

LEGAL REQUIREMENT TO FILE FEDERAL INCOME TAX RETURNS

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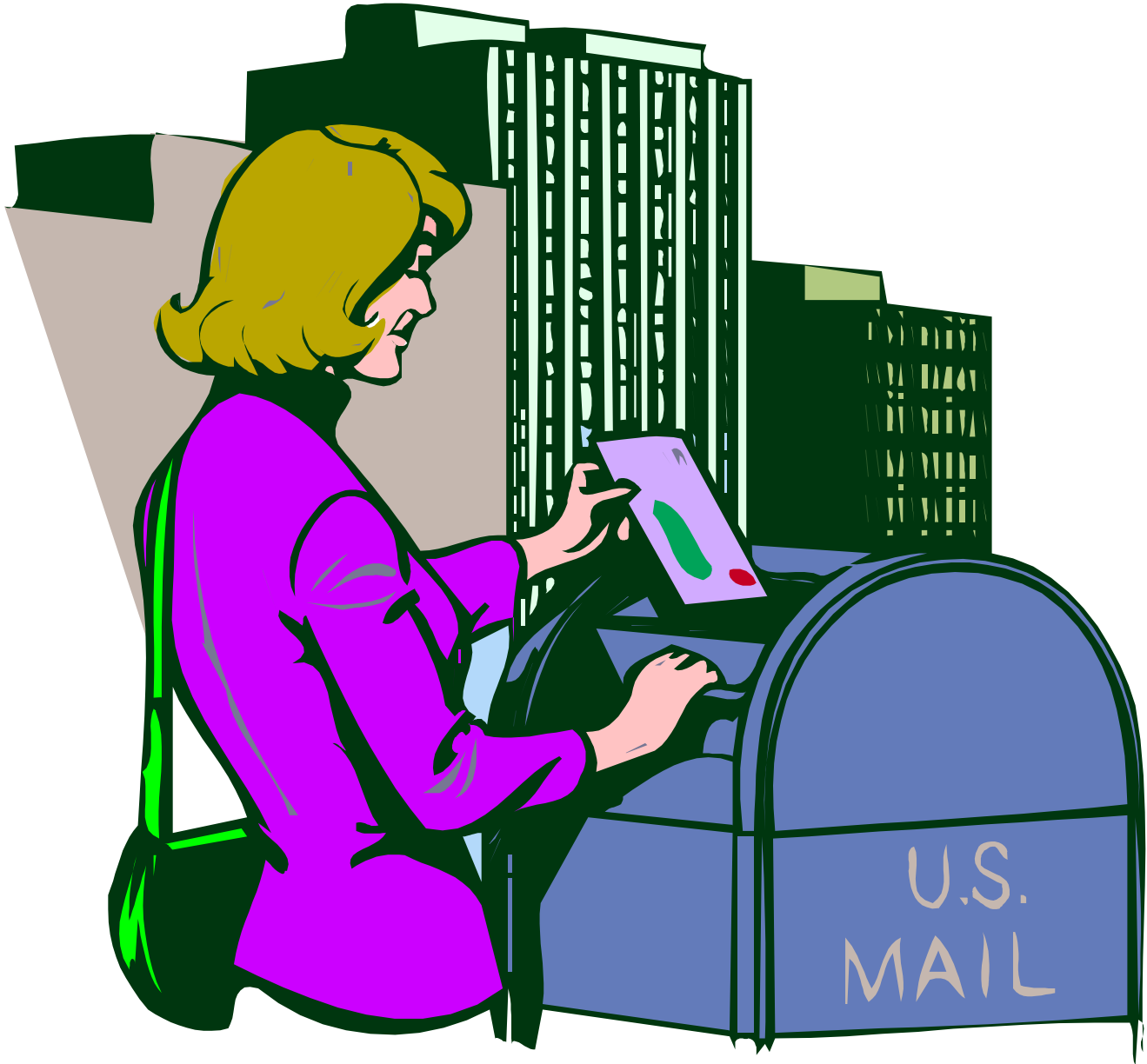


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1 **1 Introduction**

2 It is quite common for the IRS and state revenue agencies to send out requests to file tax returns. These requests are often
3 ambiguous, in that they:

- 4 1. Purport to define a legal requirement to file but do not identify a liability statute.
- 5 2. Do not identify the statute or law that imposes the alleged tax.
- 6 3. Do not identify the Information Return that prompted the mailing of the request to file.
- 7 4. Do not establish the status of the recipient of the notice sufficiently in order to prove that he is "liable".

8 The notices routinely mailed out therefore are deficient and presumptuous. Worst yet, failure to respond to them may invite
9 alleged penalties, which in most cases are illegally administered. Most Americans have a great deal of difficulty responding
10 to these notices because they have not taken the time to research the legal requirements for complying and in many cases, do
11 not know how to do the legal research necessary to come to the truth of the matter.

12 This memorandum of law will therefore thoroughly analyze the legal requirement for filing federal income tax returns. It
13 will do so by analyzing the I.R.C., federal district and circuit and Supreme Court rulings, and various other resources. We
14 will end the memorandum with a series of questions aimed at a government revenue collection agent which will demonstrate
15 for him that there simply is no requirement for most Americans to file a tax return.

16 If, after reading this memorandum, you would like something even more detailed to give to a state or federal tax collection
17 agency in response to their request to file a tax return, we recommend the following link, which exhaustively explains why
18 you aren't required to file and is formatted in such a way that it also serves the double purpose of a notice of default that you
19 can serve upon the agency claiming you have the liability to file:

[Why I Am Not Legally Liable to File Affidavit, Form #07.103
http://sedm.org/Forms/FormIndex.htm](http://sedm.org/Forms/FormIndex.htm)

20 **2 Definition of "taxpayer"**

21 [26 U.S.C. §7701](#)(a)(14) defines a "taxpayer" as follows:

22 [TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
23 [§7701. Definitions](#)

24 (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent
25 thereof—

26 "The term "taxpayer" means any person subject to any **internal revenue tax.**"

27 A similar definition also appears in 26 U.S.C. §1313:

28 [TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter O > PART II > § 1313](#)
29 [§1313. Definitions](#)

30 (b) Taxpayer

31 Notwithstanding section [7701 \(a\)\(14\)](#), the term "taxpayer" means any person subject to a tax under the
32 applicable revenue law.

33 The phrase "internal revenue tax" does not appear in the Internal Revenue Code until Subtitle E: Alcohol, Tobacco and
34 Certain Other Excise Taxes. [26 U.S.C. §5005](#), entitled "Persons Liable for Tax", provides that proprietors of distilled spirit
35 plants are the persons liable for "internal revenue tax". Since we are not an operator of a distilled spirit plant, we are not, by
36 that definition, subject to any "internal revenue tax", and therefore, we are not, by definition, "taxpayers".
37 Furthermore, the term "Revenue Agent" is only defined in the context of Alcohol, Tobacco, and Firearms. To wit: