

**FEDERAL ENFORCEMENT AUTHORITY
WITHIN STATES OF THE UNION**

Last revised: 3/25/2014



COPYRIGHT NOTICE

This document is a restricted access form originally made available at:

<https://sedm.org/shop/federal-enforcement-authority-within-states-of-the-union-form-05-032/>

The Copyright/Software/License agreement protecting this form is found at:

SEDM Disclaimer/License Agreement

<https://sedm.org/disclaimer.htm>

It is a violation of the copyright to post this form on any PDF sharing site, including but not limited to:

1. Scribd: <http://Scribd.com>
2. Google Books: <https://books.google.com/>
3. Google Play: <https://play.google.com/>
4. Amazon Kindle: <https://www.amazon.com/b/?ie=UTF8&node=283155>
5. LinkedIn: <https://www.linkedin.com/>
6. Wordpress blogs: <http://wordpress.com>
7. Privately owned websites.
8. Wordpress sites of any kind.

It is also a violation of the copyright to email to or share this document with anyone who did not obtain it directly from the above link.

This page shall serve as legal notice to any site hosting this document in violation of the copyright to take down the document under the Digital Millennium Copyright Act (DMCA) and to prosecute the poster for violations of said act.

There is ONE exception to the above list at this time, which is Makefreedom.com may publish our books in printed form as listed at:

1. Physical Books
<https://sedm.org/category/books/>
2. DMCA/Copyright Page, Section 13
<https://sedm.org/footer/digital-millennium-copyright-act-dmca-policy/>

TABLE OF CONTENTS

COPYRIGHT NOTICE.....2
TABLE OF CONTENTS3
TABLE OF AUTHORITIES.....3
1 Introduction17
2 What is Enforcement Authority?18
3 Requirement for “Force of law”20
4 How the Executive Branch Acquires Enforcement Authority.....24
5 Discerning the Lawful Target of Enforcement of a Specific Statute Based on the Way it is Published.....26
6 Groups Specifically Exempted from Requirement for Federal Register Publication29
6.1 “Officers”, “Agents”, and “Employees”29
6.2 “Property” and “contracts”31
6.3 “Benefits”38
7 Techniques for determining whether a particular statute has implementing regulations published in the Federal Register45
8 Corroborating Evidence Supporting the Conclusions in this Memorandum.....46
8.1 The Paperwork Reduction Act.....46
8.2 Dept of Justice cannot prosecute tax crimes by other than government officers and employees48
8.3 Federal Bureau of Investigation limited to investigating federal officers and employees50
8.4 Definitions within the Internal Revenue Code limit the I.R.C. to the District of Columbia and the U.S. government, and exclude private persons51
8.5 Definitions within the Judiciary Code52
9 Application to Treasury/IRS.....52
9.1 Precedence of tax law52
9.2 Analysis of Internal Revenue Service Enforcement Authority Generally55
9.3 Secretary of the Treasury Required to Give “Notice” in the Federal Register of Requirement to file a return or keep records.....59
9.4 Why it is UNLAWFUL for the I.R.S. to enforce Subtitle A of the Internal Revenue Code within states of the Union61
9.5 Tabular Summary of Enforcement Regulations for Title 26: None exist69
9.6 Tabular Summary of Discovery regulations for Title 26: None Exist72
9.7 IRS Is Dead.....75
10 How to Use Information in This Pamphlet to Challenge Government Enforcement Authority During Litigation.....76
11 Rebutted Objections by the Government to The Content of this Document.....78
11.1 IRS Notice 2008-14, Frivolous Positions78
11.2 IRS Notice 2010-33, Frivolous Positions: Internal Revenue Code is “ineffective or inoperative” because no implementing regulations80
11.3 Tax Injunction Case.....85
12 Summary and Conclusions.....93
13 Resources for further study and rebuttal96
14 Questions that Readers, Grand Jurors, and Petit Jurors Should be Asking the Government97

TABLE OF AUTHORITIES

Constitutional Provisions

Article 1, Section 8, Clause 17 63, 88

Article 1, Section 8, Clause 3	45, 104
Article 1, Section 8, Clause 5	104
Article 1, Section 8, Clause 7	104
Article 1, Section 9, Clause 8	84
Article 4, Section 2, Clause 2	104
Article 4, Section 3, Clause 2	32, 35, 104
Article VI, United States Constitution	52
Constitution Article 1, Section 8	25
Fifth and Fourteenth Amendments	63
First Amendment	40, 52
Fourteenth Amendment, Section 1	43, 105
Fourth Amendment	28
Sixteenth Amendment	61
The Federalist No. 51, p. 323. (C. Rossiter ed. 1961)	106
Thirteenth Amendment	37, 42
U.S. Constitution	99

Statutes

1 U.S.C. §106a	25
1 U.S.C. §112	25
1 U.S.C. §202	25
1 U.S.C. §204	23, 45, 54, 61, 91
16 U.S.C. §363	35
16 U.S.C. §423g	36
16 U.S.C. §425h	36
16 U.S.C. §430r	36
16 U.S.C. §689c	36
16 U.S.C. §694b	36
16 U.S.C. §701	36
18 U.S.C. §1583	42, 44
18 U.S.C. §1589	44
18 U.S.C. §201	39
18 U.S.C. §208	39, 42, 61
18 U.S.C. §242	43
18 U.S.C. §247	43
18 U.S.C. §876	43
18 U.S.C. §880	44
18 U.S.C. §912	92
19 U.S.C. §1336(i)	36
23 U.S.C. §315	36
25 U.S.C. §302	36
25 U.S.C. §317	37
26 U.S.C. § 7701(a)(14)	85, 92
26 U.S.C. §§6001 and 7805	60
26 U.S.C. §§7201 to 7217	60, 100
26 U.S.C. §1	70, 73
26 U.S.C. §2001	70, 73
26 U.S.C. §2002	70, 73
26 U.S.C. §3101	70, 73
26 U.S.C. §3401	70, 73
26 U.S.C. §3401(c)	71
26 U.S.C. §4371	70, 73
26 U.S.C. §4374	70, 73
26 U.S.C. §4401(a)	70, 73
26 U.S.C. §4401(c)	70, 73

26 U.S.C. §4403	70, 73
26 U.S.C. §5005	70, 73
26 U.S.C. §5043(a)(1)(A).....	70
26 U.S.C. §5701	70, 73
26 U.S.C. §5703(a).....	70, 73
26 U.S.C. §5741	70, 73
26 U.S.C. §6001	59, 70, 73
26 U.S.C. §6012	58, 79
26 U.S.C. §6020	58
26 U.S.C. §6020(b)	58
26 U.S.C. §6201	70, 71
26 U.S.C. §6201(a)(1).....	70
26 U.S.C. §6203	75
26 U.S.C. §6331	19, 28, 58, 70, 71
26 U.S.C. §6331(a).....	58
26 U.S.C. §6671(b)	71
26 U.S.C. §6672	70
26 U.S.C. §6700 and 6701	91
26 U.S.C. §6702	49
26 U.S.C. §6903	91
26 U.S.C. §7203(c)	74
26 U.S.C. §7343	71
26 U.S.C. §7408(c).....	88, 89
26 U.S.C. §7408(d)	67
26 U.S.C. §7429(b)	87
26 U.S.C. §7521(a).....	74
26 U.S.C. §7601	67
26 U.S.C. §7602	73
26 U.S.C. §7603	73
26 U.S.C. §7604	73
26 U.S.C. §7605(a).....	74
26 U.S.C. §7621	67, 103
26 U.S.C. §7701(a)(12)(B).....	67
26 U.S.C. §7701(a)(26)	86, 88, 89, 90
26 U.S.C. §7701(a)(30)	58, 89
26 U.S.C. §7701(a)(31)	86, 92
26 U.S.C. §7701(a)(39)	67, 88, 89
26 U.S.C. §7701(a)(39) and §7408(d).....	38
26 U.S.C. §7701(a)(9) and (a)(10)	51, 65, 67, 88, 89, 101, 104
26 U.S.C. §7701(b)(1)(A)	21, 95
26 U.S.C. §7701(b)(1)(B).....	92
26 U.S.C. §7701(c)	51
26 U.S.C. §7805	55, 57, 59, 61
26 U.S.C. §7805(a).....	35, 54, 77, 86
26 U.S.C.A. s 4411.....	81
28 U.S.C. §1332(d)	52
28 U.S.C. §144	42
28 U.S.C. §144, 455	61
28 U.S.C. §2201	86, 92
28 U.S.C. §3002(15)(A)	88
28 U.S.C. §455	42
28 U.S.C. §535	50
30 U.S.C. §75	37
31 U.S.C. §5331	88
31 U.S.C. §783	37
4 U.S.C. §110(d)	104
4 U.S.C. §72	63, 65, 88, 102

40 U.S.C. §3112	62, 95
42 U.S.C. §1983	54
42 U.S.C. §1994	42
42 U.S.C., Chapter 7	23
44 U.S.C. §1505	25
44 U.S.C. §1505(a).....	37, 55, 65, 76, 78, 94
44 U.S.C. §1505(a)(1).....	77, 79, 80, 93, 94, 99, 100
44 U.S.C. §1507	56
44 U.S.C. §1508	26, 65, 76, 98
44 U.S.C. §1508(a).....	78
44 U.S.C. §3506(c)(1)(B)(iii)(IV)	46, 47, 59
44 U.S.C. §3507(d)	47
44 U.S.C. §3507(d) of PRA	46, 59
44 U.S.C. §3507(f)(2).....	47
44 U.S.C. §3512	47
44 U.S.C. §3512(a)(1)	47
44 U.S.C. §3512(a)(2)	47
44 U.S.C. Chapter 15	25
48 U.S.C. §1612	64
48 U.S.C. §1612(a).....	102
5 U.S.C. §§ 301, 552	57
5 U.S.C. §2105	30
5 U.S.C. §301	57, 81
5 U.S.C. §301 (federal employees)	27, 55
5 U.S.C. §552(a).....	55
5 U.S.C. §552(a)(1).....	27, 37, 55, 56, 57, 58, 65, 76, 78, 82, 93, 99
5 U.S.C. §552a(a)(13)	30
5 U.S.C. §552a(a)(2)	38
5 U.S.C. §552b	25
5 U.S.C. §553	25, 54, 57, 58
5 U.S.C. §553(a).....	50, 65, 78, 94
5 U.S.C. §553(a)(1).....	27, 29, 60, 61, 65, 77, 79, 80, 93, 94, 99, 100
5 U.S.C. §553(a)(2).....	27, 29, 60, 61, 65, 77, 79, 80, 93, 94, 99, 100
5 U.S.C. §553(c)	76
5 U.S.C. §556(d)	100
50 U.S.C. §841	83
8 U.S.C. §1101(a)(21)	93
8 U.S.C. §1101(a)(36)	106
8 U.S.C. §1401	21, 67, 93, 95, 105
Administrative Procedures Act, 5 U.S.C. §553	26, 79
Administrative Procedures Act, 5 U.S.C. §553(a).....	60, 64, 90
California Civil Code, Section 1589	34
Declaratory Judgments Act, 28 U.S.C. §2201(a)	92
Federal Register Act (44 U.S.C. §1505(a)(1)).....	79
Federal Register Act, 44 U.S.C. §1501(a).....	60
Federal Register Act, 44 U.S.C. §1505	26, 61
Federal Register Act, 44 U.S.C. §1505(a)	64, 76
Federal Register Act, 44 U.S.C. §1508	94
Freedom of Information Act, 5 U.S.C. 552(b) and (c)	56
I.R.C.	61
I.R.C. §6103(h)(2)	74
I.R.C. §7402(a).....	86
I.R.C. §7402(b).....	75
I.R.C. §7408	86
I.R.C. §7521	74
I.R.C. §7601(a)(1)	74
I.R.C. §7604(b).....	75

I.R.C. §7605(b).....	74
I.R.C. §7609	74
I.R.C. Subtitle A.....	50, 51, 88, 89, 90, 92, 104
I.R.C. Subtitle F.....	60
Internal Revenue Code ("IRC").....	86
Internal Revenue Code of 1986.....	57
Internal Revenue Code, Sections 7201 through 7209	49
Internal Revenue Code, Subtitle A	60
Internal Revenue Code, Subtitles A and C	23
Paperwork Reduction Act	47, 59
Paperwork Reduction Act, 44 U.S.C. Chapter 35	48
Paperwork Reduction Act, 44 U.S.C. Chapter 35, Subchapter I	46
Pen. Code. Ci 836, subd. 3	42
s 4411 of the Internal Revenue Code of 1954	81
Statutes at Large	52, 53
Statutes At Large	25, 54, 94
Title 26	61
Title 26, Subchapter F	102
U.C.C. §9-307	62
U.S. Code	25, 52
U.S. Codes.....	53
Uniform Commercial Code, Section 9-307(h)	101

Regulations

1 C.F.R. §21.40	75
1 C.F.R. §21.41	75
1 C.F.R. §21.43	75
1 C.F.R. part 20	57
26 C.F.R.	58
26 C.F.R. §1.1-1(a)(2)(ii)	88
26 C.F.R. §1.6012-1	58, 60, 79
26 C.F.R. §1.6671-1(b)	71
26 C.F.R. §1.6700	93
26 C.F.R. §1.6701	93
26 C.F.R. §1.7203	49
26 C.F.R. §1.7402	93
26 C.F.R. §1.7408	93
26 C.F.R. §215.1: Definitions	105
26 C.F.R. §301.6109-1	81
26 C.F.R. §301.6331-1	57, 58
26 C.F.R. §31.3401(c)	72
26 C.F.R. §601.107(b)(2)	57
26 C.F.R. §601.702	27, 56, 65, 78, 82, 93, 100
26 C.F.R. §601.702(a)(1)(i).....	59
26 C.F.R. §601.702(a)(2)(ii)	55
26 C.F.R. §6012-1	45
26 C.F.R. §602.101	48
26 C.F.R. Part 1	60
26 C.F.R. Part 1 (Income Tax Regulations)	57
26 C.F.R. Part 20 (Estate Tax Regulations)	57
26 C.F.R. Part 301	57, 59
26 C.F.R. Part 301-Procedures and Administration	81
26 C.F.R. Part 31(Employment Tax Regulations).....	57
26 C.F.R. Part 601	57
27 C.F.R. §70.509	70
28 C.F.R. §0.70	48

31 C.F.R. §103.30(d)(2)	88
67 F.R. 69675-69676.....	56
8 Federal Register, Tuesday, September 7, 1943, §404.104, pg. 12267.....	72
CFR Parallel Table of Authorities	45, 95
Code of Federal Regulations	25, 52, 53, 88
Code of Federal Regulations (C.F.R.)	80, 82
Code of Federal Regulations (CFR)	52
Department of the Treasury.....	49
Federal Register.....	25, 26, 27, 28, 46, 47, 50, 54, 56, 57, 60, 61, 64, 65, 76, 77, 78, 80, 82, 90, 93, 94, 98, 99, 100, 101
Treas.Reg. 132, s 325.41, Example 2 (26 CFR, 1957 Cum. Pocket Supp.)	81
Treasury Regulations.....	81, 107

Rules

Federal Evidence Rule 301.....	66
Federal Rule of Civil Procedure 17(b)	87
Federal Rule of Civil Procedure 17(b)(2).....	87, 88
Federal Rule of Civil Procedure 8(b)(6).....	78, 89, 97
Federal Rule of Evidence 610	24
Federal Rule of Evidence 802, Hearsay Rule.....	24

Cases

1 Livermore, Ag. 67. See Co.Litt. 207, 1 B. & P. 316	30
Abercrombie v. United States, 46 A.F.T.R.2d (P-H) P 80-5274, at 80-5891 (D.S.C. Sept. 3, 1980).....	87
Allen v. Forrest, 8 Wash. 700, 36 P. 971.....	33
Arkansas-Missouri Power Co. v. Brown, 176 Ark. 774, 4 S.W.2d. 15, 58 A.L.R. 534	32, 34
Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)	62, 104
Ashwander v. Tennessee Valley Auth., 297 U.S. 288 (1936)	34, 87
Bailey v. Alabama, 219 U.S. 219, 238, et seq., 31 S.Ct. 145	63
Baker v. Grice, 169 U.S. 284, 290 , 42 S.L.Ed. 748, 750, 18 Sup.Ct.Rep. 323.....	64
Baker v. Montana Petroleum Co., 99 Mont 465, 44 P.2d. 735.....	32
Barnette v. Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326.....	23
Barney v. Baltimore, 6 Wall. 280, 18 L.Ed. 825	105
Bell v. United States, 349 U.S. 81, 83 (1955)	40
Benton Harbor v. Michigan Fuel & Light Co. 250 Mich. 614, 231 N.W. 52, 71 A.L.R. 114	33
Blair v. Chicago, 201 U.S. 400, 50 L.Ed. 801, 26 S.Ct. 427	32
Board of County Com'rs of Lemhi County v. Swensen, Idaho, 80 Idaho 198, 327 P.2d. 361, 362	21
Boise Artesian Hot & Cold Water Co. v. Boise City, 230 U.S. 84, 57 L.Ed. 1400, 33 S.Ct. 997.....	33
Bollow v. Federal Reserve Bank of San Francisco, 650 F.2d. 1093 (9th Cir. 1981).....	17
Boone v. Merchants' & Farmers' Bank, D.C.N.C.. 285 F. 183. 191.....	42
Broadrick v. Oklahoma, 413 U.S. 601, 616 -617 (1973).....	91
Brooks v. Sessoms, 47 Ga.App. 554, 171 S.E. 222, 224.....	42
Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed. 134.....	23
Budd v. People of State of New York, 143 U.S. 517 (1892).....	38
Buffalo Pressed Steel Co. v. Kirwan, 138 Md. 60, 113 A. 628, 630	31
Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325	50, 51, 64, 66, 71, 89, 101
Calder v. Bull, 3 U.S. 386 (1798).....	44
Calif. Bankers Assoc. v. Shultz, 416 U.S. 21, 44, 39 L.Ed.2d. 812, 94 S.Ct. 1494.....	28, 76
Camden v. Allen, 2 Dutch., 398	43
Carroll v. Fetty, 121 W.Va. 215, 2 S.E.2d. 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S.Ct. 85	23
Carter v. Carter Coal Co., 298 U.S. 238 (1936)	54
Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)	62, 67, 97, 104
Central de Gas de Chihuahua, S.A., v. United States, 790 F.Supp. 1302 (W.D. Tex. 1992)	86
Central Transp. Co. v. Pullman's Palace Car Co., 139 U.S. 24, 35 L.Ed. 55, 11 S.Ct. 478	33
Cereghino v. State By and Through State Highway Commission, 230 Or. 439. 370 P.2d. 694. 697	32
Cheltenham Tp. V. Cheltenham Tp. Police Dept., 11 Pa.Cmwth. 348, 312 A.2d. 835, 838.....	39

Chicago General R. Co. v. Chicago, 176 Ill. 253, 52 N.E. 880.....	32
Chicago v. Chicago Union Traction Co. 199 Ill. 259, 65 N.E. 243.....	33
Chrysler Light & P. Co. v. Belfield, 58 ND 33, 224 N.W. 871, 63 A.L.R. 1337.....	32
Chrysler v. Brown, 441 U.S. 281 (1979).....	55, 57
Cincinnati v. Cincinnati & H. Traction Co., 245 U.S. 446, 62 L.Ed. 389, 38 S.Ct. 153.....	33
Citizens Tel. Co. v. Cincinnati, N. O. & T. P. R. Co 192 Ky. 399, 233 S.W. 901, 18 A.L.R. 615.....	34
City of Dallas v Mitchell, 245 S.W. 944 (1922).....	22
City R. Co. v. Citizens' Street R. Co., 166 U.S. 557, 41 L.Ed. 1114, 17 S.Ct. 653.....	33
Civil Service Comm'n v. Letter Carriers, 413 U.S. 548, 556 (1973).....	91
Clarksburg Electric Light Co. v. Clarksburg, 47 W.Va. 739, 35 S.E. 994, error dismd (US) 46 L.Ed. 1267, 22 S.Ct. 942. 33	33
Cleveland Bed. of Ed. v. LaFleur (1974) 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215.....	96
Cleveland Bed. of Ed. v. LaFleur, 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215 (1974).....	63
Cleveland v. Cleveland City R. Co., 194 U.S. 517, 48 L.Ed. 1102, 24 S.Ct. 756.....	34
Colautti v. Franklin, 439 U.S. 379 (1979).....	102
Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979).....	102
Colautti v. Franklin, 439 U.S. at 392-393, n. 10.....	51, 66, 71, 102
Coleman v. Thompson, 501 U.S. 722, 759 (1991).....	106
Collins v. Kentucky, 234 U.S. 634, 638, 34 S.Ct. 924.....	40
Colorado & S. R. Co. v. Ft. Collins, 52 Colo. 281, 121 P. 747.....	33
Columbus R. Power & L. Co. v. Columbus, 249 U.S. 399, 63 L.Ed. 669, 39 S.Ct. 349, 6 A.L.R. 1648.....	34
Commissioner of Internal Revenue v. Glenshaw Glass Co., 348 U.S. 426, 431, 75 S.Ct. 473, 476, 99 L.Ed. 483.....	81
Connally vs. General Construction Co., 269 U.S. 385 (1926).....	40
Cook v. Hart, 146 U.S. 183, 194, 36 S.L.Ed. 934, 939, 13 Sup.Ct.Rep. 40.....	64
Cook v. Singer Sewing Mach. Co., 32 P.2d. 430, 431. 138 Cal.App. 418.....	42
Cook v. Tait, 265 U.S. 47 (1924).....	95
Cumberland Tel. & Tel. Co. v. United Electric R. Co., 93 Tenn. 492, 29 S.W. 104.....	33
Curley v. United States, 791 F.Supp. 52.....	28
Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035.....	29
Davis v. Davis. TexCiv-App., 495 S.W.2d. 607. 611.....	32
Dayton v. South Covington & C. Street R. Co. 177 Ky. 202, 197 S.W. 670.....	33
DeCarlo v. Geryco, Inc. 46 N.C. App. 15, 264 S.E.2d. 370, 375.....	39
Dodd v. United States, 223 F.Supp. 785.....	27
Downes v. Bidwell, 182 U.S. 244 (1901).....	22, 84, 104, 105
Downs v. Delco-Light Co., 175 La. 242, 143 So. 227.....	30
Dred Scott v. Sandford, 60 U.S. 393, 509-510 (1856).....	35
Dufour v. Stacey, 90 Ky. 288, 14 S.W. 48.....	33
East Ohio Gas Co. v. Akron, 81 Ohio.St. 33, 90 N.E. 40.....	33
Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972).....	87
Einhorn v. Dewitt, 618 F.2d. 347 (5th Cir. 06/04/1980).....	54, 57
Elliott v. Eugene, 135 Or. 108, 294 P. 358.....	33
Ex parte Fonda, 117 U.S. 516, 518, 29 S.L.Ed. 994, 6 Sup.Ct.Rep. 848.....	64
Ex parte Royall, 117 U.S. 241, 250, 29 S.L.Ed. 868, 871, 6 Sup.Ct.Rep. 734.....	64
Ex parte State ex rel. Attorney General, 100 So. 312, 313, 211 Ala. 1.....	42
Faske v. Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144.....	23
Federal Crop Ins. V. Merrill, 332 U.S. 380 (1947).....	18
Fischer v. United States, 529 U.S. 667 (2000).....	40
Fisher v. United States, 425 U.S. 391, 403, 96 S.Ct. 1569, 1577 (1976).....	74
Fitts v. McGhee, 172 U.S. 516, 533, 43 S.L.Ed. 535, 543, 19 Sup.Ct.Rep. 269.....	64
Flemming v. Nestor, 363 U.S. 603 (1960).....	41
Floyd Acceptances, 7 Wall (74 U.S. 169) 666 (1869).....	17
Fowler v. Cobb, Mo.App., 232 S.W. 1084.....	30
Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935).....	51, 66, 71, 102
Franklin County v. Public Utilities Com. 107 Ohio.St. 442, 140 N.E. 87, 30 A.L.R. 429.....	32
Fulton Light, Heat & Power Co. v. State, 65 Misc.Rep. 263, 121 N.Y.S. 536.....	32
Gass v. United States Department of Treasury, 216 F.3d 1087, 217 F.3d 1087 (10th Cir. 06/09/2000).....	92
Glenney v. Crane (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773.....	23
Glenney v. Crane (Tex Civ App Houston (1st Dist)), 352 S.W.2d. 773, writ ref n r e (May 16, 1962).....	23

