

With history and humor, he's combating se

Texas sheriff counters a "patriot" movement's effort with his own brand of republican p

By Gwen Florio
INQUIRER STAFF WRITER

NACOGDOCHES, Texas — When the bad guys set their sights on Nacogdoches County last month, challenging Sheriff Joe Evans' authority with the paper equivalent of a blazing six-shooter, they picked on the wrong man.

"You know what they say," said Evans, leaning low across a wide desk, pausing at each word to spin a new meaning from the state's popular anti-litter slogan: "Don't ... Mess ... With ... Texas."

Especially not his Texas. His state of Texas is being challenged by a group, with ties to militias, that calls itself the Republic of Texas.

In the last couple of months, the Republic has filed notice with state and federal courts and agencies to overturn the 1845 annexation of Texas — the only state to have existed as a separate nation.

Begun in 1994 by people concerned over land-use regulations, the Republic group quickly evolved into a sovereignty movement, its 500 members filing petitions with both the Texas and U.S. Supreme Courts, and the International Court of Justice at the Hague, seeking recognition — unsuccessfully — of Texas as a republic.

Like many antigovernment groups that can be broadly included in the "patriot" movement, Republic members reject traditional legal systems, relying instead on their own common-law courts, through which they issued cease-and-desist orders against the governor and the Internal Revenue Service, and liens



The Philadelphia Inquirer

against all state property.

About a month ago, the Republic's chief consul sent a letter to the sheriff in each of Texas' 254 counties, ordering them to swear allegiance to the Republic, or risk being replaced.

Most just ignored it. Not Joe Evans. Around Nacogdoches, Joe Evans is the law of the land.

"It was the last straw," said Evans. After all, he said, these folks were talking about overthrowing the government — his government.

Evans had been keeping an eye on the Republic of Texas movement for a while, and didn't like what he saw. "I tell you what," said Evans. "You got your crackpots and your white supremacists here. These folks are scary."

"We weren't going to let them

push us around."

So, the tall, balding Evans — whose easy, broad smile hints that he might be inclined to use humor as a weapon — set about making his stand.

He decided to beat the Republic at its own game — with a little assist from Texas history.

Texas might have been a republic 10 years before it became a state, but nearly a decade before that, in 1826, the Fredonia Republic — capital, Nacogdoches — was begun. Evans declared himself the law of that land, too, and questioned just who would defy him now.

The Republic of Fredonia had involved a struggle for land between a group of newcomers and old-time residents who held land titles from Mexico. It was quickly put down by the Mexican government, but during its six weeks of existence it had its own army — about 30 strong — and flag, red and white to symbolize a pact with the Cherokees, and inscribed "Independence, Liberty and Justice."

Evans tucked tongue firmly into cheek and declared that if the Republic of Texas could win itself back to life, well, the Fredonia Republic could, too.

"We decided we'd make a point and have a little fun with it, too," he said, "capitalizing on the historical significance of Nacogdoches and East Texas."

Nacogdoches calls itself Texas' oldest established community, dating to the late 1600s. Other Texas towns might claim that distinction for their own, but they'd be wrong, said Evans.

"I don't know what it is about Texas," he said. "The United States was founded by people disgruntled with Europe, people who were more or less independent-minded. Texas got the most independent of these."

And East Texas, he contends, got the orneriest of the lot.

That, he says proudly, is what the Republic of Texas is dealing with. Orneriness.

Maybe East Texans have to be contrary, to deal with the climate.

The region sweaters in a damp heat that makes the stillness of its piney woods more sweatbox than shelter. Its greenery is lush and aggressive, held at bay only by conscientious application of sharp instruments. Forget the Wild West and its cactus and sagebrush. Think magnolias and azaleas; that's Nacogdoches.

Houses here are of the deep-porched variety that allows for easy visiting, so word quickly got around that Sheriff Joe was forming some kind of republic and was looking for volunteers to be in his "provisional government." The idea took off and the wisecracks went along for the ride.

Appointments were made on the basis of whoever wandered into Evans' cluttered office in a modern, cinder-block building on Nacogdoches' east side.

City Commissioner Bertis Matlock was named president and, by virtue of being a retired postal employee, postmaster general.

That would give him the right to have his picture on any stamps that might be issued, but Evans' trademark humor pops out the concern

that Matlock's sun-roughened visage is "too ugly" to grace something as comely as a stamp.

Gene Gilcrease, county court liaison who is part American Indian, volunteered to be chief scout. Bill Kennedy, who is on the county's Narcotics Task Force, is the minister of science, technology, music, art and theology. He owes the first two titles to his job, but he also plays guitar and will soon be ordained as a Catholic deacon, and he figures that qualifies him all around.

Except for art, but he is quick to point out that "my son knows how to draw."

East Texas humor has a way of spreading; Evans got letters from as far away as California from people who wanted in. One man proffered his services as a general, and wrote: "I hope there is some reason to invade eastward to the Mississippi as I have always dreamed of leading an army against Louisiana!"

"I think," said Evans, "a lot of people just want to join because there are no dues and no meetings and no taxes." Another grin. "Yet."

There is talk of printing up identification cards and passports, which could be handed out as favors to tourists — something to accompany the 25-cent parking tickets (for not feeding nickel-an-hour meters) that those same tourists seem to find so amusingly quaint.

All of this has been great fun for Nacogdoches, which recently halted the decades-old practice of replacing old historical buildings with modern concrete-and-glass structures that city officials now re-

Ex-official sequestered in China

The senior Communist reformer was released from jail. He was then sent to a guarded facility.

By Renee Schoof



Protesters Yale's com

Union supporters demonstrate green. Two groups have be

By Paul Duggan
WASHINGTON POST

NEW HAVEN, Conn. — Several thousand labor union demonstrators, some from as far away as California, showed up for Yale University's 295th commencement

Rightists now using 'courts' to intimidate public officials

The activists say the current government is illegal. Their weapons include phony liens and threats.

By Angie Cannon
INQUIRER WASHINGTON BUREAU

HANNIBAL, Mo. — In the beginning, they were dismissed as just a few crackpots so irritated with the country's legal system that they decided to set up their own courts.

But now, states are mobilizing against supporters of "common-law courts" that have declared themselves exempt from taxes, threatened judges and intimidated public officials with bogus liens.

As the courts crop up in about three dozen states, including Pennsylvania, police and civil libertarians increasingly are worried about the phenomenon, which they say is tied to the right-wing Patriot movement, white supremacists and militias.

At least five states — Colorado, Missouri, South Dakota, Utah and Wisconsin — have laws to combat phony liens. Several others are considering legislation. Missouri just passed a measure.

"It is part of the militia movement's endeavor to overthrow the American political system," said Noah Chandler, a researcher with the Center for Democratic Renewal, a human rights group in Atlanta. "They feel the judicial system is fraudulent, and they have created a new system based on their own rules. But these courts hold no jurisdiction or power. It is all perceived in their minds."

'People are fed up'

None of this deters the legal rogues.

"People are fed up with the system," said Dennis Logan, 56, a former Missouri farmer and self-styled common-law-court organizer. "Most people think their rights are being stomped on. The courts have their little slot machines. They run you through and make money on you."

Logan was the driving force behind a recent session of Our One Supreme Court of Common Law, which came to order on a Sunday afternoon at a Ramada Inn in Hannibal.

The homespun proceedings were simple: No lawyers. No judges. No legal codes. No connection to the real judicial system. Sitting beneath a plastic American flag, the jurors — retirees, farmers, carpenters and homemakers — solemnly raised their right hands and swore to perform their duties.

The docket was full. One by one, petitioners came forward and pre-

are filed with a county clerk or recorder's office as monetary claims against the property of public officials, who sometimes are surprised to find them when they apply for a mortgage or car loan.

Even though the liens have no legal effect, it can be difficult to have them removed and a credit record clear. Authorities say that sometimes common-law-court activists write checks or money orders using the phony liens as collateral.

"It's paper terrorism," said municipal Judge Jon P. Schaefer in Shelby

County, Ohio, who had a \$100 million lien placed on his property after sentencing one common-law-court advocate for failing to have a driver's license.

"They promote nothing but anarchy. They are attempting to destroy the government by using the government against itself."

Another local judge warned the Shelby County recorder not to accept the lien against Schaefer, but she said she was afraid not to.

Just ask Karen Mathews, who has been the recorder in California's Stanislaus County for six years.

She refused to remove IRS liens against several common-law-court activists and also refused to place

their bogus liens on property owned by IRS officials, state representatives and a member of Congress.

Mathews says she got menacing phone calls at home. There were gunshots aimed at the office window. She says she got a fake pipe bomb under her car. She got a death threat with a bullet attached to it. Her elderly parents have been threatened.

Then, in January 1994, a man attacked her in her garage at her home in Modesto, beating and slashing her. As she lay on the ground, he pointed an unloaded gun at her head and pulled the trigger.

"He let me know I was a messenger to all the recorders in Califor-

nia," said Mathews, 47. "Their intention was to kill if we didn't begin to record these phony documents."

Nine people now await trial in federal court, four of whom are charged in the attack on Mathews. At least eight are members of a tax protest group called the Juris Christian Assembly.

Even with the arrests, Mathews says her life will never be the same. She has surveillance equipment around her house. She always carries a gun and was trained by federal authorities.

"It is terrorizing," she said. "These people have friends all over the country. These groups are connected."

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to be an attorney, he was to take an oath renouncing the bar association.)

'Quiet title'

Many cases were motions of "quiet title," in which individuals declared themselves sovereign human beings no longer under the authority of official courts or the federal government. In official courts, "quiet title" means something quite different. It is an action brought by a landowner to remove a cloud upon the title. In other words, it declares property, not people, free from the hold of others.

In some areas, according to police, presenters must bring their birth certificates to prove that they were born in a state, not in Washington, D.C., which is considered to be under the control of the federal government.

"It is nothing but saying you were born a free person," Logan said. "You did give up some rights when you got a marriage license or a driver's license. You gave up a constitutional right for a privilege."

Several presenters, including Clarence Korte, 66, from Highland, Ill., were seeking a way out of delinquent tax notices from the Internal Revenue Service.

Korte's argument to the jury went like this: "The IRS is an illegal entity of this corrupt government."

In a matter of minutes, the jury voted to grant Korte's request.

He may have won in the common-law court, but the IRS says it means nothing.

The argument that the federal income tax is a voluntary tax is "an old and discredited tax-protester thing," an IRS spokesman said.

