**WISDOM**

“Those who refuse to participate in **politics** are destined to be ruled by their inferiors.” - Plato.

“Two things similar are not the same” - Maxims of Law

“19 - Do not use an oath; 22 - Pursue honor; 23 - Seek wisdom; 25 - Do not accuse anyone; 30 - Exercise nobility of character; 32 - Be interested in public affairs; 33 - Guard what’s yours;

69 - Do not sign a guarantee when obtaining a loan; 89 - Do not behave in a violent way; 107 - Pursue harmonic co-existence” - THE MAXIMS OF DELPHI by John Kyriazoglou

# “We do not have to visit a madhouse to find disordered minds; our planet is the mental institution of the universe.”… “If I accept you as you are, I will make you worse; however if I treat you as though you are what you are capable of becoming, I help you become that” … “Everybody wants to be somebody; nobody wants to grow”… “There is nothing more frightful than ignorance in action.” - Johann Wolfgang von Goethe

# “When you see that trading is done, not by consent, but by compulsion — when you see that in order to produce, you need to obtain permission from men who produce nothing — when you see money flowing to those who deal not in goods, but in favors — when you see that men get richer by graft and pull than by work, and your laws don’t protect you against them, but protect them against you — when you see corruption being rewarded and honesty becoming a self-sacrifice — you may know that your society is doomed.” Ayn Rand - Atlas Shrugged

# “Rules heal, Rulers kill”… “The initiation of aggression is lawlessness” … “The path to happiness is self-betterment” – M.

**DEFINITIONS**

**Earnings**: "That which is earned; money earned; the price of services performed; the reward of labor; money or the fruits of proper skill, experience, industry; ...derived without the aid of capital, merited by labor, services, or performances. Earnings are not income." *Saltzman v. City of Council Bluffs.* 214 Iowa, 1033, 243 N.W. 161, 161.

**Ingenui**, civ. law. Those freemen who were born free. Vicat, vocab. 2. They were a class of freemen, distinguished from those who, born slaves, had afterwards legally obtained their freedom the latter were called at various periods, sometimes liberti, sometimes libertini. An unjust or illegal servitude did not prevent a man from being ingenuus. Bouvier's Law Dictionary, 1856

**Instrument:** A **formal** or **legal** written document; a document in writing, such as a deed, lease, bond, contract, or will. A **writing** that serves as **evidence** of an individual's **right to collect** money, such as a check. West's Encyclopedia of American Law, edition 2. Copyright 2008 The Gale Group, Inc.

**JURIS ET DE JURE**. A phrase employed to denote conclusive presumptions of law, which cannot be rebutted by evidence. The words signify of law and from law. Best on Presumption, ec. 17. Bouvier's Law Dictionary, 1856

**SUI  JURIS**. One who has all the rights to which a freeman is entitled; one who is not under the power of another, as a slave, a minor, and the like.

2. To make a **valid contract**, a person **must**, in general, be **sui juris**.  Every **one of full age** is presumed to be sui juris. Story on Ag. p. 10. Bouvier's Law Dictionary, 1856

**Verification**: **2.** *Law* **a.** A sworn statement attesting to the truth of the facts in a document. (www.thefreedictionary.com)

**PRINCIPLES**

**The Declaration of Independence - IN CONGRESS, July 4, 1776, - The Unanimous Declaration of the Thirteen United States of America,**

When in the Course of human events, it becomes **necessary** for **one people** to dissolve the **political** bands which have connected them with **another**, and to **assume** among the powers of the earth, the separate and **equal station** to which the Laws of Nature and of Nature's God entitle them, a decent respect to the opinions of mankind **requires** that they should **declare** the causes which **impel** them to the separation.

We hold **these** truths to be self-evident, that all **m**en are created **equal**, that they are **endowed** by their Creator with **certain** **unalienable** **R**ights; that among these are **L**ife, **L**iberty, and the **pursuit** of **H**appiness. That to secure these **r**ights, **G**overnments are instituted **among** **M**en, deriving their just powers from the consent of the governed. That whenever any Form of Government becomes destructive of these ends, it is the **R**ight of **the People** to alter or to abolish it, and to institute new Government, laying its foundation on such principles and organizing its powers in such form, as to them shall seem most likely to affect their **S**afety and **H**appiness.

"The **very purpose** of a Bill of Rights was to withdraw **certain subjects** from the vicissitudes of **political** controversy, to place them **beyond the reach of majorities and officials** and to **establish them as legal principles to be applied by the courts**. **One's right to life, liberty and property**, to free speech, a free press, freedom of worship and assembly, **and other** **fundamental rights may not be submitted to vote**; **they depend on the outcome of no elections**." West Virginia State Board of Education v. Barnette - 319 U.S. 623

"We are bound to interpret the Constitution in the light of the law as it existed at the time it was adopted." Mattox v. U.S. 156 U.S. 237, 243 (1895).

