

STATE INCOME TAXES

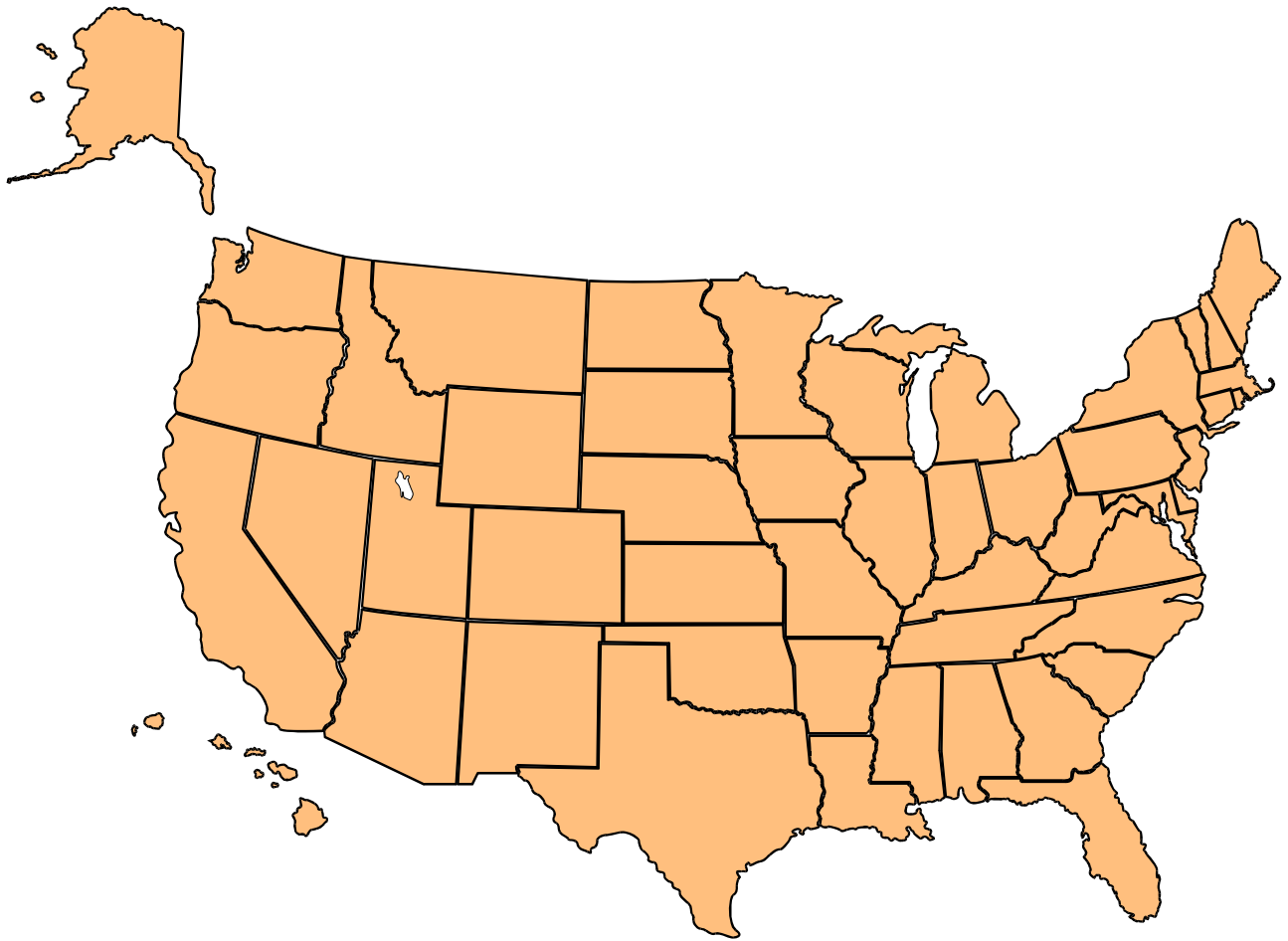


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1 Introduction

This document is written to briefly explain how state income taxes may lawfully be collected and why in most cases, they are not. It is intended to be attached to a response to a state income tax collection notice.

If, while reading this information, you wish to verify the information presented for your own particular state, we encourage you to examine the following free resource on our website, which includes detailed legal research on all 53 jurisdictions within the USA. It also features hotlinks that take you right to the resource within your browser, so that you can read the law for yourself on the subjects we cover:

SEDM Jurisdictions Database, Litigation Tool #09.003
<http://sedm.org/Litigation/LitIndex.htm>

2 Which states have no personal income taxes?

As of the writing of this document, nine states *do not* have a state personal income tax. These states are listed below in alphabetical order:

1. Alaska
2. Florida
3. Nevada
4. New Hampshire
5. South Dakota
6. Tennessee
7. Texas
8. Washington
9. Wyoming

If you would like a succinct summary and reference for state income tax law and procedure, we recommend the following:

State Tax Notice and Letter Response Index, Form #07.201
<http://sedm.org/SampleLetters/States/StateRespLtrIndex.htm>

3 State tax “Scheme”

Those states that do have personal income tax all work the same, as described in this section. All state income tax withholding is dependent on federal withholding. In order to have a state tax “liability”, a person must first have a federal “liability” under [Subtitle A of the Internal Revenue Code](#). State tax withholding is authorized under the [Buck Act, 4 U.S.C. §105-111](#).

All the States that adopted the personal income tax operate under the [Buck Act, 4 U.S.C. §105-111](#), and specifically §106, which is implemented further within [5 U.S.C. §5517](#), “Withholding State Income Taxes”. However, the “State” mentioned in [5 U.S.C. §5517](#) is revealed only as the federal “State” defined in [4 U.S.C. §110\(d\)](#) to mean a “territory or possession of the United States” listed under Title 48 of the U.S. Code. Said revelation is obvious since states of the Union do NOT appear in Title 48 of the U.S. Code as “territories and possessions” of the United States. If you would like to learn more about income taxation within federal territories and possessions, we refer you to the following:

Great IRS Hoax, Form #11.302, Section 5.14
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

Therefore, our scheme of state income taxation, if enforced or treated as other than entirely voluntary by both the IRS or state revenue agencies in the context of states of the Union, is completely unconstitutional and breaks down the separation of powers between the state and federal governments.