Godesky v. Provo City Corp., Utah, 690 P.2d. 541, 547.....	24
Grand Trunk Western R. Co. v. South Bend, 227 U.S. 544, 57 L.Ed. 633, 33 S.Ct. 303.....	32, 33
Granse v. United States, 892 F.Supp. 219, 224 (D.Minn. 1995)	86, 87
Granse, 892 F.Supp. at 225	86
Graphic Arts Finishers, Inc. v. Boston Redevelopment Authority, 357 Mass. 49, 255 N.E.2d. 793, 795.....	39
Great Falls Manufacturing Co. v. Attorney General, 124 U.S. 581	34, 87
Gregory v. Ashcroft, 501 U.S., at 458.....	106
H. Liebes & Co. v. Klengenberg, C. C.A.Ca1.. 23 F.2d. 611. 612.....	31
Hammer v. Dagenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724.....	62, 67, 97, 104
Harris v. Harris, 83 N.M. 441,493 P.2d. 407, 408.....	32
Hatch v. Carpenter. 9 Gray (Mass.) 274.....	42
Hatter v. U.S, 532 U.S. 557 (2001)	61
Heider v. Unicum, 142 Or. 416, 20 P.2d. 384	23
Heiner v. Donnan, 285 U.S. 312 (1932).....	66
Heiner v. Donnan, 285 U.S. 312, 52 S.Ct. 358, 76 L.Ed. 772 (1932)	63
Hepburn v. Ellzey, 2 Cranch, 445, 2 L.Ed. 332.....	105
Hoeper v. Tax Comm'n, 284 U.S. 206, 52 S.Ct. 120, 76 L.Ed. 248 (1931)	63
Holden v. Hardy, 169 U.S. 366 (1898).....	24, 98
Hooe v. Jamieson, 166 U.S. 395, 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596.....	105
Howell v. Bowden, TexCiv. App., 368 S.W.2d. 842, &18	32
Hughes v. United States, 953 F.2d. 531, 536-537 (9th Cir. 1991)	86, 92
Iasigi v. Van De Carr, 166 U.S. 391, 395 , 41 S.L.Ed. 1045, 1049, 17 Sup.Ct.Rep. 595	64
In re Floyd Acceptances, 7 Wall. 666	18
In Re Grand Jury Matter, 673 F.2d. 688, 692-294 (3rd Cir. 1982)	74
International Harvester Co. v. Kentucky, 234 U.S. 216, 221, 34 S.Ct. 853	40
Interurban R. & Terminal Co. v. Public Utilities Com., 98 Ohio.St. 287, 120 N.E. 831, 3 A.L.R. 696.....	33, 34
Justice v. Lang, 42 N.Y. 496, 1 Am.Rep. 576.....	31
Kansas Gas & E. Co. v. Independence (CA10) 79 F.2d. 32, 638, 100 A.L.R. 1479	33
Keifer & Keifer v. Reconstruction Finance Corp., 306 U.S. 381, 390 , 518	18
Keller v. State, 102 Ga. 506, 31 S.E. 92.....	42
Kelley v. Johnson, 425 U.S. 238, 247 (1976).....	90
Koshland v. Helvering, 298 U.S. 441, 446-447, 56 S.Ct. 767, 769-770, 80 L.Ed. 1268.....	81
Labberton v. General Cas. Co. of America, 53 Wash.2d. 180, 332 P.2d. 250, 252. 254.....	32
Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710.....	29
Larson v. South Dakota, 278 U.S. 429, 73 L.Ed. 441, 49 S.Ct. 196.....	32
Latrobe v. J. H. Cross Co., D.C.Pa., 29 F.2d. 210, 212.....	42
Leary v. United States, 395 U.S. 6, 29-53, 89 S.Ct. 1532, 1544-1557, 23 L.Ed.2d. 57 (1969).....	63
Lee v. Travelers' Ins. Co. of Hartford, Conn., 173 S.C. 185, 175 S.E. 429	31
Leonard v. Baylen Street Wharf Co., 59 Fla. 547, 52 So. 718	34
License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)	64
Loan Association v. Topeka, 20 Wall. 655 (1874).....	43
Long v. Rasmussen, 281 F. 236 (1922).....	87
Louisville v. Cumberland Tel. & Tel. Co., 224 U.S. 649, 56 L.Ed. 934, 32 S.Ct. 572	33
Louisville v. Louisville Home Tel. Co., 149 Ky. 234, 148 S.W. 13	32, 33
Lucas v. Earl, 281 U.S. 111 (1930)	61
Luhring v. Glotzbach, 304 F.2d. 560 (4th Cir. 05/28/1962).....	54, 57
Luhring v. Glotzbach, 304 F.2d. 560 (4th Cir. 1962)	57
Madera Waterworks v. Madera, 228 U.S. 454, 57 L.Ed. 915, 33 S.Ct. 571.....	33
Manley v. Georgia, 279 U.S. 1, 5-6, 49 S.Ct. 215.....	63
Marbury v. Madison, 5 U.S. 137; 1 Cranch 137, 2 L.Ed. 60 (1803)	17
Markuson v. Boucher, 175 U.S. 184, 44 L.Ed. 124, 20 Sup.Ct.Rep. 76	64
Matter of Mayor of N.Y., 11 Johns., 77	43
McElvaine v. Brush, 142 U.S. 155, 160 , 35 S.L.Ed. 971, 973, 12 Sup.Ct.Rep. 156.....	64
McNally v. United States, 483 U.S. 350 (1987).....	77
Meese v. Keene, 481 U.S. 465, 484 (1987).....	102
Meese v. Keene, 481 U.S. 465, 484-485 (1987).....	51, 66, 71, 102
Mexican Petroleum Corporation of Louisiana v. North German Lloyd, D.C.La., 17 F.2d. 113,114	31

