

Dear Reader

What follows is an in-depth revelation of the explicit limitations imposed by Congress on the power of the IRS to issue summonses and conduct examinations.

It is in the form of a legal brief filed in the Ninth Circuit Court of Appeals in response to a district court denial of a "petition to quash" an IRS summons. That denial was issued shortly after the filing of the petition-- without any hearing, and, as will be seen, without any research into, or understanding of, the legal issues involved.

Don't be put off by the fact that this is a "legal brief"!

The issue involved, and the related body of law, are so simple and straightforward it is almost hard to believe that they have anything to do with the income tax and the IRS. You will find this material easy to read and easy to understand.

You will also find it extraordinarily important. As James Madison reminded us back when he and a few of his closest friends were laying down the rules outside the boundaries of which any governmental act is unlawful,

"Knowledge will forever govern ignorance; and a people who mean to be their own governors must arm themselves with the power which knowledge gives."

Welcome to the armory.

**IN THE UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT**

Case No. 06-56129

PETER E. HENDRICKSON,

Petitioner-Appellant,

v.

UNITED STATES,

Respondent-Appellee

ON APPEAL FROM JUDGMENT OF DENIAL BY THE UNITED STATES
DISTRICT COURT FOR THE NORTHERN DISTRICT OF CALIFORNIA, SAN JOSE
DIVISION
HON. RONALD M. WHYTE, DISTRICT JUDGE PRESIDING

Peter E. Hendrickson
Proceeding Pro Se

ISSUES ON APPEAL

In issuing its order, it appears the District court entirely and improperly disregarded Petitioner's uncontroverted affidavits, which constitute the only facts on the record in the matter under consideration. Although its order offers no explanation as to why my Petition was denied, the District court makes brief reference to the alleged "purpose" of the summons at issue. In so doing, the District court's order suggests that the court has mistakenly relied upon the statutory provisions as to allowed "purposes" for which summonses can be issued to set the limits as to the classes of persons in regard to whom such summonses can be issued. It therefore appears clear that the court has disregarded the fact that Congress has very explicitly and repeatedly (and, in light of the Fourth Amendment, necessarily) specified those classes; that those classes are very limited in scope; and that, according to the only facts in the evidence, Petitioner and Petitioner's company, Lost Horizons, are not within those classes and thus are not among those in regard to whom the IRS is provided summons authority. Thus, the court has both failed to accord the only facts in evidence their proper significance, and failed to apply the proper and relevant statutory language to the issue before it.

ARGUMENT

1. As Petitioner's petition clearly pointed out, and as this Court is aware, the Internal Revenue Code is not the law. It is a mere representation of certain of the statutes-at-large, and is only *prima facie evidence* of the law (See Title 1 USC 204). This applies to the language of 26 USC 7602(a), which must be utterly disregarded when the actual statutory language underlying that section of the code is invoked.

“In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia, and of each State, Territory, or insular possession of the United States—

(a) United States Code.— The matter set forth in the edition of the Code of Laws of the United States current at any time shall, together with the then current supplement, if any, establish prima facie the laws of the United States, general and permanent in their nature, in force on the day preceding the commencement of the session following the last session the legislation of which is included: Provided, however, That whenever titles of such Code shall have been enacted into positive law the text thereof shall be legal evidence of the laws therein contained, in all the courts of the United States, the several States, and the Territories and insular possessions of the United States.”

1 USC 204

“Of the 50 titles, only 23 have been enacted into positive (statutory) law. These titles are 1, 3, 4, 5, 9, 10, 11, 13, 14, 17, 18, 23, 28, 31, 32, 35, 36, 37, 38, 39, 44, 46, and 49. When a title of the Code was enacted into positive law, the text of the title became legal evidence of the law. Titles that have not been enacted into positive law are only prima facie evidence of the law. In that case, the Statutes at Large still govern.”

United States Government Printing Office

“Certain titles of the Code have been enacted into positive law, and pursuant to section 204 of title 1 of the Code, the text of those titles is legal evidence of the law contained in those titles. The other titles of the Code are prima facie evidence of the laws contained in those titles. The following titles of the Code have been enacted into positive law: 1, 3, 4, 5, 9, 10, 11, 13, 14, 17, 18, 23, 28, 31, 32, 35, 36, 37, 38, 39, 40, 44, 46, and 49.”

United States House of Representatives Office of the Law Revision Counsel

2. As the United States Supreme Court has pointed out over the centuries, expressing what is certainly one of the most fundamental of American judicial doctrines,

“When the words of a statute are unambiguous, the first canon of statutory construction--that Courts must presume that a legislature says in a statute what it means and means in a statute what it says there--is also the last, and judicial inquiry is complete.”

Connecticut National Bank v. Germain, 503 US 249 (1992).

The Preliminary Materials section of the current IRC reveals that the language of section 7602 contained therein which is invoked as the authority for the summons in question is a re-codification of section 3614, section 3615 (a), (b) and (c), and section 3632(a)(1) of the Internal Revenue Code of 1939. This language took its present form in 1954, but was unchanged in meaning, as is noted by the United States Supreme Court:

“The legislative history of the Code supports the conclusion that Congress intended to design a system with interrelated criminal and civil elements. Section 7602 derives, assertedly without change in meaning, from corresponding and similar provisions in 3614, 3615, and 3654 of the 1939 Code.”

United States v. LaSalle National Bank, 437 U.S. 298 (1978), referencing H. R. Rep. No. 1337, 83d Cong., 2d Sess., A436 (1954); S. Rep. No. 1622, 83d Cong., 2d Sess., 617 (1954)

[Note: The court's reference to section 3654 of the 1939 Code is now out-of-date with the Code's current derivation table, which, as observed above, refers to 3614, 3615 and 3632. However, 3654, now omitted, simply reflected the authority given to collectors to supervise, summon and examine "all officers of internal revenue" and their books, records, etc. in section 3163 of the Revised Statutes, and has since been replaced with 26 USC 7602(b) by way of the Tax Reform Act of 1982. This will be discussed in detail below. -PH]

Table A of the Appendix to the 1939 code- “Derivation of Internal Revenue Code” (copy attached) reveals, in turn, the statutes-at-large which these code sections reflect, and which remain the current law of the land.

The content of these statutes can be separated into three categories:

1. Providing appropriate parties with the authority to administer oaths to witnesses and take testimony;

2. Specifications as to the classes of persons in regard to whom summonses and examinations can be undertaken; and
3. Specifications as to the purposes for which such summonses and examinations can be initiated.