“No **right** is held **more sacred**, or is more carefully guarded by **the common law**, than the **right** of every **individual to the possession and control of his own person, free from all restraint or interference of others**, **unless** by **clear** and unquestionable **authority of law**. As well said by Judge Cooley: **'The right to one's person may be said to be a right of complete immunity**; **to be let alone.'** Cooley, Torts, 29.” [Union Pac Ry Co v. Botsford, 141 U.S. 250, 11 S.Ct. 1000, 35 L.Ed. 734 (1891)](https://apps.fastcase.com/CaseLawPortal/Pages/Secure/Document.aspx?LTID=7NBOmF7xoPHhZw55w2VxL3%2f9imE6%2f3sRtJEd2x7N2x31VG19ChiuetfqAIPd%2bpI%2fKF%2fYucSb4dOwPQUzKY6oPCzjlBzUKa%2bx0s8alJSkMPwrERPWZUU9GZj5T5l1qbbS2sGTB5qTfbN0vS2VE8a2zQ%3d%3d)

"The makers of our Constitution undertook **to secure** conditions favorable to the **pursuit of happiness**... They sought **to protect** **Americans** in their **beliefs, their thoughts, their emotions and their sensations**. They conferred, as against the Government, **the right to be let alone** - the **most comprehensive of rights** and **the right most valued by civilized men**." Olmstead v. United States, 277 U.S. 438, 478 (1928); Washington v. Harper, 494 U.S. 210 (1990)

“No **duty** rests more imperatively upon the courts than the **enforcement** of those constitutional provisions intended **to secure that equality of rights** which is the **foundation** of **free government**.” [self-government] Gulf, C. & S. F. R. Co. v. Ellis,165 U.S. 150 (1897)

"justice must satisfy the appearance of justice." Levine v. United States, 362 U.S. 610, 80 S.Ct. 1038 (1960), citing Offutt v. United States, 348 U.S. 11, 14, 75 S.Ct. 11, 13 (1954).

“From the nature of the case, **no other laws could be obligatory upon them, for where there is no protection or allegiance or sovereignty, there can be no claim to obedience.**”   
Hanauer v. Woodruff, [82 U.S. (15 Wall.) 439](http://caselaw.lp.findlaw.com/scripts/getcase.pl?navby=case&court=us&vol=82&page=439) (1872)

"The state may nevertheless be held **liable** where the injurious activity was '**proprietary**' rather than '**governmental**', i.e., where the injury was caused by the state **acting in its capacity** as a **commercial entity** rather than that of **sovereign**.” Barron’s Law Dictionary, 4th edition (1969).

“It is clear that Congress, as a legislative body, exercise **two** species of legislative power: the **one, limited** as to **its** **objects**, but extending all over the Union: **the other, an absolute, exclusive legislative power over the District of Columbia**. The preliminary inquiry in the case now before the Court, is, **by virtue of which of these authorities was the law in question passed**?” Cohens v. Virginia, 19 U.S. 264, 6 Wheat. 265; 5 L.Ed. 257 (1821)

“The power to "**legislate generally upon**" life, liberty, and property, as **opposed** to the "**power to provide modes of redress**" **against offensive state action**, was "**repugnant**" to the Constitution. Id., at 15. See also United States v. Reese, 92 U.S. 214, 218 (1876); United States v. Harris, 106 U.S. 629, 639(1883); James v. Bowman, 190 U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified, see, e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964); United States v. Guest, 383 U.S. 745(1966), their treatment of Congress' §5 power as **corrective or preventive, not definitional**, has not been questioned.” City of Boerne v. Florez, Archbishop of San Antonio, 521 U.S. 507 (1997)

"The question is **not** what power the **federal** government **ought to have**, but what powers, in fact, **have been given by the people**... The **federal union** is a government of delegated powers. It has only such as are **expressly conferred** upon it, and such as are reasonably to be implied from those granted. In this respect, we differ radically from nations where all legislative power, without restriction or limitation, is vested in a parliament or other legislative body subject to no restriction except the discretion of its members." U.S. v. William M. Butler, 297 U.S. 1 (1936)

“…outside areas of plainly harmful conduct, every American is left to shape his own life as he thinks best, do what he pleases, go where he pleases.” Kent v. Dulles, Secretary of State. 357 U.S. 116, 126 (1957), quoting Edwards v. California, 314 U.S. 160, at 197.

“The rights of the individuals are restricted only to the extent that they have been **voluntarily** **surrendered** by the **citizenship** to the **agencies** of government.” City of Dallas v Mitchell, 245 S.W. 944

“…at the revolution the Sovereignty **devolved on the people**; and **they are** truly **the sovereigns** of the country, but they are sovereign**s** without subjects ……and **have none to govern** but **themselves**; **the citizens** of America are equal **as fellow citizens**, and as **joint tenants** in the sovereignty.”**Chisholm v Georgia**, 2 Dall. 440, at pg 471;

The right of a citizen to bear arms, in lawful defense of himself or the State, is absolute. He does not derive it from the State government. It is one of the “high powers” delegated directly to the citizen, and is excepted out of the general powers of government. A law cannot be passed to infringe upon or impair it, because it is above the law, and independent of the lawmaking power.— [Cockrum v. State](http://www.constitution.org/2ll/2ndcourt/state/177st.htm) - Cockrum v. State, 24 Tex. 394 (1859)

“We have in our political system a government of the United States and a government of each of the several States.  Each one of these governments is distinct from the others, **and each has citizens of its own...**” **United States v. Cruikshank**, 92 U.S. 542 (1875)

“...he was **not a citizen of the United States**, he was a **citizen and voter** of the State,...”  “One may be a citizen of a State and yet not a citizen of the United States”. **McDonel v. The State**, 90 Ind. 320 (1883)

“That there is a citizenship of the United States and citizenship of a state,...”   
**Tashiro v. Jordan**, 201 Cal. 236 (1927)

"A **citizen of the United States** is a **citizen of the federal government** ..." **Kitchens v. Steele**, 112 F.Supp 383

"On the other hand, there is a significant historical fact in all of this.  Clearly, one of the purposes of the 13th and 14th Amendments and of the 1866 act and of section 1982 was to give the Negro citizenship. **Jones v. Alfred H. Mayer Co**. (1967), 379 F.2d 33, 43.

"The object of the 14th Amendment, as is well known, was to confer upon the colored race the right of citizenship. " **United States v. Wong Kim Ark**, 169 U. S. 649, 692.

“The governments of the United States and of each state of the several states are distinct from one another.  The rights of a citizen under one may be quite different from those which he has under the other”. **Colgate v. Harvey**, 296 U.S. 404; 56 S.Ct. 252 (1935)

“There is a difference between privileges and immunities belonging to the citizens of the United States as such, and those belonging to the citizens of each state as such”.   
**Ruhstrat v. People**, 57 N.E. 41 (1900)

“The rights and privileges, and immunities which the fourteenth constitutional amendment and Rev. St. section 1979 [U.S. Comp. St. 1901, p. 1262], for its enforcement, were designated to protect, are such as belonging to citizens of the United States as such, and not as citizens of a state”. **Wadleigh v. Newhall** 136 F. 941 (1905)

“...rights of national citizenship as distinct from the fundamental or natural rights inherent in state citizenship”. **Madden v. Kentucky**, 309 U.S. 83: 84 L.Ed. 590 (1940)

"The privilege against self-incrimination is neither accorded to the passive resistant, not to the person who is ignorant of his rights, nor to one who is indifferent thereto. It is a FIGHTING clause. It's benefits can be retained only by sustained COMBAT. It [rights] cannot be claimed by attorney or solicitor. It [rights] is valid only when insisted upon by a BELLIGERENT claimant in person." McAlister vs. Henkle, 201 U.S. 90, 26 S.Ct. 385, 50 L. Ed. 671; Commonwealth vs. Shaw, 4 Cush. 594, 50 Am. Dec. 813; Orum vs. State, 38 Ohio App. 171, 175 N.E. 876.

"The Court is free to act in a judicial capacity, free to disagree with the administrative enforcement actions if a substantial question is raised or **the minimum standard is not met.** The District Court reserves the right to prevent the ‘arbitrary’ exercise of administrative power, by nipping it in the bud." United States v. Morton Salt Co., 338 U.S. 632, 654, (1950).

"Fraud destroys the validity of everything into which it enters," Nudd v. Burrows, 91 U.S 426;

"Fraud vitiates everything", Boyce v. Grundy, 3 Pet. 210;

"Fraud vitiates the most solemn contracts, documents and even judgments." U.S. v. Throckmorton, 98 U.S. 61.

"Silence is a species of conduct, and constitutes an implied representation of the existence of facts in question. When silence is of such character and under such circumstances that it would become a fraud, it will operate as an Estoppel." Carmine v. Bowen, 64 U.S. 932.

"The law creates a presumption, where the burden is on a party to prove a material fact peculiarly within his knowledge and he fails without excuse to testify, that his testimony, if introduced, would be adverse to his interests." Meier v CIR, 199 F 2d 392, 396 (8th Cir. 1952) quoting 20 Am Jur, Evidence Sec 190, page 193

"The United States Supreme Court (or the Respondent-JTM) cannot supply **what Congress has studiously omitted in a statute**." Federal Trade Com. v. Simplicity Pattern Co., 360 US SS, p. 55, 475042/56451 (1959).

“Whenever any act done under its authority is challenged, **the proper sanction must be found in its charter, or the act is ultra vires and void**.” See PACIFIC INS. CO. v. SOULE, 74 U.S. 433 (1868).

"The Congress shall have power.. . To exercise **exclusive Legislation** in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of particular States, and the acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings."

The constitutional phrase "**exclusive legislation**" is the equivalent of the statutory expression "exclusive jurisdiction." See James v. Dravo Contracting Co., 302 U.S. 134, 141 (1937), citing, Surplus Trading Co. v. Cook, 281 U.S. 647, 652 (1930).

"It has also been held that jurisdiction must be affirmatively shown and will not be presumed." Special Indem. Fund v. Prewitt, 205 F2d 306, 201 OK. 308, (1948).

"Act of Congress includes any act of Congress locally applicable to and in force in the District of Columbia, in Puerto Rico, in a territory or in an insular possession." See 18 USC, Rule 54 of the Federal Rules of Criminal Procedure.

"All persons in the United States are chargeable with knowledge of the Statutes at Large... It is well established that anyone who deals with the government assumes the risk that the agent acting in the government's behalf has exceeded the bounds of his authority." Bollow v. Federal Reserve Bank of San Francisco, 650 F.2d 1093, 9th Cir., (1981).

"Now, legal plunder can be committed in an infinite number of ways. Thus we have an infinite number of plans for organizing it: tariffs, protection, benefits, subsidies, encouragements, progressive taxation, public schools, guaranteed jobs, guaranteed profits, minimum wages, a right to relief, a right to the tools of labor, free credit, grants... All these plans as a whole - with their common aim of legal plunder - constitute socialism." - Fredrick Bastiat, The Law (written in 1850)

“The inviolability of the person is as much invaded by a compulsory stripping and exposure as by a blow. To compel any one, and especially a woman, to lay bare the body, or to submit it to the touch of a stranger, without lawful authority, is an indignity, an assault, and a trespass; and no order of process, commanding such an exposure or submission, was ever known to the **common law** in the administration of justice between individuals, except in a very small number of cases, based upon special reasons, and upon ancient practice, coming down from ruder ages, now mostly obsolete in England, and never, so far as we are aware, introduced into this country. In former times, the English courts of **common law** might, if they saw fit, try by inspection or examination, without the aid of a jury, the question of the infancy or of the identity of a party; or, on an appeal of mayhem, the issue of mayhem or no mayhem; and, in an action of trespass for mayhem, or for an atrocious battery, might after a verdict for the plaintiff, and on his motion, and upon their own inspection of the wound, super visum vulneris, increase the damages at their discretion. In each of those exceptional cases, as **Blackstone** tells us, 'it is not thought necessary to summon a jury to decide it,' because 'the fact, from its nature, must be evident to the court, either from ocular demonstration or other irrefragable proof;' and therefore, **'the law departs from its usual resort, the verdict of twelve men, and relies on the judgment of the court alone.**' The inspection was not had for the purpose of submitting the result to the jury, but the question was thought too easy of decision to need submission to a jury at all. 3 Bl. Comm. 331-333. **The authority of courts of divorce**, in determining a question of impotence as affecting the validity of a marriage, to order an inspection by surgeons of the person of either party, **rests upon the interest which the public, as well as the parties**, have in the question of upholding or dissolving the marriage state, and upon the **necessity** of **such evidence** to **enable the court** to Page 253 **exercise its jurisdiction**, and is derived from the **civil and canon law**, as **administered in spiritual and ecclesiastical courts**, **not proceeding in any respect according to the course of the common law**. Briggs v. Morgan 2 Hagg. Coust. 324, 3 Phillim. Ecc. 325; Devanbagh v. Devanbagh, 5 Paige, 554; [Le Barron v. Le Barron 35 Vt. 365](https://apps.fastcase.com/CaseLawPortal/Pages/Secure/Document.aspx?LTID=OyEsobdH4IFs8O%2f4cdgn26HWAfDWfGr6pDLZNE1o5l9rxHZvvpAZHXjCGrZGA9c8BOYDLoUd9F9Z9%2fxLjo%2fv%2bcTRI0eWAuloE%2flNay9ZyLliEIt8A1lBu2qi4%2fd8KMrjKmsmY2p3DFMRgNO8u3DO7Q%3d%3d&ECF=Le+Barron+v.+Le+Barron+35+Vt.+365). The writ de **ventre inspiciendo**, to ascertain whether a woman convicted of a capital crime was quick with child, was **allowed by the common law**, in order to guard against the taking of the life of an unborn child for the crime of the mother. [Union Pac Ry Co v. Botsford, 141 U.S. 250, 11 S.Ct. 1000, 35 L.Ed. 734 (1891)](https://apps.fastcase.com/CaseLawPortal/Pages/Secure/Document.aspx?LTID=7NBOmF7xoPHhZw55w2VxL3%2f9imE6%2f3sRtJEd2x7N2x31VG19ChiuetfqAIPd%2bpI%2fKF%2fYucSb4dOwPQUzKY6oPCzjlBzUKa%2bx0s8alJSkMPwrERPWZUU9GZj5T5l1qbbS2sGTB5qTfbN0vS2VE8a2zQ%3d%3d)

**COMMON LAW**

**Common law**. The body of **rules**, **principles** and forms of **judicial proceedings** which, while **not enacted in statutes**, have been immemorially recognized and enforced by the courts of England **and by the courts of those countries which inherited their systems of jurisprudence from England**. Thus it is **distinguished from “statute law”** or enactments of Parliament **or state legislatures**. The common law is frequently used to mean English law, as **distinguished from Roman or “civil law,**” which was revived and put into force on the continent of Europe at the beginning of the Renaissance period. In England, by reason of the king’s courts, the common law at that time was making such progress as successfully to hold the field against the Roman law revival. - The Lincoln Library of Essential Information; published by The Frontier Press Company, Buffalo, New York, 1941, p. 1471

TITLE 42, CHAPTER 21,SUBCHAPTER I - § 1988 - Proceedings in vindication of civil rights

1. Applicability of statutory and **common law**

The jurisdiction in civil and criminal matters conferred on the district courts by the provisions of titles 13, 24, and 70 of the Revised Statutes for **the protection of all persons in** the United States **in their civil rights**, and for their vindication, shall be exercised and enforced in conformity with the laws of the United States, so far as such laws are suitable to carry the same into effect; **but** in all cases where they are not adapted **to the object**, or are deficient in the provisions necessary to furnish suitable **remedies** and punish offenses against law**, the common law**, as **modified** and **changed** by the **constitution and statutes** of the State wherein the court having jurisdiction of such civil or criminal cause is held, so far as the same is **not inconsistent with the Constitution** and laws of the United States**, shall be extended to and govern the said courts in the trial and disposition of the cause**, and, if it is of a criminal nature, in the infliction of punishment on the party found guilty.