Miners' Bank v. Iowa ex rel. District Prosecuting Attorney, 12 How. 1, 13 L.Ed. 867	104, 105
Morehead v. State Dept. of Roads, 195 Neb. 31, 236 N.W.2d. 623, 627	39
Morton v. Ruiz, 415 U.S. 199, 94 S.Ct. 1055, 39 L.Ed.2d. 270 (1974)	54, 56
Mullane v. Central Hanover Bank & Trust Co., 339 U.S. 306, 314 (1950)	24, 98
NAACP v. Wilmington Medical Center, Inc., D.C.Del.1978, 453 F.Supp. 330	76
New York Electric Lines Co. v. Empire City Subway Co., 235 US 179, 59 L.Ed. 184, 35 S.Ct. 72	33
New York v. Eno, 155 U.S. 89, 96, 39 S.L.Ed. 80, 83, 15 Sup.Ct.Rep. 30	64
New York v. United States, 505 U.S. 144, 112 S.Ct. 2408, 120 L.Ed.2d. 120 (1992)	106
Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100	50, 51, 64, 66, 71, 89, 101
Ninth Circuit Court of Appeals, Case No. 06-56011	79
Northern Liberties v. St. John's Church, 13 Pa.St. 104	43
Northern Ohio Traction & Light Co. v. Ohio, 245 U.S. 574, 62 L.Ed. 481, 38 S.Ct. 196	33
Northwestern Tel. Exch. Co. v. Anderson, 12 N.D. 585, 98 N.W. 706	33
Northwestern Tel. Exch. Co. v. Minneapolis, 81 Minn. 140, 83 N.W. 527, 86 N.W. 69	33
O'Connor v. Ortega, 480 U.S. 709, 723 (1987)	90
Ohio Pub. Serv. Co. v. Ohio, 274 U.S. 12, 71 L.Ed. 898, 47 S.Ct. 480	33
Omaha Water Co. v. Omaha (CA8) 147 F. 1, app dismd 207 U.S. 584, 52 L.Ed. 352, 28 S.Ct. 262	33
O'Malley v. Woodrough, 307 U.S. 277 (1939)	61
Osborn v. Bank of U.S., 22 U.S. 738 (1824)	89
Owensboro v. Cumberland Tel. & Tel. Co., 230 U.S. 58, 57 L.Ed. 1389, 33 S.Ct. 988	33
Papasan v. Allain, 478 U.S. 265 (1986)	34
Pennsylvania R. Co. v. Bowers, 124 Pa. 183, 16 A. 836	32
People ex rel. Jackson v. Suburban R. Co., 178 Ill. 594, 53 N.E. 349	34
Pepke v. Cronan, 155 U.S. 100, 39 L.Ed. 84, 15 Sup.Ct.Rep. 34	64
Pray v. Northern Liberties, 31 Pa.St., 69	43
Premier Products Co. v. Cameron, 240 Or. 123, 400 P.2d. 227, 228	51
Providence Gas Co. v. Thurber, 2 R.I. 15	33
Public Workers v. Mitchell, 330 U.S. 75, 101 (1947)	91
Quinby v. Public Serv. Com. 223 N.Y. 244, 119 N.E. 433, 3 A.L.R. 685	33
Rabon v. State Finance Corporation, 203 S.C. 183, 26 S.E.2d. 501, 502	31
Re Board of Fire Comrs. 27 N.J. 192, 142 A.2d. 85	32
Re Chapman, 156 U.S. 211, 216, 39 S.L.Ed. 401, 402, 15 Sup.Ct.Rep. 331	64
Re Duncan, 139 U.S. 449 , 454, sub nom. Duncan v. McCall, 35 L.Ed. 219, 222, 11 Sup.Ct.Rep. 573	64
Re Frederich, 149 U.S. 70, 75, 37 S.L.Ed. 653, 656, 13 Sup.Ct.Rep. 793	64
Re Wood, 140 U.S. 278, 289, Sub nom. Wood v. Bursh, 35 L.Ed. 505, 509, 11 Sup.Ct.Rep. 738	64
Rendleman v. Niagara Sprayer Co., D.C.Ill., 16 F.2d. 122, 124	30
Richmond v. Virginia Ry. & Power Co. 141 Va. 69, 126 S.E. 353	32, 33
Rowan Co., Inc. v. U.S., 452 U.S. 247, 101 S.Ct. 2288, 68 L.Ed.2d. 814 (1981)	54
Rowen v. U.S., 05-3766MMC. (N.D.Cal. 11/02/2005)	86, 92
Rushville v. Rushville Natural Gas Co. 164 Ind. 162, 73 N.E. 87	33
Rutan v. Republican Party of Illinois, 497 U.S. 62 (1990)	91
Rutland Electric Light Co. v. Marble City Electric Light Co., 65 Vt. 377, 26 A. 635	32
Salt Lake City v. Utah Light & Traction Co. 52 Utah 210, 173 P 556, 3 A.L.R. 715	33
Saums v. Parfet, 270 Mich. 165,258 N.W. 235	30
Schlesinger v. Wisconsin, 270 U.S. 230, 46 S.Ct. 260, 70 L.Ed. 557 (1926)	63
Scott v. Jones, 5 How. 343, 12 L.Ed. 181	104, 105
SEC v. Chenery Corp., 332 U.S. 194, 202, 67 S.Ct. 1575, 1580, 91 L.Ed. 1995 (1947)	56
Service v. Dulles, 354 U.S. 363, 388 (1957)	54
Service v. Dulles, 354 U.S. 363, 388, 77 S.Ct. 1152, 1165, 1 L.Ed.2d. 1403 (1957)	56
Sharpless v. Mayor, supra; Hanson v. Vernon, 27 Ia., 47	43
Shelmadine v. City of Elkhart, 75 Ind.App. 493, 129 N.E. 878	29
Shreveport Traction Co. v. Shreveport, 122 La. 1, 47 So. 40	33
Slaughter-House Cases, 83 U.S. (16 Wall.) 36, 21 L.Ed. 395 (1873)	95
Spring v. Constantino, 168 Conn. 563, 362 A.2d. 871, 875	29
St. Louis Casting Co. v. Prendergast Construction Co., 260 U.S. 469	34, 87
Stanton v. Baltic Mining, 240 U.S. 103 (1916)	61
State ex rel. Daniel v. Broad River Power Co. 157 S.C. 1, 153 S.E. 537	32