As Congress has, in fact, specified the classes of persons in regard to whom summonses may issue, the first consideration of the legitimacy of any summons is whether the person in regard to whom it is issued is within those classes (and whether the scope of those classes conforms to the Constitution, of course). Only if this is established as being the case does the question then turn to whether the summons has been issued for an authorized purpose, and other considerations by which Congress and the courts have further qualified the exercise of this authority.

The pertinent words of the statute specifying the classes in regard to whom summonses may issue (Section 3173 of the Revised Statutes, as amended in 1919 and re-enacted as the current law in the Revenue Act of 1926) could not be more clear-- anyone can understand them without difficulty:

"... And if any person, on being notified or required as aforesaid, shall refuse or neglect to render such list or return within the time required as aforesaid, or whenever any person who is required to deliver a monthly or other return of objects subject to tax fails to do so at the time required, or delivers any return which, in the opinion of the collector, is erroneous, false or fraudulent, or contains any undervaluation or understatement, or refuses to allow any regularly authorized Government officer to examine the books of such person, firm, or corporation, it shall be lawful for the collector to summon such person...";

The draftsmen of the 1939 code, in representing this specification, do so with refreshing clarity:

"SEC. 3615. SUMMONS FROM COLLECTOR TO PRODUCE BOOKS AND GIVE TESTIMONY.

(a) GENERAL AUTHORITY.—It shall be lawful for the collector, subject to the provisions of this section to summon any person to appear before him and produce books at a time and place named in the summons, and to give testimony or answer interrogatories, under oath, respecting any objects or income liable to tax or the returns thereof. The collector may summon any person residing or found within the State or Territory in which his district lies; and when the person intended to be summoned does not reside and can not be found within such State or Territory, he may enter any collection district where such person may be found and there make the examination herein authorized. And to this end he may there exercise all the authority which he might lawfully exercise in the district for which he was commissioned.

(b) ACTS CREATING LIABILITY.—Such summons may be issued—

(1) REFUSAL OR NEGLECT TO COMPLY WITH NOTICE REQUIRING RETURN.—If any person, on being notified or required as provided in section 3611, shall refuse or neglect to render such list or return within the time required, or

(2) FAILURE TO RENDER RETURN ON TIME.—Whenever any person who is required to deliver a monthly or other return of objects subject to tax fails to do so at the time required, or

(3) ERRONEOUS, FALSE, OR FRAUDULENT RETURN.—Whenever any person who is required to deliver a monthly or other return of objects subject to tax delivers any return which, in the opinion of the collector, is erroneous, false, or fraudulent, or contains any undervaluation or understatement, or

(4) REFUSAL TO PERMIT EXAMINATION OF BOOKS.—Whenever any person who is required to deliver a monthly or other return of objects subject to tax refuses to allow any regularly authorized Government officer to examine his books.”

Clearly, summonses can only issue in regard to those who have refused or neglected to render a timely list or return upon receiving notification of a requirement to do so, or those required to deliver a monthly or other return of objects subject to tax. Furthermore, that these unambiguous words express the ongoing will of Congress could also not be more clear. These words have been the law for more than 130 years. Congress has re-enacted these very words over and over again, and has declined to modify them on at least two separate occasions in which other modifications were made to the section of which they are a part.

3. In its “Memorandum of Law in Opposition to Petition to Quash Summons”, Respondent has implicitly admitted that I am not within the classes reached by the summons authority granted by the statute. It does so by making no effort to argue that I am within those actual classes, but instead tries to suggest that, effectively, *there are no classes*, in defiance of the clear words of the statute. That is, Respondent argues that the *purposes* for which Congress has allowed it to issue summonses concerning those in the specified classes should be misconstrued so as to make its mere curiosity the determinant of the scope of the class to which its summons authority applies, thus expanding the “class” into every human being on the planet.

It suggests, for instance, that it is entitled to poke through records about me in order to determine if I have committed “*offenses connected with the administration or enforcement of the income tax laws*”. Respondent offers no evidence, or testimony under oath or affirmation, to the effect that I HAVE committed such offenses. Instead, it offers a statement by IRS Special Agent Richard Daily in which Special Agent Daily indicates *an interest in determining if evidence to this effect exists*. Respondent thus slyly seeks to treat the provisions of IRC 7602(b) (reproduced below) as providing the executive with an open-ended, undefined and unlimited authority to search through the papers and effects of, and records about, anybody for this purpose. That is, Respondent seeks to treat 7602(b) as furnishing the executive with the powers of a general warrant (also known as “writs of assistance”). General warrants-- one of the key offenses leading to the American Revolution-- are explicitly prohibited by the Fourth Article of Amendment to the Constitution of the United States of America:

“The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no

Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized.”

Needless to say, a general warrant is impermissible regardless of the actual language which might be invoked in a governmental effort to claim such authority. But in this case, the language invoked is *explicitly* contrary to Respondent’s misconstruction, anyway. Respondent is attempting to treat that language as meaning “offenses AGAINST the administration or enforcement of the income tax laws”, or “offenses HINDERING, or INCONVENIENT TO the administration or enforcement of the income tax laws”, in order to support its further suggestion that this language therefore authorizes executive action against anybody, just to see if “anybody” has committed any one or more of these undefined, or at least unspecified “offenses”.

However, the language of 7602(b) is: “...*offenses CONNECTED WITH the administration or enforcement of the income tax laws*” (emphasis added). I have already pointed out in my initial petition that only someone *engaged* in the administration or enforcement of the income tax laws can commit an offense *connected with the administration or enforcement of those laws*. In this context (as, indeed, in any other) “connected with” clearly and unambiguously means “involved in”, “proceeding from”, “incidental to”, etc.. It does not mean “having an impact upon”, nor could it. As noted above, even if Congress had elected to use such vague language as “having an impact upon” or its equivalent, and even had it intended to refer to “*offenses inconvenient to the administration or enforcement of the income tax*”, rather than “*offenses connected with the administration or enforcement of the income tax laws*”, in doing so it would have

been legislating contrary to the purposes and provisions of the Fourth Amendment to its authorizing Constitution, by attempting to authorize a general warrant.

In fact, 7602(b) is the current code section reflecting the authority first spelled out in section 3163 of the Revised Statutes. The evolution of that language clarifies the meaning of the current section. In section 3163 we find:

*“Every supervisor, under the direction of the Commissioner, shall see that all laws and regulations relating to the collection of internal-taxes are faithfully executed and complied with; and shall aid in the prevention, detection, and punishment of any frauds in relation thereto, and examine into the efficiency and conduct of all officers of internal revenue; and for such purposes he shall have power to examine all persons, books, papers, accounts, and premises, to administer oaths, and to summon any person to produce books and papers, or to appear and testify under oath before him, and to compel a compliance with such summons in the same manner as collectors may do.
...”*

Paragraphs (a) and (c) of section 3654 of the 1939 code, by which section 3163 of the Revised Statutes was represented in that code, put it as follows:

“SEC. 3654. GENERAL POWERS AND DUTIES RELATING TO COLLECTION.

(a) COLLECTORS.—Every collector within his collection district shall see that all laws and regulations relating to the collection of internal revenue taxes are faithfully executed and complied with, and shall aid in the prevention, detection, and punishment of any frauds in relation thereto. For such purposes, he shall have power to examine all persons, books, papers, accounts, and premises, to administer oaths, and to summon any person to produce books and papers, or to appear and testify under oath before him, and to compel compliance with such summons in the same manner as provided in section 3615.

(b) DEPUTY COLLECTORS.—Every deputy collector shall have the like authority in every respect to collect the taxes levied or assessed within the portion of the district assigned to him which is by law vested in the collector himself; but each collector shall, in every respect, be responsible, both to the United States and to individuals, as the case may be, for all moneys collected, and for every act done or neglected to be done, by any of his deputies while acting as such.

(c) INTERNAL REVENUE AGENTS.—Every internal revenue agent shall see that all laws and regulations relating to the collection of internal revenue taxes are faithfully executed and complied with, and shall aid in the prevention, detection, and punishment of any frauds in relation thereto.”

Those engaged in the administration or enforcement of the income tax laws may well have invited and authorized broad scrutiny of their related activities, affairs, records and so forth at the mere initiative of the executive branch for which they work, as a part of their voluntary election to be so engaged. Americans such as myself, who are not so engaged, have made no such invitation or authorization.

In any event, it is not necessary to proceed with this point. However much Respondent seeks to conflate the language of 7602(b) with that of the actual statutes underlying, and controlling the meaning of, the code language presented at 7602(a), nonetheless 7602(b) expands only the PURPOSES for which the summons authority can be invoked, not the CLASSES OF PERSONS in regard to whom that authority can be invoked. The section says so plainly:

*“(b) **Purpose** may include inquiry into offense
The **purposes** for which the Secretary may take any action described in paragraph (1), (2), or (3) of subsection (a) include the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws.”*
(Emphasis added)

4. Respondent makes a different, but identically invalid attempt to evade the clear and necessary limitations placed in the law by Congress with its references to other **purposes** for which the summons authority can be invoked, particularly referring to that involving “*ascertaining the correctness of any return*”. Again, those **purposes**, even without further discussion, DO NOT broaden the limited classes of persons concerning whom that authority can be exercised, which classes Congress has directly and explicitly defined. Nor could they, even had Congress been careless with its construction.

After all, even had the language referring to the purpose of “*ascertaining the correctness of any return*” which Respondent cites in its “Memorandum of Opposition”

been produced in isolation-- without the related specifications as to how the authority mentioned was to be exercised, and in regard to whom-- that language would also amount to the authorizing of a general warrant, in defiance of the Fourth Amendment of the Constitution, and would thus be void. That language, more completely transcribed, includes the purposes of “*ascertaining the correctness of any return or for the purpose of making a return where none has been made*”. Were these mere **purposes** taken as establishing or broadening the **classes of persons** in regard to whom the summons authority can be exercised, that authority would be without limits. Every human being on the planet has either made a return, “*ascertaining the correctness of which*” would then serve as a pretext for unparticularized, warrantless scrutiny at the whim of a bureaucrat; or has NOT made a return-- the possible need for the making of which would then serve as the requisite pretext.

Happily, Congress was not sloppy, and the purposes provided for in the law do not stand in isolation, but are expressly circumscribed by the clear and unambiguous specification of those in regard to whom they can be invoked. Within those classes the bureaucracy has a free hand-- subject, of course, to judicial oversight as provided by Congress in the law and as construed in *U.S. v. Powell*, 379 U.S. 48 (1964), and similar rulings by the Courts over the years.

(In the same vein, the provision by Congress of a petition-to-quash mechanism by which the jurisdiction of the district courts is invoked can only be for the purpose of exercising supervision over the executive, and does not constitute a reversal of burden of proof or presumption. The Fourth Amendment stands over the statutory scheme enacted by Congress within which this petitioning procedure operates. Quirks of this scheme

notwithstanding, the executive becomes the initial moving party when it issues a summons in the first place, thus inviting objection, and bearing the burden of proving the propriety of its actions.)

5. Contrary to Respondent's poor scholarship and erroneous assertions in its "Memorandum of Opposition", the purpose of "ascertaining the correctness of any return" was not added to the law in 1919. That purpose was already expressed in the law in 1873:

"...whenever any person who is required to deliver a monthly or other return of objects subject to tax fails to do so at the time required, or delivers any return which, in the opinion of the collector, is false or fraudulent, or contains any undervaluation or understatement, it shall be lawful for the collector to summon such person...";
R. S. 3173

An examination of the 1873 enactment and the current relevant statute-at-large, section 1115 of the Revenue Act of 1926, containing, and re-enacting, the text of section 3173 of the Revised Statutes as amended by the Revenue Act of 1919-- both of which are attached for the Court's convenience-- reveals that the 1919 amendment made no change to this provision. In what can only be seen as part of a broad and deliberate effort to confuse the Court, though, Respondent refers to, and then quotes in a footnote on page 7 of its "Memorandum" one paragraph-- a "**purposes**" paragraph-- of a different section of the 1919 act (section 1305):

"The Commissioner, for the purpose of ascertaining the correctness of any return or for the purpose of making a return where none has been made, is hereby authorized, by any revenue agent or inspector designated by him for that purpose, to examine any books, papers, records or memoranda bearing upon the matters required to be included in the return, and may require the attendance of the person rendering the return or of any officer or employee of such person, or the attendance of any other person having knowledge in the premises, and may take

his testimony with reference to the matter required by law to be included in such return, with power to administer oaths to such person or persons.”

Respondent refers to this paragraph as “the full text” of the section, but this is a lie.

