

THE SAVE-A-PATRIOT FELLOWSHIP WILL PAY YOU



IF YOU CAN PROVE THE FOLLOWING FACTS TO BE FALSE

We have conclusive proof that the following FACTS are correct. That is why we can say - *American citizens and permanent resident aliens, living and working within the States of the Union ARE NOT SUBJECT to the filing of an IRS Form 1040 and ARE NOT LIABLE for the payment of a tax on "income"!!!* If this sounds odd to you, read on.

For YEARS, the Internal Revenue Service has RULED the American people in a manner equal only to the Soviet KGB. FEAR and BLUFF and deception have been the IRS's major weapons. Americans have been led to believe that they "owe" an income tax on their earnings; that it is their "patriotic duty" to pay it, and there is no alternative to the IRS's abuse. Nothing could be further from the truth! Samuel Adams, the Father of the American Revolution cultivated and nurtured the theory of the English philosopher John Locke, that mankind needed no godlike mortal rulers to care for his every need. Locke and Adams believed that the common man was perfectly capable of ruling himself, was entitled to his property, and that property could only be taxed by government to pay for the legitimate cost of government functions - the protection of life and property. Sam contended: If men, through fear, fraud, or mistake should in terms renounce or give up any natural right, the eternal law of reason and the grand end of society would absolutely vacate such renunciation. The right to freedom being the gift of Almighty God, it is not in the power of man to alienate this gift and voluntarily become a slave. FEAR can only prevail when victims are ignorant of the FACTS. The Bible teaches that God's people perish for lack of knowledge.

THEREFORE CONSIDER THE FOLLOWING FACTS:

FACT # 1: Our Founding Fathers created a constitutional REPUBLIC as our form of government. The Constitution gives the federal/national government limited powers. ALL powers not delegated to the United States are reserved to the States respectively or to the People. The Union was created to be the servant of the people! The [United States Constitution](#) is the **SUPREME LAW** of the land. (Article VI, Clause 2.)

FACT #2: The Constitution gives the Congress the power to lay and collect taxes to pay the debts of the government. Provide for the common defense and general welfare of the United States subject to the following rules pertaining only to the two classes of taxation permitted.

1. DIRECT TAXES, which are subject to the rule of apportionment among the states of the Union.
2. INDIRECT TAXES -- imposts, duties and excises, subject to the rule of uniformity.

FACT #3: The government does not allow either one of the two classifications to tax CITIZENS or PERMANENT RESIDENT ALIENS of the United States of America, DIRECTLY. The intent of the Founders was to keep the government the servant and to prevent it from becoming the master. (See Article 1, section 2, clause 3 of the U.S. Constitution.)

FACT #4: The CENSUS is taken every ten (10) years to determine the number of representatives to be allotted to each State and the amount of a direct tax that may be apportioned to each State. This is determined by the percentage its number of representatives bears to the total membership in the House of Representatives. (Article 1, section 2, clause 3; Article 1, section 9, clause 4.)

FACT #5: It was established in the Constitutional Convention of 1787 that the supreme Court of the United States would have the power of "judicial review". Which is the power to declare laws passed by the U.S. Congress to be null and void if such a law or laws was/were in violation of the Constitution. This was to be determined from the original intent as found in [Madison's Notes](#) recorded during the Convention, the Federalist Papers, and the ratifying conventions found in Elliott's Debates.

FACT #6: Due to the characteristics of the SECOND CLASSIFICATION of taxation, the Supreme Court called it an indirect tax and it is divided into three distinct taxes: IMPOSTS, DUTIES, and EXCISES. These taxes were intended to provide for the operating expenses of the government of the United States. (See Article 1, section 8, clause 1.)

FACT #7: Duties and imposts are taxes laid by government on things imported into the country from abroad, and are paid at the ports of entry.

FACT #8: The supreme Court says that excises are...taxes laid upon the manufacture, sale or consumption of commodities within the country, upon licenses to pursue certain occupations and upon corporate privileges. (See Flint v. Stone Tracy Co., 220 US 107 [1911].)

FACT #9: In 1862, Congress passed an Act (law) to create an "Income Duty" to help pay for the War Between the States. A duty is an indirect tax, which the federal government cannot impose on citizens or residents of a State having sources of income within a State of the Union.

FACT #10: Congress passed an Act in 1894 to impose a tax on the incomes of citizens and resident aliens of the United States. The constitutionality of the Act was challenged in 1895 and the Supreme Court said the law was **Unconstitutional** because it was a DIRECT TAX that was not apportioned as the Constitution required (See Pollock v. Farmer's Loan & Trust Co., 157 US 429 [1895].)

FACT #11: In 1909 Congress passed the 16th Amendment to the Constitution that was allegedly ratified by 3/4 of the States; it is known as "The Income Tax Amendment".

FACT #12: Some officials within the Internal Revenue "Service," along with professors, teachers, politicians and some judges, have said and are saying, that the 16th Amendment changed the United States Constitution to allow a DIRECT tax without apportionment.

FACT #13: The above persons are not empowered to interpret the meaning of the United States Constitution! As stated above (Fact #5), this power is granted by the Constitution to the Supreme Court, but limited to the original intent. The Supreme Court has no power to function as a "social engineer" to amend or alter the Constitution as they have been doing. A change or "amendment " can only be lawfully done according to the provisions of Article 5 of that document.

FACT #14: The U.S. Supreme Court said in 1916 that the 16th Amendment did not change the U.S. Constitution because of the fact that Article 1, section 2, clause 3, and Article 1, section 9, clause 4, were not repealed or altered; the U.S. Constitution cannot conflict with itself. The Court also said that the 16th Amendment merely prevented the

"income duty" from being taken out of the category of INDIRECT taxation. (See *Brushaber v. Union Pacific R.R. Co.*, 240 US, page 16.)

FACT #15: After the Supreme Court decision, the office of the Commissioner of Internal Revenue issued Treasury Decision [Order] [2313](#) (dated March 21, 1916; Vol. 18, January-December, 1916, page 53.) It states in part; ...it is hereby held that income accruing to nonresident aliens in the form of interest from the bonds and dividends on the stock of domestic change corporations is subject to the income tax imposed by the act of October 3, 1913.

FACT #16: In another Supreme Court decision in 1916, the Court, in clear language settled the application of the 16th Amendment. By the previous ruling [*Brushaber*] it was settled that the provisions of the Sixteenth conferred no new power of taxation. Rather it simply prohibited the previous complete and plenary [full] power of income taxation possessed by Congress from the beginning from being taken out of the category of indirect taxation to which it inherently belonged... (See *Stanton v. Baltic Mining Co.*, 240 US, 112.)

FACT #17: The United States Constitution gives the national government the exclusive authority to handle foreign affairs. Congress has the power to pass laws concerning the direct or indirect taxation of foreigners doing business in the U.S. of A. It has possessed this power from the beginning, needing no "amendment" (change) to the U.S. Constitution to authorize the exercise of it.

FACT #18: The DIRECT classification of taxation was intended for use when unforeseen expenses or emergencies arose. Congress, needing funds to meet the emergency, can borrow money on the credit of the United States (Article 1, section 8, clause 2). The Founding Fathers intended that the budget of the United States be balanced and a deficit be paid off quickly and in an orderly fashion. Through a DIRECT tax, the tax bill is given to the States of the Union. The bill is "apportioned" by the number of Representatives of each State in Congress; therefore, each State is billed its apportioned share of the DIRECT tax equal to the number of votes its Representatives could employ to pass the tax. How the States raise the money to pay the bill is not a federal concern (Article 1, section 2, and clause 3).

FACT #19: In the *Brushaber* and *Stanton* cases, the Supreme Court said the 16th Amendment did not change income taxes to another classification. So, if the INCOME TAX is an indirect EXCISE tax, then

how is it applied and collected? According to the Supreme Court, "Excises are taxes laid upon the manufacture, sale or consumption of commodities within the country, upon licenses to pursue certain occupations and upon corporate privileges; the requirement to pay such taxes involves the exercise of the privilege and if business is not done in the manner described no tax is payable...it is the privilege which is the subject of the tax and not the mere buying, selling or handling of goods." (Flint v. Stone Tracy Co., 220 US, 110.)

QUESTION: If all RIGHTS come from GOD (citizens of the States retained all RIGHTS except those surrendered as enumerated in the United States Constitution), and PRIVILEGES are granted by government after application; THEN what is the PRIVILEGE that the "income tax" is applied against?

ANSWER: As established in the U.S. Constitution, the federal government cannot directly tax a citizen living within the States of the Union. Citizens possess RIGHTS; these rights cannot be converted to PRIVILEGES by government. The only individuals who would not have these RIGHTS and liable to regulation by government are NONRESIDENT ALIENS doing business and working within the United States or receiving domestic source profits from investments, and United States citizens working in a foreign country and taxable under TREATIES between the two governments.

FACT #20: WITHHOLDING AGENTS withhold income taxes. The only section in the Internal Revenue Code that defines this authority is section 7701(a)(16).

FACT #21: Withholding of money for income tax purposes, according to section 7701(a)(16), is only authorized for sections: 1441 - NONRESIDENT ALIENS, 1442 - FOREIGN CORPORATIONS, 1443 - FOREIGN TAX-EXEMPT ORGANIZATIONS, 1461 - WITHHOLDING AGENT LIABLE FOR WITHHELD TAX.

FACT #22: Internal Revenue Manual Chapter 1100 Organization and Staffing, section 1132.75 states: The Criminal Investigation Division enforces the criminal statutes applicable to income, estate, gift, employment, and excise tax laws involving United States citizens residing in foreign countries and nonresident aliens subject to Federal income tax filing requirements...