State ex rel. Kansas City v. East Fifth Street R. Co. 140 Mo. 539, 41 S.W. 955	32, 33
State ex rel. Martin v. Ohio Electric Power Co., 35 Ohio.App. 481, 172 N.E. 615, affd 121 Ohio.St. 235, 167 N.E. 877....	34
State ex rel. Shaver v. Iowa Tel. Co. 175 Iowa 607, 154 N.W. 678.....	33
State ex rel. Weatherly v. Birmingham Waterworks Co., 185 Ala. 388, 64 So. 23.....	33, 34
State of Minnesota v. Brundage, 180 U.S. 499 (1901).....	64
State v. Bond, 94 W.Va. 255, 118 S.E. 276, 279.....	30
State v. Brennan, 49 Ohio.St. 33. 29 N.E. 593	29
State v. Gibbs, 82 Vt. 526, 74 A. 229.....	33
State v. Haremza, 213 Kan. 201, 515 P.2d. 1217, 1222	24
Stenberg v. Carhart, 530 U.S. 914 (2000)	51, 66, 71, 102
Stephenson v. Golden, 279 Mich. 710, 276 N.W. 849	30
Stockton Gas & E. Co. v. San Joaquin County, 148 Cal. 313, 83 P. 54	33
Summerville v. Georgia Power Co., 205 Ga. 843, 55 S.E.2d. 540.....	33
Swidler & Berlin v. United States, 524 U.S. 399, 403 118 S.Ct. 1081, 1084 (1998).....	74
Thomas B. Jeffrey Co. v. Lockridge, 173 Ky. 282, 190 S.W. 1103, 1105	30
Tinsley v. Anderson, 171 U.S. 101, 105, 43 S.L.Ed. 91, 96, 18 Sup.Ct.Rep. 805	64
Tot v. United States, 319 U.S. 463, 468-469, 63 S.Ct. 1241, 1245-1246, 87 L.Ed. 1519 (1943).....	63
Turner v. United States, 396 U.S. 398, 418-419, 90 S.Ct. 642, 653-654, 24 L.Ed.2d. 610 (1970)	63
U.S. v. Bartrug, E.D.Va.1991, 777 F.Supp. 1290 , affirmed 976 F.2d. 727, certiorari denied 113 S.Ct. 1659, 507 U.S. 1010, 123 L.Ed.2d. 278	28, 101
U.S. v. Butler, 297 U.S. 1 (1936)	43
U.S. v. Calamaro, 354 U.S. 351, 77 S.Ct. 1138 (U.S. 1957).....	81
U.S. v. Mersky, 361 U.S. 431 (1960)	28, 76
U.S. v. Prudden, 424 F.2d. 1021 (5th Cir. 1970).....	77
U.S. v. Tweel, 550 F.2d. 297, 299 (5th Cir. 1977)	78
U.S. v. Will, 671 F.2d. 963 (1982).....	54
U.S. v. William M. Butler, 297 U.S. 1 (1936).....	21
United States Railroad Retirement Board v. Fritz, 449 U.S. 166 (1980)	41
United States v. Bass, 404 U.S. 336, 347 (1971).....	40
United States v. Borden Co., 308 U.S. 188, 192 (1939).....	28
United States v. Cruikshank, 92 U.S. 542 (1875).....	22
United States v. Davey, 543 F.2d. 996 (2d Cir.1976)	74
United States v. Dial, 757 F.2d. 163, 168 (7th Cir.1985)	77
United States v. Jones, 345 U.S. 377 (1953)	28, 76
United States v. LaSalle National Bank, 437 U.S. 298, 98 S.Ct. 2357, 57 L.Ed.2d. 221 (S.Ct. 1978)	74
United States v. Lee, 106 U.S. 196, 1 S.Ct. 240 (1882)	17
United States v. Levy, 533 F.2d 969 (1976).....	82
United States v. Levy, 533 F.2d. 969 (1976).....	28
United States v. Murphy, 809 F.2d. 142, 1431	28
United States v. Porter, 986 F.2d. 1014, 1018 (6th Cir)	74
United States v. Powell, 379 U.S. 48, 85 S.Ct. 248, 13 L.Ed.2d. 112 (1964)	74, 75
United States v. Schoeberlein, 335 F.Supp. 1048 (D.Md.1971).....	74
United States v. Stewart, 311 U.S. 60, 70 , 108	18
United States v. Swift & Co., 318 U.S. 442 (1943).....	28, 76
United States v. Thomas, 593 F.2d. 615 (5th Cir. 1979).....	57
Utah Farm Bureau Ins. Co. v. Utah Ins. Guaranty Ass'n, Utah, 564 P.2d. 751, 754	21
Utah Power & Light Co. v. United States, 243 U.S. 389, 409 , 391.....	18
Victoria v. Victoria Ice, Light & Power Co., 134 Va. 134, 114 S.E. 92, 28 A.L.R. 562.....	33
Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433	33
Virginia-Western Power Co. v. Commonwealth, 125 Va. 469, 99 S.E. 723, 9 A.L.R. 1148, cert den 251 U.S. 557, 64 L.Ed. 413, 40 S.Ct. 179.....	32, 33
Vitarelli v. Seaton, 359 U.S. 535, 539-540 (1959).....	54
Vitarelli v. Seaton, 359 U.S. 535, 539-540, 79 S.Ct. 968, 972-973, 3 L.Ed.2d. 1012 (1959)	56
Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct. 2230, 2235	77, 86, 96
Vlandis v. Kline, 412 U.S. 441 (1973)	63
Vlandis v. Kline, 412 U.S. 441, 449, 93 S.Ct. 2230, 2235 (1973)	63
Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58	29

Wall v. Parrot Silver & Copper Co., 244 U.S. 407.....	34, 87
Watts v. Internal Revenue Service, 925 F.Supp. 271,277 (D.N.J. 1996)	86
Weeks v. United States, 232 U.S. 383 (1914)	67
Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945)	51, 66, 71, 102
Westport v. Mulholland, 159 Mo. 86, 60 S.W. 77	33
Wharton; Smith v. Thornhill, Tex.Com.App., 25 S.W.2d. 597, 599	31
Whitten v. Tomlinson, 160 U.S. 231, 242, 40 S.L.Ed. 406, 412, 16 Sup.Ct.Rep. 297	64
Woolum v. Sizemore, 267 Ky. 384, 102 S.W.2d. 323, 324	39
Wright v. Milwaukee Electric R. & Light Co., 95 Wis 29, 69 N.W. 791.....	33
Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239	29
Yick Wo v. Hopkins, 118 U.S. 356, 6 S.Ct. 1064 (U.S. 1886)	39

Other Authorities

2 B1.Comm. 442	31
2 Bouv. Inst. n. 2279, 2327; 4 T. R. 657	20
2 Kent, Comm. 449	31
2 Steph.Comn1. 54.....	32
2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10.....	66
2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992)	71, 102
86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003).....	103
A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, pp. 3-4, §2	31
About IRS Form W-8BEN, Form #04.202.....	92
Administrative Law and Process in a Nutshell, Ernest Gellhorn, 1990, West Publishing	19
Administrative Law and Process in a Nutshell, Ernest Gellhorn, 1990, West Publishing, p. 214.....	24, 98
Administrative Law and Process in a Nutshell, Fourth Edition, Ernest Gellhorn and Ronald M. Levin, 1997, ISBN 0-314-06683-7, West Publishing	97
American Jurisprudence 2d, Duress, §21	23
Black’s Law Dictionary, Fifth Edition, p. 1095	32
Black’s Law Dictionary, Fourth Edition, 197	42
Black’s Law Dictionary, Fourth Edition, p. 1235	29
Black’s Law Dictionary, Fourth Edition, p. 1693	21
Black’s Law Dictionary, Fourth Edition, p. 394	32
Black’s Law Dictionary, Fourth Edition, pp. 85-86.....	30
Black’s Law Dictionary, Seventh Edition, p. 668	23
Black’s Law Dictionary, Sixth Edition, p. 1162.....	20
Black’s Law Dictionary, Sixth Edition, p. 1185.....	66, 96
Black’s Law Dictionary, Sixth Edition, p. 1189.....	63
Black’s Law Dictionary, Sixth Edition, p. 1190.....	24
Black’s Law Dictionary, Sixth Edition, p. 1196.....	34
Black’s Law Dictionary, Sixth Edition, p. 1230.....	29
Black’s Law Dictionary, Sixth Edition, p. 158.....	39
Black’s Law Dictionary, Sixth Edition, p. 267.....	21, 106
Black’s Law Dictionary, Sixth Edition, p. 581.....	51, 64, 66, 71, 89, 102
Black’s Law Dictionary, Sixth Edition, p. 763 (1990)	51
Black’s Law Dictionary, Sixth Edition, pp. 1397-1398	21
Bouvier's Maxims of Law, 1856	83
Congressional Record.....	25
Correcting Erroneous Information Returns, Form #04.001	92
CTR Form 8300	88
Currency Transaction Report	88
Currency Transaction Report (C.T.R.), Form 8300.....	88
Currency Transaction Report (C.T.R.), Treasury Form 8300	89
Currency Transaction Reports.....	92
Demand for Verified Evidence of “Trade or Business” Activity: Currency Transaction Report, Form #04.008	92
Department of Justice	50
Department of Justice, Tax Division, Criminal Tax Manual.....	48