**DUE PROCESS**

**Due process of law**. “Law in its regular course of administration through courts of justice. Due process of law in each particular case means such an exercise of the powers of the government as the **settled maxims of law** permit and sanction, and under such safeguards for the **protection of individual rights** as those maxims prescribe for the class of cases to which the one in question belongs; A course of legal proceedings according to those roles and principles which have been established in our systems of jurisprudence for the **enforcement and protection of private rights**. To give such proceedings any validity, there must be a **tribunal competent** by its constitution —that is, by the law of the creation — **to pass upon the subject-matter of the suit**; and, if that involves merely a **determination** of the **personal liability** of the defendant, he must be brought within its jurisdiction by service of process within the state, or his voluntary appearance. Pennoyer v. Neff 96 US. 733, 24 L.Ed. 565. **Due process of law implies the right** of the person affected thereby **to be present before the tribunal which pronounces judgment upon the question of life, liberty, or property, in its most comprehensive sense**; **to be heard by testimony or otherwise, and to have the right of controverting, by proof every material fact which bears on the question of right in the matter involved**. **If any question of fact or liability be conclusively presumed against him, this is not due process of law and in fact is a VIOLATION of due process.**” [Black’s Law Dictionary, Sixth Edition, p. 500;].

"Any legislative scheme that denies subjects an opportunity to seek judicial review of **administrative orders** except by refusing to comply, and so put themselves in immediate jeopardy of possible penalties 'so heavy as to prohibit resort to that remedy,' Oklahoma Operating Co. v. Love, 252 U.S. 331, 333 (1920), **runs afoul of the due process requirements of the Fifth and Fourteenth Amendments**." Schulz v. IRS and Anthony Roundtree.

**TAXATION – General**

"Nothing can be clearer than that what the constitution intended to guard against was the exercise by the general government of the power of directly taxing persons and property within any state through a majority made up from the other states." Pollock vs. Farmers' Loan and Trust Co. on original intent, 157 US 429, 582 (1895).

"We have considered the act only in respect of the tax on income derived from real estate, and from invested personal property, and have not commented on so much of it as bears on gains or profits from business, privileges, or employments, in view of the instances in which taxation on business, privileges, or employments has assumed the guise of an excise tax and been sustained as such. It is evident that the income from realty formed a vital part of the scheme for taxation embodied therein. If that be stricken out, and also the income from all investments of all kinds, it is obvious that by far the largest part of the anticipated revenue would be eliminated, and this would leave the burden of the tax to be borne by professionals, trades, employments, or vocations; and in that way what was intended as a tax on capital would remain in substance as a tax on occupations and labor. We cannot believe that such was the intention of Congress. We do not mean to say that an act laying by apportionment a direct tax on all real estate and personal property, or the income thereof, might not lay excise taxes on business, privileges, employments and vocations. But this is not such an act; and the scheme must be considered as a whole." Pollock, 158 U.S. at 635-637.

"The Criminal Investigative Division **enforces the criminal statutes applicable to income**, estate, gift, employment, and excise tax laws **involving United States citizens residing in foreign countries** and nonresident aliens **subject to** federal income tax filing requirements." Internal Revenue Manual Chapter 1100 Organization and Staffing, section 1132.75.

"The information revealed in the preparation and filing of an income tax return is, for the purposes of Fifth Amendment analysis, the testimony of a witness. Government compels the filing of a return much as it compels, for example, the appearance of a witness before a grand jury." 1975: Garner v. United States, 424 U.S. 648.

"The revenue laws are a code or system in regulation of tax **assessment** and collection. They relate to taxpayers and **not to non-taxpayers**. The latter are without their scope. **No procedure is prescribed for non-taxpayers and no attempt is made to annul any of their rights and remedies in due course of law**. With them Congress does not assume to deal, and they are neither **of the subject nor of the object** of the revenue laws. Persons who are not taxpayers are **not within the system** and can obtain **no benefit** **by following the procedures** prescribed for taxpayers, **such as the filing of claims for refunds**." United States Court of Claims, Economy Plumbing and Heating v. United States, 470 Fwd 585, at 589 (1972); Long v. Rasmussen, 281 F. 236, at 238

"To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less robbery because it is done under the form of law and is called taxation. This is not legislation. It is a decree under legislative forms." Citizen's Savings & Loan Assn v. Topeka, 20 Wall (87 US) 655, 664 (1874)

Taxation Key, West 53 - "The legislature cannot name something to be a taxable privilege unless it is first a privilege."

Taxation Key, West 933 - "The Right to receive income or earnings is a right belonging to every person and realization and receipts of income is therefore not a privilege that can be taxed".

"There can be no tax upon a man's right to live and earn his bread by the sweat of his brow." O'Connell v. State Bd. of Equalization, 25 P.2d 114, 125 (Mont. 1933).

"...Every man has a natural right to the fruits of his own labor, as generally admitted; and no other person can rightfully deprive him of those fruits; and appropriate them against his will..." The Antelope, 23 U.S. 66, 120.

"The right to labor and to its protection from unlawful interference is a constitutional as well as a common-law right. Every man has a natural right to the fruits of his own industry." 48 Am Jur 2d. 2, Page 80.

"The poor man or the man in moderate circumstances does not regard his wages or salary as an income that would have to pay its proportionate tax under this new system." Gov. A.E. Wilson on the Income Tax (16th) Amendment, N.Y. Times, Part 5, Page 13, February 26, 1911.

"There is a clear distinction between 'profit' and 'wages' or 'compensation for labor.' Compensation for labor cannot be regarded as profit within the meaning of the law...The word profit is a different thing altogether from mere compensation for labor...The claim that salaries, wages and compensation for personal services are to be taxed as an entirety and therefore must be returned by the individual who performed the services which produced the gain is without support either in the language of the Act or in the decisions of the courts construing it and is directly opposed to provisions of the Act and to Regulations of the Treasury Department..." U.S. v. Balard, 575 F. 2D 400 (1976),

The term [liberty] ... denotes not merely freedom from bodily restraint but also the right of the individual to contract, to engage in any of the common occupations of life... and generally to enjoy those privileges long recognized at common law as essential to the orderly pursuit of happiness by free men... The established doctrine is that this liberty may not be interfered with, under the guise of protecting public interest, by legislative action..." Meyer v. Nebraska, 262 U.S. 390, 399, 400. referencing also Slaughter-House Cases, 16 Wall. 36; Butchers' Union Co. v. Crescent City Co ., 111 U.S. 746 , 4 Sup. Ct. 652; Yick Wo v. Hopkins, 118 U.S. 356 , 6 Sup. Ct. 1064; Minnesota v. Bar er, 136 U.S. 313 , 10 Sup. Ct. 862; Allegeyer v. Louisiana, 165 U.S. 578 , 17 Sup. Ct. 427; Lochner v. New York, 198 U.S. 45 , 25 Sup. Ct. 539, 3 Ann. Cas. 1133; Twining v. New Jersey 211 U.S. 78 , 29 Sup. Ct. 14; Chicago, B. & Q. R. R. v. McGuire, 219 U.S. 549 , 31 Sup. Ct. 259; Truax v. Raich, 239 U.S. 33 , 36 Sup. Ct. 7, L. R. A. 1916D, 545, Ann. Cas. 1917B, 283; Adams v. Tanner, 224 U.S. 590 , 37 Sup. Ct. 662, L. R. A. 1917F, 1163, Ann. Cas. 1917D, 973; New York Life Ins. Co. v. Dodge, 246 U.S. 357 , 38 Sup. Ct. 337, Ann. Cas. 1918E, 593; Truax v. Corrigan, 257 U.S. 312 , 42 Sup. Ct. 124; Adkins v. Children's Hospital (April 9, 1923), 261 U.S. 525 , 43 Sup. Ct. 394, 67 L. Ed. --; Wyeth v. Cambridge Board of Health, 200 Mass. 474, 86 N. E. 925, 128 Am. St. Rep. 439, 23 L. R. A. (N. S.) 147."

"There is a clear distinction between 'profit' and 'wages' and compensation for labor. Compensation for labor CANNOT be regarded as profit within the meaning of the law. The word 'profit,' as ordinarily used, means the gain made upon any business or investment---a different thing altogether from mere compensation for labor." - Oliver v. Halstead, 86 S.E. Rep. 2d 859. (1955).

"...Reasonable compensation for labor or services rendered is not profit..." Laureldale Cemetery Assc. v. Matthews. 47 Atlantic 2d. 277 (1946).

"All are agreed that an income tax is a "direct tax" on gain or profits..." Bank of America National T. & Sav. Ass'n. V United States, 459 F.2d 513, 517 (Ct.Cl 1972).

"The phraseology of form 1040 is somewhat obscure...But it matters little; the statute and the statute alone determines what is income to be taxed. It taxes income 'derived' from many different sources; one does not 'derive income' by rendering services and charging for them." - Edwards v. Keith, 231 Fed. Rep.

"A tax upon the privilege of selling property at the exchange,...differs radically from a tax upon every sale made in any place. A sale at an exchange differs from a sale made at a man's private office or on his farm, or by a partnerships because, although the subject matter of the sale may be the same in each case, there are at an exchange certain advantages, in the way of finding a market, obtaining a price, the saving of time, and in the security of payments and other matters, which are more easily obtained there than at an office or a farm." Nicol v. Ames, 173 U.S. 509 (1899).

"The claim that salaries, wages, and compensation for personal services are to be taxed as an entirety and therefore must be returned by the individual who has performed the services which produce the gain is without support, either in the language of the Act or in the decisions of the courts construing it. Not only this, but it is directly opposed to provisions of the Act and to regulations of the U.S. Treasury Department, which either prescribed or permits that compensations for personal services not be taxed as a entirety and not be returned by the individual performing the services. It has to be noted that, by the language of the Act, it is not salaries, wages or compensation for personal services that are to be included in gross income. That which is to be included is gains, profits, and income derived from salaries, wages, or compensation for personal services." The United States Supreme Court, Lucas v. Earl, 281 U.S. 111 (1930)

"The Treasury cannot by interpretive regulations, make income of that which is not income within the meaning of revenue acts of Congress, nor can Congress, without apportionment, tax as income that which is not income within the meaning of the 16th Amendment." Helvering v. Edison Bros. Stores, 133 F2d 575. (1943)

"It is not a function of the United States Supreme Court to sit as a super-legislature and create statutory distinctions where none were intended." American Tobacco Co. v. Patterson, 456 US 63, 71 L Ed 2d 748, 102 S Ct. 1534 (1982)

"...**income**; as used in the statute should be given a meaning so as not to include everything that comes in. The true function of the words "gains" and "profits" is to limit the meaning of the word "income." S. Pacific v. Lowe, 247 F. 330. (1918)

"The **general term** "income" is not defined in the Internal Revenue Code." US v Ballard, 535 F2d 400, 404, (1976).

" **Subtitle A** of the Internal Revenue Act of 1954, Title 26 of the **United States Code**, was enacted in accordance with Congress' **constitutional power to lay and collect an income tax**. There is a tax imposed, in 26 U.S.C. § 1, **on** the **income** of "every individual." No provision exists in the tax code exempting from taxation persons who, like Slater, characterize themselves as somehow standing apart from the American **polity,** and the defendant cites no authority supporting his position. Slater's protestations to the effect that he **derives no benefit** from the **United States government** have no bearing on his **legal obligation** to pay **income** taxes. Cook v. Tait, 265 U.S. 47, 44 S.Ct. 444, 68 L.Ed. 895 (1924); Benitez Rexach v. United States, 390 F.2d 631 (1st Cir.), cert. denied 393 U.S. 833, 89 S.Ct. 103, 21 L.Ed.2d 103 (1968). **Unless the defendant can establish that he is not a citizen of the United States**, the IRS possesses authority to attempt to determine his federal tax liability" **United States v. Slater,** 545 F.Supp. 179 (D. Del., 1982)

“This review shows that personal property, contracts, occupations, and the like, have never been regarded by Congress as proper subjects of direct tax.” **Veazie v. Fenno,** 75 US 533, 543 - Supreme Court 1869 (discussing **direct taxes** under the Constitution)

"Since the right to receive income or earnings is a right belonging to every persons, this right cannot be taxed as privilege."(Excise or "income" tax) Jack Cole Company v. Alfred T. MacFarland, Commissioner, 206 Tenn. 694, 337 S.W.2d 453 Sup. Court of Tennessee (1960)

“Every man has a natural right to the fruits of his own labor, as generally admitted; and no other person can rightfully deprive him of those fruits, and appropriate them against his will...” The Antelope, 23 U.S. 66

“Included in the right of personal liberty and the right of private property, partaking of the nature of each is the right to make contracts for the acquisition of property. Chief among such contracts is that of personal employment, by which labor and other services are exchanged for money or other forms of property.” Coppage v. Kansas, 236 U.S. 1 (1915)

Decided cases have made the distinction between wages and income and have refused to equate the two in withholding or similar controversies. See Peoples Life Ins. Co. v. United States, 179 Ct. Cl. 318, 332, 373 F.2d 924, 932 (1967); Humble Pipe Line Co. v. United States, 194 Ct. Cl. 944, 950, 442 F.2d 1353, 1356 (1971); Humble Oil & Refining Co. v. United States, 194 Ct. Cl. 920, 442 F.2d 1362 (1971); Stubbs, Overbeck & Associates v. United States, 445 F.2d 1142 (CA5 1971); Royster Co. v. United States,479 F.2d, at 390; Acacia Mutual Life Ins. Co. v. United States, 272 F. Supp. 188 (Md. 1967).

"The IRS at all times must use the enforcement authority in good-faith pursuit of the authorized purposes of Code." *U.S. v. La Salle N.B., 437 U.S. 298 (1978).*

"At the very threshold of the case is the question whether an income tax is, under the provisions of the fourteenth amendment of the state constitution, a property tax, as the respondents contend, or whether it is an excise tax, as appellants contend. That question has recently been squarely presented to this court and has been definitely determined by it. Culliton v. Chase, 174 Wash. 363, 25 P.2d 81. In that case, it was held that the state income tax law of 1932 (initiative measure 69, chapter 5, Laws of 1933, p, 49, Rem. 1933 Sup., SS 11200-1 et seq.) was unconstitutional and void. Although four members of the court dissented, it was held by the majority that, under our constitution, income is property, and that an income tax is a property tax, and not an excise tax. Nothing was said, or intended to be suggested, in any of the opinions that the court, as then constituted, had receded from its former emphatic declaration that, under our constitution, income is property, and that an income tax is a property tax." Jensen v. Henneford, 185 Wash. 209, 53 P.2d 607 (1936).

“The taxpayers were entitled to know the basis of law and fact on which the Commissioner sought to sustain the deficiencies.” Helvering v. Tex-Penn Oil Co., 300 U.S. 481, 498 (1937).

**TAXATION – State**

"... the state is without power to impose either an income or occupation tax for state purposes, and the court below was, therefore, correct in holding that act unconstitutional, and that decree is affirmed." **Sims v. Ahrens,** 167 Ark. 557, 271 S.W. 720 (Ark., 1925)

"It was, therefore, an occupation tax, and, being a state tax also, the section authorizing it is in conflict with the Constitution; In the opinion of the Chief Justice he reviewed the decisions of this court in the cases of **Washington v. State, Baker v. State, State v. Washmood, and Standard Oil Co. v. Brodie**, and the review of these cases was summarized by him as follows: "The effect of these decisions undoubtedly is that the state cannot tax occupations generally, but must find its power to tax outside of this restriction...The power was found in the Baker Case and in the gasoline case in the right to tax the franchise of corporations as a privilege tax and to tax the use of public highways. " **Sims v. Ahrens**,167 Ark. 557, 271 S.W. 720 (Ark., 1925)

