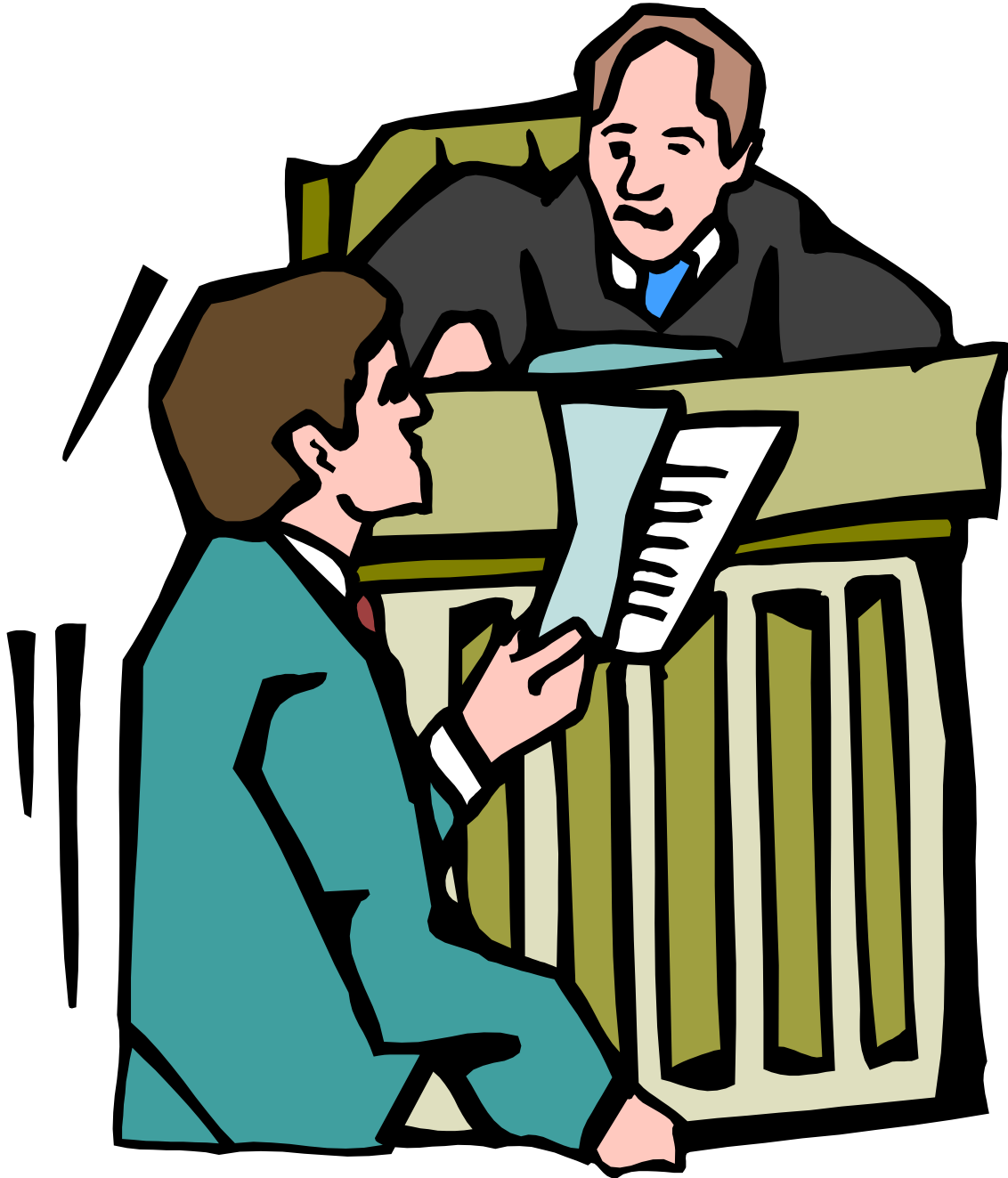


Flawed Tax Arguments To Avoid



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DEDICATION

*“Through Your [God’s] precepts I get understanding: therefore I hate every false way. “
[[Psalm 119:104](#), Bible, NKJV]*

*“My [God’s] people are destroyed for lack of knowledge [ignorance].”
[Hosea 4:6, Bible, NKJV]*

*"Am I therefor made your enemy because I tell you the truth?"
[Gal. 4:16, Bible, NKJV]*

*“One who turns his ear from hearing the law [God’s law OR man’s law], even his prayer is an abomination.”
[Prov. 28:9, Bible, NKJV]*

*“**The power to create presumptions is not a means of escape from constitutional restrictions.**”
[Bailey v. Alabama, [219 U.S. 219](#), 238, et seq., 31 S.Ct. 145; Manley v. Georgia, [279 U.S. 1](#), 5-6, 49 S.Ct. 215]*

***“But the person who does anything presumptuously, whether he is native-born or a stranger, that one brings reproach on the Lord, and he shall be cut off from among his people.”**
[Numbers 15:30, Bible, NKJV]*

***“Ignorance more frequently begets confidence [and presumptions] than does knowledge.”**
[Charles Darwin (1809-1882) 1871]*

*"Believing [PRESUMING without checking the facts and evidence] is easier than thinking. Hence so many more believers than thinkers."
[Bruce Calvert]*

*“What luck for rulers that men do not think“
[Adolf Hitler]*

*“And in their covetousness (lust, greed) they will exploit you with false (cunning) arguments [“words of art” that advance FALSE presumptions]. From of old the sentence [of condemnation] for them has not been idle; their destruction (eternal misery) has not been asleep.”
[2 Peter 2:3, Bible, Amplified Edition]*

*“There is nothing so powerful as truth, and often nothing so strange.”
[Daniel Webster]*

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1. Notify us immediately of the conflict so that we can immediately eliminate it.
2. Disregard the conflicting information.

We caution the reader that:

1. This publication should not be cited to sustain a reasonable belief. This is the same warning that the IRS places on its publications and forms in Internal Revenue Manual 4.10.7.2.8.

*"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their advisors... While a good source of general information, publications should not be cited to sustain a position."
[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]*

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Reasonable Belief About Income Tax Liability, Form #05.007
<http://sedm.org/Forms/FormIndex.htm>

2. The only source of reasonable, good faith belief and admissible, non-presumptive evidence is enacted positive law and the rulings of the Supreme Court. The IRS [Internal Revenue Manual \(I.R.M.\), Section 4.10.7.2.9.8](#) admits that rulings of federal courts below the Supreme Court may be applied only to the person who litigated the case and to no one else. The legislative notes under 1 U.S.C. §204 states that the Internal Revenue Code is not positive law and is therefore "prima facie evidence" of law. That means it is "presumed" to be the law but that presumption is rebuttable.
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1. Introduction

We have assembled the following discussion of many of the popular flawed tax arguments used by both the government and freedom advocates. The motivation behind this document is to help you:

1. Avoid discrediting yourself in the freedom community.
2. Improve your chances of winning when litigating tax issues against the government.
3. Avoid sanctions for frivolous arguments under Federal Rule of Civil Procedure 11. Since some individuals are still relying on these flawed arguments, it is important to get out the information that their ideas simply do not work and that they can be harmed by these tactics.
4. Facilitate reforms to the government, tax, and legal professions.
5. Accelerate your education about law, freedom, and taxes.
6. Expose the most prevalent methods for unlawfully enlarging government revenues and jurisdiction and provide tools for opposing them.

We wish to thank the many people who contributed to this analysis who we can't name here.

We'd like to caution you that there are LOTS of ways to do the wrong thing and get into trouble, but there are very few ways to keep your PRIVATE earnings and lawfully avoid paying income taxes.

Most of these flawed arguments found in this document originate from the following causes:

1. Abuses of “words of art” to confuse and deceive people, such as “United States”, “State”, “citizen”, “resident”, “trade or business”, “domicile”, “employee” etc. These mechanisms are summarized below. We must prevent and overcome all of the listed abuses in the context of these “words of art” in order to keep the government within the bounds of the Constitution and inside the ten mile square sand box bequeathed to them by the founding fathers:

“Judicial verbicide is calculated to convert the Constitution into a worthless scrap of paper and to replace our government of laws with a judicial oligarchy.”
[Senator Sam Ervin, during Watergate hearing]

“When words lose their meaning, people will lose their liberty.”
[Confucius, 500 B.C.]

- 1.1. Misunderstanding or misapplication of choice of law rules. These rules are documented starting in the next section.
- 1.2. Failure or refusal to adjust the meaning of “words of art” based on their context and the legal definitions that apply in that context. See:

Geographical Definitions and Conventions, Form #11.215

<http://sedm.org/SampleLetters/DefinitionsAndConventions.htm>

- 1.3. A violation of or disregard for the rules of statutory construction, usually by abusing the word “includes”. See:

Legal Deception, Propaganda, and Fraud, Form #05.014

<http://sedm.org/Forms/FormIndex.htm>

- 1.4. Presumptions, usually about the meanings of words. See:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017

<http://sedm.org/Forms/FormIndex.htm>

2. Laziness or unwillingness to critically evaluate what laws, people, and government are telling you. Don’t be lazy. The price of freedom is eternal vigilance. The U.S. Supreme Court identified the enemies of republican freedom originating from the above causes, when it held:

“The chief enemies of republican freedom are [mental sloth](#), [conformity](#), [bigotry](#), [superstition](#), [credulity](#), [monopoly](#) in the market of ideas, and utter, benighted ignorance.”
[Adderley v. State of Florida, 385 U.S. 39, 49 (1967)]

3. Legal ignorance of both legal professionals and people who have no formal education in law and are not trained in how to do legal research. This prevents people from being able to critically evaluate what they hear or to compare it with what the law or courts say on the subject. Ultimately, they end up in big trouble of one kind or another. If you want to learn about law and how to do legal research, we recommend that you read chapters 3 and 4 of the Great IRS Hoax, Form #11.302 as a starting point:

Great IRS Hoax, Form #11.302

<http://sedm.org/Forms/FormIndex.htm>

4. The need for people to try to justify or explain the clearly lawless actions of two completely unaccountable organizations called the IRS and the Federal Judiciary. Larken Rose lucidly explained this dilemma in an email update he sent out on June 7, 2005 as follows:

Dear Subscriber,

Power corrupts. People in power can be dishonest, corrupt, lawless, etc. They don't have to be brilliant, or have a conspiracy, or have a secret club, or do anything else, in order to be corrupt and lawless.

I have heard, and continue to hear, half a zillion theories about how some magical secret trick made it "legal" for those in government to ignore the Constitution. We use zip codes, so we suddenly become the property of the federal government, and they can do whatever they want. We call ourselves "U.S. citizens," or we walk into a courtroom with a gold fringe on the flag, or we have a Social Security number, or we use Federal Reserve notes, so the Constitution doesn't apply. Or they are making up corporations, or something, by spelling our name in all capital letters.

Or they made "federal zones" overlying all of the states. Or there are two, or three, or 57 different constitutions, or governments, or "United States", or it's a corporation, or it's still part of the British Crown, or the IRS isn't part of the U.S. government, etc., etc., etc.

What all of these claims have in common is that they attempt to explain government lawlessness by some secret, "legal" conspiracy, that somehow makes it LEGITIMATE. And the flip side is: if we can just say the magic words, and show them we know their secret handshake, then they'll leave us alone.

Why is it so difficult to accept the real truth?: this is just good old-fashioned tyranny. They don't need a secret manipulation and song and dance, or some intricate conspiratorial trick. In many instances, they just IGNORE the law, and the Constitution, and the truth, and their paid off court system blesses their actions. It's no more complicated than that. (That's what I've been trying to show for the past eight years.)

If I had to guess, I'd say that people are scared to death of the possibility that "the system" will not do the right thing, so they want there to be some secret word, or secret procedure, that will make tyrants respond with "well shucks, ya caught us, so now we'll leave you alone."

There isn't one. Either the people stop tyranny WITHOUT the help of those in power, or tyranny continues. It's that simple.

I hate to be a party-pooper, but if anyone is trying to persuade you that some secret procedure will make you immune from tyranny, ignore them. The all-important "silver bullet" is not a procedure, or a law, or a theory, or a claim; it is an EDUCATED and concerned CITIZENRY, willing and able to drag the tyrants back into their Constitutional cages, while they scream and cry, insult and threaten. If that doesn't do it, nothing will.

Sincerely,

Larken Rose

The main purpose of this document is to help you avoid all of the pain and agony you will invite into your life by being ignorant about law or refusing to critically evaluate everything that you hear from ANYONE, including us. If you would like to learn more about what the government and tax profession thinks are "flawed arguments", the following resources may prove useful, all of which are entirely consistent with this document so far as we are aware:

1. *The Truth About Frivolous Tax Arguments*, Internal Revenue Service
http://famguardian.org/PublishedAuthors/Govt/IRS/friv_tax.pdf
2. *IRS Rebuts Those making Frivolous Tax Arguments on Paying Taxes, Internal Revenue Service:*
<http://www.irs.gov/irs/article/0,,id=136751.00.html>
3. *Frequently Asked Questions Concerning the Federal Income Tax, Congressional Research Service Report 97-59A*
<http://famguardian.org/PublishedAuthors/Govt/CRS/CRS-97-59A.pdf>
4. Department of Justice Criminal Tax Manual 2001, Chapter 40 available at:
<http://famguardian.org/Publications/DOJTDCTM/taxc40.htm>
5. Department of Justice Criminal *Tax Manual 2001*, Chapter 40 available at:
<http://www.usdoj.gov/tax/readingroom/2001ctm/40ctax.htm>

If you would like further rebuttal of the above and to criticism of our website or ministry generally, see:

1. *Policy Document: Rebutted False Arguments Against This Website*, Form #08.011
<http://sedm.org/Forms/FormIndex.htm>
2. *Policy Document: Rebutted False About Sovereignty*, Form #08.018
<http://sedm.org/Forms/FormIndex.htm>
3. *Rebutted Version of the IRS pamphlet "The Truth About Frivolous Tax Arguments"*, Form #08.005 available at:
<http://sedm.org/Forms/FormIndex.htm>
4. *Rebutted version of Congressional Research Service report 97-59A "Frequently Asked Questions Concerning the Federal Income Tax"*, Form #08.006:
<http://sedm.org/Forms/FormIndex.htm>
5. *Rebutted version of "Tax Resister Frequently Asked Questions"*, by Dan Evans, Form #08.007:
<http://sedm.org/Forms/FormIndex.htm>
6. *Tax Deposition Questions*, Form #03.016:
<http://sedm.org/Forms/FormIndex.htm>
7. *Test for Federal Tax Professionals*, Form #03.028:
<http://sedm.org/Forms/FormIndex.htm>
8. *SEDM Forms*, Sections 1.5 and 1.8:
<http://sedm.org/Forms/FormIndex.htm>

Readers are cautioned that:

1. The *IRS "The Truth About Frivolous Tax Arguments"* indicated above.
2. Everything the IRS publishes, including every one of their forms and publications.
3. The entire IRS website.
4. All the correspondence they send you in the mail.

. . .by the admission of the IRS Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 itself, should NOT be relied upon as a basis of belief. Apparently, everything on their website and everything they write or publish, by their own admission, is “frivolous” and irrelevant by implication:

“IRS Publications [and by implication, all of the information they contain], issued by the National Office, explain the law in plain language for taxpayers and their advisors... While a good source of general information, publications should not be cited to sustain a position.”
[Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999)]

Apparently, the IRS is perfectly willing to go out and penalize, harass, and terrorize people for being wrong on their tax returns, or in their correspondence with the IRS, and yet the federal courts positively refuse their constitutional duty to hold the IRS equally responsible for anything they say or write or post on their website. Everything we send them must be signed under penalty of perjury pursuant to 26 U.S.C. §6065 or else it is ignored, and yet when they write us, they refuse to even use their real names and never sign under penalty of perjury if they sign at all. This supreme level of hypocrisy is an affront to the notion of an accountable, law-abiding government and makes them little more than a terrorist organization engaged in a “protection racket”. Below is what the U.S. Supreme Court ruled on the requirement for equal protection and the absence of such hypocrisy.

“Decency, security, and liberty alike demand that government officials shall be subjected to the same rules of conduct that are commands to the citizen. In a government of laws, existence of the government will be imperiled if it fails to observe the law scrupulously. Our government is the potent, the omnipresent teacher. For good or for ill, it teaches the whole people by its example. Crime is contagious. If the government becomes a lawbreaker, it breeds contempt for law; it invites every man to become a law unto himself; it invites anarchy. To declare that in the administration of the criminal law the end justifies the means to declare that the government may commit crimes in order to secure the conviction of a private criminal-would bring terrible retribution. Against that pernicious doctrine this court should resolutely set its face.”
[*Olmstead v. United States*, 277 U.S. 438 (1928)]

For details on this scam of untrustworthy IRS publications, see:

Federal Courts and IRS’ Own Internal Revenue Manual Say the IRS is NOT RESPONSIBLE for its actions or its Words or For Following Its Own Written Procedures, Family Guardian Fellowship
<http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>

If you would like a high level introduction to the subject of “legal propaganda and deception”, See:

Foundations of Freedom Course, Form #12.021, Video 4: Willful Government Deception and Propaganda
SLIDES: <http://sedm.org/LibertyU/FoundOfFreedom-Slides.pdf>
VIDEO: http://www.youtube.com/watch?v=DvnTL_Z5asc

If you would like a detailed analysis of all the legal deception and propaganda techniques used in the false government arguments presented in this memorandum of law, see:

Legal Deception, Propaganda, and Fraud, Form #05.014
<http://sedm.org/Forms/FormIndex.htm>

Finally, if you would like a detailed memorandum of law that describes how government abuses legal language as the main means to legally kidnap your identity and transport it against your will to what Mark Twain calls “The District of Criminals”, see the following memorandum of law. The memorandum also describes how to combat the propaganda where it counts: in court and in your administrative dealings with what Irwin Schiff called “the government mafia”:

Government Identity Theft, Form #05.046
<http://sedm.org/Forms/FormIndex.htm>

2. Methodology and Motivation of the corruption of the tax system

The content of the following subsections is exhaustively covered in the following memorandum of the law. These subsections are only a summary of the essential issues:

Why the Federal Income Tax is a Privilege Tax Upon Government Property, Form #04.404
<http://sedm.org/Forms/FormIndex.htm>