Amendment, and mistakenly believe it to mean that they are no longer required to pay income taxes.

The sixteenth amendment to the Constitution was passed by Congress July 2, 1909 and ratified by the thirty-sixth state on February 3, 1913, and, declared ratified on February 25, 1913. The sixteenth amendment states that: The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.

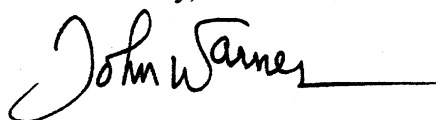
Tax protestors are nothing new. Many of the tax avoidance schemes, however, fall along the same lines as a get rich quick scheme. Taxpayers need to be aware of the work and potential costs involved in the long run, and consider just how much all of it really pays off.

I have taken the liberty of bringing your comments to the attention of my colleagues who serve on the Finance Committee.

Again, thank you for taking the time to share your views with me on this issue. Please do not hesitate to contact me should you have any additional comments or questions.

With kind regards, I am

Sincerely,



John Warner

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