Doc. 38, p. 13, para. 3.B.....	77
Doc. 44, Section 3.1, p. 6 et seq.	77
Doc. 45.....	77
Doc. 56.....	77
Document 7233.....	50
Enumeration of Inalienable Rights, Form #10.002.....	19
Executive Branch.....	81
Executive Order 10289.....	67
Federal Bureau of Investigation.....	50
Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34.....	63
Federal Depository Library Index.....	46
Federal Enforcement Authority within States of the Union, Form #05.032.....	37
Federal Jurisdiction Topic, Family Guardian Fellowship.....	97
Federal Jurisdiction, Family Guardian Fellowship.....	96
Federal Jurisdiction, Form #05.018.....	85, 96
Federal Register Committee.....	75
Federal Response Letters.....	19
Flawed Tax Arguments to Avoid, Form #08.004.....	45, 95
Flawed Tax Arguments to Avoid, Form #08.004, Section 7.6.....	95
Form #05.001.....	84
Form #05.007.....	84
Form #05.014.....	84
Form #05.030.....	84
Form #05.046.....	84
Form #08.020.....	84
Form #10.002.....	84
Form 8300.....	89, 92
Foundations of Freedom Course, Form #12.021, Video 4: Willful Government Deception and Propaganda.....	83
George Washington, Farewell Address.....	37
Government Accounting Office Report GAO/GGD-00-60R, p. 1, Footnote 1.....	58
Government Accounting Office Report GAO/GGD-00-60R, p. 2.....	58
Government Conspiracy to Destroy the Separation of Powers, Form #05.023.....	67, 68
Government Instituted Slavery Using Franchises, Form #05.030.....	23, 37
Great IRS Hoax, Form #11.302, Section 4.1.....	52
Hein Online.....	46
Internal Revenue Manual.....	54, 107
Internal Revenue Manual (I.R.M.).....	55
Internal Revenue Manual (I.R.M.) 4.10.7.2.8 (05-14-1999).....	68
Internal Revenue Manual (I.R.M.), Section 4.10.3.2.6.....	74
Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (05-14-1999).....	84
Internal Revenue Manual, Section 4.10.7.2.8.....	54, 55
Introduction to Sophistry Course, Form #12.042.....	83
IRS Due Process Meeting Handout, Form #03.008.....	60, 65, 96, 97
IRS Due Process Meeting Handout, Form #03.008, Section 8.1.....	80
IRS Form 1040.....	89
IRS Form 1040NR.....	59, 89
IRS Form 1099.....	89
IRS Form 668(A)(c).....	19
IRS Form 668(W).....	19
IRS Form W-4.....	89
IRS Form W-8.....	89
IRS Form W-8BEN.....	92
IRS Forms W-2, 1042s-1098, and 1099.....	92
IRS Frivolous Positions, Notice #2008-14.....	78, 79
IRS Notice 2010-33.....	80
IRS Publication.....	52
IRS publications.....	52

Jurisdiction over Federal Areas within the States, Form 11.203	97
Karl Granse	89
Law Revision Counsel of the House of Representatives.....	25
Legal Deception, Propaganda, and Fraud, Form #05.014	52, 68, 83
Legal Requirement to File Federal Income Tax Returns, Form #05.009	79
Oath of Article III federal judges, according to the Administrative Office of the Federal Courts	106
Office of Management and Budget Control Numbers.....	48
Office of Management and Budget Website	48
Online Federal Register.....	46
Origin and Authority of the Internal Revenue Service, Form #05.043	97
Penalty Protester Website.....	48
Political Jurisdiction, Form #05.004	39
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017	24, 95
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017	66, 96, 97
Reasonable Belief About Income Tax Liability, Form #05.007.....	68, 97
Reasonable Belief About Tax Liability, Form #05.007	55
Regulations.gov.....	80
Requirement for Consent, Form #05.003	46
Requirement for Reasonable Notice, Form #05.022	26, 80, 94, 97, 107
Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page 8K-34.....	77, 86, 96
S. Rep. No. 97-494, at 266 (1982), reprinted in 1982 U.S.C.C.A.N. 781, 1014	86
Secretary of the Treasury	57, 81
SEDM Exhibit #05.005	26
SEDM Exhibit #05.041	58
SEDM Exhibit #05.045	58
SEDM Exhibit #05.045: 48 F.R. 10060	57
SEDM Exhibit #09.023	91
Separation of Powers Doctrine	106
Silence as a Weapon and a Defense in Legal Discovery, Form #05.021	96
Tax Deposition Questions, Section 10: PRA-APA Regulations	48
Tax Form Attachment, Form #04.201	41
Tax Fraud Prevention Manual, chapter 7	50
The “Trade or Business” Scam, Form #05.001	88, 92
The Communist Party.....	84
The Government “Benefits” Scam, Form #05.040.....	45
The Money Scam, Form #05.041	38
The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758.....	67
The Tax Court SCAM, Form #05.039.....	61
Thomas Jefferson to Charles Hammond, 1821. ME 15:331.....	62
Thomas Jefferson to Isaac H. Tiffany, 1816. ME 15:66	18
Thomas Jefferson to M. van der Kemp, 1812. ME 13:136	18
Thomas Jefferson to William Johnson, 1823. ME 15:421	62
Thomas Jefferson: Draft Kentucky Resolutions, 1798. ME 17:388.....	18
Thou Shalt Not Commit Logical Fallacies	84
Treasury Order 150-02.....	67
Treatise on Government, Joel Tiffany, p. 49, Section 78	68
U.S. Attorney.....	79, 85
U.S. Attorney’s Manual (USAM), Section 6-1.000	48
U.S. Attorney’s Manual (USAM), Section 6-4.270	48
U.S. Attorney’s Manual (USAM), Section 9-4.139	49
U.S. Supreme Court	62, 64, 68, 85
W.J.V. Windeyer, Lectures on Legal History 56-57 (2d ed. 1949).....	23
Westlaw	46
What Happened to Justice?, Form #06.012.....	52
What to Do When the IRS Comes Knocking, Form #09.002.....	69
Who are “Taxpayers” and Who Needs a “Taxpayer Identification Number”?, Form #05.013	79, 92
Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002.....	67

Why It Is Illegal for Me to Request or Use a Taxpayer Identification Number, Form #04.205 42
 Why the Government Can't Lawfully Assess Human Beings With an Income Tax Liability Without Their Consent, Form #05.011 59
 Why You Aren't Eligible for Social Security, Form #06.001 42, 65
 Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form #05.008 46, 60

Scriptures

Daniel 4:35 40
 Exodus 18:20..... 17
 Exodus 23:32-33 22, 37
 Hosea 4:6..... 18
 Isaiah 40:15 40
 Isaiah 40:17 40
 Isaiah 40:23 41
 Isaiah 41:29 41
 Isaiah 42:22-25 68
 Prov. 28:9 17