Common-law court juries base their decisions on a selective hodgepodge of "the Bible, Universal Faith in God, Common Sense, the Articles of Confederation, the Constitution of the United States of America, the Bill of Rights, the constitution of each state present and any other common laws, Uniform Commercial Code, all statutory, admiralty, maritime, equity laws," according to do-it-yourself instructions passed out at the Hannibal session.

They argue that the current government is illegal and that the Constitution was suspended with the passage of the War and Emergency Powers Act of 1933, which gave President Franklin D. Roosevelt power to deal with the Great Depression. They say that that state of emergency was never rescinded and that the Constitution remains suspended to this day.

The chief weapon of intimidation is phony multimillion-dollar liens filed on the property of judges, lawyers and others who have brought cases against them in official courts. The phony lien documents

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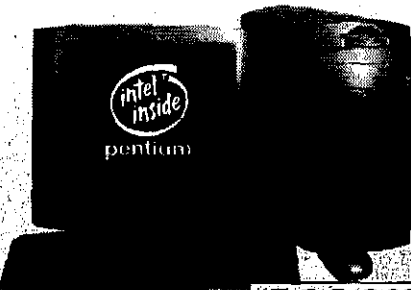
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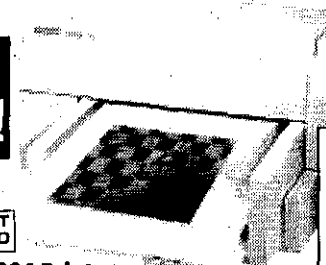
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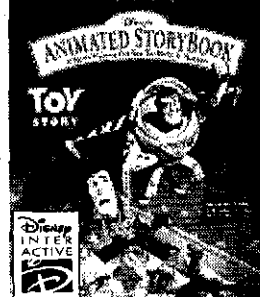
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WE CHALLENGE ANYONE TO DISPROVE THESE FACTS ABOUT INCOME TAX LAW

FACT 1. RESIDENTS OF THE STATES OF THE UNION ARE NOT REQUIRED BY LAW TO FILE FORMS 1040 AND THEY ARE NOT LIABLE FOR THE PAYMENT OF A TAX ON "INCOME" UNLESS THEY ARE WITHHOLDING AGENTS.

There is no provision in the Internal Revenue Code imposing an "income" tax on monies received by citizens or resident aliens residing within the states of the union, regardless of the amount, unless the money is received on behalf of, or paid to, a nonresident alien, or other foreign entity.

FACT 2. AMERICANS ARE MISLED AND DECEIVED INTO BELIEVING THAT THE "INCOME" TAX APPLIES TO THE GENERAL PUBLIC.

For years, the Internal Revenue Service has RULED the American people in a manner equalled only by the Nazi Gestapo. FEAR and BLUFF have been the IRS's major weapons. Americans have been led to believe that they owe a tax on their earnings; that it is their "patriotic duty" to pay it, and that there is no alternative to the IRS's abuse. These beliefs are simply untrue. Because accountants, tax preparers, and others profit from the fraudulent misapplication of the law, most of them are reluctant to admit the truth about the law when they are confronted with it.

FACT 3. THE IRS ADMITS THAT THE "INCOME" TAX SYSTEM IS DEPENDENT ON THE VOLUNTARY FILING OF TAX RETURNS.

In the decision of *U.S. v. Flora*, 362 U.S. 145, (1960), on p. 176, the U.S. Supreme Court stated: *Our system of taxation is based on voluntary assessment and payment, not upon distraint.* If a law requires you to do something, your compliance with the law is mandatory, not voluntary. But if a law requires certain other people, (not you) to do something, then your compliance with that law is voluntary. The IRS has repeatedly stated that: *The mission of the Internal Revenue Service is to encourage and achieve the highest possible degree of "VOLUNTARY COMPLIANCE" with the tax laws and regulations...* (IR Manual Sec. 1111.1)

FACT 4. CITIZENS IMPOSE AN "INCOME" TAX ON THEMSELVES WHEN THEY VOLUNTARILY FILE A 1040 INCOME TAX RETURN.

Citizens voluntarily comply and "self assess" a tax upon themselves when they file a 1040 tax return, thereby acknowledging under penalty of perjury that they owe a tax that the I.R. Code does not impose on them.

FACT 5. THE CONSTITUTION FORBIDS THE U.S. GOVERNMENT TO IMPOSE ANY DIRECT TAX ON THE PEOPLE IN THE STATES OF THE UNION.

Two provisions in the U.S. Constitution prohibit the imposition of direct taxes on the people or their property by the U.S. government. The first is Article 1, Section 2, Clause 3, which requires the amount of any direct tax to be divided among the state governments in proportion to the popula-

tion of each state. The second provision is in Article 1, Section 9, Clause 4, which prohibits any capitation tax (a tax on people) or other direct tax unless apportioned among the states. Direct taxes have been imposed only five times in U.S. history. All were imposed on state governments (not individuals). The last direct tax was imposed in 1861.

"No capitation or other direct tax shall be laid, unless in proportion to the census or enumeration herein before directed to be taken."
Art. 1, Sec. 9, Cl. 4

FACT 6. THE U. S. SUPREME COURT RULED THAT THE "INCOME" TAX IS CONSTITUTIONAL AS AN INDIRECT (EXCISE) TAX, BUT NOT AS A DIRECT TAX (a tax on the general public).

In the 1916 decisions of *Brushaber v. Union Pacific R.R.*, 240 U.S. 1, and *Stanton v. Baltic Mining*, 240 U.S. 103, the U.S. Supreme Court ruled that the 16th Amendment (the "income" tax amendment) to the U.S. Constitution created *no new power of taxation* and that it did not amend or nullify the constitutional prohibition against direct taxation of the people within the states of the union. The Court ruled that the "income" tax is constitutional as an indirect excise tax on the receipts of foreigners, but not as a direct tax on the American people. In the decision of *Flint v. Stone Tracy Co.*, 220 U.S. 107, the U.S. Supreme Court defined an "excise" as a tax on *activities* involving the *exercise of a privilege*.

FACT 7. THE IRS ADMITS THAT THE BRUSHABER DECISION RELATES TO "INCOME" ACCRUING TO NONRESIDENT ALIENS ONLY.

Treasury Decision 2313, issued Mar. 21, 1916 by the Commissioner of Internal Revenue to inform collectors of internal revenue of the significance of the *Brushaber* decision states: *Under the decision of the Supreme Court of the United States in the case of Brushaber v. Union Pacific Railway Co., decided January 21, 1916, it is hereby held that income accruing to nonresident aliens in the form of interest from the bonds and dividends on the stock of domestic corporations is subject to the income tax imposed by the act of October 3, 1913.*

TD 2313 also states: *The responsible heads, agents, or representatives of nonresident aliens, who are in charge of the property owned or business carried on within the United States, shall make (file) a full and complete return of the income therefrom on Form 1040, revised, and shall pay any and all tax, normal and additional, assessed upon the income received by them in behalf of their nonresident alien principals.* This document shows that the "withholding agent" receiving "income" on behalf of a nonresident alien, must pay the tax and file a 1040 for his nonresident alien principal.

FACT 8. FORM 1040 IS AN INCOME TAX RETURN FOR NONRESIDENT ALIENS.

IR Code Sec. 871 (a) imposes a tax of 30% on the amount received by non-resident aliens from sources within the United States. Sec 871 (b) states that the nonresident alien shall be taxable under Sec. 1, thus authorizing the use of the charts in Sec. 1 to compute and reduce his tax, so he can get a tax refund from the 30% which is withheld under the provisions of Sec 1441. Also, under I.R. Code Sec. 874 (a), the nonresident alien is entitled to the benefit of deductions and credits by filing or having his agent file, a 1040, as stated in TD 2313.

FACT 9. "INCOME" IS MONEY RECEIVED ON BEHALF OF, OR PAID TO, A NONRESIDENT ALIEN.

I.R. Code Sec. 1441 (a) and (b) state that *...interest, ...dividends, rent, salaries, wages, premium annuities, compensations, remunerations, emoluments, or other fixed or determinable annual or periodic gains, and profits...* are "income" when received on behalf of, or paid to, a nonresident alien or other foreign entity. Also, courts have ruled that profits of corporations are "income." But... There is no provision in the IR Code stating that receipts belonging to citizens or residents of the country are "income." Thus, a citizen's own receipts are not "income," "gross income," or "taxable income" under the IR Code.

Within the states "income" is properly derived from activities involving the exercise of a government granted privilege.

FACT 10. IT IS A PRIVILEGE FOR A NONRESIDENT ALIEN TO DO BUSINESS, TO INVEST, OR TO WORK IN THE U.S.A.

The U.S. government can prohibit foreigners from working, investing, or doing business within this country, and allowing such activity is a *privilege* subject to an *excise* tax, similar to the government granted privilege to do business as a corporation. But Americans have a non-taxable RIGHT to work, invest or do business in this country. The U.S. Supreme Court in *Murdoch v. Pennsylvania*, 319 U.S. 105 stated: *A state may not impose a tax for the enjoyment of a right granted by the Federal Constitution.*

FACT 11. THE "INCOME" TAX IS AN INDIRECT EXCISE TAX ON PRIVILEGED ACTIVITIES, NOT ON "INCOME." THE "INCOME" IS MERELY THE MEASURE OF THE TAX.

The CONGRESSIONAL RECORD, Volume 89, Part 2, on page 2580 for March 27, 1943 states: *The income tax is, therefore, not a tax on income as such. It is an excise tax with respect to certain activities and privileges which is measured by reference to the income which they produce. The income is not the subject of the tax; it is the basis for determining the amount of the tax.* The U.S. Supreme Court in the decision of *Flint v. Stone Tracy Co.*, 220 U.S. 107, in discussing income tax as an excise tax, stated on p. 165 *It is therefore well settled by the decisions of this court that when the sovereign authority has exercised the right to tax a legitimate subject of taxation as an exercise of a franchise or privilege, it is no objection that the measure of taxation is found in the income.*

FACT 12. WITHHOLDING AGENTS ARE REQUIRED TO WITHHOLD FROM PAYMENTS OF "INCOME" TO FOREIGN PERSONS ONLY.

IR Code Sec. 7701(a)(16) states: *The term "withholding agent" means any person required to deduct and withhold any tax under the provisions of sections 1441, 1442, 1443, or 1461.* These sections apply to money received on behalf of, or paid to, nonresident aliens, foreign partnerships, foreign corporations, and other foreign entities only, not to money received by citizens on their own behalf. Because the U.S. Government has no authority over foreign citizens living in a foreign country, the only individuals who can be required to deduct and withhold the tax on foreigner's receipts and can be made liable for payment of the tax are withholding agents who are within this country.

"Representatives and direct taxes shall be apportioned among the several states..."
Art. 1, Sec. 2, Cl. 3

FACT 13. THE ONLY PERSON MADE LIABLE IN THE INTERNAL REVENUE CODE FOR PAYMENT OF "INCOME" TAX IS A WITHHOLDING AGENT.

Subtitle A of the IR Code contains the provisions of the law imposing "income" tax. In Subtitle A, Sec. 1461 is the only section making any person liable for (subject to) payment of "income" tax. The only individual made liable is the "withholding agent;" he is required to withhold from "income" of foreign persons, ONLY.

FACT 14. THE ONLY WAY A PERSON CAN BE "MADE LIABLE" FOR ANY INTERNAL REVENUE TAX IS BY A PROVISION IN THE LAW. (a statute)

In the decision of *Botta v. Scanlon*, 288 F. 2d 509 (1961), the United States Court of Appeals explained that there is only one way that a tax liability can be created. It stated... *Moreover, even the collection of taxes should be exacted only from persons upon whom a tax liability is imposed by some statute.* In Sutherland's Rules of Statutory Construction, an authoritative reference book on interpretation of statutes, section 66.03 states: *...the obligation to pay taxes arises only by force of legislative action...* Legislative action is the passage of a statute (a law). For anyone to be "liable" for income tax, it must be so stated in the IR Code.

FACT 15. PROVISIONS MAKING ANYONE LIABLE FOR PAYMENT OF A TAX MUST BE STATED IN CLEAR UNDERSTANDABLE LANGUAGE.

In the decision of *Higley v. Commissioner of Internal Revenue*, 69 F.2d 160, headnote 2 states: *Liability for taxation must clearly appear from statute imposing tax.* Sutherland's Rules of Statutory Construction, under Section 66.01 titled, "Strict construction of statutes creating tax liabilities," refers to the U.S. Supreme Court decision of *Gould v. Gould*, 245 U.S. 151, which states: *In the interpretation of statutes levying taxes it is the established rule not to extend their provisions by implication beyond the clear import of the language used, or to enlarge their operation so as to embrace matters not specifically pointed out. In case of doubt they are construed most strongly against the government, and in favor of the citizen.*

FACT 16. IR CODE PROVISIONS IMPOSING LIABILITY ARE CLEARLY STATED AND USE THE WORD 'LIABLE'.

The word "liable" is found in IR Code Sections 4401(c), 5005(a), 5703(a) and 1461, which create liabilities for wagering tax, distilled spirits tax, tobacco tax, and "income" tax, respectively. Section 1461 is the ONLY section in the IR Code imposing a liability for payment of "income" tax. That section applies to WITHHOLDING AGENTS ONLY (those required by Sec 1441 to deduct and withhold from payments of "income" owed to foreign persons). Sec. 1461 states: *Every person required to deduct and withhold any tax under this chapter is hereby made liable for such tax.*

FACT # 17. IR PUBLICATION 515 EXPLAINS THAT WITHHOLDING APPLIES TO MONIES OWED TO FOREIGN PERSONS ONLY, NOT TO CITIZENS OR RESIDENTS OF THE UNITED STATES.

Page 2 of IR Publication 515 instructs those who pay wages, rents, dividends, interest, etc. that... *If an individual gives you a written statement, in duplicate, stating that he or she is a CITIZEN or RESIDENT of the United States, and you do not know otherwise, you may accept this statement and are relieved from the duty of withholding the tax.*

FACT 18. IR CODE CHAPTER # 24, PROVIDES FOR WITHHOLDING FROM "EMPLOYEES." IT DOES NOT APPLY TO ANY NON-GOVERNMENT EMPLOYEE OR EMPLOYER. (See Sec. 3401 (c) & (d))

Chapter 24 of the IR Code contains provisions that authorize the U.S. Government, the District of Columbia,

their agencies and instrumentalities, to set up and administer a voluntary withholding system for their employees. Without such statutory authority, no official of the government could legally create a withholding system in government.

Please note - Chapter 24 imposes NO tax on any government or non-government employee.

FACT 19. THERE IS NO AUTHORITY TO WITHHOLD MONEY FROM A CITIZEN OR RESIDENT OF THE UNITED STATES UNLESS HE AUTHORIZES IT.

The Fifth Amendment to the Bill of Rights of the U.S. Constitution, states that no individual can be deprived of property without due process of law (a hearing in a court of law). The ONLY way a United States citizen or resident alien can legally have "income" tax withheld from his pay, is if he authorizes it by voluntarily signing an IRS Form W-4, "Employee's Withholding Allowance Certificate," thus indicating that he is in the same status as a nonresident alien. That is why the IRS pressures employers to obtain the voluntary execution of IRS Form W-4 by all people being hired. However, no federal law or regulation requires any individual to sign a Form W-4 to qualify for a job.

FACT 20. CITIZENS LIVING AND WORKING ABROAD ARE SUBJECT TO "INCOME" TAX.

The U.S. Supreme Court in the decision of *Cook v. Tait*, 265 U.S. 47 (1924), ruled that: *Congress has power to tax the income received by a native citizen of the United States domiciled abroad from property situated abroad.* The constitutional prohibition of unapportioned direct taxes within the states of the union does not apply in foreign countries.

FACT # 21. A RETURN FOR CITIZENS LIVING AND WORKING ABROAD IS THE ONLY RETURN REQUIRED TO BE FILED BY CITIZENS UNDER SEC. 1 OF THE I.R. CODE.

The Paperwork Reduction Act requires that any form on which information is required to be submitted must first be approved by the Office Of Management and Budget and must be given an "OMB" number. The chart listing the OMB numbers of the forms required to be used for compliance with the various I.R. Code sections is found in Chapter 600 of the I.R. Regulations. That chart shows there is only ONE FORM REQUIRED to be filed by citizens for compliance with Sec. 1, which contains the same tax tables that are found in the 1040 instruction booklet. That form is identified by OMB number 1545-0067, which is on Form 2555, a return to be filed by citizens living and working abroad.

FACT 22. CRIMINAL INVESTIGATIONS FOR INCOME TAX APPLY TO CITIZENS LIVING ABROAD AND NONRESIDENT ALIENS ONLY.

Internal Revenue Manual (1-6-87) Sec.1132.75, describes the limited scope of criminal investigations. It states: *The Criminal Investigations Branch enforces the criminal statute applicable to income, estate, gift, employment, and excise tax laws... "Involving United States citizens residing in foreign countries and nonresident aliens subject to Federal income tax filing requirements..."*

FACT 23. TO UNDERSTAND THE I.R. CODE, ONE MUST LEARN WHICH WORDS ARE USED IN THE CODE AS LEGAL TERMS.

In the I.R. Code, many words of common usage are used as legal terms that have meanings more limited in their application than when defined for common usage. Words such as *taxpayer, taxable income, taxable year, employee, employer, wages, United States, State, person, etc.* are legal terms that have limited meanings when used in the Code. Some legal terms have different

meanings when used in different parts of the Code. To understand the true meaning of the code, it is necessary to learn the various definitions of those terms and where in the Code the definitions apply.

FACT 24. THE I. R. CODE APPLIES TO "TAXPAYERS" ONLY (those who are "made liable" for a tax by a statute).

This fact has been clearly stated through the years in many court decisions including *Long v. Rasmussen*, 281 F. 236 (1922), *Stuart v. Chinese Chamber of Commerce of Phoenix*, 168 F.2d 712 (1948), *First National Bank of Emlenton, Pa. v. U. S.*, 161 F. Supp. 847 (1958), *Botta v. Scanlon*, 288 F.2d 509 (1961), and *Economy Plumbing v. U.S.*, 470 F.2d 589 (1972). "Taxpayer" (one word not two), is a legal term defined in I.R. Code Sec 7701 (a)(14) which states: *The term "taxpayer" means any person subject to any internal revenue tax.* For a person to be subject to a tax, there must be a provision in the law stating clearly that his activity makes him "liable" for the tax. Paying a tax such as a sales tax or real estate tax does not place one in the legal status of "taxpayer" as that term is used in the IR Code.

FACT 25. THE TERMS "TAXABLE INCOME" AND "TAXABLE YEAR" APPLY TO "TAXPAYERS" ONLY.

These terms, defined in IR Code Sec. 441 (a) & (b), apply to "taxpayers" only, and to those who file returns, thus stating (in effect) under penalty of perjury, that they are "taxpayers". Also, "Taxable year" is a key legal term in Sec. 6012(a)(1), a section that the IRS cites when claiming that individuals are required to file income tax returns. Since a withholding agent is the only person in the IR Code "made liable" for payment of income tax, he is the only individual in the legal status of "taxpayer" in respect to "income tax;" thus a withholding agent is the only one who has a "taxable year" under Sec.6012 (a)(1).

FACT 26. CERTAIN "PERSON(S)" ONLY, ARE SUBJECT TO CRIMINAL PENALTIES

Those "person(s)" who are subject to the criminal penalties in the Code are defined and limited by IR Code Sec. 7343 to those required to act on behalf of a corporation or partnership. Sec. 7343 states: *The term "person" as used in this chapter includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.* When an individual is not in such a capacity, his prosecution under the Code is illegal.

FACT 27. KARL MARX WROTE IN HIS COMMUNIST MANIFESTO TEN PLANKS NEEDED TO CREATE A COMMUNIST STATE. THE FIRST PLANK WAS THE ABOLITION OF THE RIGHT TO OWN PROPERTY. THE SECOND PLANK WAS A PROGRESSIVE INCOME TAX.

If the government could legally tax citizens' earnings, government would then have first claim on those earnings (his property). His circumstances would be like the slave who is allowed to have only that which is left after the master takes whatever he wants.

CONCLUSION

It is morally wrong for the government to intimidate and deceive the people into believing that they must pay an "income" tax that is forbidden by the U.S. Constitution to be imposed on the general public. Officials who are notified, or become aware of the IRS's illegal action to force ordinary citizens to pay an "income" tax, who then do nothing to stop it, violate their oaths of office to uphold and enforce the Constitution. (Facts 5 & 6)

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COPY AND CIRCULATE

This month our special thanks to "Pam" (not her real name) for the ad that she placed in her local newspaper. Pam has been running ads in both English and Spanish publications for us for the last year.