FACT #23: The implementation of IRS Treasury Regulation 1.1441-5 is explained in Publication 515 on page 2, that "If an individual gives you [the domestic employer or withholding agent] a written statement, in

duplicate, stating that he or she is a citizen or resident of the United States, and you do not know otherwise, you may accept this statement and are relieved from the duty of withholding the tax.

FACT #24: The ONLY way a United States citizen or permanent resident alien, living and working within a State of the Union can have taxes deducted from his/her pay, is by voluntarily making an application Form SS-5 to obtain a Social Security Number. Then by entering that number on an IRS Form W and signing it to permit withholding of "Employment Taxes" -- "Form W Employee's Withholding Allowance Certificate" (emphasis added). That is why the IRS pressures children to apply for a Social Security Numbers, and for employers to obtain the voluntary execution of Form W immediately from all those being hired. However, no federal law or regulation requires workers to have a Social Security Number or sign a Form W to qualify for a job.

FACT #25: Karl Marx wrote in his COMMUNIST MANIFESTO, ten planks needed to create a COMMUNIST state. The SECOND PLANK is A HEAVY OR PROGRESSIVE INCOME TAX, second only to the ABOLITION OF PRIVATE PROPERTY.

FACT #26: The attorney who successfully challenged the Income Tax Act of 1894, Joseph H. Choate, recognized the communist hand in the shadows. He told the United States Supreme Court, "The act of Congress which we are impugning [challenging as false] before you is communistic in its purposes and tendencies, and is defended here upon principles as communistic, socialistic -- what shall I call them -- populistic as ever have been addressed to any political assembly in the world".

FACT #27: The Supreme Court agreed; and Mr. Justice Field wrote the Court's opinion, concluding with these statements in intensity and bitterness. Prophetic words: Here I close my opinion. I could not say less in view of questions of such gravity that go down to the very foundations of the government. If the provisions of the Constitution can be set aside by an act of Congress, where is the course of usurpation to end? The present assault upon capital is but the beginning. It will be but the stepping-stone to others, larger and more sweeping, till our political contests will become a war of the poor against the rich; a war growing.

NEED WE SAY MORE?

FACT #28: Internal Revenue Code Section 6654(e)(2)(c) (cited fully below) states:...no tax liability...if....the individual was a citizen or resident of the United States throughout the preceding taxable year. IRS

contends the success of the SELF-ASSESSMENT system depends on VOLUNTARY COMPLIANCE -- EVIDENTLY SO! Just how much of the Communist Manifesto has become part of your daily life?

CONCLUSION OF FACTS: ALL RIGHTS come from God. The United States Government can only exercise powers given to it by "We the People" through the U.S. Constitution. The "income tax" is an INDIRECT TAX. There is NO section of law in the Internal Revenue Code (Title 26 USC) making a CITIZEN or a RESIDENT working and living WITHIN A STATE OF THE UNION, LIABLE to pay the INCOME (indirect/excise/duty) TAX.

TIRED OF BEING CONNED & RAILROADED INTO PAYING TAXES WHICH YOU DO NOT OWE, TO BE SQUANDERED BY ARROGANT BUREAUCRATS?

You are invited to join in a national Fellowship with other Patriotic Americans whose only goal is to LEARN, REVIVE and PRESERVE our UNITED STATES CONSTITUTION. The SAVE-A-PATRIOT FELLOWSHIP was founded to disarm the IRS of its only actual weapon: FEAR. By standing together we can force these bureaucrats back within the confines of THE LAW...and arrest the wild rush toward PERPETUAL DEBT and a TOTALITARIAN SOCIALIST GOVERNMENT IN AMERICA.

You can serve your country and NOT FEAR reprisals from bureaucratic THUGS. The EDUCATION and INSURANCE-LIKE PROTECTION provided by the SAVE-A-PATRIOT FELLOWSHIP has been a constant thorn in the side of the IRS since 1984. Come join with others, who have learned how to combat the true TAX CRIMINALS! [Email](#) me for more information on the benefits of membership and copy of our membership newsletter Reasonable Action TODAY!

We encourage you to print and distribute these pages to your family, friends, legislators and the PUBLIC AT LARGE. If you wish to learn more about these facts of law, you may wish to purchase any of our [information resources](#) . These resources are based on over 25 **years** of legal research.

Are you "self employed"? Did you know what the Internal Revenue Code says concerning filing quarterly estimated returns? Read below!

SEC. 6654. FAILURE BY INDIVIDUALS TO PAY
ESTIMATED INCOME TAX.

(e) **Exceptions.** -

Where tax is small amount. -- No addition to tax shall be imposed under subsection (a) for any taxable year if the tax shown on the return for such taxable year (or, if no return is filed, the tax), reduced by the credit allowable under section 31, is less than \$500.

Where no tax liability for preceding taxable year.--No addition to tax shall be imposed under subsection (a) for any taxable year if:

- A. the preceding taxable year was a taxable year of 12 months.
- B. the individual did not have any liability for tax for the preceding taxable year, and
- C. the individual was ***a citizen or resident of the United States*** throughout the preceding taxable year. (emphasis added)