

LIBERTY FOR DUMMIES IN 60 MINUTES

ASK YOURSELF, ARE YOU LIABLE FOR INCOME TAX? How do you know?

In Defense of Liberty

Knowledge is power. This short primer on the Office of Law Revision Counsel was written to illustrate just how incredibly easy it is to verify if the current income tax laws apply specifically to you, the American citizen.

The Office of Law Revision Counsel is the congressional website of the codification by subject matter of the general and permanent laws of the United States of America and these laws impact every facet of your life, especially income tax.

The Internal Revenue Code, also known as Title 26 U.S.C. can be found at the congressional website. This is where the income tax laws can be referenced by the general public. This primer content illustrates accessing the website, initiating the search option and the specific search target to use, response received, what it means and the action to take after receiving the response. All this can be done in a short 60 minutes.

Can you invest 60 minutes or less of your time in 9 easy steps to defend your Freedom?

What you're about to learn will astound you. Since the Internal Revenue Code has been digitized, it is now possible for anyone with access to a computer to prove over the internet that income tax **DOES NOT APPLY** to most people in the private sector, but **DOES APPLY** to those in government service.

For those of you that don't believe that this is the case, The first step is to realize that Congress makes the distinction between public and private employees and there is existing law to prove that point. Congress is well aware of the distinction between the two and has even passed law with reference to both the public and private employees (see Title 15 section 2651.)

This primer is for educational and entertainment purposes only and is not legal advice. Consult a lawyer for any legal advice that you seek as a result of this search. If you do, an option might be to ask them the same question that should be asked of every lawmaker at the end of this document.

I will provide steps for verification of this information contained therein. It can be done in 60 minutes or less, using congress's own website.

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Step 1. Access the Congressional Website where the codification of the general and permanent laws of the United States are maintained.

Go here: <http://uscode.house.gov>

You will get as a response

CHANGE THE WEBSITE TO:
<http://uscode.house.com>



Office of the Law Revision Counsel

The Office of the Law Revision Counsel prepares and publishes the United States Code, which is a consolidation and codification by subject matter of the general and permanent laws of the United States.

- [About](#) the Office and the U.S. Code database
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- [Download](#) titles and chapters of the U.S. Code or view list of titles
- [Classification Tables](#) listing sections of the U.S. Code affected by recently enacted laws
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Step 2. Click on the ‘Search the U.S. Code’ option and you’ll get the search panel below. The Search Word(s) box will be blank but what you see there now is what you will type in step 3:



Search the United States Code

Office of the Law Revision Counsel

To view a section or group of sections, specify the title and section or other subdivision, leaving the search words blank. To search for a phrase, enclose it in single quotes. You can use [boolean and proximity connectors](#) and parentheses. Upper/lower case does not matter. Additional search options (e.g., concept, fuzzy) appear below. Or click [help](#) for more detail.

Search Word(s):

You may limit your search to part of the Code using any of the following fields.

Title: Section:

Appendix:

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Step 3. In the Search Word(s) box, type exactly as it reads here in blue, with quotes: “**income tax collected at source**” and click the Search box. You will get as a response:


Office of the Law Revision Counsel, U.S. House of Representatives

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3 documents found (3 returned) for U.S. Code Query :
(‘income tax collected at source’)

SIZE	SCORE	DOCUMENT
96807	100	26 USC Sec. 3402 01/08/2008 Sec. 3402. Income tax collected at source
5359	97	26 USC Secs. 3451 to 3456 01/08/2008 Secs. 3451 to 3456. Repealed.
2318	96	26 USC CHAPTER 24 – COLLECTION OF INCOME TAX AT SOURCE ON WAGES 01/08/2008 CHAPTER 24 – COLLECTION

Step 4. What the result is indicating is that in searching all 50 Titles of U.S. Code, only 3 documents were found! The first document is section 3402 of Title 26, that establishes the requirement of withholding. Position the cursor over [Sec. 3402. Income tax collected at source](#) and click on it and you will see the actual law at that point. Read it. Notice that it is the EMPLOYER that has the requirement to withhold.

Step 5. Now that you’ve read exactly WHO has the legal requirement for withholding from wages, click on the blue right arrow at the top  to take you to the next section of code. This section will determine just exactly, in a scant 35 words, **WHO IS LIABLE for the income tax withheld!** Read it carefully. Did you notice that it doesn’t say anything about the EMPLOYEE BEING MADE LIABLE BUT INSTEAD IT SAYS THAT **THE EMPLOYER SHALL BE LIABLE?**

Step 6. Repeat Step 3 using as a search argument, ‘**liable for income tax**’ which will return only 2 ‘documents found’. The documents are 26 USC 877- **Expatriation to avoid tax** and 26 USC 701 **Partners, not partnership, subject to tax.** Only you can determine if either of these sections apply to you

Step 7. Repeat Step 6 using as a search argument, ‘**liability for income tax**’ which will return only 3 ‘documents found’. The documents are 4 USC 106 **Same; income tax** which says that a state can

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tax in a federal area, 26 USC 3402- **Income tax collected at source**- which we've already reviewed and 26 USC 83 **Property transferred in connection with performance of services.**

Only you can determine if any of these sections apply to you, but one thing is for certain; they do not establish liability for income tax for most people.

Are you beginning to understand that most people believe that they have a tax liability when in fact they have none?

Can it be possible that employees in the private sector are not liable? You're probably asking, "Well, if it doesn't apply to me because I'm working for a private company, then to whom does it apply?"

Is income tax constitutional but being unconstitutionally (illegally) applied? The courts, time and time again have said that income tax is constitutional. Could it be because there is a law that applies to the government sector but does not apply to the private sector?

Step 8. Go back to step 2 and blank out the **Search Word(s)** box. In the Title box, put the number '4' and in the Section box put the number '111' and click the search button and you'll get only 1 hit, and it will be Section 111 of Title 4 which guarantees federal employees will be subject to federal income tax (in accordance with the 16th amendment) and that section reads as follows:

4 USC SEC. 111 § 111. Same; taxation affecting Federal employees; income tax

TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES

CHAPTER 4 - THE STATES

-HEAD-

Sec. 111. Same; taxation affecting Federal employees; income tax

-STATUTE-

*(a) General Rule. - The **United States consents to the taxation** of pay or compensation for personal service as an officer or employee of the **United States**, a territory or possession or political subdivision thereof, the government of the District of Columbia, or an agency or instrumentality of one or more of the foregoing, by a duly constituted taxing authority having jurisdiction, if the taxation does not discriminate against the officer or employee because of the source of the pay or compensation.....*

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In paragraph (a) above, federal employees are subject to tax by statute. The requirement for Congress to lay and collect taxes in accordance with the 16th amendment is fulfilled with this statute.

**Title 4 §111 applies to the government sector but not to the private sector!
The United States may consent to be subject to income tax but I do not!**

Title 4 §111 is also in accordance with 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.”

It certainly does not say whose income is to be taxed nor does it repeal any of the other taxing clauses of the constitution. Of course, as with all government creations, the devil is in the details, and that holds true for Title 26.

Now look at another law, 26 USC Sec. **6331 Levy and Distrain**

"...Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official..."

<http://uscode.house.gov/uscode-cgi/fastweb.exe?getdoc+uscview+t26t28+2079+17++%286331%29%2>

Section 6331 is the only law in Title 26 that gives the government the power to seize private property. The law states that levy may be made upon the accrued salary or wages of any officer, employee or elected official of the United States. **Are you an officer, employee or elected official of the United States?** .

Step 9. Go back to step 8 and the Title box, put the number '26' and in the Section box put the number '3401' and click the 'search' box. and that section at paragraph (c) reads as follows:

(c) **Employee**

For purposes of this chapter, the term "employee" includes an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a corporation.

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Doesn't that sound like section 6331 and similar to Title 4 section 111? Are you really an "employee" subject to levy and distraint?

If you are not a (government) employee as defined above and now that you've read the law, ask yourself, "Am I liable for income tax? Am I even an employee? In review, there is only one law that establishes liability, (§3403) for income tax withheld (§3402) in Title 26. In searching all 50 Titles of U.S. Code, it is the only law that the congressional search engine identified as pertaining to 'income tax collected at source.' How can Line 43, "TAXABLE INCOME" of the 2009 (or current year) 1040 form contain a true value?

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- ..

Once you have verified this information, and if you've determined that liability for income tax does not apply to you and you know that you have no liability, and your 1040 form cannot possibly contain a true calculated value, ask your congressman or congresswoman just one question at the end of this document.

The Supreme Court investigated the origins of the IRS and came to the conclusion that it could not find the statute that created the IRS bureaucracy. CHRYSLER CORP. v. BROWN, 441 U.S. 281 (1979)

*[Footnote 23] **There was virtually no Washington bureaucracy created by the Act of July 1, 1862, ch. 119, 12 Stat. 432, the statute to which the present Internal Revenue Service can be traced.** Researchers report that during the Civil War 85% of the operations of the Bureau of Internal Revenue were carried out in the field - "including the assessing and collection of taxes, the handling of appeals, and punishment for frauds" - and this balance of responsibility was not generally upset until the 20th century. L. Schmeckebier & F. Eble, *The Bureau of Internal Revenue* 8, 40-43 (1923). Agents had the power to enter any home or business establishment to look for taxable property and examine books of accounts. Information was collected and processed in the field. It is, therefore, not surprising to find that congressional comments during this period focused on potential abuses by agents in the field and not on breaches of confidentiality by a Washington-based bureaucracy.*

<http://caselaw.lp.findlaw.com/scripts/getcase.pl?court=us&vol=441&invol=281#f23>

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ASK THIS ONE QUESTION

**“How can I sign a 1040 form without
COMMITTING PERJURY?”**

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