Pam has been fighting hard in the courts. Not long ago she sued the vulture who bought her house from the IRS. The vulture's attorney is pretty upset because it looks like the vulture is going to lose the house! He is begging the IRS to

give the vulture's money back. The problem is, however, the IRS has already credited Pam with the sale. But in the meantime, Pam is still living in her house. The vulture's attorney dropped the suit he filed against Pam to get her out of the house. Meanwhile, Pam's suit continues.

Not everyone can be a tough freedom fighter on the front lines like Pam, but you can still help. Just place an ad, similar to the one

below, in your own area. Or, if you prefer, use this as a flyer and distribute it far and wide. Shopping malls, grocery stores, etc. You could even enclose it with your monthly remittances to your creditors - someone has to open the envelope; perhaps they'll read the ad and begin thinking! Be imaginative, but spread the word. America's time is running out. Remember, "One person doing one thing is better than a million people doing nothing."

\$50,000 REWARD

is offered if YOU can show me the following:

1. What statute makes me liable to pay an income tax?
2. How I can file a tax return without waiving my Fifth Amendment protected rights?

Mr. Bill Conklin, legal researcher with the NCBA, has researched the Internal Revenue Code for 12 years. He has found no Code section making anyone liable for payment of income tax. His research shows that individuals who file tax returns waive their Fifth Amendment Rights (the right not to be compelled to be a witness against oneself). The IRS' own documents refer to the income tax system as "voluntary," yet they routinely use tax return information against individuals in criminal cases.

In 1992, Attorney Melvin Belli tried to claim the reward, but backed down when Bill Conklin explained the law to him. In 1993, Charles Ostman sued Bill Conklin in an attempt to claim the reward, but lost the court case and was ordered to pay Conklin's court costs.

For more information call:

National Commodity and Barter Association

P.O. Box 2255, Langmont, CO 80501, (303) 654-1111 or 1-800-759-NCBA

FOR FURTHER INFO:

CALL N.C.B.A. above

1. THE FEDERAL ZONE-Cracking the code of Internal Revenue 40 bucks from Account/Better Citizenship, Dept. PC 0651, c/o POB 6189, San Rafael, Calif.
2. WHICH ONE ARE YOU... 55 bucks, H.H. c/o 34 Locust Rd., Morton, Penna. (sip exempt)
3. I.R.S. HUNDOG.. 25 bucks, P.C. Bookstore, c/o USPS box 651, Thorndale, Penna. Audio tapes-sent for list.. Am. Liberty Lib., c/o POB 116; Augusta, New Jersey
5. AMERICA's Bulletin-c/o POB 935 PC, Medford, Oregon (503)779-7709
6. Bob Minarik-c/o POB 91 PC, Rochester, Indiana (219) 223-2566
7. Howard Griswold-c/o RD 01, Box 324 PC, Delmar, Delaware (302) 875-2653
8. Barrister's Inn Law Sch.- c/o POB 9411, Boise, Idaho (208) 336-527
9. PATRIOTS- C/O POB 91 PC, Westminster, Maryland (410) 857-4441
10. Karl Grasse -c/o 7611 Whitney Drive - Apple Valley, Minnesota (POB 55124)--INFLON State Citizen-eliminate IRS fear & frustration-FOIA instructions

see m-95

WhAt's yOur NaMe?

In the past we have said that names spelled with all capital letters imply a dead "person" under the principles of mort main. Mort main deals with corporations defined by statutes, and suable as "persons". When those names are applied to living human beings they are a misnomer. Some good sources of information concerning the word Misnomer are *Corpus Juris Secundum*, *American Jurisprudence*, and *Words and Phrases*. Misnomer is an affirmative defense that can be raised in any proceeding.

To understand what a misnomer is, you must first understand what a Christian name is. Use *Corpus Juris Secundum*, *American Jurisprudence*, and *Words and Phrases* to study the words "Christian Name". People receive their Christian name at baptism. It consists of a first name, middle name, and last name, the family name. The first two names belong to the one being baptized, the last name belongs to his/her family.

Proper grammar rules provide the accused's name in all capital letters, or using an initial. I have never seen one done properly. Use of an initial is a misnomer the same as all capital letters. The name named is that of a corporation, or dead "person".

According to Harbrace College Handbook, a well known Grammar Handbook by Hodges/Whitten, Abbreviations and Acronyms are used to shorten words derived from initial letters of capitalized word groups, like D.C., U.N.E.S.C.O., C.B.S. In the older grammar books you will find that a period is required after each of the letters used in an abbreviation. There is no provision in the Rules of Grammar for abbreviating names of people. In many newer Grammar books you will find that they provide for abbreviations without a period after each letter. For example: CBS, AT&T, MARY, RICK, JOHN DOE, etc.

If a name is spelled in all capital letters the one addressed is undoubtedly a corporate "person". Many times members of Right Way have Refused for Cause instruments because they are in all capital letters. The accusers would then correct the instrument using their name in upper and lower case letters but using a middle initial. That is still a Misnomer. If the misnomer is not challenged up front, you waive the right to bring those objections later. Misnomer is actually an issue of venue. Challenging venue can be waive.

The first argument to make is venue jurisdiction, not subject matter jurisdiction. If you are there in the court (other than by force) the court has subject matter jurisdiction. We can say that from venue precedes subject matter jurisdiction.

