

Taxes



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Kinds of Taxes

- ❖ Direct Taxes
- ❖ Indirect Taxes
- ❖ Excise Taxes

Excise Taxes – privilege taxes

- ❖ Excise taxes – privilege tax
- ❖ EXCISE excise, n. A tax imposed on the manufacture, sale, or use of goods (such as a cigarette tax), or on an occupation or activity (such as a license tax or an attorney occupation fee). — Also termed excise tax. Cf. income tax, property tax under TAX. [Cases: Taxation 1201.1.]” Black’s Law Dictionary 8th Edition, page 1703

Taxes

- ❖ **“2. The requirement of payment for such licenses is only a mode of imposing taxes on the licensed business, and the prohibition, under penalties, against carrying on the business without license is only a mode of enforcing the payment of such taxes.”**
- ❖ **5. The recognition by the acts of Congress of the power and right of the states to tax, control, or regulate any business carried on within its limits is entirely consistent with an intention on the part of Congress to tax such business for national purposes.” License Tax Cases 72 U.S. (5 Wall.) 462 (1866)**

Filing Fees are Licenses

- ❖ **“License, contracts, is a right given by some competent authority to do an act, which without such authority would be illegal. The instrument or writing which secures this right is also called a license. Vide Ayl.Parerg. 353; 15 Vin.Ab 92; Ang. Wat. Co. 61, 85. A license is express or implied. An express license is one in which in direct terms authorizes the performance of a certain act; as a license to keep a tavern by public authority. An implied license is one which though not expressly given, may be presumed from the acts of the party having the right to give it.” Bouvier’s Law Dictionary 1843 Edition, Volume 2, page 53 [emphasis added]**

Taxes & Representation

- ❖ **“If it were true that, according to the spirit of our Constitution, the power of taxation must be limited by the right of representation, whence is derived the right to lay and collect duties, imposts, and excises, within this District? If the principles of liberty and of our Constitution forbid the raising of revenue from those who are not represented, do not these principles forbid the raising it by duties, imposts, and excises, as well as by a direct tax?” Longborough v Blake 18 U.S. 317 (1820), [emphasis added],**

Taxes

- ❖ **The government can ONLY tax it's own property**
- ❖ **"In other words, Dominion legislation, even though it deals with Dominion property . . ."** Reference Re: Employment and Social Insurance Act, 1935, [1937] 1 D.L.R. 684, Privy Council

Taxes

n **“The Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the Territory or other Property belonging to the United States”** US Constitution, Article 4, Section 3, Clause 2 [emphasis added]

Taxes in Commerce ONLY

- ❖ **“Whereas taxation by the Parliament...for the purpose of raising a revenue...has been found by experience to occasion great uneasiness and disorders,...That from and after the passing of this Act the King and Parliament of Great Britain will not impose any duty, tax or assessment whatever, payable in any of His Majesty’s colonies, provinces, or plantations, in North America..., except such duties as it may be expedient to impose for the regulation of commerce...” An Act to Impose Taxes in Commerce ONLY, George III CAP 12 (1778)**

Taxes in Commerce ONLY

"The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is an artificial entity which owes its existence and charter powers to the state; but the individuals' rights to live and own property are natural rights for the enjoyment of which an excise cannot be imposed." Redfield v. Fisher, 292 P. 813, 135 Or. 180, 294 P.461, 73 A.L.R. 721 (1931),

Taxes in Commerce ONLY

- ❖ **“The taxing power, being in its nature unlimited over the subjects within its control, would enable the state governments to destroy the above-mentioned rights...” Crandall v Nevada 73 U. S. 35 (1867)**

Taxes in Commerce ONLY

- ❖ **“All subjects over which the sovereign power of the state extends are objects of taxation, but those over which it does not extend are exempt from taxation. This proposition may also be pronounced as self-evident. The sovereignty of the state extends to everything which exists by its authority or its permission.”** McCullough v Maryland, 17 U.S. [4 Wheat] 316 (1819). [emphasis added]

Taxes in Commerce ONLY

❖ **“The labor of a human being is not a commodity or article of commerce....” 15 USC § 17**

Taxes in Commerce ONLY

- ❖ **"...it becomes essential to distinguish between what is and what is not "income," according to truth and substance without regard to form. Congress cannot, by any definition it may adopt, conclude the matter, since it cannot by legislation, alter the Constitution, from which it derives its power to legislate, and which within those limitations alone, that power can be unlawfully exercised... [Income is] Derived -- from -- capital -- the -- gain -- derived -- from -- capital, etc. Here we have the essential matter -- not gain accruing to capital, not a growth or increment of value in the investment; but a gain, a profit, something of exchangeable value ... severed from the capital however invested or employed, and coming in, being "derived," that is received or drawn by the recipient for his separate use, benefit and disposal -- that is the income derived from property. Nothing else answers the description..." [emphasis is in the original] Eisner v Macomber, 252 U.S. 189**

Taxes in Commerce ONLY

n **"Persons who are not taxpayers are not within the system and can obtain no benefit by following the procedures prescribed for taxpayers, such as the filing of claims for refunds."** Economy Plumbing and Heating v. U.S., 470 F.2d 585 (Ct. Cl. 1972)

Taxes in Commerce ONLY

- ❖ **"The revenue laws are a code or a system in regulation of tax assessment and collection. They relate to taxpayers, and not to non-taxpayers. The latter are without their scope. No procedures are prescribed for non-taxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither the subject nor the object of the revenue laws."** Long v. Rasmussen, 281 F. 236, at 238,

Taxes

❖ **"Taxpayers are not State Citizens."** Belmont v. Town of Gulfport, 122 So. 10.

