

# LEGAL NON-TAXPAYER

## HOW TO LEGALLY NEVER FILE OR PAY FEDERAL INCOME TAXES EVER AGAIN

**1040** Department of the Treasury—Internal Revenue Service  
U.S. Individual Income Tax Return **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_\_. See separate instructions.

Your first name and middle initial	Last name	Your social security number
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no. <input type="checkbox"/> President's campaign
City, town, or post office. If you have a foreign address, also complete spaces below.		State _____ code <input type="checkbox"/> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
Foreign country name		Foreign province/state/county <input type="checkbox"/> You <input type="checkbox"/>
Foreign postal code		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Filing Status**  Single  Head of household (HOH)  
Check only one box.  
 Married filing jointly (even if only one had income)  
 Married filing separately (MFS)  
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QD box, enter the name of the qualifying person if a child not your dependent:  
 Qualifying surviving spouse (QSS)  
 Qualifying dependent child (QDC)  
 Qualifying dependent spouse (QDS)  
 Qualifying dependent other (QDO)  
**Digital Assets** Any time during 2023, did you: (a) receive (as a reward or payment) property or services; or (b) sell, exchange, or otherwise dispose of a digital asset (or a fraction of an asset) in a virtual asset? (See instructions)  Yes  No  
**Standard Deduction** Someone can claim you as a dependent  Your spouse as a dependent   
Household itemized separately or you were a dependent status all year  
**Age/Blindness**  Were born before January 2, 1959  Were blind  Spouse was born before January 2, 1959  Is blind  
**Dependents**  Instructions  First name  Last name  Social security number  Relationship to you  Check the box if qualifies for (see instructions): Child tax credit  Credit for other dependents  
If more than our dependents, see instructions and check here   
**Income** **1a** Total amount from Form(s) W-2 (see instructions) **1b** **1c** **1d** **1e** **1f** **1g** **1h**  
**Attach Form(s)** **1a** Household income not reported on Form(s) W-2 **1b** **1c** **1d** **1e** **1f** **1g** **1h**  
**W-2 here. My W-2 and 1099-R if tax was withheld.** **1a** Income not reported on line 1a (see instructions) **1b** **1c** **1d** **1e** **1f** **1g** **1h**  
**1099-R if tax was withheld.** **1a** Medicaid waiver payments not reported on Form(s) W-2 (see instructions) **1b** **1c** **1d** **1e** **1f** **1g** **1h**  
**1099-R if tax was withheld.** **1a** Taxable dependent care benefits from Form 2441, line 26 **1b** **1c** **1d** **1e** **1f** **1g** **1h**  
**1099-R if tax was withheld.** **1a** Employer-provided adoption benefits from Form 8839, line 29 **1b** **1c** **1d** **1e** **1f** **1g** **1h**  
**1099-R if tax was withheld.** **1a** Wages from Form 8919, line 6 **1b** **1c** **1d** **1e** **1f** **1g** **1h**  
**1099-R if tax was withheld.** **1a** Other earned income (see instructions) **1b** **1c** **1d** **1e** **1f** **1g** **1h**  
**1099-R if tax was withheld.** **1a** Nontaxable combat pay election (see instructions) **1b** **1c** **1d** **1e** **1f** **1g** **1h**  
**1099-R if tax was withheld.** **1a** Add lines 1a through 1h **1b** **1c** **1d** **1e** **1f** **1g** **1h**  
**1099-R if tax was withheld.** **1a** Tax-exempt interest **1b** **1c** **1d** **1e** **1f** **1g** **1h**  
**1099-R if tax was withheld.** **1a** Qualified dividends **1b** **1c** **1d** **1e** **1f** **1g** **1h**  
**1099-R if tax was withheld.** **1a** IRA distributions **1b** **1c** **1d** **1e** **1f** **1g** **1h**  
**1099-R if tax was withheld.** **1a** Pensions and annuities **1b** **1c** **1d** **1e** **1f** **1g** **1h**  
**1099-R if tax was withheld.** **1a** Social security benefits **1b** **1c** **1d** **1e** **1f** **1g** **1h**  
**1099-R if tax was withheld.** **1a** If you elect to use the lump-sum election method, check here (see instructions) **1b** **1c** **1d** **1e** **1f** **1g** **1h**  
**1099-R if tax was withheld.** **1a** Capital gain or (loss). Attach Schedule D if required. If not required, check here **1b** **1c** **1d** **1e** **1f** **1g** **1h**  
**1099-R if tax was withheld.** **1a** Additional income from Schedule 1, line 10 **1b** **1c** **1d** **1e** **1f** **1g** **1h**  
**1099-R if tax was withheld.** **1a** Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** **1b** **1c** **1d** **1e** **1f** **1g** **1h**  
**1099-R if tax was withheld.** **1a** Adjustments to income from Schedule 1, line 26 **1b** **1c** **1d** **1e** **1f** **1g** **1h**  
**1099-R if tax was withheld.** **1a** Subtract line 10 from line 9. This is your **adjusted gross income** **1b** **1c** **1d** **1e** **1f** **1g** **1h**  
**1099-R if tax was withheld.** **1a** Standard deduction or itemized deductions (from Schedule A) **1b** **1c** **1d** **1e** **1f** **1g** **1h**  
**1099-R if tax was withheld.** **1a** Qualified business income deduction from Form 8995 or Form 8995-A **1b** **1c** **1d** **1e** **1f** **1g** **1h**  
**1099-R if tax was withheld.** **1a** Add lines 12 and 13 **1b** **1c** **1d** **1e** **1f** **1g** **1h**  
**1099-R if tax was withheld.** **1a** Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income** **1b** **1c** **1d** **1e** **1f** **1g** **1h**

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# Chris Hughes

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How to Legally Never File or Pay Federal Income Taxes Ever Again

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## LEGAL NON-TAXPAYER

### Declaration of Lawful Intent

To all governmental entities and media professionals:

This book is written with the utmost respect for the rule of law and the foundational principles of the United States of America. I am a law-abiding, patriotic American, deeply dedicated to the Constitution and the ideals of freedom and liberty it enshrines.

I am neither an enemy combatant nor anti-government. In fact, I am strongly pro-government when it operates within its lawful and constitutional boundaries, as intended by our founders. Like many others, I stand firmly against any form of governmental tyranny or overreach. This work is not an act of rebellion, nor is it meant to undermine the legitimate laws and functions of government. Instead, its purpose is to illuminate a legal pathway created by Congress, allowing Americans to reclaim an important constitutional protection.

I wish to state unequivocally that I am not a tax cheat or tax evader, nor am I promoting or endorsing frivolous tax arguments. Additionally, nothing in this book should be construed as tax, financial, or legal advice. This book is a tool for education and empowerment, intended to help individuals understand their rights within the law as it is written, not to encourage defiance of legitimate legal obligations. I fully recognize that the federal income tax, established in 1913, is lawful, and that statutory U.S. citizens residing within the statutory United States are legally obligated to pay it. However, this book is not intended for those residing in the statutory United States, but rather for Americans living within the 50 states of the Union—the

United States of America. Should you not understand this distinction, you will benefit greatly by reading this book.

Furthermore, I am in no way connected to the so-called "sovereign citizen" movement. However, I emphatically believe in the sovereignty of the offspring of our Creator, which was the clear intent of our Founding Fathers. The concept of individual sovereignty is foundational to our nation's framework, and this book seeks to uphold that principle in a lawful, respectful manner.

Finally, I am fully aware of the methods by which certain elements within the government and media may employ tactics such as gaslighting and psychological projection to manipulate public perception and enforce groupthink. These tactics are designed to suppress independent thought, extinguish the flames of truth, and shame the truth-teller in an effort to discourage him or, at the very least, diminish his credibility. Let it be known that I will not tolerate such manipulation and will vigorously defend myself, my integrity, and my work against any attempts to discredit me or the lawful content of this book through these underhanded techniques.

With peaceful intent,

Chris Hughes  
Native American National

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*"No Capitation, or other **direct, Tax** shall be laid, **unless in Proportion to the Census** or Enumeration herein before directed to be taken."*

- U.S. Constitution **Article I, Section 9, Clause 4**

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## Introduction

In 2011, I walked away from a lucrative seminar company and a contract with one of the top-performing companies on the New York Stock Exchange. I moved my young family from Southern California to Heber City, Utah, to focus on my marriage, which was on life support. In doing so, my income plummeted by hundreds of thousands of dollars per year. Although I was still earning a substantial income, my lifestyle far exceeded my money.

In 2012, like a good boy, I filed my taxes. I owed a staggering sum—around \$40,000, if my memory serves me right. My then-wife always handled the taxes, with help from our CPA. Each year, she would slide the completed 1040 form in front of me for my signature. I signed it, she signed it, and off it went to the IRS. There was just one problem: she didn't send the \$40,000 we owed. She couldn't—we didn't have the money.

This cycle continued until our divorce in 2016, and even for a year afterward. From 2012 through 2017, we filed our taxes, signed the 1040 forms, but didn't pay a cent of what we owed. We couldn't. We didn't have it.

When she went her way and I went mine, that looming debt remained, like a noose around our necks. As harrowing as that time was, it forced me to learn the tax laws in an effort to resolve the debt. I tried everything to clear it without actually paying it.

**Pro-tip:** if you sign a 1040 (what many in the Tax Truth Movement refer to as a "1040 Confession Form") and swear under penalty of perjury that you owe, then guess what? You owe! There's no getting out of it. In some cases, you might negotiate a lower amount, but that deadweight will remain until the debt is satisfied. This is just one of the many reasons why you should never sign a 1040, under any circumstances. More on that later.

I hired two self-proclaimed “experts,” both of whom all but guaranteed they had a way to discharge or eliminate my tax debt. As it turned out, they were both charlatans who took my money and ran.

One of them encouraged me to sue the IRS in federal court. I trusted her at the time, so I did it. Weeks after filing the lawsuit, I received a large box from the Department of Justice—it was their response. That’s when I realized I was way over my head. It freaked me out, as you can imagine. Desperate, I reached out to the woman who had guided me down this path, but I never heard from her again. Dozens of messages, and nothing. With no other choice, I filed a motion to dismiss the case. Thankfully, the motion was granted.

This book is the culmination of what I learned from that ordeal. I danced with the devil, staring him down for years. I had two choices: keep dancing with the devil, enduring the suffocating stench of IRS breath in my face, or learn the truth and break free from the beast forever. I chose the latter—because I had no other choice.

How this book came to be is another wild story for another time, but here's what I can tell you about it:

It's my 10th book, and the most important and consequential book I've ever written. This book will provide you with everything you need to know to lawfully walk off the federal income tax plantation forever, safely and legally, with no repercussions and no need to look over your shoulder to see if your IRS master is coming to get you. In the pages of this book, I will lay out for you the modern-day Underground Railroad, the path to travel from tax slavery to freedom. Millions have already done it. I hope you and your family will be next.

## **Author's Note 1**

This book is not intended to be a comprehensive, deep-dive exploration of American history or the Constitution. Rather, it serves as a focused, accessible guide to key concepts, ideas, historical moments, and tax laws that are relevant to becoming a legal non-taxpayer. My goal is to provide clear, actionable insights rather than a dense academic analysis. You won't need a law or finance degree to grasp the material—or a degree at all—just an open mind and a willingness to challenge conventional thinking.

## **Author's Note 2**

In this book, you'll frequently encounter the term "American National." This <sup>1</sup>non-statutory phrase is used to avoid confusion with the <sup>2</sup>statutory term "U.S. Citizen" as it appears in various sections of Title 26 of the United States Code (where the federal tax laws are found). You will likely be shocked when you learn the statutory definition of "U.S. Citizen." I'll delve deeper into this concept in a later chapter. For clarity, I've chosen to use "American National" to more accurately describe those born in one of the 50 states of the Union, born to at least one parent who was, or those naturalized into the Constitutional Republic. American Nationals comprise nearly 99% of the American population.

I've added a footnote on each page where the term is used, for your convenience.

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<sup>1</sup> Non-statutory refers to something that is not explicitly created, defined, or governed by a statute or law.

<sup>2</sup> Statutory refers to something that is defined, governed, or established by statute or law.

# Chapter 1: I am Aware of No Such Law

There's a dirty little secret the IRS and the United States government don't want you to know:

There is no law that requires <sup>3</sup>American Nationals to file and pay federal income tax.

This isn't speculation or a matter of opinion—it's a fact. No tax attorney, CPA, enrolled agent, or other tax professional can show you the law. Not even Congress or the IRS can show you the law. In fact, if you know how to ask the question properly, even Artificial Intelligence (ChatGPT) can't show you the law. The law doesn't exist and never has! This is a fact that cannot be disputed.

Ok now answer this question:  
Yes or No. Is there a specific law that makes Americans in the 50 states of the Union liable to file and pay a federal income tax?  
One-word response only. Yes or no.

 No.

ChatGPT

In the 1980s, an organization called the "We the People Foundation" (WTPF) dared to challenge this very notion. They placed full-page ads in major newspapers across the country, offering \$50,000 to anyone who could produce the law that mandates American Nationals to pay federal income tax. The WTPF never had to write a check. No one produced the law because once again, no such law exists.

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<sup>3</sup> This non-statutory phrase is used to avoid confusion with the statutory term "U.S. Citizen" as it appears in various sections of Title 26. "U.S. Citizen" has a specific legal meaning that differs from what most people have been led to believe. An American National refers to those born in one of the 50 states of the Union, born to at least one parent who was, or those who have been naturalized into the Constitutional Republic.

In the 1990s, an IRS Special Agent named Joseph Bannister was listening to talk radio one day when Devvy Kidd, a prominent leader in the Tax Truth movement at the time, boldly declared that there is no law requiring Americans to file and pay federal income tax. Bannister was irritated by her proclamation and determined to get to the truth of the matter.

On his own time, Bannister spent two years in the IRS law library and, in the end, discovered Devvy was correct—the law doesn’t exist! Bannister approached his boss, asking for the opportunity to present his findings. Rather than allowing him to present his discoveries, Bannister’s boss asked him to tender his resignation immediately. Bannister resigned and has since become a leading voice in the Tax Truth movement, and he has not filed or paid federal income taxes since the 90s.

Bannister shared his experience and newfound discoveries with a friend, who asked if it were possible to have all the taxes he had ever paid refunded. While Bannister didn’t believe this was feasible, he suggested a more realistic approach: his friend could legally amend his tax returns for the most recent three years, declaring no taxable income, and potentially reclaim all the taxes paid during that period. His friend then asked if Bannister would assist with the necessary paperwork, and Bannister agreed.

In the end, his friend received a significant refund check from the U.S. Treasury, reflecting the taxes paid over the previous three years. But the celebrations were short-lived. The Department of Justice (DOJ) charged Bannister with three counts of conspiracy to defraud the United States government. Bannister had to lawyer up and do battle with the DOJ.

The pivotal moment of the trial came when Bannister’s former supervisor at the IRS, William Conforte, who had previously requested Bannister’s resignation, took the witness stand. When asked about the law requiring Americans to file and pay federal income tax, Conforte’s response under oath was:

*"I am aware of no such law."*

These seven words from a high-ranking employee of the IRS Criminal Investigation Division (CI) should have upended the entire federal income tax system, but they didn't. However, Bannister was acquitted. He defeated the Department of Justice in federal court, and the IRS by extension.

In 2006, Aaron Russo, a notable Hollywood producer, created a documentary titled America: Freedom to Fascism (available to view for free on YouTube). In one of the film's most powerful moments, Russo directly confronted former IRS Commissioner Sheldon Cohen about the legal requirement for Americans to file and pay federal income taxes. Despite being a former IRS Commissioner and Chief Counsel, Cohen failed to cite a specific law that mandates the average American to pay federal income taxes.

The law doesn't exist. Got it?

But here's the thing: to fully understand how we were enslaved, and more importantly, how to become liberated forever, one must grasp certain key aspects of American history, important Supreme Court decisions, the Constitution, and how our government uses semantic deceit to induce voluntary compliance.

This book will guide you through these complexities, unveiling the truth that's been hidden in plain sight for so long. Most importantly, by completing this book and following the next steps, you will never again have to file or pay federal income taxes for the rest of your life.

I understand that having read that last sentence, you may be experiencing cognitive dissonance—which is the discomfort of learning something that contradicts what you've always believed. But if you stick with me, you will learn, understand, and believe that you never *had* to file or pay taxes in the first place—and if you choose, you never will again—ever!

## Chapter 2: Why Do We Pay

If there is no law that requires Americans living in the fifty states of the union to file and pay federal income taxes, then why do we do it? It's a question that demands an answer, especially when we've been led to believe for generations that paying federal income taxes is an unavoidable part of life. The truth is multi-faceted, but it boils down to a combination of deceit, ignorance, fear, intimidation, and societal conditioning.

The first and perhaps most critical reason we pay is that we've been lied to and deceived by our own government. Through the use of semantic deceit, we've been misled into believing that paying federal income taxes is a legal requirement for <sup>4</sup>American Nationals. As discussed in the previous chapter, this is simply not true. There is no law mandating that Americans in the fifty states file and pay federal income taxes.

The government has used clever language and misleading tactics to create the impression that paying taxes is compulsory for American Nationals, when in reality, we are not legally bound to do so. It's a form of manipulation that has worked for more than 100 years because, until recently, most people trusted their government and never thought to question the system.

Another reason we pay is that we've never actually read the tax laws ourselves. How many Americans have actually taken the time to study the federal income tax laws from start to finish? Likely somewhere between 99% and 100% of Americans have never even attempted to read it. In fact, it's likely that most Americans don't even know where to find it.

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Federal laws are compiled in what's called the United States Code, which is divided into multiple "titles." Title 26 is the portion of the United States Code that deals with all things related to taxes. It's commonly known as the Internal Revenue Code (IRC), and it's filled with complex and dense legal language that most people find unbearably boring and incomprehensible.

The vast majority of us assume that we don't need to read the code because we hire tax professionals—people who are supposed to know and understand these laws. We trust that they have done the heavy lifting for us and that they will ensure we comply with the law. But here's the problem: virtually all of these professionals have been miseducated and operate more as unwitting propagandists than as true experts. They don't question the system because they were taught to accept it as fact, and in turn, they pass that belief on to us.

While it's tempting to say it's not their fault, the truth is, it is their fault—and ours too. We've neglected to make this an area of personal study. We've abdicated our individual responsibility to become informed and instead chosen to pay others to do the thinking and research for us. For the average American, that decision will cost them hundreds of thousands of dollars over a lifetime—money they gave to the U.S. Treasury that they would have never owed, had they learned the truth.

Another reason we pay is because we've been conditioned to believe that we must. From a young age, we're taught that taxes are a fact of life. As the saying goes, the only two certainties in life are death and taxes. We are a monkey-see, monkey-do society. We pay taxes because our parents paid them, and their parents paid them.

It reminds me of an oft-told story.

A little girl is watching her mother prepare a ham for dinner. She notices that her mother cuts off both ends of the ham before placing it in the pan. Curious, the girl asks, "Mom, why do you cut off the ends of the ham?"

The mother pauses and says, "I don't know, that's just the way my mother always did it."

Still curious, the little girl asks her grandmother the same question: "Grandma, why do you cut off the ends of the ham?"

Her grandmother replies, "I don't know, that's how my mother always did it."

Determined to find the answer, the little girl finally asks her great-grandmother: "Great-Grandma, why did you always cut the ends off the ham?"

Great-Grandma chuckles and says, "Oh, I only cut the ends off because the ham was too big to fit in my small pan!"

The moral of the story, if you didn't already get it, is that we've been cutting off the ends of our proverbial ham our entire lives, and we never had to!

This conditioning runs deep. We grow up hearing stories of people who didn't pay their taxes or maybe cheated and faced severe consequences. The IRS has, in many ways, operated like the slave masters of old—using fear and intimidation to keep the other slaves in line. Just like how slave masters would publicly punish rebellious slaves to instill fear in others, the IRS has made public examples of those who didn't comply, dragging them through court and destroying their lives financially. However, those days are long gone. More on that later.

This fear of punishment is powerful, and it has kept most Americans in check. No one wants to be the "bad slave" who gets dragged out and whipped for disobedience.

Another key method Congress and the IRS have used to convince us that we must pay is by deceiving employers into believing they are required to withhold federal income taxes on behalf of their employees. Just as there is no law requiring <sup>5</sup>American Nationals to file and pay a federal income tax, there is no law requiring employers to withhold taxes from their employees' wages.

But employers have been led to believe that withholding taxes is mandatory, and so they do it without question. This deception has been one of the most effective strategies in ensuring that the federal income tax system continues to operate. When taxes are taken out of an employees paycheck before he or she even receives it, it becomes a passive act—something you don't think twice about because it's already done for you.

I would say this entire system violates our 13th Amendment protections against involuntary servitude, but that would not be true. The sad fact is, we volunteered to let them take our money from our paychecks. No one held a gun to our heads and compelled us to fill out that W-4 form. We just did it. Monkey see, monkey do! We volunteered, and thus the government can't be prosecuted for violating the 13th Amendment. We have been engaging in *voluntary servitude*, not involuntary servitude.

We believe we must file and pay federal income taxes because we've been taught to believe it. The reality is that we've been paying because we've

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been tricked into doing so. Actually, tricked is probably not a strong enough word—deceived and brainwashed is more appropriate.

The good news is that once you understand these mechanisms, you can break free. You no longer have to be a "good slave." You no longer have to follow a system that has manipulated you for so long. Armed with the truth, you can reclaim your financial sovereignty.

## Chapter 3: A Quick History Lesson

America exists because of a deep-rooted disdain for overburdensome taxation and tyranny. The United States of America was born out of rebellion against oppression, and at the heart of that rebellion was one central issue: taxes.

In the mid-1700s, the American colonies were thriving economically, but they were being heavily taxed by the British government. The infamous cry of "no taxation without representation" became the rallying call of colonists who had grown increasingly frustrated with the British Crown. They were being taxed by a distant government in which they had no representation—no voice in the British Parliament. Industrious and hard-working, the colonists labored tirelessly to build a life in a new land, only to see much of the fruits of their labor seized by a government that neither represented their interests nor listened to their grievances.

One of the most famous acts of defiance against British taxation was, of course, the Boston Tea Party in 1773. When the British government imposed a tax on tea through the Tea Act, it was the final straw for many. In protest, a group of patriots—disguised as Native Americans—boarded three British ships and dumped an entire shipment of tea into Boston Harbor. It wasn't about the tea; it was about the taxes. The British were enforcing taxes on the colonists without giving them any say in how those taxes were levied or spent. This was a direct violation of the basic idea of self-governance, and it lit the fuse that would eventually lead to revolution.

The significance of the Boston Tea Party and other protests, like the Stamp Act Riots, cannot be overstated. These were not isolated incidents but part of a broader movement of resistance against an oppressive government that sought to control and exploit its people. The colonists had had enough, and the phrase "taxation without representation" became one of the key justifications for war.

On April 19, 1775, British troops were sent to confiscate colonial weapons and arrest leaders of the rebellion in Lexington and Concord, Massachusetts. Colonial militias (known as Minutemen) had been organizing for months, preparing for possible conflict. When British troops arrived at Lexington, they were met by a small group of armed colonists. A shot was fired—no one knows who shot first—and the "shot heard 'round the world" started the Revolutionary war. After brief skirmishes at Lexington, the British moved on to Concord, where they encountered larger resistance. The British were forced to retreat back to Boston, harassed by colonial militias along the way.

The battles of Lexington and Concord ignited the war, but tensions had been simmering for years. Colonists had formed Committees of Correspondence and other local groups to coordinate resistance to British policies. The Second Continental Congress convened in May 1775, and by June, they appointed George Washington as the commander of the Continental Army.

The Declaration of Independence, drafted in 1776, was the ultimate response to British tyranny. It addressed many grievances, including taxation. Most importantly, as its title states, they declared their independence from Britain, and the United States of America was born.

For multigenerational Americans, especially those of us whose DNA was on American soil before the Revolution—what I call Native <sup>6</sup>American Nationals, the spirit of resistance to any kind of injustice or encroachment is ingrained in us. It's a legacy passed down through generations, a deep-seated defiance against the idea of surrendering our hard-earned money to a distant, bloated government that today, operates without our consent.

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<sup>6</sup> This non-statutory phrase is used to avoid confusion with the statutory term "U.S. Citizen" as it appears in various sections of Title 26. "U.S. Citizen" has a specific legal meaning that differs from what most people have been led to believe. An American National refers to those born in one of the 50 states of the Union, born to at least one parent who was, or those who have been naturalized into the Constitutional Republic.

The very essence of what it means to be an American is rooted in the rejection of unjust taxation. The fight against taxation didn't end with the Revolutionary War; it continues today, in a different form. The tax laws that many of us blindly follow are remnants of the same oppressive system we fought to break free from centuries ago.

# Chapter 4: The Purpose of the Federal Government

If my education and understanding of the federal government's purpose for the first 45 years of my life is similar to that of the average American, it's no wonder we've become so completely enslaved. Slavery thrives where ignorance abounds.

The federal government was created for four main purposes:

## **National Defense:**

Article I, Section 8, Clauses 11-16 grant Congress the power to declare war, raise and support armies, provide and maintain a navy, and make rules for the military. This establishes the federal government's role in protecting the nation.

## **Foreign Relations:**

Article II, Section 2, Clause 2 gives the President the power to make treaties, with the advice and consent of the Senate.

Article I, Section 8, Clause 3 allows Congress to regulate commerce with foreign nations, including international trade agreements.

## **Interstate Commerce:**

Article I, Section 8, Clause 3 (the Commerce Clause) gives Congress the authority to regulate commerce between states, ensuring uniform trade laws and preventing conflicts between states.

## **Unified Currency and Postal System:**

Article I, Section 8, Clauses 5 and 7 empower Congress to coin money, regulate its value, and establish post offices and postal roads, creating consistency in currency and communication.

Beyond these four purposes, the federal government was intended to be irrelevant in the day-to-day lives of the American people. The Constitution

laid out this vision. There are only 18 constitutionally chartered federal agencies, most related to defense and military functions. The federal government's role was never supposed to extend beyond these narrowly defined responsibilities. It was never meant to provide welfare, social security, housing, or health insurance. Yet over time, the federal government has expanded far beyond its original mandate. Today, there are thousands of federal departments, agencies, and institutions—including many of the well-known three-letter agencies—that are, by all constitutional standards, unlawful.

These agencies didn't arise because the people demanded them. They weren't created by the will of sovereign Americans. Instead, they emerged through government overreach, slowly encroaching on the sovereignty of the people and the states. The result is a power-hungry behemoth that needs to be scaled back to its proper size and purpose.

When one understands the proper scope of the federal government, it brings clarity to the question: if everyone realizes the truth, that there is no law requiring us to file and pay federal income tax, how will we fund the federal government? The answer comes in two parts.

First, the federal government was never meant to be so large and powerful. It desperately needs to be reduced in size and scope. The best way to do that is to stop feeding it—starve it and force it to shrink.

Second, we will fund the federal government exactly as the Constitution dictates, the same way we did from 1776, when the United States became a nation, to 1913 when the current federal income tax laws were put in place.

**Note:** As I am preparing to have this book published, there are approximately 50 days before the Presidential Election of 2024. It is expected by many, myself included, that President Trump will win the election handily. During his campaign, he has spoken several times about replacing the current federal income tax system with a tariff system, as it was intended by our Founding Fathers and as it was prior to 1913.

My intent for adding this postscript is merely for it to be like a time capsule for readers of this book years into the future. Did President Trump win? Did he replace the federal income tax system with a tariff system?

I believe President Trump knows all too well how our nation has been hijacked and how the people have been enslaved. I feel confident that he will shrink the size and power of the federal government and liberate and enrich the American people with wise policies rooted in the Constitution. It may take years and possibly may be done by his successor. Who knows? In his own oft-used words, "Let's see what happens."

## Chapter 5: Understanding Sovereignty

Understanding the limited powers and purposes of the federal government, it would be helpful now to review the concept of sovereignty. In the days of the American colonies, King George III reigned as the sovereign of England. As sovereign, his power was extensive—he was the sole source of power. He could impose taxes, laws, and commands upon his *subjects*, including the burdensome taxes that pushed the American colonies toward rebellion. He would do whatever the hell he wanted.

But what is sovereignty? In this context, sovereignty means the supreme authority to rule, without needing permission or consent from anyone else. The sovereign answers to no one. King George was the sovereign in England, and the colonists were his subjects.

The Founding Fathers had a different vision for the new nation they were building. While many of them were religious, they were also influenced by Enlightenment ideas of natural rights and self-governance. They believed that humans were born with inalienable rights, including the right to govern themselves. The essence of the American experiment was that every man and woman was sovereign, meaning they were not to be ruled by a king—they were to be the rulers of their own lives.

The founders saw sovereignty not as something granted by governments or monarchs, but as a birthright. They believed the people should have the freedom to govern themselves and live without interference—the only limitation being that they did not interfere with another's rights or property. This principle of self-sovereignty was at the heart of the Declaration of Independence, which proclaimed that governments derive "their just powers from the consent of the governed." In other words, the government's authority comes from the people. The people are the sovereigns, and the government is merely a servant, existing only by the consent, permission, or allowance of the people.

This idea flips the traditional hierarchy on its head. Instead of a king ruling over the people, the people rule over the government. This is why our officials are called "public servants." They are not our rulers; they work for us. Without the people's consent, the government cannot act. In fact, without our consent, the government cannot even exist.

Beyond the intent of our Founding Fathers, there is established case law acknowledging the sovereignty of "We the People."

"Sovereignty itself is, of course, not subject to the law for it is the author and source of the law." — *Yick Wo v. Hopkins*, 118 U.S. 356 (1886)

"The people of the United States are the sovereigns of this country." — *Chisholm v. Georgia*, (1793)

"Since in common usage, the term person does not include the sovereign, statutes employing the phrase are ordinarily construed to exclude it." — *United States v. Cooper Corporation*, 312 U.S. 600 (1941)

As our Founding Fathers intended, the federal government was given no power to control or interfere with the lives of Americans. In fact, the federal government was created as a servant to the states and the people. Most of us believe the pecking order goes like this:

1. The Federal Government
2. The State (and local governments)
3. We the People

But this is incorrect. This is actually how it is:

1. Our Creator
2. We the People

3. The State and local governments
4. The Federal Government

The federal government was never intended to be "the boss." We the People, the sovereigns, are the creators of government, which only exists and operates by our consent.

While the people are sovereign in the ultimate sense, the states are considered sovereign in that they have their own authority to govern matters not explicitly delegated to the federal government, as outlined in the Constitution. Most Americans today have forgotten—or never fully understood—that the 13 original colonies were, in essence, separate political and geographical entities, akin to independent countries. When they declared independence from Britain, they weren't merely breaking away as a unified bloc; they were doing so as a coalition of independent sovereign entities. Later, when these 13 colonies became states, they retained a form of sovereignty, meant to govern themselves on internal matters, while the federal government was designated to manage national and foreign affairs.

To put it in perspective, think of the United Kingdom today. It is composed of four distinct countries: England, Scotland, Wales, and Northern Ireland. Each has its own government and laws, yet they all form a united kingdom. The same concept applied to the early United States. The 13 states were independent entities, each with its own sovereignty. However, unlike the UK's system, the American states were always intended to remain sovereign in most ways. They were never meant to be dominated and controlled by a powerful federal government.

## Chapter 6: The Constitution and Taxes

The United States Constitution is a remarkable document, arguably the most powerful and most perfect political document ever written. It was carefully crafted to ensure that the government remains the servant of the people and that its powers would be limited, checked, and balanced.

Among the many subjects it addresses, taxation is one of the most important. The Founding Fathers understood that taxes were necessary to fund the government, but they were also keenly aware of how easily taxation could be abused. They knew firsthand, after all, what it was like to live under a tyrannical government that imposed heavy and unfair taxes—so they were determined to prevent that from happening in the new nation they were building.

Article I, Section 9 of the Constitution lays out the framework for how taxes are to be imposed in the United States of America. This section describes different types of taxes, such as direct taxes, excise taxes, and duties, all of which were designed to fund the government in lawful ways that aligned with the principles of liberty and fairness. Let's break down the most relevant ones

### **Duties and Imposts (Tariffs)**

One of the most prominent forms of taxation mentioned in the Constitution is the tariff. A tariff is a tax placed on goods imported from other countries. The idea behind tariffs was simple: foreign goods entering the United States would be taxed, and the revenue from those taxes would go directly to funding the federal government. In fact, for much of the country's early history, tariffs were one of the primary sources of income for the federal government.

Tariffs had a dual purpose: not only did they provide revenue, but they also helped protect American industries from foreign competition by making

imported goods more expensive. This allowed American businesses to thrive while the government could operate without heavily taxing its own citizens.

### **Excise Taxes**

Another type of tax mentioned in the Constitution is the excise tax. An excise tax is what we call an "indirect" tax, meaning that not everyone has to pay it. You only pay the tax if you choose to purchase a specific good or service that is subject to the tax.

The most familiar example of an excise tax today is the gasoline tax. Every time you purchase gas, you're paying an excise tax. As of the writing of this book, the federal excise tax on gasoline is 18.4 cents per gallon, and on top of that, many states add their own excise taxes. Every person who buys gasoline in the United States pays of America this tax—it's built into the price per gallon. But here's the key: no one is required to pay this tax. If you don't want to pay the gasoline tax, you can simply choose not to buy gasoline. You can walk, ride a bike, rideshare, skateboard, or use any other means of transportation that doesn't require gas.

This is what makes excise taxes lawful: they are entirely voluntary. You only pay them if you decide to purchase the item that's taxed. And because they are applied uniformly to everyone who makes the purchase, excise taxes are considered both lawful and constitutional.

### **Direct Taxes**

A direct tax is different from an excise tax in that it's not voluntary. Direct taxes are imposed directly on the people, and there's no way to avoid them. But the Founding Fathers were very deliberate in how they approached direct taxes. They were deeply distrustful of a powerful federal government and did not want to give it the ability to impose direct taxes on the people without strict limitations.

Article I, Section 9, Clause 4 of the Constitution addresses direct taxes, and it's one of the most important provisions when it comes to understanding how the federal government is allowed to tax its citizens. Here's what the clause says:

"No Capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or Enumeration herein before directed to be taken."

In plain English, this means that any direct tax must be apportioned among the states based on their populations. In other words, the amount of tax a state has to pay is determined by how many people live there, and this tax must be distributed equally among the people. If the federal government wants to impose a direct tax, it has to calculate the population of each state and divide the tax burden proportionally.

Now, here's the kicker: our current federal income tax system directly violates Article I, Section 9, Clause 4. The income tax is a direct tax on the people, but it is not apportioned according to the census, as the Constitution requires. This violation of the Constitution has gone largely unnoticed by the public, but it's a critical issue that must be addressed.

One might wonder: if the Constitution is so clear on direct taxes, how did we end up with the federal income tax system we have today? That's where the 16th Amendment comes into play. But before we dive into that, we need to take a closer look at the 18th and 21st Amendments. It's important to understand the full context of these amendments before we tackle the issue of the 16th Amendment and its implications for federal income taxes.

## Chapter 7: ...is Hereby Repealed

"...is hereby repealed."

These are three very important words from the Constitution. They come from the 21st Amendment, which repealed the 18th Amendment. This is the first—and only—time in American history that a part of the Constitution has been repealed. This moment is significant because it holds an important lesson for understanding conflicts within the Constitution, particularly when it comes to federal income taxes.

Let's step back for a moment to understand the context. In 1919, the 18th Amendment was ratified, officially prohibiting the manufacture, sale, and distribution of alcohol in the United States. The 18th Amendment, along with the Volstead Act, sought to eliminate alcohol consumption entirely by making it illegal at the federal level.

The social and political consequences of Prohibition were immense. Crime rates surged as underground operations to produce and distribute alcohol flourished. Speakeasies became common in major cities, organized crime syndicates grew more powerful, and the American public increasingly resented the ban on alcohol. Prohibition, rather than eradicating alcohol from society, created a black market and led to a rise in lawlessness.

Recognizing the failures of Prohibition, Congress passed the 21st Amendment in 1933. The key part of the 21st Amendment lies in those three words: "is hereby repealed." With those words, the national ban on alcohol was lifted. More importantly, those words ensured there would be no conflict between the two amendments.

If the 21st Amendment had simply legalized the sale, manufacture, and distribution of alcohol without explicitly repealing the 18th Amendment, the Constitution would have been left in a state of contradiction. The 18th

Amendment would still forbid alcohol, while the 21st Amendment would allow it. This would have created chaos in both the legal and practical application of the law, as two conflicting amendments would both be considered valid parts of the Constitution.

By stating "is hereby repealed," the 21st Amendment nullified the 18th Amendment. While the 18th Amendment remains a part of the Constitution, its legal power was entirely erased by the 21st Amendment. The repeal was necessary to remove the conflict and restore coherence to the law.

The importance of the words "is hereby repealed" underscores a larger issue: what happens when there is a direct conflict between two parts of the Constitution? In the case of alcohol prohibition, the conflict was resolved through repeal. But another conflict remains unresolved, and it directly relates to the current federal income tax system.

Article I, Section 9, Clause 4 of the Constitution is very clear about direct taxes. It states that "No Capitation, or other direct, Tax shall be laid, unless in Proportion to the Census."

Yet, the 16th Amendment states: "The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several *States*, and without regard to any census or enumeration." In other words, it grants the federal government the authority to impose direct taxes—specifically income taxes—without following the strict requirements set forth in Article I, Section 9, Clause 4.

This creates a clear and direct conflict within the Constitution. One section prohibits direct taxes unless they are apportioned according to the census, while another section allows for direct taxes without any such apportionment. Unlike the case with Prohibition, the conflict between these two constitutional provisions has never been resolved through repeal. Both Article I, Section 9, Clause 4, and the 16th Amendment are still active and

valid parts of the Constitution, and they are in direct opposition to one another.

So why hasn't this conflict been addressed? Why hasn't Congress repealed one of these provisions, as it did with the 18th Amendment? The truth is, this issue has never been properly handled by Congress, the legislative body responsible for making our laws. Instead, the judiciary—the courts—has stepped in to interpret the conflict.

The Supreme Court has ruled that the two can coexist. The Court's decisions have allowed the federal income tax system to continue operating, despite the direct contradiction within the Constitution. But here's the problem: the judiciary is not supposed to be the final word on matters of this magnitude. We have three branches of government for a reason, and a conflict as significant as this one should have been sent back to Congress for resolution.

This issue should not be left in the hands of a few judges, who could be subject to political pressures, blackmail, or bribery. Congress should address this constitutional conflict directly by either repealing Article I, Section 9, Clause 4, or repealing the 16th Amendment, just as it did with the 21st Amendment's repeal of the 18th Amendment. But that has never happened, resulting in never-ending debates and a myriad of interpretations and narratives.

**Note:** Once you understand the statutory definition of "States" as written in the 16th Amendment (The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several **States**, and without regard to any census or enumeration.), you will see clearly how Article 1, Section 9, Clause 4 and the 16th Amendment—though in direct conflict with each other—can exist in perfect harmony. I will cover this in detail in Chapter 13.

## Chapter 8: UNITED STATES INC.

In 1871, a pivotal moment in American history occurred that many are unaware of: the federal government was incorporated. The formal name for this legislation was The District of Columbia Organic Act of 1871, and it marked the creation of a "*body corporate*" for the federal government. This incorporation was recorded in the Congressional Record, and while it may have seemed like a harmless and practical measure at the time, its long-term effects have been monumental. By incorporating the federal government, Congress effectively created two "United States."

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*CHAP. LXII.—An Act to provide a Government for the District of Columbia.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all that part of the territory of the United States included within the limits of the District of Columbia be, and the same is hereby, created into a government by the name of the District of Columbia, by which name it is hereby constituted a body corporate for municipal purposes, and may contract and be contracted with, sue and be sued, plead and be impleaded, have a seal, and exercise all other powers of a municipal corporation not inconsistent with the Constitution and laws of the United States and the provisions of this act.*

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The first is the one we all know: the United States of America, which consists of the 50 states of the Union. This is the republic envisioned by the Founding Fathers—a collection of sovereign states united for mutual protection and governance under the Constitution.

The second "United States" is the corporate entity that was created by the Organic Act of 1871. This corporate version of the United States refers specifically to the 10 square miles of the District of Columbia, which was incorporated as a federal district. Over time, this corporate entity became known simply as "the United States," creating confusion and blurring the

lines between the sovereign United States of America and the corporate federal government.

At first glance, this incorporation seemed like a practical move. After all, the federal government needed the legal ability to function as an entity that could enter contracts, sue and be sued, and manage its affairs. But what the American people were not told was that this act laid the groundwork for a far more insidious transformation of the government.

When Congress chose to incorporate the federal government, they opened the door for a slow but steady shift in power away from the people and the sovereign states and toward the corporate federal entity. What started as a legal necessity for governance soon morphed into a mechanism of control that would enslave an entire nation. The incorporation of the federal government set the stage for what would occur just 42 years later: the passage of the Federal Reserve Act in 1913 and the introduction of the federal income tax. The method by which 99% of <sup>7</sup>American Nationals have become enslaved to a federal income tax system they are not lawfully a party to has its foundation in this act of Congress in 1871. More on this later.

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<sup>7</sup> This non-statutory phrase is used to avoid confusion with the statutory term "U.S. Citizen" as it appears in various sections of Title 26. "U.S. Citizen" has a specific legal meaning that differs from what most people have been led to believe. An American National refers to those born in one of the 50 states of the Union, born to at least one parent who was, or those who have been naturalized into the Constitutional Republic.

## Chapter 9: The First Federal Income Tax

In 1894, Congress passed the Wilson-Gorman Tariff Act, which included the first federal income tax in the United States during peacetime. This income tax was part of a larger effort to generate revenue for the federal government, focusing on the wealthiest Americans.

The income tax provision of the act established a flat tax of 2% on any income over \$4,000. At the time, \$4,000 was a substantial amount of money, equivalent to approximately \$120,000 today (2024). As a result, this tax only applied to a small percentage of the population—roughly 10% of households—meaning the vast majority of Americans were unaffected by this new tax and thus they were indifferent.

On the surface, this tax was presented as a mechanism to generate income for the federal government. In actuality, it was a Trojan Horse intended to open the door to taxation of all Americans, regardless of how much money they earned.

In 1895, merely 266 days after Congress passed the Wilson-Gorman Tariff Act, the Supreme Court of the United States ruled that the provision in the act which established a federal income tax was unconstitutional.

The case in question was *Pollock v. Farmers' Loan & Trust Co.* This case challenged the constitutionality of the federal income tax, arguing that the way the tax was structured, violated the U.S. Constitution. In its decision, the Supreme Court declared that the income tax provision of the act violated the requirement for apportioning direct taxes among the states. This ruling struck down the federal income tax, preventing it from being implemented.

In the years following the *Pollock* decision, the issue of taxation remained a hotly debated topic. The ruling did not settle the matter of federal income taxation permanently but rather set the stage for further legal and political

battles over how the government could raise revenue. Again, that was the surface issue. The real objective was —money, power, and control for a handful of the wealthiest families in the world.

## Chapter 10: The Meeting at Jekyll Island

In November 1910, one of the most secretive gatherings in American financial history took place on Jekyll Island, Georgia. Organized by some of the most powerful figures in banking and politics, the meeting's true purpose was to engineer a silent, bloodless coup, seizing control of the United States of America, via its money supply and enslaving all of its people.

The Jekyll Island meeting occurred in the aftermath of the Panic of 1907, a financial crisis that had exposed the vulnerabilities of the decentralized banking system at the time. For the global elite involved, this crisis provided the perfect opportunity to push their agenda for central control of the economy. They understood that in moments of financial panic, the public and Congress would be more willing to accept drastic changes in the name of stability.

The attendees included key players like Senator Nelson Aldrich, Paul Warburg—who likely had direct ties to the Rothschilds, Frank Vanderlip, and others who represented the interests of powerful banking families, including the Rockefellers and Morgans. These men traveled under extreme secrecy, using pseudonyms even among themselves to avoid detection.

For decades, the participants of the meeting denied its existence, and only much later did the details of this gathering become public knowledge. It wasn't until B.C. Forbes, the founder of Forbes magazine, published an article in 1916 that the meeting at Jekyll Island became widely known.

## Chapter 11: 1913: The Year We Lost America

Many refer to 1913 as the year we lost America, and for good reason. In this pivotal year, multiple acts of Congress served to enslave the American people and centralize power within the hands of global banking elites. Among these acts were the creation of the Federal Reserve and the passage of the Revenue Act, which together cemented the power of international financiers over the American economy.

The nine-day secret meeting at Jekyll Island, from November 22 to November 30, 1910, laid the groundwork for these monumental changes. The Federal Reserve Act that emerged from this meeting wasn't about reforming the banking system— that was sales pitch to Congress and the American people. In reality, it was a calculated effort to create an institution that would allow the elites to control the U.S. economy. The Act granted the Federal Reserve the authority to issue currency, control interest rates, and regulate the nation's financial reserves, all under the pretense of providing economic stability. However, the Federal Reserve, that was neither federal nor a reserve, was insulated from public scrutiny, with its decision-making power concentrated in the hands of private bankers rather than elected officials.

What's particularly striking is that the Federal Reserve bore a close resemblance to the European central banking model, which had long been a tool for consolidating financial power among elite families. The Rothschild family, for example, controlled many European central banks, using their financial influence to shape monetary policies. As Mayer Rothschild himself is credited with saying:

"Give me control of a nation's money supply, and I care not who makes the laws."

This statement epitomizes the core of the banking elite's strategy—to gain financial control, ensuring that political power and greater wealth would inevitably follow. The Federal Reserve was crafted in the same fashion.

The creation of the Federal Reserve marked the beginning of a broader effort by global elites to exert control over the financial system, laying the groundwork for subsequent events like the passage of the Revenue Act of 1913. This act, ratified alongside the 16th Amendment, allowed the federal government to levy a federal income tax without the constitutional requirement of apportionment. The 16th Amendment itself was ratified fraudulently, further deepening the betrayal of American sovereignty. The newly introduced federal income tax tied every working American to a relentless cycle of taxation, funding the ambitions of a growing federal bureaucracy and international bankers.

The Revenue Act was promoted as a means to lower tariffs on foreign goods, promising cheaper products for Americans. However, this anticipated benefit largely failed to materialize. Prices remained relatively stable, and the savings were not passed on to consumers. Instead, Americans had to shoulder the burden of the newly introduced federal income tax. The real beneficiaries were foreign companies and globalists, who enjoyed reduced tariffs, allowing them to sell to a rapidly growing U.S. market, while Americans paid the price through federal income taxes.

At the same time, the Federal Reserve Act granted unprecedented control of the nation's money supply to private banking interests. Though marketed as a solution to economic instability, the Federal Reserve was designed to manipulate the economy, exert control over the American financial system, and ensure that the power to create money rested in the hands of a select few. The Federal Reserve essentially consolidated financial power, enabling these elites to dictate economic policy and, by extension, political decisions.

However, 1913 did not mark the first time America had been infiltrated by foreign interests. As far back as the founding of the First Bank of the United States in 1791, 80% of the bank's shares were snapped up by foreign investors. These outside interests wielded significant control over America's financial and legislative landscape from the beginning, laying the groundwork for future global influence. As a nation, the United States of America declared its independence in 1776, but sadly, didn't keep it for long.

Even President Woodrow Wilson, who signed the Federal Reserve Bill into law, later recognized the gravity of what he had done. In his book, *\*The New Freedom\** (1913), Wilson said:

"We have come to be one of the worst ruled, one of the most completely controlled and dominated governments in the civilized world—no longer a government by free opinion, no longer a government by conviction and the vote of the majority, but a government by the opinion and duress of a small group of dominant men."

## Chapter 12: The Lie of the 16th Amendment

The Supreme Court ruling in *Pollock v. Farmers' Loan & Trust Co.* (1895) dealt a significant blow to the federal government's ability to impose an income tax, declaring it unconstitutional. This ruling created a major obstacle for those seeking to consolidate control over the U.S. economy through taxation, especially the global financial elite. However, the 16th Amendment, allegedly ratified in 1913, bypassed the limitations set forth in Article I, Section 9, Clause 4, which required direct taxes to be apportioned among the states based on population.

The 16th Amendment forever changed how the federal government collected taxes, enabling it to levy an income tax without apportionment among the states. However, the legitimacy of the amendment has long been questioned due to documented errors and fraud in its ratification process.

The ratification of the 16th Amendment was plagued by over 100 documented discrepancies that should have nullified its passage. One notable example occurred in Kentucky, where the state's official congressional records show it rejected the amendment. Yet, when U.S. Secretary of State Philander Knox counted the votes, Kentucky's vote was falsely recorded as an approval. Similar misrepresentations occurred in other states, where votes were either misreported or outright manipulated to create the appearance of ratification.

These frauds raise significant concerns about the amendment's validity. According to the legal principle that fraud vitiates everything, any agreement or law tainted by fraud is rendered void. The flawed reporting of state votes and the manipulation of the ratification process suggest that the 16th Amendment was neither fairly nor legitimately passed, casting doubt on the very foundation of the U.S. federal income tax system.

During a 2003 case, U.S. District Court Judge James C. Fox remarked, "If you...examined [the 16th Amendment] carefully, you would find that a sufficient number of states never ratified that amendment." However, this comment did not serve as an official legal ruling or a judgment related to the amendment's validity. Fox further acknowledged that, despite these doubts, the 16th Amendment remains part of the Constitution and is unlikely to be overturned by any court. He was correct on both accounts.

The congressional records from Kentucky are still publicly available today. A 45-second review of these records would reveal clear evidence that Kentucky did not vote in favor of the amendment as officially reported. This alone should be grounds to nullify the amendment. But, despite this evidence, no significant movement has emerged to challenge the 16th Amendment's standing. This is illustrative of the corruption and rot in all three branches of the federal government.

Even some of the most intelligent Americans often say that *Pollock v. Farmers' Loan & Trust Co.* was overturned by the passing of the 16th Amendment. That is not true. Nor is it true that any Supreme Court decision has ever formally overturned *Pollock v. Farmers' Loan & Trust Co.*

In *Roe v. Wade* (1973), which declared abortion a constitutional right, the decision stood for decades until *Dobbs v. Jackson Women's Health Organization* (2022), which formally overturned it. The Supreme Court, in its decision, directly stated that *Roe* and *Planned Parenthood v. Casey* were overturned. The decision to overturn was clear and deliberate, with the Court explicitly rejecting the legal foundations of those prior cases.

This specific and formal overturning of *Pollock v. Farmers' Loan & Trust Co.* has never occurred. Legal "experts" will argue there is no need for Pollock to be overturned as it was effectively nullified by the 16th Amendment. However, this is not true and will become obvious by the completion of this book.

Regardless, today, the 16th Amendment remains a cornerstone of the U.S. tax system, which is incredible because it did nothing. It was impotent from its inception. The main purpose for its creation was deception. It was a sleight-of-hand trick, along with carefully crafted legal language, that led Americans to believe they were legally required to pay federal income taxes —when they were not. Through a combination of legal manipulation and deceptive tactics, these elites succeeded in making Americans volunteer to pay income taxes under the assumption that it was a legal obligation.

Understanding the legislative intent behind the 16th Amendment is crucial. In 1909, former President William H. Taft documented this intent, clarifying that Congress was meant to levy income taxes only upon the federal government itself. This meant that unless Americans were employed by the federal government, they were not the intended taxpayers. Taft's document, which was recorded in the Congressional Record of the United States Senate, pages 3344-3355, emphasized that income taxes were applicable only within federal jurisdictions, such as the District of Columbia and U.S. territories, and to those engaged in "Trade or Business" as defined under 26 USC §7701(a)(26). <sup>8</sup>American Nationals working outside of federal zones were not considered lawful taxpayers under the 16th Amendment.

Proof of this legislative intent lies in the statutory definitions of the terms "United States" and "States," which will be discussed in the next chapter. But as a quick preview—the definition of "United States" and "States" in the federal income tax law in 1913 and still today, do not include the 50 states of the Union.

This understanding reconciles the 16th Amendment with Article I, Section 9, Clause 4 of the Constitution. Federal income taxes were designed to apply only within federal territories and to those working for the federal

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<sup>8</sup> his non-statutory phrase is used to avoid confusion with the statutory term "U.S. Citizen" as it appears in various sections of Title 26. "U.S. Citizen" has a specific legal meaning that differs from what most people have been led to believe. An American National refers to those born in one of the 50 states of the Union, born to at least one parent who was, or those who have been naturalized into the Constitutional Republic.

government— hence why its called *federal*.....income tax. The original Constitution governs the United States of America, while the 16th Amendment applies only to federal jurisdictions. If this seems confusing, that was the intention. Keep reading.

## Chapter 13: The Two United States

In a previous chapter, it was revealed that there are two United States. One is the United States of America—the 50 states of the Union—and the other is the corporation of the United States (what I refer to as UNITED STATES INC.), along with all the territories and federal zones it owns and controls.

Do you understand the distinction?

The 50 sovereign nation-states (Texas, Rhode Island, Utah, Minnesota, Pennsylvania, etc.) unified under the name of the United States of America cannot purchase, or acquire Guam, the Virgin Islands, or Puerto Rico. Only a person, or an organized legal entity can do that, which is one practical reason for incorporating the federal government. It was this organized legal entity, UNITED STATES INC., that acquired the territories of the United States.

But here's where having two United States becomes incredibly dangerous.

What if Congress passed a law that stated:

"All United States citizens are required to..." fill in the blank with anything...

All United States citizens are required to wear a mask.

All United States citizens are required to inject themselves with an experimental medical treatment.

All United States citizens are required to stay indoors 24-hours a day.

All United States citizens are required to have children.

All United States citizens are required to abort their children.

Without being privy to closed-door discussions or legislative intent, Americans would assume these laws applied to them, even when they may not. Most would willingly obey, others would obey in protest, and some

would tell the government where to shove it! But virtually no one would take the time to study the legislation to see which United States the law is referring to.

For the context of this conversation, there are two United States, which we've already discussed. However, in *Hooven & Allison Co. v. Evatt*, 324 U.S. 652, 671 (1945), the Supreme Court determined there are actually three possible "senses" of the term "United States" when used in law:

1. As one "sovereign" among many sovereigns in the "family of nations" (the United States federal government compared with the governments of other countries like England, Egypt, and Japan);
2. The "territory over which the sovereignty of the United States [federal government] extends" (such as the District of Columbia and military bases);
3. The "collective name of the states which are united by and under the Constitution" (the sovereign 50 states, such as Georgia, Texas, and Idaho).

As <sup>9</sup>American Nationals, we must not only understand which United States is being referred to, but also in what "sense" it is being used.

Can you see how confusing it would be to live not knowing that when the government uses the term "United States Citizen," they might not even be talking about you? Or how confusing it could be if they declared, by law, that all United States citizens must do something that violates their personal principles and possibly the Constitution?

For example, what if Congress passed a law that said:

"All residents and citizens of the United States must pay a direct tax without apportionment."

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<sup>9</sup> This non-statutory phrase is used to avoid confusion with the statutory term "U.S. Citizen" as it appears in various sections of Title 26. "U.S. Citizen" has a specific legal meaning that differs from what most people have been led to believe. An American National refers to those born in one of the 50 states of the Union, born to at least one parent who was, or those who have been naturalized into the Constitutional Republic.

And what if that law (or amendment) violates the original Constitution of the United States—say, for example, Article 1, Section 9, Clause 4? What if 99% of the American public, including our so-called tax experts, were so ignorant, miseducated, or otherwise kept in the dark? What would be the result? The result would be an entire nation of people voluntarily giving their hard-earned money to the federal government in the form of federal income taxes.

Sound familiar? That's exactly what happened!

The term "United States" is defined in 31 USC § 321(d)(2) and 26 USC § 7701 as referring to the federal government in the District of Columbia. It is not defined as the 50 states of the Union. The importance of this distinction cannot be overstated—it is the proverbial smoking gun.

Multiple special definitions for "United States" are used in 26 USC. The definition of the United States for federal income tax purposes in 26 U.S.C. § 7701(a)(9) is: "includes *only* the States and the District of Columbia."

**(9) UNITED STATES**

The term "United States" when used in a geographical sense includes only the States and the District of Columbia.

26 U.S.C. § 7701(a)(9)

Notice that this definition does not mention or include the 50 states. It simply says "the States." One might assume "the States" refers to the 50 states of the Union, but that assumption is incorrect. There's actually a special definition of "State" in 26 U.S.C. § 7701(a)(10).

"The term 'State' shall be construed to include the District of Columbia."

**(10) STATE**

The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

26 U.S.C. § 7701(a)(9)

The special definition of "State" includes *only* the District of Columbia, which is not even a state, and mentions no other states. According to the law, the only thing a definition can mean, is what the definition includes. Anything not specifically included in the definition, is legally excluded.

Therefore, the legal definition of "United States" in 26 USC § 7701 for federal income tax purposes is: "includes only the States (defined as the District of Columbia) and the District of Columbia." Isn't that ridiculous?

So the official, legal special definition of the United States in the income tax law is:

"United States," when used in a geographical sense, includes only the District of Columbia and the District of Columbia.

Crazy, right?

Before moving on, I want to address the naysayers. Recently, I was searching for a particular video on YouTube from one of the loudest voices in the Tax Truth Movement. While doing so, I stumbled upon a man's channel I had never heard of before. I watched the video that was recommended to me, and in it, he was mocking those of us who have used our brains to decipher what these definitions actually mean.

He said, "We all know what the United States is. We don't need to make up wonky definitions for the United States. We know the United States means the 50 states, and we know that 'State' means a geographical area like Texas or Mississippi. Obviously, the definition of State includes the 50 states, even if it doesn't say so in the definition. It's assumed."

I could feel my brain cells dying at an increasingly faster pace the longer I listened to this man, whose arrogance and ignorance were seething from his mouth. So, I quickly closed the app to stop the damage to my brain.

The Supreme Court has already chimed in on this, and that YouTube man didn't get the memo. In *Stenberg v. Carhart*, 530 U.S. 914, 942 (2000), the Court ruled:

"When a statute [law] includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning."

By law, we must follow the special definitions included in the statute. You and I might define the United States as the country south of Canada, north of Mexico, comprised of 50 states and territories like Puerto Rico. But since Congress decided to include an explicit definition of "United States" and "State" in 26 USC § 7701, the Supreme Court says we must follow that definition, even if it varies from the term's ordinary meaning.

Furthermore, in *Meese v. Keene*, 481 U.S. 465, 484-485 (1987), the Court emphasized:

"It is axiomatic [obvious, self-evident] that the statutory [legal] definition of [a] term excludes *unstated meanings* of that term.... As judges, it is our duty to construe [understand, interpret] legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it."

In simple terms, this decision says that when a legal definition includes something, like the District of Columbia, other things that are not specifically stated (like the 50 states) are automatically excluded.

In 26 USC § 7701, the definition of "United States" does not include "the 50 states," nor does the definition of "State" include the 50 states. Thus, by law, the 50 states are automatically excluded.

I think we've got that buttoned up pretty tight, but in case there are still a few people reading who might not be completely on board, let's bounce over to 26 USC § 4612(a)(4), where we find a completely different definition of the United States in the subchapter on petroleum taxes. Here's that definition:

"For purposes of this subchapter [the subchapter on petroleum taxes], the term 'United States' means ***the 50 States***, the District of Columbia, the Commonwealth of Puerto Rico, any possession of the United States, the Commonwealth of the Northern Mariana Islands, and the Trust Territory of the Pacific Islands."

**(4) UNITED STATES**

**(A) In general**

The term "United States" means the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, any possession of the United States, the Commonwealth of the Northern Mariana Islands, and the Trust Territory of the Pacific Islands.

26 USC § 4612(a)(4)

Did you see it? **THE 50 STATES!**

Why would Congress have a special definition for the United States in the income tax law that does not include the 50 states? And why would they have a completely different special definition for the United States in the petroleum tax law, that does include the 50 states? Prepare yourself for the answer...

Because they know direct taxes, like the federal income tax, violate the original Constitution, and thus would only be legal in D.C., which is not a part of the 50 Constitutional United States. They also know that excise taxes, like petroleum taxes, are constitutional and thus can apply in all of the 50 states, territories, and federal zones.

And in case there's still any doubt, the Supreme Court held that:

"In case of doubt, tax laws are construed most strongly against the government and *in favor of the citizen*" (*Gould v. Gould*, 245 U.S. 151, 153 (1917)).

This tells us that when there is a dispute about the interpretation of tax law, the laws are interpreted in favor of you and me and strongly against the government.

To recap:

According to 26 USC § 7701 and decisions from the United States Supreme Court, the term "United States," in the context of federal income tax liability, applies exclusively to the District of Columbia.

So what does that mean for you?

At the top of Form 1040, it reads: "U.S. Individual Income Tax Return." This form is intended solely for U.S. individuals, which 26 USC § 7701 defines as residents of the District of Columbia. If you are not a resident of the District of Columbia, this form does not apply to you. As an American National, there is no law requiring you to file or pay federal income tax. Period. Not even the 16th Amendment applies to you when you understand the definition of State is the District of Columbia.

16th Amendment:

"The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several **States**, and without regard to any census or enumeration."

So with all things in context here's how the 16th Amendment should legally read:

The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several District of Columbia, and without regard to any census or enumeration.

It doesn't even make sense, which is fine because it's irrelevant to

<sup>10</sup>American Nationals—which comprise almost 99% of the population.

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<sup>10</sup> This non-statutory phrase is used to avoid confusion with the statutory term "U.S. Citizen" as it appears in various sections of Title 26. "U.S. Citizen" has a specific legal meaning that differs from what most people have been led to believe. An American National refers to those born in one of the 50 states of the Union, born to at least one parent who was, or those who have been naturalized into the Constitutional Republic.

## Chapter 14: But Wait... There's More

The concepts in the previous chapter are vitally important. They represent the difference between having a legal requirement to pay taxes and not. I realize that, for some, this may be a difficult pill to swallow, and even though I just showed it to you in black and white, I believe it's crucial to help you fully understand, believe, and feel comfortable with these truths. This way, when it's time for you to take action, you can do so confidently.

The current federal income tax laws became active in the United States on October 3, 1913, with the signing of the Revenue Act of 1913 by President Woodrow Wilson. This act re-imposed the federal income tax following the alleged ratification of the 16th Amendment, which occurred in February of that same year. Even when we go all the way back to 1913 and examine the special definitions in the federal income tax laws, we find the same semantic deceit being employed then as we do today.

The image below is from the federal income tax laws in 1913. Notice how they provide a special definition for the terms "State" or "United States":

return at the time or times hereinbefore specified in each year, or shall render a false or fraudulent return, such corporation, joint-stock company or association, or insurance company shall be liable to a penalty of not exceeding \$10,000. <sup>I</sup>

H. That the word "State" or "United States" when used in this section shall be construed to include any Territory, Alaska, the District of Columbia, Porto Rico, and the Philippine Islands, when such construction is necessary to carry out its provisions.

I. That sections thirty-one hundred and sixty-seven, thirty-one hundred and seventy-two, thirty-one hundred and seventy-three, and thirty-one hundred and seventy-six of the Revised Statutes of the United States as amended are hereby amended so as to read as follows:

"SEC. 3167. It shall be unlawful for any collector, deputy collector, agent, clerk, or other officer or employee of the United States to divulge or to make known in any manner whatever not provided by law to any person the operations, style of work, or apparatus of any manufacturer or producer visited by him in the discharge of his official duties or the amount or source of income, profits, losses, expendi-

"State" and "United States" construed.

Sections of Revised Statutes amended.

Internal revenue. Divulging information received by officers, unlawful. R. S., sec. 3167, p. 606, amended.

Income returns pro-

"That the word 'State' or 'United States,' when used in this section, shall be construed to *include* any Territory, Alaska, the District of Columbia, Porto Rico, and the Philippine Islands, when such construction is necessary to carry out provisions."

There are a few important points to highlight in this law. The 50 states are not included in this special definition—or rather, the 48 states, as there were only 48 states in 1913. At that time, Hawaii, Alaska, Puerto Rico, and the Philippine Islands were U.S. territories. Even in 1913, when these laws went into effect,<sup>11</sup> American Nationals were not subject to them. Only those in D.C. and the territories were affected.

Now, let's take a look at an update to those same laws in 1939.

(8) SHAREHOLDER.—The term "shareholder" includes a member in an association, joint-stock company, or insurance company.

(9) UNITED STATES.—The term "United States" when used in a geographical sense includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia.

(10) STATE.—The word "State" shall be construed to include the Territories and the District of Columbia, where such construction is necessary to carry out provisions of this title.

(11) SECRETARY.—The term "Secretary" means the Secretary of the Treasury.

(12) COMMISSIONER.—The term "Commissioner" means the Commissioner of Internal Revenue.

"The term 'United States' when used in a geographical sense, includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia."

Once again, there's no mention of the 48 states.

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<sup>11</sup> This non-statutory phrase is used to avoid confusion with the statutory term "U.S. Citizen" as it appears in various sections of Title 26. "U.S. Citizen" has a specific legal meaning that differs from what most people have been led to believe. An American National refers to those born in one of the 50 states of the Union, born to at least one parent who was, or those who have been naturalized into the Constitutional Republic.

On January 3, Alaska became a state, and the statutory definition of the United States was amended by striking out the Territories of Alaska and Hawaii and inserting in lieu thereof the Territory of Hawaii— which is just a confusing way of saying they pulled Alaska out of the definition of United States.

68A Stat. 900.  
68A Stat. 911.

(f) Section 7653(d) of the Internal Revenue Code of 1954 is amended by striking out "its Territories or possessions" and inserting in lieu thereof "its possessions or the Territory of Hawaii".

(g) Section 7701(a)(9) of the Internal Revenue Code of 1954 (relating to definition of "United States") is amended by striking out "the Territories of Alaska and Hawaii" and inserting in lieu thereof "the Territory of Hawaii".

Once Alaska became a state, it was no longer included in the statutory definition of the United States. As a result, Alaskans were no longer subject to federal income tax laws. Why? Because the 48, 49, or 50 states are not part of the statutory "United States" as defined in federal income tax law, and therefore, residents of these states are not liable to pay.

In the 1960 version of the federal income tax law, there was another telling amendment to the definitions of the United States and State. They struck out "the Territory of Hawaii" from both definitions and made those amendments effective on August 21, 1959.

73 Stat. 146.

territory of Hawaii, .

(h) Section 7653(d) of the Internal Revenue Code of 1954 (relating to shipments from the United States) is amended by striking out “, its possessions or the Territory of Hawaii” and inserting in lieu thereof “or its possessions”.

73 Stat. 146.

(i) Section 7701(a)(9) of the Internal Revenue Code of 1954 (relating to definition of “United States”) is amended by striking out “, the Territory of Hawaii,.”.

73 Stat. 147.

(j) Section 7701(a)(10) of the Internal Revenue Code of 1954 (relating to definition of “State”) is amended by striking out “the Territory of Hawaii and”.

Effective date.

(k) The amendments contained in subsections (a) through (j) of this section shall be effective as of August 21, 1959.

62 Stat. 277.  
48 USC 24a.

Sec. 19. Title 28, United States Code, section 91, and the Act of June 15, 1950 (64 Stat. 217), as amended, are each amended by striking out the words “Kure Island.”.

#### JUDICIARY

Are you curious why they chose such a specific date to make these amendments to the tax law, striking “the Territory of Hawaii”?

Because on August 21, 1959, Hawaii became the 50th state of the United States of America.

## August 21, 1959

On [August 21, 1959](#) Hawaii became the 50th state. For more information, visit the Eisenhower Presidential Library to see Executive documents related to Hawaii's statehood. Mar 10, 2023



National Archives (.gov)

<https://www.archives.gov> :

[Hawaii Statehood, August 21, 1959 | National Archives](#)

The pattern is clear and undeniable. As U.S. territories became states of the United States of America, they were removed from the definitions of United States and States in the federal income tax law, because...

**<sup>12</sup>American Nationals in the 50 sovereign states of the United States of America are not subject to and cannot be made subject to the federal income tax laws, because Article 1, Section 9, Clause 4 of the Constitution shields them from direct taxes such as the federal income tax, as it has existed since October 3, 1913.**

The Constitution is for the 50 states of the Union. The 16th Amendment is only for D.C., and thus the federal income tax laws only apply to D.C.. "Experts" will contend this notion, but the argument is already over. We have the evidence in the tax code. The definition of the United States is D.C., and that's the only jurisdiction where the current income tax is legally required. If the 16th Amendment were for the 50 states of the Union, "the 50 states" would be in the statutory definition of the United States. It's not.

Take a moment and just let all of that sink in.

I just Harriet Tubmaned your mind. You're welcome.

**Note:** For the skeptics, consider this: if it were truly lawful for the government to apply the federal income tax to <sup>13</sup>American Nationals, or if Congress had made a genuine mistake in 1913 when they implemented the tax laws, the solution would be simple. Just fix it! They've had over a century to amend Title 26, USC § 7701, and include the words "the 50 states" in the definitions of "States" and "United States." That's all it would take to settle the issue—no more debate. But they haven't done it. Why? Because they can't. Article 1, Section 9, Clause 4 of the Constitution shields American Nationals from direct taxation, and those in power are fully aware of this. They've had more than 100 years to make this correction, but they never have—and they never will.

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<sup>12</sup> his non-statutory phrase is used to avoid confusion with the statutory term "U.S. Citizen" as it appears in various sections of Title 26. "U.S. Citizen" has a specific legal meaning that differs from what most people have been led to believe. An American National refers to those born in one of the 50 states of the Union, born to at least one parent who was, or those who have been naturalized into the Constitutional Republic.

## Chapter 15: You Have the Right to Remain Silent

One of the most crucial protections embedded in the Constitution is the Fifth Amendment, which guarantees your right of protection against self-incrimination. We hear this right echoed in the Miranda warning: "You have the right to remain silent." This simple phrase underscores the fundamental idea that the government cannot force you to give evidence that could be used against you in a criminal prosecution. It's a bedrock principle of American law, designed to protect the rights of Americans.

However, there's a glaring contradiction in how the government operates when it comes to filing federal income taxes. Every year, millions of Americans sign their 1040 Confession Form, oblivious to the fact that by doing so, they are waiving their Fifth Amendment right. But how does that happen?

At the bottom of the 1040, there's a declaration that reads: "Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete." By signing your name, you are swearing under oath that all the information you've provided is accurate. But what if the IRS later finds discrepancies in your return? You could be charged criminally. It happens every day. Essentially, you've handed the government evidence that could be used against you in court, which is a direct violation of your constitutional right against self-incrimination.

This isn't some small technicality. It's a deeply concerning contradiction. Filing taxes should not require you to waive your Fifth Amendment rights, but every time you sign a 1040 Confession Form, that's exactly what you're doing.

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or territories to carry out their tax laws. We may disclose

But it gets worse. In the 117-page IRS 1040 Instruction Booklet, it clearly states that your tax information may be shared with the Department of Justice, as well as state, city, and county officials.

This means that not only are you waiving your Fifth Amendment right by signing the form, but the IRS also reserves the right to share your

personal financial information with agencies that could take legal action against you. So, by signing the 1040 Confession Form, you've not only potentially incriminated yourself, but you've also handed over that incriminating information to the Department of Justice—the very agency that could prosecute you if they believe you've made any misstep.

In short, filing your taxes becomes an act of self-incrimination. The government has structured the tax system in such a way that you're not just providing financial information, but also laying the groundwork for your own prosecution should any of that information be deemed incorrect. This process directly contradicts the protections guaranteed by the Fifth Amendment.

The Fifth Amendment's protection against self-incrimination isn't an option or a luxury—it's a constitutional right, and yet, every time you file your taxes, you waive it. And what's worse, they're not just keeping your information within the IRS; they're passing it on to other government agencies that could also bring legal action against you.

You cannot file your taxes without waiving your Fifth Amendment right. This puts an end to the debate of whether filing your taxes is voluntary or mandated by law. If it were required by law, the government would be forcing you to waive your Fifth Amendment rights. They can't do that, which is why filing taxes is a voluntary system. In fact, the entire system is voluntary. No one forced you to sign a W-4. No one forced you to pay federal income taxes. And no one forced you to sign a 1040 Confession Form. You have been volunteering to do these things from the very beginning-all of us have. But now that you know the truth, you can stop volunteering.

## Chapter 16: Jurisdiction

At this moment, I'm sitting outside Whole Foods in Ft. Collins, Colorado, typing on my MacBook. Now imagine, as I leave and drive home, I see the flashing lights of a police car behind me, signaling me to pull over. The officer issues me a ticket—let's say for speeding—and I sign it. After the officer walks away, I glance at the ticket and notice it says, "District of Columbia Notice of Infraction."

Here's a quick quiz. Can a D.C. police officer pull me over in Colorado?

Yes! In this example, I saw the lights and pulled over.

Can a D.C. police officer give me a ticket?

Again, yes! In this example, the officer did issue a ticket.

But here's the real question: Do I have to pay the ticket or appear in court?

No!

Why?

Because a D.C. police officer has no jurisdiction in Colorado.

Jurisdiction refers to the legal authority a government or law enforcement agency has to enforce laws within a specific area or over certain people. A D.C. officer has no legal authority in Colorado because their jurisdiction is confined to Washington, D.C.

Most Americans grasp this basic concept of jurisdiction. However, very few understand that there are actually two separate and distinct jurisdictions within the United States of America.

The U.S. Supreme Court began addressing the differences in jurisdiction between the National Government and the Constitutional Republic early in the country's history. One of the earliest cases to explore these distinctions

was *United States v. Bevans*, 16 U.S. 336 (1818). Later cases, such as *Foley Brothers, Inc. v. Filardo*, 336 U.S. 281 (1949), further clarified the divide between the jurisdiction of the 50 states of the Union and that of the federal government, which includes Washington, D.C., and U.S. territories. In *Foley Brothers*, the Court explained that unless otherwise specified, Congress' laws typically apply only within the territorial boundaries of the United States (D.C.).

To clarify, one jurisdiction is that of the 50 states of the Union, and the second jurisdiction belongs to the United States (or what I'll refer to as the District of Columbia). The District of Columbia is the sole jurisdiction where most federal laws, including those in Title 26, apply. It's important to recognize that this jurisdiction not only includes the geographic 10-mile square of D.C. but also extends to the legislative jurisdiction of the federal government. This is where the majority of laws passed by Congress are enforced.

In fact, both the Patriot Act and the Federal Income Tax lack implementing regulations—neither has ever been published in the Federal Register. According to the Federal Register Act, any law that applies beyond the boundaries of the District of Columbia must have implementing regulations and must be published in the Federal Register to notify the American public.

Michael L. White, a federal attorney in the Office of the Federal Register (National Archives), confirmed this when he said:

"Our records indicate that the Internal Revenue Service has not promulgated (published) in the Federal Register a requirement to make an income tax return."

This means the Federal Income Tax applies only within the jurisdiction of the District of Columbia, as confirmed by the Legislative Intent of the 16th Amendment and the statutory definitions of State and United States in the

tax laws. As a result, there is no legal obligation for <sup>14</sup>American Nationals to file an income tax return.

In simple terms, the IRS has no jurisdiction in the 50 states of the Union unless we willingly grant them that jurisdiction. Here's the analogy: While I'm in Colorado, a D.C. officer has no authority to issue me a ticket. But if I choose to drive through D.C., I'm now voluntarily placing myself within their jurisdiction, and I would be subject to their laws.

If you are an American National who does not work for the federal government or live in D.C. or its territories, you have never been legally required to file or pay federal income taxes, and the IRS cannot legally touch you. You could have earned millions or even billions, never filed or paid federal taxes, and never had a single issue with the IRS—that's the life our Founding Fathers envisioned for us.

So, what changed? You voluntarily entered the jurisdiction of the District of Columbia when you signed your first 1040 Confession Form. As mentioned earlier, at the top of the 1040, it says "U.S. Individual," and as I've explained, the legal definition of "United States" for federal income tax purposes refers to the District of Columbia

By signing that form, you essentially volunteered to become a "D.C. individual" and opted into the federal tax system. You left the safety of the Constitution and the jurisdiction of the 50 states, placing yourself under the authority of D.C. and its federal laws. Before signing the 1040, you were protected by Article 1, Section 9, Clause 4 of the Constitution. After signing, you became subject to the jurisdiction of D.C.

The good news? You can revoke that election. You can reclaim your rightful status as a legal non-taxpayer. I'll explain how to do this later in the book.

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<sup>14</sup> This non-statutory phrase is used to avoid confusion with the statutory term "U.S. Citizen" as it appears in various sections of Title 26. "U.S. Citizen" has a specific legal meaning that differs from what most people have been led to believe. An American National refers to those born in one of the 50 states of the Union, born to at least one parent who was, or those who have been naturalized into the Constitutional Republic.

## Chapter 17: Who is Liable To Pay Federal Income Tax

As we round third base in this book, I feel it's important to make a declarative statement that may seem confusing at first, given everything discussed in previous chapters. Here it is:

*Federal income taxes are perfectly legal.*

Confused? Don't be. Let me explain.

In the previous chapter, I mentioned that federal income tax laws only apply to D.C. and its territories. That's why I say federal income taxes are legal—they are, within that specific jurisdiction.

Those who live in Puerto Rico, Guam, the U.S. Virgin Islands, American Samoa, or the Northern Mariana Islands, are not in the jurisdiction of the 50 states of the Union. Therefore, they don't have the constitutional protections <sup>15</sup>American Nationals enjoy and are they are legally required to pay a federal income tax.

So, to say federal income taxes are illegal, unlawful, or unconstitutional would be incorrect. The truth is, they are legal—but they are only required for those within the jurisdiction of the District of Columbia, which includes D.C. and its territories. This is a broad statement, but there are some important exceptions and nuances.

Federal income tax laws actually apply to four specific groups of people considered "taxpayers" under the law, as defined in 26 USC §7701(a)(14).

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<sup>15</sup> This non-statutory phrase is used to avoid confusion with the statutory term "U.S. Citizen" as it appears in various sections of Title 26. "U.S. Citizen" has a specific legal meaning that differs from what most people have been led to believe. An American National refers to those born in one of the 50 states of the Union, born to at least one parent who was, or those who have been naturalized into the Constitutional Republic.

1. The first group consists of those employed by the National Government, holding some type of "public office."
2. The second group includes foreigners, or "Resident Aliens," who live and work in the Constitutional Republic (the 50 states of the Union), D.C., or U.S. territories.
3. The third group comprises <sup>16</sup>American Nationals who have moved to one of the U.S. territories and now reside there.
4. The fourth group is by far the largest, representing between 98 and 99% of all current "taxpayers." These individuals have made a statutory "election" to be taxpayers, causing their income to be treated as that of a U.S. Resident Alien—a foreigner under U.S. tax law.

This group includes most American Nationals who have ever filed a tax return, even just once. Since American Nationals are considered "foreigners" to the United States (D.C.), when they elect to be taxpayers, they are treated like Resident Aliens who have moved to the Constitutional Republic, D.C., or its territories to work and live.

Earlier, I said: "The truth is, federal income taxes are legal because they are only required from those *in* the jurisdiction of the District of Columbia—which includes D.C. and its territories." Did you notice the emphasis on "in"?

There are two ways to be "in" the jurisdiction of the District of Columbia:

1. Those who physically reside within the geographical boundaries of D.C. are obviously "in" that jurisdiction.
2. There is a much larger group of people who do not live or work "in" D.C. but have "elected" or volunteered to be "in" that jurisdiction by signing a

1040 form. This was me, and likely you too (if you live in one of the 50 states).

None of these people had a legal obligation to pay a federal income tax until they signed their 1040 Confession Form and mailed it to the IRS. By doing so, they—you and I—elected to be taxpayers.

Most adult Americans have signed several 1040 forms, and as a result, are legally considered taxpayers. Because they are taxpayers and therefore “in” the jurisdiction of D.C., there is a legal expectation for them to continue filing and paying federal income taxes every year.

If you’ve signed a 1040 form, the IRS has all the evidence they need to prove that you are a statutory taxpayer. You attest to this every time you sign a 1040—under penalty of perjury, no less. By doing this, you effectively enter into a contract with the IRS, and it could be argued that the contract remains active until you cancel it.

The only way to safely and legally exit the federal income tax system forever is to cancel that contract by revoking your election as a statutory taxpayer and correcting your status to that of a legal non-taxpayer and statutory non-resident alien.

According to 26 U.S.C. § 7701(b)(1)(B), a nonresident alien is defined as follows:

“An individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of the United States (within the meaning of paragraph (1)(A)).”

Did you notice that the statute defines a nonresident alien by what they *aren’t*, but doesn’t specify what they *are*? It’s like describing your car by

saying, "My car is neither red nor black." You've explained what it's not, but not what it is.

Using the special definition of "United States" found in 26 USC §7701, the statute should read:

"An individual is a nonresident alien if such individual is neither a citizen of the District of Columbia nor a resident of the District of Columbia (within the meaning of paragraph (1)(A))."

In other words, all <sup>17</sup>American Nationals living *anywhere in the world*, except in D.C. and its territories, are statutory nonresident aliens and have no tax liability...

Unless... they have income that is "effectively connected with the conduct of a trade or business within the United States (D.C.)."

As discussed previously, Congress deceived us by creating a special definition of "United States" that excludes the 50 states of the Union. They did something similar with the definition of "trade or business."

26 U.S.C. § 871(b)(1) says:

"A <sup>18</sup>nonresident alien individual engaged in trade or business within the United States during the taxable year shall be taxable as provided in section 1 or 55 on their taxable income which is effectively connected with the conduct of a trade or business within the United States."

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<sup>17</sup> This non-statutory phrase is used to avoid confusion with the statutory term "U.S. Citizen" as it appears in various sections of Title 26. "U.S. Citizen" has a specific legal meaning that differs from what most people have been led to believe. An American National refers to those born in one of the 50 states of the Union, born to at least one parent who was, or those who have been naturalized into the Constitutional Republic.

<sup>18</sup> A nonresident alien is defined as an individual who is neither a citizen nor a resident of the District of Columbia. Under the law, American Nationals are considered nonresident aliens.

We already know "United States" means D.C. Now let's look at the special definition of "trade or business" in 26 USC § 7701(a)(26):

"The term 'trade or business' includes the performance of the functions of a public office."

So, if you are a nonresident alien and not a federal official, you have no tax liability.

Or at least you didn't, until you signed a 1040 Confession Form and elected to be a taxpayer. But don't worry—I'm going to help you change that!

## Chapter 18: Correcting Your Tax Status

26 U.S.C. § 6013 of the Internal Revenue Code covers the rules for joint and separate tax returns for married couples. When a couple files jointly, they are legally making an "election" just by submitting the return. They are "electing" to be taxpayers and are "electing" to file jointly.

This is no different from what you or I did the first time we filed taxes. If you were single the first time you filed, you "elected" to become a taxpayer. Before that, you had no tax liability and were protected by the Constitution and by being in the jurisdiction of the 50 states of the Union.

Later in life, if you got married and filed a joint return, you made a new "election." You "elected" to be a taxpayer and "elected" to file jointly with your spouse.

If at some point, you decided to stop filing jointly or got divorced, you would simply file separately in a new tax year. By doing so, you implicitly "revoke" your previous election to file jointly. No formal notice of revocation or any other statement is required. Filing separately effectively revokes the prior election to file jointly.

Now, in situations where one spouse is a U.S. (D.C.) citizen and the other is a <sup>19</sup>nonresident alien, there are specific instructions spelled out in the same section of the code. If this couple previously filed jointly and now wish to file separately, they must formally revoke the previous election by submitting a statement to the Secretary of the Treasury. This is known as a "Notice of Revocation" or "Revocation of Election."

The law states:

"If either spouse revokes the election, by filing a statement with the Secretary, in such manner as the Secretary may by regulations prescribe,

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<sup>19</sup> A nonresident alien is defined as an individual who is neither a citizen nor a resident of the District of Columbia. Under the law, American Nationals are considered nonresident aliens.

the election shall terminate for the taxable year in which such statement is filed and for all succeeding taxable years." (26 U.S.C. § 6013(g)(4)(A))

In simpler terms, when a Revocation of Election is sent to the Secretary of the Treasury, the previous election is terminated for the current tax year and all future years. This revocation is permanent.

This section of the code is incredibly significant. It shows that Congress has provided a process for a <sup>20</sup>nonresident alien (<sup>21</sup>American National) who previously made an election, to revoke that election by sending a statement to the Secretary, making the revocation permanent. This is how you change your legal status from taxpayer to non-taxpayer!

Granted, 26 U.S.C. § 6013(g)(4)(A) does not specifically describe the process for how American Nationals (nonresident aliens) who elected to be a taxpayer by mistake, can revoke that election. That's not the point. The point is Congress has established a process whereby a nonresident alien (American National) can revoke a previous election. American Nationals elected to be a taxpayer by mistake, and as a result of the governments deceit. Of course there must be a remedy for correcting this mistake, and I just showed it to you. Finding all of this in the law has been one of the most important and exciting discoveries of my life. It's almost incomprehensibly consequential.

This entire book has been carefully written to educate you, "line upon line, precept upon precept," to prepare your mind for the critical information in these last few paragraphs—so that you will have the knowledge and confidence to take the next steps, if you choose to.

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<sup>20</sup> A nonresident alien is defined as an individual who is neither a citizen nor a resident of the District of Columbia. Under the law, American Nationals are considered nonresident aliens.

<sup>21</sup> This non-statutory phrase is used to avoid confusion with the statutory term "U.S. Citizen" as it appears in various sections of Title 26. "U.S. Citizen" has a specific legal meaning that differs from what most people have been led to believe. An American National refers to those born in one of the 50 states of the Union, born to at least one parent who was, or those who have been naturalized into the Constitutional Republic.

If you wish to revoke the election you made to be a taxpayer when you first filed your taxes, the next step is to send a Revocation of Election to the Secretary of the Treasury (with copies to the appropriate IRS officials). This action will terminate your previous election as a taxpayer and make you a legal non-taxpayer, starting in the tax year in which you mail it and for every year moving forward. As a result, you will never have to file or pay federal income taxes again!

But here's a word of caution—as simple as the process may sound (just send a statement), there's more to it than that.

Currently, the IRS has evidence that you are a U.S. (D.C.) citizen and a taxpayer because you've testified to that by filing a 1040 U.S. (D.C.) Individual Income Tax Return—under penalty of perjury. Your argument for revoking your election is that you are a <sup>22</sup>nonresident alien and, as such, have no tax liability. However, the IRS has evidence indicating otherwise, and you'll need to overcome that hurdle.

Your Revocation of Election must be carefully crafted, including relevant statutes, examples of semantic deceit used in the code, special definitions, Supreme Court decisions supporting your position, and proof that U.S. territories are removed from the definition of the United States when they become a state (thus proving that <sup>23</sup>American Nationals in the 50 states of the Union are not liable for federal income tax). Additionally, you might consider acknowledging that your election to be a taxpayer was made in error due to misinformation and indoctrination.

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<sup>22</sup> A nonresident alien is defined as an individual who is neither a citizen nor a resident of the District of Columbia. Under the law, American Nationals are considered nonresident aliens.

<sup>23</sup> This non-statutory phrase is used to avoid confusion with the statutory term "U.S. Citizen" as it appears in various sections of Title 26. "U.S. Citizen" has a specific legal meaning that differs from what most people have been led to believe. An American National refers to those born in one of the 50 states of the Union, born to at least one parent who was, or those who have been naturalized into the Constitutional Republic.

This is something you can do on your own—you don't need an attorney. In fact, it's been my experience that 0% of tax attorneys can even define the "United States" as it's written in federal income tax laws.

Unfortunately, our tax experts are partly responsible for the enslavement of <sup>24</sup>American Nationals since 1913. We hire tax attorneys, CPAs, enrolled agents, and other tax professionals because we don't want to spend time studying tax law. We trust these professionals to know the statutory definition of the United States, but they don't. I'm not criticizing them—it's simply the reality. And, in their defense, the law was written by shrewd, cunning, and deceptive attorneys with the specific intent of misleading everyone who reads it.

The importance of this book lies beyond just liberating you from tax slavery. It provides the full picture. Without understanding how the Supreme Court has interpreted statutory definitions, it's almost impossible to grasp tax law fully.

Now, you have the full picture. Everything you need to free yourself from tax slavery is right here in this book! If you'd like additional help, stay tuned for the next and final chapter.

## **What About the IRS?**

Before moving on, I want to address the number one concern we hear from our prospective clients: their fear and worry about the IRS.

First, the IRS of today is not the IRS of nightmares from the past. They are no longer the big bad wolf to be feared. Recent Supreme Court decisions, like the ones I've shared with you in this book, have defanged and declawed the IRS. Millions of people have stopped filing, and since 2016, the IRS has intentionally shifted its focus away from non-filers and is now concentrating on pursuing those who file. In fact, you are seven times more likely to be pursued by the IRS if you file than if you don't.

There are a couple of reasons for this:

1. Those who don't file have not waived their 5th Amendment rights. They haven't signed anything under penalty of perjury, and they haven't broken any laws by not filing.
2. For every dollar the IRS spends pursuing a non-filer, they only collect about \$3 or less. But for every dollar they spend pursuing a filer, they collect over \$300. So it's 100 times more profitable to go after filers than non-filers. The IRS is a debt collection agency, and like all such agencies, they focus on where they can get the biggest return for their effort.

Another reason we are dealing with a softer, gentler IRS is that they know the jig is up. Millions have already left the federal income tax plantation. Of the very few who have been contacted by the IRS, many have had their cases thrown out of U.S. Tax Court due to lack of jurisdiction.

Speaking of the U.S. Tax Court, there are currently only 19 U.S. Tax Court judges. Last year alone, 80 million Americans didn't file their taxes. Several million of them weren't required to file, but millions more chose not to file because they understand the system is a scam. Even if only one million non-filers were pursued by the IRS, it would be impossible for those 19 judges to handle all the cases. The system simply can't manage it—the game is over.

Once you correct your status to that of a <sup>25</sup>nonresident alien and legal non-taxpayer, you will no longer be under the jurisdiction of the IRS. Remember, the IRS only has jurisdiction within the District of Columbia, its territories, and federal zones—and with those who gave them jurisdiction by signing a 1040 Confession Form—but by correcting your status, you leave their jurisdiction permanently.

In the next chapter, you will learn about a 23-page Revocation of Election affidavit that my company prepares for our clients. It's comprehensive

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<sup>25</sup> A nonresident alien is defined as an individual who is neither a citizen nor a resident of the District of Columbia. Under the law, American Nationals are considered nonresident aliens.

because we include everything required to notify the IRS that you know your rights, that they have no jurisdiction over <sup>26</sup>American Nationals, and that any attempt to pursue you is a losing battle from the start. This affidavit serves as both an offense and a defense. It outlines your entire defense should you ever need it (though none of our clients have ever been contacted by the IRS after revoking).

The IRS knows it's futile to pursue someone who has sent a well-written and comprehensive Revocation of Election. There are far bigger and easier targets for them to focus on.

Once you mail your Revocation of Election, you're free. In the words of Martin Luther King Jr.:

"Free at last! Free at last! Thank God Almighty, we are free at last!"

You can confidently strut off the federal income tax plantation, with your head held high, your chest out and no need to look back over your shoulder.

You're free.

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<sup>26</sup> This non-statutory phrase is used to avoid confusion with the statutory term "U.S. Citizen" as it appears in various sections of Title 26. "U.S. Citizen" has a specific legal meaning that differs from what most people have been led to believe. An American National refers to those born in one of the 50 states of the Union, born to at least one parent who was, or those who have been naturalized into the Constitutional Republic.

## Chapter 19: Follow A Proven Path To Freedom

There are countless people and companies offering Revocation of Election and related services. I am confident in saying that millions of people have completed this or similar processes—or have otherwise left the tax system forever. Here's why:

I submitted a Freedom of Information Act (FOIA) request, asking this question: How many people have filed a Revocation of Election, which included a status correction from U.S. (DC) Citizen to <sup>27</sup>nonresident alien?

Under the Freedom of Information Act, federal agencies are required to respond to a FOIA request within 20 business days after receiving it. However, the agency can extend this deadline by 10 additional business days if they need more time due to "unusual circumstances," such as needing to collect records from various offices or reviewing a large volume of records. If an extension is necessary, the agency must notify the requester within the original 20-day period.

Within those 20 days, I received an email from the U.S. Department of State saying, "This Office will not be able to respond within the 20 days provided by the statute due to 'unusual circumstances.' See 5 U.S.C. § 552(a)(6)(B) (i)-(iii). In this instance, the unusual circumstances include the need to search for and collect requested records from other Department offices or Foreign Service posts."

After sending me this message, by law, they had an additional 10 days to provide the information I had requested. I never heard from them again.

About a year later, I sent another email stating they had violated the law by missing the 20+10 day deadline. They never replied. That should tell you everything you need to know. I'd imagine the number is so high, they don't want anyone to know.

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<sup>27</sup> A nonresident alien is defined as an individual who is neither a citizen nor a resident of the District of Columbia. Under the law, American Nationals are considered nonresident aliens.

The point is, lots of people have completed this or a similar process—again, I would guess it's in the millions.

I've outlined the broad steps on how to do this yourself. It's not rocket science, but it will take time and dedication. If you'd rather not do it all yourself, I'm happy to help.

My company, Freedom Law Group, specializes in this process. We have prepared Revocation of Election affidavits for an ever-expanding list of clients, none of whom have ever heard from the IRS afterward (aside from an acknowledgment of receipt or other automated form letters).

I started my company dedicated to this process because many of the people and companies that help others break free from tax slavery either:

- A. Provide no ongoing support, or
- B. Charge exorbitant fees—some as much as \$9,000. This frustrates me because wealthy people don't need this! Hard working every day men and women need this! Rich people have corporations, trusts, and offshore accounts to limit their tax liability and protect their wealth.

I found the sweet spot to help as many Americans as possible! For less than what the average American pays in federal income taxes in just one month, Freedom Law Group can prepare your Revocation of Election affidavit and provide step-by-step instructions, including the addresses and individuals to send your affidavit to.

Our Revocation of Election service includes a 23-page affidavit that contains everything required to legally and safely terminate your "contract" with the IRS, revoke your election as a taxpayer, and correct your status as a <sup>28</sup>nonresident alien. Additionally, we'll provide you with the proper paperwork to give your employer so they can stop federal withholdings immediately.

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<sup>28</sup> A nonresident alien is defined as an individual who is neither a citizen nor a resident of the District of Columbia. Under the law, American Nationals are considered nonresident aliens.

Our typical turnaround time is 24 hours, meaning that within 24 hours from this moment, you could have your Revocation of Election affidavit in your hands and be a legal non-taxpayer within a matter of days—and for the rest of your life!

To learn more or get started now, visit: [FreedomLawGroup.us/roe](http://FreedomLawGroup.us/roe)

## Conclusion

If you're reading these words, I congratulate you. You are a special kind of person—the kind of person who deserves freedom.

Earlier, I made the statement:

*"Slavery thrives where ignorance abounds."*

And it's true. This is how we've lived our entire adult lives until now—as tax slaves. We trusted our government to do the right thing... and they didn't. We trusted professionals to know the law... and they don't. But in the end, we, as individuals, must take full responsibility.

I can only speak for myself, but I feel confident I'm speaking for 9.9 out of 10 Americans when I say I never read the law. I'm embarrassed to admit that for more than 45 years, I didn't even know what the United States Code (USC) was or where to find it. I had no idea the USC was a compilation of all federal laws. I didn't know the Internal Revenue Code was another name for Title 26, which contains the federal tax laws. I didn't know the 16th Amendment (and others) were fraudulently ratified. And I never knew the

statutory definition of the United States in federal income tax laws referred to the District of Columbia.

As a result, I became enslaved. I use the word "slave" loosely, because technically, I've been a voluntary servant. Probably like you, the federal government did not force me to work, sign a W-4, or file my taxes and sign a 1040 Confession Form. I volunteered to do it. The monkeys before me did it, so I did it also.

Many of you may be feeling a range of emotions—confusion, suspicion, disbelief, maybe even rage. If this is the first time you've heard any of this, as mentioned at the end of the first chapter, you might be experiencing cognitive dissonance. To ease this discomfort, you have two options: you can accept what you've just learned and find peace, or reject it and still return to peace. There's no right or wrong choice, and the decision is yours. But one choice could lead to \$7,000 more in take-home pay each year (on average).

If you're employed, I can help you stop all federal income tax withholdings from your paycheck immediately, so the amount you pay in federal taxes can start landing in your bank account.

If you're self-employed, a sole proprietor, or a 1099 contractor, imagine the relief of no longer tracking miles, saving receipts, or dealing with the hassle of quarterly or yearly tax payments. You'll never have to make federal tax payments again.

And finally, imagine passing April 15 each year without a hint of stress! That's the life I've been living for years. It's the life I want for you, and it's the life our founders fought to give us.

It may seem unusual, but as I close this book, I want to reflect on the Covid-19 pandemic era of 2019-2023.

"They" told us to wear masks, social distance, avoid gatherings, stay six feet apart, and not to visit dying family members or attend funerals. They even bribed us to get the shot with donuts, fries, and free college if we allowed

strangers to inject us with an experimental medical treatment. We were told it was safe and effective while being denied the information on its ingredients and side effects. Safe, effective drugs like ivermectin and hydroxychloroquine were demonized by the mainstream media and essentially banned by the medical establishment.

The CDC even changed the definition of "vaccine" to fit the Covid-19 shot, discarding well-established science on viruses and immunity.

The powers that promoted lockdowns and masks denied science, and doctors who spoke the truth were silenced, blackballed, or even fired. Social media, fact-checkers, big businesses, the CDC, WHO, and governments worldwide spread what we now know was false information.

The rational voices of science are finally resurfacing, confirming the truth we were denied. The vaccine, far from being safe, led to more injuries in a few months than all vaccines combined over the last 20 years.

Why am I sharing this in a book about federal income taxes? To make an important point:

If we've learned anything over the last five years, it's that "conspiracy theory" is a label used to dismiss truths the powerful want suppressed. The coordinated global response to Covid-19 is proof that most governments and institutions have been compromised by forces that don't serve the public good.

This same power, which created an echo chamber of lies about all things Covid-19, in an effort to protect what we know is a dangerous and deadly medical treatment, began doing the same thing over a century ago to protect the federal income tax system. The same sources we relied on for the truth about Covid, the shot, and potential treatments were compromised.

Yes or no only. I want you to answer this question with only one word. Is the Covid-19 MRNA vaccine safe and effective? Yes or No?



Yes

ChatGPT

Even today, in late 2024, despite all the deaths and injuries we now know were caused by the shot, when you ask AI if it's safe and effective, it still says yes! It's pure insanity!

The truth has been stripped or suppressed from the internet and other mainstream outlets, and replaced with lies and disinformation, while "they" have the audacity to gaslight the real truth-tellers, accusing them of spreading disinformation. The same tactics have been used to obscure the truth about federal tax laws. Just as they coined phrases like "conspiracy theorist," "science deniers," "election deniers," "climate change deniers," and "spreaders of misinformation" to discredit independent thinkers and unruly slaves, they created terms like "tax protestor," "tax denier," "sovereign citizen," and "proponents of frivolous tax arguments" to silence any conversation that challenges the tax fraud. The truth is, people like me are Tax Truthers, not tax protestors, because theirs nothing to protest because American Nationals are not to liable to file or pay!

You won't find any mainstream resource that confirms what you've learned in this book—and you certainly won't get validation from your tax professionals. For them to admit this book is accurate would mean acknowledging their complicity in a system that has enslaved American Nationals, doing the government's bidding by helping the slaves please their master.

Ultimately, you have to trust your instincts and make the decision that feels right for you. And here's how you'll know this book is the truth and that

we've broken the matrix: when you send a Revocation of Election to the Secretary of the Treasury and IRS, and never hear from them again.

You are a child of God, made in His image and in His likeness. Our founders recognized your sovereignty as a child of God and, through the Constitution, protected you from direct taxes like the federal income tax. I've shown you the truth. Be brave. Take the steps. Be free.

## About The Author



Chris Hughes is an Amazon #1 Best Selling Author and has authored 10 books and audiobooks spanning a diverse range of genres, including true crime, non-fiction, personal development, success, personal responsibility, network marketing, sales, entrepreneurship, business, leadership, spirituality, and freedom.

For over two decades, Chris has spoken to audiences worldwide, delivering thousands of seminars and training events, and reaching over 400,000 people to date.

In parallel, Chris led a successful enterprise in the legal industry for more than 23 years, empowering thousands of American families and businesses with affordable legal solutions. Though not an attorney himself, he began to recognize the misalignment between the legal system and foundational principles of Common Law and the Constitution. This realization sparked his journey into studying law, revealing startling truths about citizenship, government, and individual freedoms—most notably his discovery that there is no law requiring most Americans to file and pay federal income taxes.

After years of meticulous research, Chris uncovered a process codified by Congress and developed a system based on that law to help Americans claim their constitutional protections. He perfected a method for correcting legal status with the IRS, allowing individuals to become legal non-taxpayers and never file or pay federal income taxes again. His company, Freedom Law Group, is dedicated to providing these services, helping Americans legally and safely exit the federal income tax system forever.

Chris has four children and one grandchild and resides in Northern Colorado.