**COURTS – California**

In addressing this issue, we begin by reaffirming the now settled principle that the California courts, in interpreting the Constitution of this state, are not bound by federal precedent construing the parallel federal text; as we recently stated in Committee to Defend Reproductive Rights v. Myers (1981)

29 Cal.3d 252 [172 Cal.Rptr. 866, 625 P.2d 779], the "state courts, in interpreting constitutional guarantees [30 Cal.3d 836] contained in state constitutions, are 'independently responsible for safeguarding the rights of their citizens.'" (P. 261, quoting People v. Brisendine (1975) 13 Cal.3d 528, 551 [119 Cal.Rptr. 315, 531 P.2d 1099].) fn. 10 Decisions of the United States Supreme Court, nevertheless, are entitled to respectful consideration (People v. Bustamante (1981) 30 Cal.3d 88, 97 [177 Cal.Rptr. 576, 634 P.2d 927]; People v. Longwill (1975) 14 Cal.3d 943, 951, fn. 4 [123 Cal.Rptr. 297, 538 P.2d 753]) and ought to be followed unless persuasive reasons are presented for taking a different course. [1c] In the present case, no reasons arise to justify rejecting the teaching of the Supreme Court in Crews. People v. Teresinski, 30 Cal.3d 822 [Crim. No. 20497. Supreme Court of California. February 18, 1982.]

**JURISDICTION**

JURISDICTION: "Jurisdiction must be either of the subject matter, which is acquired by exercising **powers conferred by law over property within the territorial limits of the sovereignty**, or of the person, which is acquired by actual service of process, or personal appearance of the defendant... Jurisdiction in a personal action cannot be obtained by service on a defendant outside of the jurisdiction; 95 U.S. 714. The courts of one state have no jurisdiction over persons of other states unless found within their territorial limits." Bouvier's Law Dictionary.

The “Interdepartmental Committee for the Study of Jurisdiction Over Federal Areas” (See Attachment BB) Within the States issued "Part II" of its report entitled "Jurisdiction Over Federal Areas Within the States" in 1957. The Report makes the following statements:

a. "The Constitution gives express recognition to but one means of Federal acquisition of legislative jurisdiction -- by State consent under Article I, section 8, clause 17... Justice McLean suggested that the Constitution provided the sole mode for transfer of jurisdiction, and that if this mode is not pursued, no transfer of jurisdiction can take place." Id., at 41.

b. "It scarcely needs to be said that unless there has been a transfer of jurisdiction

(1) pursuant to clause 17 by a Federal acquisition of land with State consent, or

(2) by cession from the State to the Federal Government, or

(3) unless the Federal Government has reserved jurisdiction upon the admission of the State, the Federal Government possesses no legislative jurisdiction over any area within a State, such jurisdiction being for exercise by the State, subject to noninterference by the State with Federal functions." Id., at 45.

c. "The Federal Government cannot, by unilateral action on its part, acquire legislative jurisdiction over any area within the exterior boundaries of a State." Id., at 46.

d. "... the Federal Government ... has no power to punish for various other crimes, jurisdiction over which is retained by the States under our Federal-State system of government, unless such crime occurs on areas as to which legislative jurisdiction has been vested in the Federal Government." Id., at 107.

"...[W]here the question of jurisdiction in the court over the person, the subject matter, or the place where the crime was committed can be raised, in any stage of a criminal proceeding; it is never presumed, but **must always be proved**; and it is never waived by the defendant." U.S. v. Rogers, DC Ark. 1855, 23 Fed 658.

"Once jurisdiction is challenged, the court cannot proceed when it clearly appears that the court lacks jurisdiction, the court has no authority to reach merits, but, rather, should dismiss the action." Melo v. US, 505 F2d 1026.

"There is no discretion to ignore that lack of jurisdiction." Joyce v. US, 474 F2d 215.

"The burden shifts to the court to prove jurisdiction." Rosemond v. Lambert, 469 F2d 416.

"Court must prove on the record, all jurisdiction facts related to the jurisdiction asserted." Lantana v. Hopper, 102 F2d 188; Chicago v. New York, 37 F Supp 150.

"A universal principle as old as the law is that a proceedings of a court without jurisdiction are a nullity and its judgment therein without effect either on person or property." Norwood v. Renfield, 34 C 329; Ex parte Giambonini, 49 P. 732.

"Jurisdiction is fundamental and a judgment rendered by a court that does not have jurisdiction to hear is void ab initio." In Re Application of Wyatt, 300 P. 132; Re Cavitt, 118 P2d 846.

"Thus, where a judicial tribunal has no jurisdiction of the subject matter on which it assumes to act, its proceedings are absolutely void in the fullest sense of the term." Dillon v. Dillon, 187 P 27.

"A court has no jurisdiction to determine its own jurisdiction, for a basic issue in any case before a tribunal in its power to act, and a court must have the authority to decide that question in the first instance." Rescue Army v. Municipal Court of Los Angeles, 171 P2d 8; 331 US 549, 91 L. ed. 1666, 67 S.Ct. 1409.

"A departure by a court from those recognized and established requirements of law, however close apparent adherence to mere form in method of procedure, which has the effect of depriving one of a constitutional right, is an excess of jurisdiction." Wuest v. Wuest, 127 P2d 934, 937.

"Where a court failed to observe safeguards, it amounts to denial of due process of law, court is deprived of juris." Merritt v. Hunter, C.A. Kansas 170 F2d 739.