What has been left out are the preceding two paragraphs, the second of which establishes the context and limitations of the paragraph presented by Respondent, which says:

“Whenever in the judgment of the Commissioner necessary he may require any person, by notice served upon him, to make a return or such statements as he deems sufficient to show whether or not such person is liable to tax.”,

making clear that the portion slyly excerpted for the Court’s attention amounts to nothing more than the limited authority confined to the specified class of persons reflected in, and underscored by, the language of section 3615(b)(1) of the 1939 code:

*“(b) ACTS CREATING LIABILITY.—Such summons may be issued—
(1) REFUSAL OR NEGLECT TO COMPLY WITH NOTICE REQUIRING RETURN.—If any person, on being notified or required as provided in section 3611, shall refuse or neglect to render such list or return within the time required, or
...”*

Furthermore, even if the language selectively quoted by Respondent HAD been a new addition to the law, and HADN’T been qualified by the missing preceding paragraph, it in no way repeals the pre-existing and continuously-maintained direct and explicit specifications as to the classes in regard to which the summons authority applies; and if it were nonetheless misconstrued as defining the class of persons to which that authority applies, it would run afoul of the same general warrant infirmity discussed earlier, and stand in violation of the Fourth Amendment.

Finally, section 1305 of the Revenue Act of 1919 is not, in fact, a statute from which the authority reflected in 26 USC 7602-- the section of code cited by the IRS in issuing its summonses-- is derived.

6. IRS Agent Richard Daily, whose statement Respondent offers in its response to my petition, actually has no personal knowledge of matters relevant to this contest, and asserts none. Thus, his statement is legally meaningless in regard to any aspect of this contest.

The issue here is whether I am among those classes of persons in regard to whom a summons may be issued. Daily's presentations as to WHY he wants to poke through my papers and effects (which Congress recognizes as including records kept about me by others) without the benefit of a warrant (much less a warrant properly supported by a credible allegation of personal knowledge of the commission of a cognizable offense, asserted at the risk of prosecution for perjury and identifying the particular place where evidence of that offense has been seen by the affiant, and its particular character) does not address that issue in any way whatsoever, and appears to have been furnished for no purpose but to confuse the Court. The same may be said of virtually everything else presented in Respondent's "Memorandum", including its, and Agent Daily's, gratuitous efforts to paint me as a villain with entirely irrelevant (and unsupported) rhetoric.

In fact, I am not a villain-- I am simply the author of a book the IRS is desperately eager to suppress. The misapplication of the law being contested here is merely the latest in a long series of efforts toward that end. In this case, it is an attempt to accomplish the suppression of my book by suggesting to potential readers that what I am having to deal with here is what awaits them as well, should they be so out-of-control as to seek out information for themselves, rather than be confined in their knowledge to the carefully selected and self-serving tidbits fed to them by the Internal Revenue Service.

7. If I and my company are not among the classes about whom summonses can be issued under the authority reflected at 26 USC 7602, nothing else is relevant and these summonses must be quashed. The only evidence in the record that is pertinent to this issue-- my affidavits, provided to the District Court with my petition, and to this Honorable Court with this brief-- establish that I and my company are NOT among those classes. This evidence remains uncontroverted, and must thus prevail; further, and in any case, the language of the statutes are perfectly clear, entirely support my position, and deny the government the authority to issue summonses in regard to me or my company.

PRAYER

Appellant prays this Honorable Court to:

- A. Remand this case back to the District Court and command the District Court to order the summons quashed,
- or
- B. Alternatively, to enter an order quashing the summons,
- and
- C. Grant any such further relief to which appellant might be justly entitled.

Dated this the 27th day of November, 2006.

Respectfully submitted,

Peter Eric Hendrickson

Attachments:

- Section 3173 of the Revised Statutes in the original.
- Section 1305 of the Revenue Act of 1919
- Section 1115 of the Revenue Act of 1926-- the current Statute-At-Large establishing the relevant summons authority reflected in each Internal Revenue Code, including the current version-- containing, and re-enacting, the text of section 3173 of the Revised Statutes as amended by the Revenue Act of 1919.
- Section 3615 of the Internal Revenue Code of 1939
- Page 532 of the Internal Revenue Code of 1939: Table A- Derivation of Internal Revenue Code
- Petitioner's affidavits

Also attached for the convenience of the Court:

- The District Court order being appealed
- The District Court docket sheet

AFFIDAVIT

State of Michigan

County of Oakland

Before the undersigned, an officer duly commissioned by the laws of Michigan, on this 24th day of April, 2006, personally appeared Peter E. Hendrickson who, having been first duly sworn, deposes and says:

I am of competent age and mind.

I am a private-sector, non-federally-connected individual.

I have never refused or neglected to render any federal-tax-related list or return within the time required upon being notified or required to do so.

I am not, and never have been, required to deliver a monthly or other return of objects subject to tax.

I am not, and never have been, engaged in the administration or enforcement of any internal revenue laws.

Witness: _____

Sworn and subscribed before me this ____ day of _____, A.D. 2006

The Appellee's response to my opening brief is not available in an electronic format, and so cannot be included in this presentation. However, its content (which is really far too dignified a term for what is entirely-- and revealingly-- devoid of substance) is thoroughly discussed in my reply, which follows.

REPLY TO APPELLEE'S BRIEF

1. I will not burden the court with a tedious recital of background details, as such details are entirely superfluous to the issue lying before it. As I pointed out in my opening brief and as the United States Supreme Court, and this Honorable Court as well, have observed so often and in such appropriately unambiguous terms that extensive citations would be an offense to the dignity of these proceedings, it is the very essence of the Rule of Law that:

“When the words of a statute are unambiguous, the first canon of statutory construction--that Courts must presume that a legislature says in a statute what it means and means in a statute what it says there--is also the last, and judicial inquiry is complete.”

Connecticut National Bank v. Germain, 503 US 249 (1992).

It matters not at all what fancies, purposes or ambitions animate Respondent; what anyone imagines would be the consequence of upholding the law as written; or any other consideration. What matters is what the law says. Indeed, if the law does not prevail as written, then Respondent, being entirely a creation of the law, has no authority to be acting at all.

