U.S. 77,85 (1932) said: "That the legislative power of Congress cannot be delegated is, of course, clear."

Therefore, if the power to collect taxes is a legislative power vested in the Congress pursuant to Article I together with the 16th Amendment of the Constitution, can the Internal Revenue Service which is within the Executive Branch be properly delegated the power to make rules and administrative regulations for the collection of taxes, allow or disallow deductions and exemptions, make various departmental judgements, administer a court to adjudicate tax disputes, conduct tax audits of private individuals, and formulate policy pertaining to who is and who is not required to file a tax return and pay Federal Taxes thereby??? Thus, in the Federalist Papers, number 47, Madison had warned:"The accumulation of all powers, legislative, and judicial, in the same hands, whether of one, a few, or many, and whether hereditary, self appointed, or elective, may justly be pronounced the very definition of tyranny."

Quite properly the IRS should be in the Legislative Branch of government and accountable thereunder, whereby the Commissioner of IRS should not be conferred with judicial authority to implement policy, as such powers conferred upon the IRS have been improperly delegated to the Executive Branch of the government.

Case law has recognized that Congress may enact legislation to delegate power to carry forth a law, but the law making power itself can never be delegated. For example, in BUTTFIELD v STRANAHAN 192 U.S. 470 (1904) the Supreme Court upheld a law which directed the Secretary of the Treasury to establish minimum standards of quality and purity for imported tea. However, the court has agreed that delegated power imports a limited application, and the court admitted in U.S. v ROBEL 389 U.S. 258,269 (1967) KENT v DULLES 357 U.S. 116, 129 (1958) SCHNEIDNER v SMITH 390 U.S. 17 (1968) that the lawful application of delegated power cannot burden Constitutional rights and liberties of individual citizens or natural persons.

For the aforementioned reasons it is a fact that a citizen who files a tax return with the IRS in the Executive Branch thereby incurs a jurisdiction alien from the Constitution and in the process voluntarily surrenders certain rights and liberties inherent of citizenship. It is a fact that the IRS is without lawful authority to make any inquiry or collection with respect to anyones income. Consequently, whenever the IRS confronts a citizen for "willful" failure to file (Volunteer) the approach then should be to challenge the IRS on jurisdictional grounds. The express language of the Constitution asserts that the Congress shall lay and collect taxes. In fact, the Constitution even repeats itself in this regard. The 16th Amendment clearly establishes who must collect income taxes, and at no time has the Supreme Court sustained that a power of Congress specifically conferred by an amendment can be delegated to the executive branch. The issue of delegated power was reflected upon in PEOPLE v TREMAINE 2 N.E. 2D 891 (1939) wherein the Supreme Court of New York said:"We are NOT a parlimentary government where the Executive Branch is also part of the legislative... We start with a Constitution which it is our province to interpret as it is written."

Should the proposition be expounded and sustained that Congress may delegate the power to collect income taxes, then that power could thereafter be just as easily delegated to the United Nations or to some other foreign jurisdiction.

The above description is one way that the tax on income is a problem for citizens. Government Officials do NOT obey the laws that have been granted by "We the People." Also, there is another way that public servants violate laws, and at the expense of unaware or confused citizens.

Most individual citizens pay a tax to government that is NOT owed! Many people pay an income tax, but do NOT owe a tax on income. Congress has made

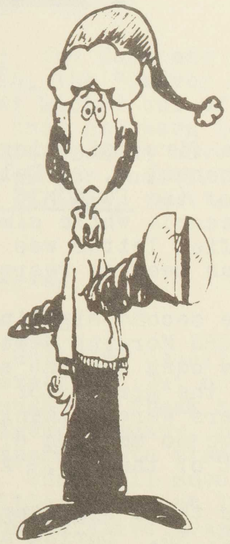
law, that is being broken by the IRS, at the expense of the private citizens. The Legislative Branch of Government permits the Executive Branch of Government (IRS) to steal from citizens and this happens with the cooperation of the Judicial Branch. Conspiracy between the branches of government permit the violation of law, by the officials who have taken oaths to obey the law! Confusion of tax law by citizens allow public servants to collect money that is exempt of liability. Citizens have been victims of government FRAUD for the lifetime of many citizens. How then can a citizen know the way government has been able to lie and steal for so long?

A citizen does not owe an income tax until they have some income. Citizens have been taught that all money received is "income". The law for tax on income says that only profit or gain is taxable. Most individuals will agree that not all money received is a profit or gain. Most citizens also have been taught that compensation (wages, salaries, tips, etc.) are profit or gain, and are taxable. This is what the IRS wants you to believe.

Proof that compensation is exempt of liability for tax on income can be found in various parts of the law for income tax. The law says that profit or gain produced from some source is taxable. But only the profit or gain produced FROM the source is taxable. The "Source" itself is not taxable. Any Source of profit or gain is exempt of liability for a tax on income. Compensation is NOT profit or gain (income) but can be a source of profit or gain. If a citizen invests compensation some way, any profit or gain then produced is taxable. The amount of profit or gain separated from the source of the profit or gain is the proper subject of a tax on "income". Compensation itself is NOT profit or gain as the citizen had to do some thing to earn the compensation. Whatever the individual did to earn the compensation, is the value compensated by the employer. If you had only received compensation last year, you do not owe any income tax. The law says that a source is exempt of tax. Your compensation is EXEMPT of tax by the IRS.

Confusion about the Income-Tax by citizens has permitted government officials to collect a tax that is NOT owed. Public servants have caused citizens to pay amounts that is NOT due. The acts of government employees are violation of law. The acts of government employees are violation of citizens rights. Evidence reveals that officials of government are not ethical, as they have violated the law that they have sworn to obey. Do you want the same public servants in office again next year? Ask any candidate if he plans to obey the law, and if not, why not. At the next election the choice is yours. If you do not ask, or vote, the crimes continue.

DON'T GET ...



GET SMART !!