PROBLEMS FOR IRS WHEN MAKING CLAIMS UPON
AMERICAN CITIZENS AS BEING MADE LIABLE FOR THE
FEDERAL INCOME TAX

1. INCOME TAX ACT
   OF 1864

2. LEGISLATIVE INTENT
   16TH AMENDMENT

3. STATUTES
   AT LARGE

4. 26 USC NOT
   ENACTED INTO
   POSITIVE LAW

- US SUPREME COURT
  DECLARES INCOME
  TAX ACT OF 1894
  UNCONSTITUTIONAL

- NATIONAL GOV'T
  - EMPLOYEES
  - OFFICERS
  - ELECTED OFFICIALS

- IRS CORPORATION

- IRS CITIZENS

- IRS HAS NO
  AUTHORITY
  TO IMPOSE
  SUBTITLE A
  INCOME TAX
  OR SEEK COLLECTION
  FOR INCOME TAX

- 26 CFR 1.0-1 &
  26 USC 7851 (a)(1)(A)

- SEE SEPARATE
  SECTION FOR
  #4

- 26 USC 7851 (a)(1)(A)

- 26 USC 7851 (a)(1)(A)
PROBLEMS FOR IRS WHEN MAKING CLAIMS UPON AMERICAN CITIZENS AS BEING MADE LIABLE FOR THE SUBTITLE A FEDERAL INCOME TAX

26 USC NOT ENACTED INTO POSITIVE LAW
PER 26 CFR 1.0-1, US CODE INDEX & 26 USC 7851(a)(1)(A)

- REQUIREMENT UPON IRS TO PUBLISH IMPLEMENTING REGULATIONS IN THE FEDERAL REGISTER PER 26 CFR 601.702
- IRS MAKES CLAIMS OF INCOME TAX LIABILITY UPON AMERICAN CITIZENS VIA 26 USC 6001, 6011, & 6012

- FEDERAL REGISTER ACT 44 USC
- ALL IMPLEMENTING REGULATIONS IMPOSING LIABILITY OR OBLIGATION TO BE PUBLISHED IN THE FEDERAL REGISTER
- SECTIONS 6001, 6011, & 6012 FALL UNDER SUBTITLE "F" [ENFORCEMENT]

- NO TAX LIABILITY UPON AMERICAN CITIZENS
- NO LAWFUL LAYING OF FEDERAL INCOME TAX UPON AMERICAN CITIZENS & NO COLLECTION AUTHORITY FOR THE IRS TO TAKE AGAINST AMERICAN CITIZENS
- SUBTITLE "F" ONLY GOES INTO EFFECT ONE DAY AFTER THE EFFECTIVE DATE OF ENACTMENT OF TITLE 26

- PUBLICATION IN THE FEDERAL REGISTER EVIDENCED BY VOLUME, DATE & PAGE NUMBER
- 26 CFR 1.0-1 INTERNAL REVENUE CODE OF 1954 BOTH ENACTED & ENDED ON AUGUST 16, 1954

- MICHAEL WHITE FEDERAL ATTORNEY OFFICE OF THE FEDERAL REGISTER DOCUMENTS THAT THE IRS HAS NOT PUBLISHED ANY IMPLEMENTING REGULATION IMPOSING THE FEDERAL INCOME TAX UPON AMERICAN CITIZENS
- SUBTITLE "A" FEDERAL INCOME TAX ENDED ON AUGUST 16, 1954
- SUBTITLE "F" ENFORCEMENT NEVER MADE OPERATIONAL FOR USE IN SUBTITLE A FEDERAL INCOME TAX
Sovereignty Education and Defense Ministry (SEDM) Website

http://sedm.org