It is telling, that Respondent, on the other hand, devotes a good deal of its brief to the exercise of its imagination on what it purports to be “background”, including even extensive assertions about matters taking place, or having taken place, entirely outside this circuit. This exercise is a simple admission of bad faith on the part of Respondent. Recognizing its inability to prevail based on the evidence and the law, Respondent wishes to seduce this Honorable Court into abandoning the rule of law and making a decision based what Respondent imagines to be “good policy” instead. One winces at the very idea that it is necessary to point out to the United States Department of Justice that any

governmental “policy” or “purpose” the conduct of which requires, or even benefits from, a compromise of either the rule of law in general, or any more specific element of our Constitutional structure, is INHERENTLY bad policy. As the Supreme Court observed, when applying this self-evident principle in a specific instance:

“If the exercise of Constitutional rights will thwart the effectiveness of a system of law enforcement, then there is something very wrong with that system.”
Escobedo v. Illinois, 378 US 478, (1964),

2. Respondent concedes this contest immediately in its brief by gratuitously assigning the appellation of “taxpayer” to me even before the opening paragraph of its brief (doing so in its “Glossary”). In so doing, Respondent implicitly admits that the summons authority at issue in this action is not at all of the broad, “any person” character which Respondent overtly asserts, but is, rather, confined to particular persons who are explicitly subject to the internal revenue law it seeks to invoke. Otherwise, Respondent would be perfectly confident and at ease referring to me as “Private Citizen Hendrickson” for instance, or even just “Hendrickson”, or “Petitioner.” Instead Respondent seeks to hypnotize this Honorable Court into reflexively thinking of me as a “taxpayer” by incessant repetition of the “taxpayer” appellation, managing to deploy the term fully 77 times within a mere 23 pages of double-spaced text. As is consistent with its entire approach in this matter, Respondent attempts to have the tail wag the dog by trying to treat me as among those subject to the authority it wishes to invoke in order to fish for evidence that I am.

3. Respondent offers numerous case citations, and discussions of same throughout its brief. All are irrelevant. First of all, as noted above, the statutory language involved in the instant case is clear and unambiguous. No interpretation of previous interpretations is needed or proper. Secondly, none of the litigants in the cases cited sought to dispute that they were subject to the summons authority in the first place, on the basis of the limiting statutory specifications of that authority. Instead, in each such case the petitioner or defendant let the presumption of their inclusion in the classes to which that authority applies stand unchallenged (rightly or wrongly, as may have been the case in each individual instance).

4. Respondent closes its brief with another concession of the contest, elaborately making the ridiculous assertion that the IRC of 1954 constitutes an enacted replacement of all prior internal revenue statutes. Respondent does so for the simple reason that it is incapable of successfully arguing that I fall within the classes to which the summons authority is clearly confined by the plain language of the actual statutes, and thus seeks to wish that language away in favor of its self-serving perception of the “any person...” expression in the 1954 code. Since Respondent has just spent considerable ink in a futile attempt to suggest that the actual statutory language relevant to the issue has the same limitless meaning which it wishes to ascribe to the language of 7602 in the 1954 code before retreating to this final “argument”, the whole exercise would be of an almost amusing character were it not being conducted by highly-paid public servants in an effort to subvert the rule of law.

So, in the end Respondent's argument boils down to the following: The statutes don't count any more-- the 1954 IRC supplanted them, and since Respondent (or its client) reads the language of section 7602 in the 1954 IRC as expressing a limitless authority, the IRS has such authority. (In this regard alone, Respondent is being consistent in its efforts: It continues its attempt to evade the specifications Congress incorporated in the authority reflected at 7602, and treats that authority as a general power to poke through anyone's affairs, without probable cause, without a contract or other form of waiver-- in a word, without limit.)

The fact is, Congress DID circumscribe the summons/examination authority, properly confining its application to those already established as being involved in tax-related activities by membership in the classes specified in the law. Respondent (or its client) chafes under this limitation, to be sure, but it is there nonetheless, and for good reason. Anything to the contrary would be of the abusive character of a general warrant, under which agents of the executive, upon noticing a shed on a man's property, for instance, would demand access, just in case something subject to a tax might be found inside.

(Respondent invites us to distinguish the instant case from considerations of this sort by suggesting that third-party records are not afforded legal protections against speculative fishing expeditions, but this is not only wrong for several reasons, it is also immaterial. The issue here is not the character of what is being sought, or where from, but the specific authority under which the seeking is done, and the limits incorporated into that authority. The summons at issue here invokes the law reflected at 7602 as its authorization to act. If Respondent wishes to assert that it needs no authorization to

scrutinize third-party records, or has such authorization from another statute, I suppose it can attempt that argument. But it does not.)

A complex series of peripheral assertions are incorporated into Respondent's new "argument" in an effort to confuse the issue, but they represent no increase in the breadth or depth of Respondent's position-- because there is none to be found. For instance, Respondent suggests that, since the tax system contains provisions for self-assessment, everyone on the planet has been made, willy-nilly, an income tax administrator and/or enforcer...?! This absurd argument (by the reasoning of which the fact that we are all expected to abide by local traffic laws when driving would make us all members of the local police force-- where do I go to collect my paycheck?) is merely a new version of Respondent's ongoing effort to suggest that the classes specified by Congress in regard to the summons/examination authority is really one class: everyone. Significantly, though, it is also another tacit acknowledgement of the distinction Respondent seeks to deny. If the authority reflected by 7602 is to be taken as being as limitless, as Respondent suggests, whether one is involved in the administration or enforcement of the internal revenue laws would be entirely immaterial.

To address each thread of argument in Respondent's complex effort to mislead, misdirect, and, at bottom, plead for release from the limitations Congress, and the Framers, placed upon it, would be to largely repeat what has already been presented in my initial brief. Instead, I will rely upon that presentation in this regard.

However, I will briefly revisit, and expand upon, the discussion in that brief of the distinctions between the language of a mere code as it relates to that of the actual Statutes at Large, although with the caveat that Respondent's reliance upon its mistaken views of the significance of the 1954 code would not avail it even if its views could be defended. Were the language of the code to be taken as the language of the law, it would fail on Constitutional grounds (and this without needing to consider any distinction that might be argued with regard to "third-party" records as opposed to "first-party" records, for 7602 is purported to reflect authority relating to both varieties).

As is clearly indicated by the attached portion of Table II of the report on Derivations Of Code Sections Of The Internal Revenue Codes Of 1939 And 1954 published on January 21, 1992 by the Joint Committee On Taxation-- and as is plainly and repeatedly stated by the United States Supreme Court:

"...[7602] has its ascertainable roots in the 1939 Code's 3614 and, also, 3615 (a)-(c)..."

Donaldson v. United States, 400 U.S. 517 (1971)

"The legislative history of the Code supports the conclusion that Congress intended to design a system with interrelated criminal and civil elements. Section 7602 derives, assertedly without change in meaning, from corresponding and similar provisions in 3614, 3615, and 3654 of the 1939 Code."

United States v. LaSalle National Bank, 437 U.S. 298 (1978), referencing H. R. Rep. No. 1337, 83d Cong., 2d Sess., A436 (1954); S. Rep. No. 1622, 83d Cong., 2d Sess., 617 (1954),

While the 1954 IRC did become the current official "prima facie evidence" of the law upon its "enactment", it did not replace and supersede the statutes it reflects. Enacted law informed by, and operating on, its own authority is not derived from anything-- it is enacted law informed by, and operating on, its own authority.

Respondent elaborately attempts to mislead this Honorable Court in this regard, nonetheless. For instance, Respondent declares that the current language appearing in Title 26 “*corresponds exactly to the text Section 7602 as it appears in the Statutes at Large that enacted the Internal Revenue Code of 1954... (sic)*”, continuing its effort to misrepresent the 1954 code as being wholly enacted statutes, and implying that the current Title 26 language is a codification of the 1954 “statute”.

In fact, the current Title 26 language IS the 1954 code language. As the very first paragraph of the introductory “Preliminary Materials” section of the IRC of 1986 declares:

ACT AUG. 16, 1954, CH. 736, 68A STAT. 3
The following tables have been prepared as aids in comparing provisions of the Internal Revenue Code of 1954 (redesignated the Internal Revenue Code of 1986 by Pub. L. 99-514, Sec. 2, Oct. 22, 1986, 100 Stat. 2095) with provisions of the Internal Revenue Code of 1939.

As this explanatory statement indicates, the current (1986) code derivation tables DO NOT indicate any derivation from the IRC of 1954 at all, but directly and exclusively reference the 1939 code (which has, in turn, its own derivation tables to the Statutes at Large, already provided for the convenience of the court with my opening brief.)

The United States Supreme Court offers us further guidance on the issue of statutory construction generally:

“By 1 U.S.C. 54(a), 1 U.S.C.A. 54(a) the Code establishes 'prima facie' the laws of the United States. But the very meaning of 'prima facie' is that the Code cannot prevail over the Statutes at Large when the two are inconsistent.”
Stephan v. United States, 319 U.S. 423 (1943)

The section 1 USC 54(a) to which the court refers is now 1 USC 204:

Title 1 § 204. Codes and Supplements as evidence of the laws of United States and District of Columbia; citation of Codes and Supplements

In all courts, tribunals, and public offices of the United States, at home or abroad, of the District of Columbia, and of each State, Territory, or insular possession of the United States—

(a) United States Code.— The matter set forth in the edition of the Code of Laws of the United States current at any time shall, together with the then current supplement, if any, establish prima facie the laws of the United States, general and permanent in their nature, in force on the day preceding the commencement of the session following the last session the legislation of which is included: Provided, however, That whenever titles of such Code shall have been enacted into positive law the text thereof shall be legal evidence of the laws therein contained, in all the courts of the United States, the several States, and the Territories and insular possessions of the United States.

We are reassured, in *Darby v. Cisneros*, 509 U.S. 137 (1993), that nothing has changed in the years since *Stephan v. United States*:

“We note that the statute as codified in the United States Code refers to “any form of reconsiderations,” with the last word being in the plural. The version of 10(c) as currently enacted however, uses the singular “reconsideration.” See this not supra, at 138. We quote the text as enacted in the Statutes at Large. See Stephan v. United States, 319 U.S. 423, 426 (1943) (“[T]he Code cannot prevail over the Statutes at Large when the two are inconsistent”).

As has been previously observed (in my initial brief), the House Office of the Law Revision Counsel confirms the observation of the Supreme Court in *United States v. LaSalle National Bank* cited above, and the attached Joint Committee On Taxation’s presentation of the sources of authority for the 1939 and 1954 code sections to the effect that Title 26 (the IRC) is not, in fact, enacted into “positive law”:

“Certain titles of the Code have been enacted into positive law, and pursuant to section 204 of title 1 of the Code, the text of those titles is legal evidence of the law contained in those titles. The other titles of the Code are prima facie evidence of the laws contained in those titles. The following titles of the Code have been enacted into positive law: 1, 3, 4, 5, 9, 10, 11, 13, 14, 17, 18, 23, 28, 31, 32, 35, 36, 37, 38, 39, 40, 44, 46, and 49.”

United States House of Representatives Office of the Law Revision Counsel

Thus (again, as noted unambiguously by the United States Supreme Court in LaSalle), section 7602 is not legal evidence of the law, but is merely prima facie evidence of the Statutes at Large reflected therein-- an unfortunately distorted reflection. The actual language of the relevant Statutes at Large has been laid out in exhaustive detail in my initial brief. The refreshingly clear and unambiguous 1939 code representation of the pertinent portions of those Statutes will serve for purposes of review here:

“SEC. 3615. SUMMONS FROM COLLECTOR TO PRODUCE BOOKS AND GIVE TESTIMONY.

(b) ACTS CREATING LIABILITY.—Such summons may be issued—

(1) REFUSAL OR NEGLECT TO COMPLY WITH NOTICE REQUIRING RETURN.—If any person, on being notified or required as provided in section 3611, shall refuse or neglect to render such list or return within the time required, or

(2) FAILURE TO RENDER RETURN ON TIME.—Whenever any person who is required to deliver a monthly or other return of objects subject to tax fails to do so at the time required, or

(3) ERRONEOUS, FALSE, OR FRAUDULENT RETURN.—Whenever any person who is required to deliver a monthly or other return of objects subject to tax delivers any return which, in the opinion of the collector, is erroneous, false, or fraudulent, or contains any undervaluation or understatement, or

(4) REFUSAL TO PERMIT EXAMINATION OF BOOKS.—Whenever any person who is required to deliver a monthly or other return of objects subject to tax refuses to allow any regularly authorized Government officer to examine his books.”

So, Respondent’s extensive presentation of the history of the 1954 code, and 7602 therein in particular, is merely a waste of ink in a vain effort to make the code appear to be of greater significance than it clearly is, and to justify its attempt to claim a power both unauthorized by Congress and abhorrent to the Constitution under which it operates. Respondent’s elaborate disputation of my reading of the history of the legislative intent now reflected at 7602(b) (apparently out of loyalty to its, “*We all work for the IRS now*” fantasy), in a footnote to this exercise, is a similar effort at misdirection. My arguments

do not rest on that legislative intent to any degree at all, or the soundness of my analysis in that regard (by which I continue to stand, but without further elaboration at this time).

As I have previously observed, 7602(b) is a **purposes** element, not a class element.

7602(b) adds to the reasons for which a summons may issue in regard to a member of the specified classes-- it DOES NOT add to, expand, or make fuzzy the membership of those classes, the specifications of which are clearly and unambiguously spelled out in the law.

Wherefore Appellant again prays this Honorable Court to:

D. Remand this case back to the District Court and command the District Court to order the summons quashed,

or

E. Alternatively, to enter an order quashing the summons,

and

F. Grant any such further relief to which appellant might be justly entitled.

Dated this the 9th day of January, 2007.

Respectfully submitted,

Peter Eric Hendrickson

Attached for the convenience of the court:

- Page 95 of the Joint Committee On Taxation Derivations of Code Sections of The Internal Revenue Codes of 1939 and 1954.

Shocked at what you've just learned?

You should be furious, too-- especially if you've ever been "audited". "Audit" is just another IRS name for "examination".

To learn the rest of what every American needs to know about the income tax and the IRS, read

[Cracking the Code](#) [The Fascinating Truth About Taxation In America](#)

"...a judicious and thoughtful work written by an American patriot deeply dedicated to the rule of law." "Skepticism and doubt will slowly be replaced with certainty and conviction as Hendrickson systematically walks his readers through the law and the tax code's maze of confusion."

Steve Thomas, The Mackinac Center for Public Policy, Midland, Michigan

Visit www.losthorizons.com for more information.

If you're interested in reading the statutes quoted in this brief in the original, you'll find them all on the '[Cracking the Code-...](#)' Companion CD, available at www.losthorizons.com/CD.htm

More Reader Comments About 'Cracking the Code-...'

"First off thank you for writing it!" "I now realize the amount of work that you have put into this... I pray that tens of thousands purchase it. Again thanks!!!"
Ed Paquette, Canton, North Carolina

"Thank you so much for your exquisitely documented and beautifully written "Cracking the Code"- "This book is a masterpiece of analysis, clarity and revelation." "This is brain candy for patriots!"
Christiane Sauter, Syracuse, New York

"I would like to pick up at least 10 copies of your book for friends and family..."
Charles Shiflett, Marietta, Georgia

"BRAVO! You are an excellent writer and I certainly feel informed enough to begin my challenge of our Income Tax laws."
Patrick Mooney, The Institute of Unlearning (www.unlearning.org)

"Wonderful Book!!! Thank you for your work!"
Michael-Edward, Deland, Florida

"Your book gave me a much deeper understanding into what this is all really about, and a better idea of how to defend myself against the monster." "I enjoyed your style of writing, as it does bring greater clarity to a very complicated set of problems, one building upon the next."
Bill Woodrow, Damascus, Maryland

"I have been studying this subject for 10 years and this is, by far, the best work I have seen on the subject. Not only is it enlightening, but it tells you how to proceed to get your money back if you should choose to do so. Thanks for your work."
Brad Parsons, Cleburne, Texas

"...I just recently read your book 'Cracking the Code' and I love it. I have been studying the tax "problem" for about 6 years now and your book really crystallizes everything."
Karl Weatherly, Ketchum, Idaho

"All American Citizens who truly love their freedom and have a healthy skepticism of the federal government will add this book to their evidentiary foundation..." "...it's a beautiful thing you've done."
John Carpenter, Ann Arbor, Michigan

"Thank you so much for a well written book. It really gave me a lift."
Clyde H Shaulis, Jr., Erie, Michigan

"I just finished reading Cracking the Code yesterday and I must congratulate you on this fine piece of work. I have spent several thousand hours in the law library researching these and other legal issues, and your book is a masterpiece."

Gerald Brown, Ed. D., author of 'Cooperative Federalism' and co-author of 'In Their Own Words'

"After reading your book, I knew that you had found the answer that everyone has been looking for."

Arthur Pollock, Perryville, Maryland

"...the most important book about the federal income tax that I have ever read (and I've read some two dozen in twenty years)..."

Pitman Buck Jr., author of 'The Colossal Fraud of Involuntary Perjury'

"If you are looking for the clear and simple Truth in the deliberately convoluted maze of Federal tax law, this is the one book you must read."

Steve in Boston

"...haven't been able to put it down. Great information and fabulously put together!"

Bart Goss, Stockbridge, Georgia

"Thanks for the wonderful book."

Charley Harman, Black Diamond, Washington

"Great stuff! Thanks... ..for an excellent read and all the investigative historical research. ...I can now move forward with confidence."

Ron Flick, Roland, Arkansas

"...your book confirms my understanding of the fraud." "I have recommended this book to many..."

Jeff G. Pemberton, Little Rock, Arkansas

"Excellent material..." "You appear to have solved the puzzle, for which I am most grateful."

James W. Sisk, Goodlettsville, Tennessee

"This is a fabulous book I would highly recommend..."

Larry Golson, Montgomery, Alabama

"...of everything I've read in the last 15 years, this is certainly the clearest explanation I have ever seen."

Sue Kennedy, Sun Valley, California

"Excellent work. You have demystified the most misunderstood and misinterpreted elements of the so-called tax laws so that anyone with an enquiring mind can easily see how these codes have been used to steal American's labor for over fifty years. In particular, I enjoyed your philosophical and ideological commentaries on the nature of law, how it works, and why law must operate the way it was designed.."

Grant Sterling, author of 'Forbidden Property: What You Don't Own Can Hurt You!'

"I have read your CtC book twice. What a masterpiece! As a CPA and CFP (Certified Financial Planner), I had always suspected that something was wrong with the tax system." "I am telling all of my clients about your book and I am helping them file past due or amended returns to obtain their rightful refunds."

Don Gray, Portage, Michigan

"...one of the best I have read on the subject and I have been studying the subject for over 30 years."

Bill Richards, Newport News, Virginia

"I consider your book to be one of my most prized possessions. Thank you."

Darrell Berg, Milton, New York

"Read the book in about 2 days. Very well done. I have been looking at the issue for about 5 years and you distill the info down in a way even the newbies can absorb. Well worth the asking price. I hope this really sells."

Ed Wahler, Fletcher, North Carolina

"Thank you for your superb work..."

Chet West, Woodland Park, Colorado

"I cannot express how helpful 'Cracking the Code' has been... Once I picked up your book, setting it down was not an option! Who could have guessed that a sound grasp on what the law ACTUALLY SAYS could utterly banish the multifarious voices of misinformation streaming from the bureau."

J. K., Rhinelander, Wisconsin

"Excellent..."

J. J. W., Akron, Ohio

"Loved your book Cracking The Code."

Bill Harding, Hudson, Michigan

"Received your book yesterday. Started reading at 11 PM, finished at 4 AM." "I have 16 feet (literally 16' 4.5") of documents supporting just about everything in your book." "Your book should be required reading for every lawyer before being admitted to any Bar." "I hope you sell a million of them."

John Green, Spring, Texas

"Great Book."

Richard DeSimone, Columbus, Ohio

"Greetings! I want to thank you heartily for the fine book 'Cracking the Code.'"

Betsy Dettloff, Rochester Hills, Michigan

"Your book is excellent..."

Arnold Leibowitz, Los Angeles, California

"I found the book to be extremely beneficial even though I was fairly knowledgeable on the subject prior to reading the book." "It is definitely on my list of 'recommended reads. Thanks for a great book."

Phil Patana, St. Louis, Missouri

"...I appreciate your book greatly..."

Jeffrey T. Maehr, Pagosa Springs, Colorado

"Your book gives me a great boost in my determination..." "Thanks for your great book as I will use it as a reference in the future."

T.L. Peck, Lyman, South Carolina

"EXCELLENT" "...very well written and accurate." "... I would highly recommend."

Dave Wissel, Lebanon, Ohio

"I am SO grateful for your book."

Nancy in Massachusetts

"I've just started reading the book a couple of days ago. Talk about mind blowing. Your book is really helping me to understand what the tax system is all about."

Elizabeth Larsen, Midland, Michigan

"What a great book!"

John B. Gartner, West Chester, Pennsylvania

"I very much enjoyed reading it and will be recommending it to many..."

K. B., Omaha, Nebraska

"...a valuable tool, and a wealth of knowledge." "Thank you for all your research..."

Arleen Miller, Page, Arizona

"After receiving CtC I read it in a day or two (every spare minute I could get). It is the best book-- the best material-- I have read yet on the income tax issue."

"Thank you for your research and your great book..."

Robin Kartchner, Pleasant Grove, Utah

"Wow!!!! I've been studying this for 10 years and haven't gotten anything as clearly as you have put it in your book. I will be ordering more copies to put into the hands of everyone I know!! I cannot thank you enough for your time and research."

Joyce Cox, Afton, Wyoming

"Thank you for the most informative, wonderful book I have read in ages."

Andy Valisalo, Ft. Lauderdale, Florida

"...one of the best, most readable [books] I have found in my 20 years of studying the IRS and the tax code, rules, regulations and administrative procedures."

Steve Blumenthal, Salinas, California

"...an excellent book..."

Carolyn Gard, Houston, Texas

"I wanted to drop you a quick note to tell you how much I appreciate the level and quality of research you've obviously undertaken to write this book." "...I think your book is probably one of the most cohesive presentations I have read on the subject of the federal income tax."

R. L., San Diego, California

"...very enlightening... Thank you very much..."

Holland V. Corbitt, Loganville, Georgia

"I think your book is the best and most thorough analysis of the "Income Tax" law. The book is extremely well written. Almost no one has written about this subject with the clarity and precision you have in your book." "I think your book is the one everyone... ..should read."

Joe Wert, Arlington, Texas

"Your book is exhaustively researched and a must have for anyone who is considering removing the government leech from their backside. Great Stuff!"

Rick Jaensch, Annandale, Virginia

"I want to express my congratulations and my gratitude for such an exhaustive and thorough work as 'Cracking the Code'". "[I found it] extraordinarily enlightening."

Carl Stewart, Saint Cloud, Florida

"...the best info I have ever read."
Charles Boulton, LaCenter, Kentucky

"Kudos to a well researched and well presented book. It's about time that someone has printed a book that accurately describes the meaning and intent of the tax laws."

Thom Anderson, Annapolis, Maryland

"Wow! You've created a masterpiece..." "I too am walking taller today after reading 'Cracking the Code'. Thank you very much for writing it..." "...you've given us the knowledge needed for asserting a proper legal defense."

Michael Olsen, Wellsville, Utah

"Thank you for writing 'CtC'; it is most excellent, in quality of research, style and clarity. I agree with you that this is the most important issue for the people of this nation. I have recommended your book to all my compatriots in the fight against fraud."

Doug Eades, Copley, Ohio

"I have finished reading 'Cracking the Code' --it's excellent. It puts the government's sham of fraud & extortion into perspective. It finally all makes sense! I'm recommending your book to everyone I know."

Ron C. Rector, Broadview Heights, Ohio

"Thanks for all the work, research, and courage to act that you have put forth. I've been hammering away at understanding this ugly mess for years. The research and writings of so many other people, for which I've spent thousands of dollars, can't hold a candle to your laser..."

Val-David Smithson, Reno, Nevada

"Thank you for writing your fascinating and informative book. 'Cracking the Code' is the first book that I have read which offers a comprehensive explanation and viable resolution. Your book has been the key to unlocking the Tax-Code puzzle"

Carl Olsen, Colorado Springs, Colorado

"I have spent over \$5000 on information regarding the IRS, and I consider your \$20 book the best piece of information that I have found. Thank you."

Judy E., Raleigh, North Carolina

"I really have enjoyed your book and companion CD. Both are well done- best I've seen from anyone, and I have read extensively..."

John Peacock, San Diego, California

"'Cracking the Code' has shocked and amazed me. Everything checks out... a more important book has never been written. Reading it is like taking the red pill in the movie 'The Matrix'. Thanks for showing me just how deep the rabbit hole goes."

Thomas H. deSabla, Silver Springs, Maryland

"Many have attempted to research and sift the data, but your book and website alone... ..separate truth from error substantively and consistently. Your explanations are always cogent and clear... You have given me the tools to be upfront with this information to my acquaintances credibly and authoritatively.

Thank you..."

John J. Bulten, Tulsa, Oklahoma

"Your book was fabulous. It was concise, yet full of information. It was clear,... masterful. I am somewhat familiar with the tax/sovereignty issue, however, I have never encountered a work such as yours. Thank you for enlightening me..."

Marc Mabli, Long Island, New York

[Cracking the Code](#)
[The Fascinating Truth About Taxation In America](#)

Get the Truth, and Get Free.