Taxes

“Tax - an impost; a tribute imposed on the subject; an excise; tallage. In public law, taxation signifies the system for raising money for public purposes by compelling the payment by individuals of sums of money called taxes.

Some general principles of taxation have been said to be:

- 1) The subjects of every State ought to contribute to the support of the government as nearly as possible in proportion to their respective abilities; that is, in proportion to the revenue which they respectively enjoy under the protection of the State. In the observation or neglect of this maxim consists what is called the equality or inequality of taxation. Smith Wealth of Nat., c. 2; 5 Mill, Pol. Econ., cc. 2, 3).”** The Dictionary of English Law, 1950

Tax Payers

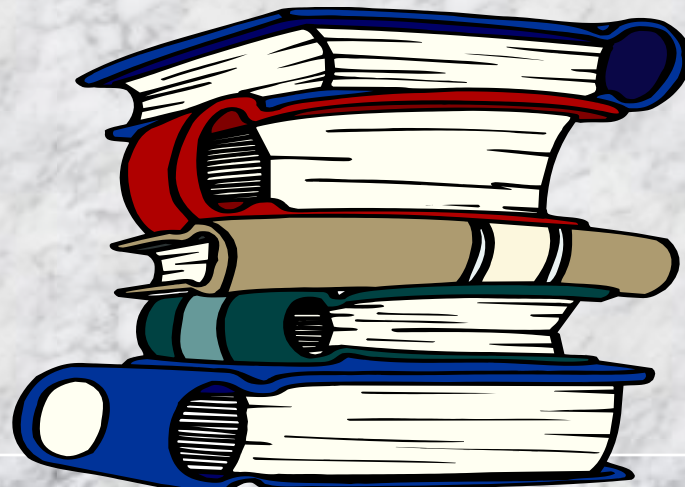
n "... (E)very taxpayer is a cestui qui trust . . . " In Re Bolens (1912), 135 N.W. 164.

Tax Payers

- ❖ **“Slater's protestations to the effect that he derives no benefit from the United States government have no bearing on his legal obligation to pay income taxes. *Cook v. Tait*, 265 U.S. 47, 44 S.Ct. 444, 68 L.Ed. 895 (1924); *Benitez Rexach v. United States*, 390 F.2d 631, (1st Circ.), *cert. denied* 393 U.S. 833, 89 S.Ct. 103, 21 L.Ed.2d 103 (1968). Unless the defendant can establish that he is not a citizen of the United States, the IRS possesses authority to attempt to determine his federal tax liability.” UNITED STATES of America v. William M. SLATER (1982) (D.**

Taxes

- ❖ All statutes are written very carefully, and most do not apply to members of the Sovereignty.
- ❖ 99% of the time the government is technically correct.



Taxes

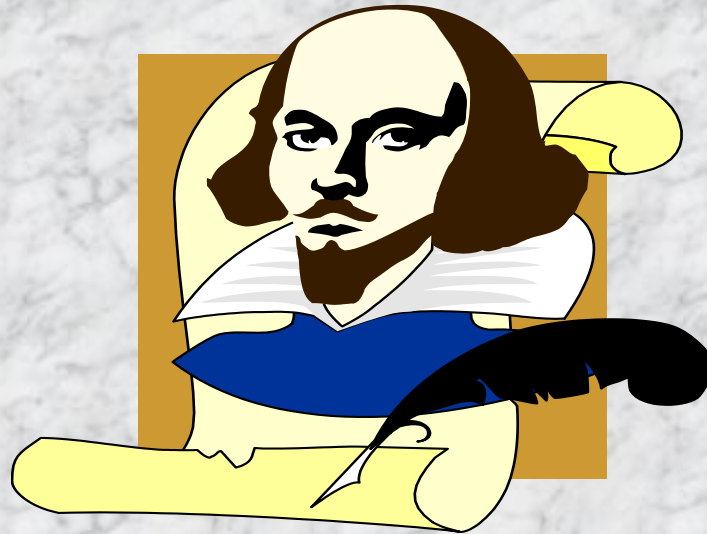
- ❖ **"The state citizen is immune from any and all government attacks and procedure, absent contract." see, Dred Scott vs. Sanford, 60 U.S. (19 How.) 393 or as the Supreme Court has stated clearly, "...every man is independent of all laws, except those prescribed by nature. He is not bound by any institutions formed by his fellowmen without his consent." CRUDEN vs. NEALE, 2 N.C. 338 2 S.E. 70, [emphasis added]**

How do you become a taxpayer?

- ❖ It is not up to the government to tell you that you are a member of the Sovereignty.
- ❖ The government lawyers make up a statute that properly applies to those entities that they have jurisdiction over.
- ❖ The burden is on us to assert our Sovereignty.

How do you become a taxpayer?

- ❖ The burden is on the Sovereigns to know and understand the law and to assert their sovereignty.



Summary

❖ **"If a nation expects to be ignorant & free in a state of civilization, it expects what never was & never will be"**
Thomas Jefferson

Summary

❖ Nobody said it would be easy, but
it IS POSSIBLE.



Summary

❖ What's the alternative?