If you waive the right to challenge venue, they do have subject matter jurisdiction. If you object to the improper spelling and appellation of your name, it is a proceeding known as misnomer. That proceeding offsets any court case, civil or criminal. If you do not raise it from the beginning and you do a general appearance you have waived challenging venue.

Jack met a man from California summonsed to show cause as to why he should not produce his books and records to the I.R.S. When the judge called the case, the gentleman asked if he could use the podium

Cont. from Pg. 3.

and set the record before the hearing began. The judge agreed, and he took his position behind the podium.

He took a box with him and set it on the podium. He began by stating his name, [This is not his real name] Fred Allen Jones. Then he said, "That is capital 'F,' small 'r,' small 'e,' small 'd'. Capital 'A,' small 'l,' small 'l,' small 'e,' small 'n'. Capital 'J,' small 'o,' small 'n,' small 'e,' small 's'." He continued, "I am in special visitation before these proceedings today as a public minister."

Then he reached into his box and got out a big round thing and put it square on the podium. Again he reached into his box and pulled out a flag of the de jure state and put it in the base. He said, "I am here today from this venue."

Then he reached into his box and pulled out the Bible and put it on the podium and said, "This is my foreign law by which I am to be judged. Further saith I naught."

The judge looked at him, looked at the federal prosecutor, and said, "What say ye about this mistaken identity?" Then he looked at the guy standing at the podium and said, "Sir, you may pick up your property, put it back in your box, and go sit down over there." The federal prosecutor was leaping up and down saying things like, "This man failed to pay taxes! He has not shown cause! He must pay his fair share! The judge only asked, "What about this mistaken identity?" The prosecutor continued to rant and rave,

and the judge said, "Case dismissed. next case."

That was it. It was essentially an abatement proceedings. An abatement is a demurrer. The first thing you have to do in any abatement proceedings is state who you are, what your venue is, the territorial venue you inhabit, and the foreign law, if there is any, to be adjudicated in the court. The gentleman at the podium covered the essential elements to an abatement proceeding.

One thing you might have noticed is that the gentleman was there by special visitation, not special appearance. (Appearance is on the merits of the case.) He said that he was there a public minister. Public ministers have immunity. There are three specific officials of government listed in the Constitution of which the judicial power of government reaches. Those are ambassadors, consuls, and public ministers. The ambassadors represent a sovereign nation in a political capacity. A consul represents the commercial power of a sovereign nation. A public minister audits the courts.

Public ministers audit foreign courts to ensure that they are not taking jurisdiction over their people without adhering to the peoples natural and inherent rights. The gentleman was there to audit the court to make sure they did not violate rights of aliens in that court. In this case the Federal District Court Judge essentially ruled that the gentleman was not of their venue, so the court could not bring statutory law against him unless they found him guilty of something he did under his own law.

He set a good record. He gave the court the correct spelling of his Christian name, and the court took judicial notice that he was not named in his proper name before the court. He pled the affirmative defense of misnomer. The court gave the prosecutor an opportunity to correct the pleadings and bring a cause of action against the man in a proper way, which he failed to do.

No one can be named in their Christian name under the laws of admiralty. The law says enemies do not have standing in judicio during times of war. In 1933 the Trading with the Enemies Act declared all U.S. citizens enemies of Washington D.C. None of the U.S. citizens in their proper Christian names have standing in the courts today. Christians brought before the foreign court cannot speak directly because they are enemies and have no standing in that court. A fiction has to be created in the form of a misnomer to satisfy the law. Corporations, or dead "persons," fall under the jurisdictions of entities with standing in judicio. (Remember the Peter Pan story, see "Light" November 1993.)

The rule of pleading misnomer is that you must raise it immediately, and you must inform the court of the proper spelling of your name so that they can correct the pleadings. Hence, our gentleman not only stated his true and correct name, but the proper spelling of that name. He did everything procedurally and substantively correctly.

How will you answer next time you are asked, "WhAt's yOur nAme?"

Jeanne says ... Sending mail Registered is a lot different from sending it Certified. Certified mail is designated to a location rather than a person. Anyone at that location can sign for the mail. Registered mail on the other hand, is placed into a locked vault when you take it to the post office, where it remains until the day of service. It is considered a protected item. Only the person indicated on the Registered Mail item can sign for that mail. Jack says that this type of mail is considered service because there is a valuable consideration paid by you, and you get the proper signature. For the first time in five years I got the signature of the proper person at the Internal Revenue Service, so I am excited about using Registered mail for service. The cost is considerably more, but it is worth it for that hard to get signature! Or how about areas where the Sheriff refuses to do your service for abatement proceedings...

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By Frontline Master, Richard Standing

Individual Master File

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I've never seen an explanation like the one I'm about to give on how to discover what clearly established law is for your circuit and then using that law to prove that government officials violated it.

Briefly, all government officials that have discretionary authority are given what is known as qualified immunity. You will not prevail in your civil rights action unless you can prove that: 1) Government officials violated clearly established law; or 2) acted unreasonably. I strongly suggest that you know what the clearly established law is prior to even writing your complaint. Then you will be able to write what Rick calls a "prima facie complaint" and avoid dismissal for failure to state a claim. If your opponent is smart he should see the futility of even filing a F.R.Civ.P. 12(b)(6) motion saving you from having to write a response to it.