1 Introduction

There is much controversy in the courts over what gives the federal government jurisdiction to enforce federal law within states of the Union. Most Americans are not educated about law in any public school and can go all the way through graduate school without learning any law. This makes them very easy prey for the unlawful exploitation of those employed by the government who are charged with enforcing the law. The knee jerk reaction of most Americans to any attempt to enforce the law by any government official consequently is usually blind, unquestioning allegiance, which in most cases results in the unlawful enlargement of federal jurisdiction, power, and control over the populace far beyond that contemplated by the Founding Fathers in drafting the Constitution of the United States of America. Below are some authorities on this important subject:

"The government of the United States has been emphatically termed a government of laws, and not of men."
[*Marbury v. Madison*, [5 U.S. 137](#); 1 Cranch 137, 2 L.Ed. 60 (1803)]

"No man [including a judge] in this country is so high that he is above the law. No officer of the law [such as YOU, a "public officer"] may set that law at defiance with impunity [by ignoring or evading his duties under it]. All the officers of the government, from the highest to the lowest, are creatures of the law and are bound to obey it. It is the only supreme power in our system of government, and every man who by accepting office participates in its functions is only the more strongly bound to submit to that supremacy, and to observe the limitations which it imposes upon the exercise of the authority which it gives," 106 U.S., at 220. *"Shall it be said... that the courts cannot give remedy when the Citizen has been deprived of his property [or his earnings from labor, which are also property] by force [and CONSTRUCTIVE FRAUD through OMISSION], his estate seized and converted to the use of the government without any lawful authority, without any process of law, and without any compensation, because the president has ordered it and his officers are in possession? If such be the law of this country, it sanctions a tyranny which has no existence in the monarchies of Europe, nor in any other government which has a just claim to well-regulated liberty and the protection of personal rights,"* 106 U.S., at 220, 221.
[*United States v. Lee*, 106 U.S. 196, 1 S.Ct. 240 (1882)]

"Every citizen of the United States is supposed to know the law. ."
[*Floyd Acceptances*, 7 Wall (74 U.S. 169) 666 (1869)]

"All persons in the United States are chargeable with knowledge of the Statutes-at-Large...[I]t is well established that anyone who deals with the government assumes the risk that the agent acting in the government's behalf has exceeded the bounds of his authority,"
[*Bollow v. Federal Reserve Bank of San Francisco*, 650 F.2d. 1093 (9th Cir. 1981)]

There is a good reason why in a society of law such as we have all citizens are required and presumed to know the law. The reason is that they are the sovereigns for whom our public servants work and the law is the only method by which the activities of these public servants can be directed and controlled. Those who through ignorance, dumbing-down in the public schools, and neglect do not know what the law requires their public servants to do cannot properly:

1. Supervise the activities of their public servants.
2. Recognize when their public servants are exceeding their lawful authority and committing a tort.
3. Expect a government that remains limited and does not unlawfully expand its authority and control over the populace under the "color of law".

The above explains why the Bible condemns ignorance and especially ignorance of the law:

"One who turns his ear from hearing the law, even his prayer is an abomination."
[*Prov. 28:9, Bible, NKJV*]

"And thou shalt teach them ordinances and laws [of both [God](#) and [man](#)], and shalt shew them the way wherein they must walk, and the work [of obedience to God] that they must do."
[[Exodus 18:20](#), Bible, NKJV]

"...it is not good for a soul to be without knowledge,"
[*Prov. 19:2, Bible, NKJV*]

1 "My people are destroyed for lack of knowledge."
2 [Hosea 4:6, Bible, NKJV]

3 We have a society that is an ABOMINATION that is HATED by our sister countries around the world because we don't
4 know how to keep our own government accountable to the laws that are already on the books and to FORCE it to stay
5 inside the ten mile square box the founders bequeathed to us for our protection. Therefore, it STEALS as much of our
6 money as it wants, invades other countries on false pretenses, and continually expands its power and influence like some
7 pagan deity.

8 It is the goal of this memorandum of law to therefore establish the main criteria by which concerned Americans may
9 recognize when the federal government is exceeding its authority on occasions when they become the target of any kind of
10 enforcement action. Knowledge of this subject is VERY important because it is the ONLY method you can use to protect
11 your Constitutionally rights from unwarranted and unlawful encroachments by errant public DIS-servants. The U.S.
12 Supreme Court has said that ONLY the citizen has this responsibility to ensure that the government stays within its lawful
13 bounds.

14 "The Government may carry on its operations through conventional executive agencies or through corporate
15 forms especially created for defined ends. See *Keifer & Keifer v. Reconstruction Finance Corp.*, [306 U.S. 381,](#)
16 [390](#), 518. Whatever the form in which the Government functions, anyone entering into an arrangement
17 with the Government takes the risk of having accurately ascertained that he who purports to act for the
18 Government stays within the bounds of his authority. The scope of this authority may be explicitly defined by
19 Congress or be limited by delegated legislation, properly exercised through the rule-making power. And this
20 is so even though, as here, the agent himself may have been unaware of the limitations upon his authority. See,
21 e.g., *Utah Power & Light Co. v. United States*, [243 U.S. 389, 409](#), 391; *United States v. Stewart*, [311 U.S. 60,](#)
22 [70](#), 108, and see, generally, *In re Floyd Acceptances*, 7 Wall. 666."
23 [Federal Crop Ins. V. Merrill, 332 U.S. 380 (1947)]

24 The implication of the above is that every American who cares about preserving the liberties and freedoms that we all hold
25 so dear MUST make it their continuing responsibility to study and learn the law and to carefully and jealously guard their
26 freedoms by watching their public servants like a hawk and blowing the whistle and properly and effectively litigating in
27 defense of their rights whenever these servants step outside the ten mile square box that our Constitution puts them inside
28 of. On this subject, Thomas Jefferson, one of our most revered founding fathers, said the following:

29 "It would be a dangerous delusion were a confidence in the men of our choice to silence our fears for the safety
30 of our rights... Confidence is everywhere the parent of despotism. Free government is founded in jealousy,
31 and not in confidence. It is jealousy and not confidence which prescribes limited constitutions, to bind down
32 those whom we are obliged to trust with power... Our Constitution has accordingly fixed the limits to which,
33 and no further, our confidence may go... In questions of power, then, let no more be heard of confidence in
34 man, but bind him down from mischief by the chains of the Constitution."
35 [Thomas Jefferson: Draft Kentucky Resolutions, 1798. ME 17:388]

36 "Leave no authority existing not responsible to the people."
37 [Thomas Jefferson to Isaac H. Tiffany, 1816. ME 15:66]

38 "Unless the mass retains sufficient control over those entrusted with the powers of their government, these will
39 be perverted to their own oppression, and to the perpetuation of wealth and power in the individuals and their
40 families selected for the trust. Whether our Constitution has hit on the exact degree of control necessary, is yet
41 under experiment."
42 [Thomas Jefferson to M. van der Kemp, 1812. ME 13:136]

43 **2 What is Enforcement Authority?**

44 Governments are established in order to protect and defend private rights by the following means:

- 45 1. **Criminally**: Using the criminal laws and the police powers that implement them.
- 46 2. **Civilly**: Using the civil laws and civil courts to protect persons who consent to their jurisdiction by choosing a
47 domicile within the territory of the sovereign.
- 48 3. **Administratively**: Using the statutes and regulations and agencies that implement government franchises. These types
49 of "administrative enforcements" may only be attempted against those who consented in writing, usually by the
50 application in writing for a license or benefit of some kind.