

Glossary of Key Terms and Words: Tools of the *Bamboozle* Parsed-out and Differentiated with Handy Subscripts

“When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning [as it *must axiomatically* be *presumed* to, *per Meese v. Keene*, immediately below].” *Stenberg v. Carhart*, 530 U.S. 914 (2000)

“It is *axiomatic* that the statutory definition of [a] term *excludes* unstated meanings of that term. *Colautti v. Franklin*, 439 U.S. 379, 392 and n. 10 (1979)...**As judges, it is our duty to construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it.**” *Meese v. Keene*, 481 U.S. 465, 484, 485 (1987) (Emphasis added.)

“Of course, statutory definitions of terms used therein prevail over colloquial meanings. *Fox v. Standard Oil Co.*, 294 U.S. 87, 95, 55 S.Ct. 333, 336.” *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490 (1945)

In light of the above Supreme Court edifications and instructions for us (and in particular *Lenroot* for its helpful use of the word ‘colloquial’ which makes for a useful, abbreviated subscript), it may occasionally behoove us to systematically and easily differentiate between common, colloquial *words* and specially-defined legal *terms* playing crucial roles in the construction of the 26 U.S.C. Internal Revenue Code. The *subscripts* on the words and terms below provide a ‘*shorthand*’ way, or indeed version, of articulating along the following lines: “Income” *qua* special legal *term* (hence, for “income”, the subscript ‘slt’) with an historically (since the inception of the federal income EXCISE tax in 1861/62) circumscribed meaning and reference **within the context federal taxation, as distinguished from** the homographically (and homophonically) identical common, garden-variety, colloquial *word*, ‘income’. And the same, *mutatis mutandis*, for all the other pairings of specially-defined *terms* below (hence the subscript ‘def’) with colloquial counterparts. This subscript format, after a brief explanation of its meaning and usage/deployment, can, at the reader’s discretion, be utilized in correspondence with the IRS and/or, perhaps more importantly, as a means or method of driving home, to a judge, say, for example, the crucial distinctions that must, of course, be carefully attend to, in discussing the proper, lawful construction, and therefore applicability and scope, of the federal tax statutes.

Have I ever been paid wages_{coll}? Yes, of course! But have I EVER been paid wages_{def}? NO, NEVER!

Have I ever been an employee_{coll}? Yes, of course! But have I EVER been an employee_{def}? NO, NEVER!

Is either Sprint, or Verizon, or General Motors, or American Airlines, or Personnel Management an employer_{coll}, and indeed all American_{coll}? Yes, of course! But is it the case that *any* one of them is an employer_{def} (I.R.C. § 3401(d)) and/or American employer_{def} (I.R.C. § 3121(h))? NO, OF COURSE NOT, and straightforwardly demonstrably so!

You get the idea. This sort of subscripted (subscript-differentiated) terminology can, if properly deployed and utilized (whether in correspondence with the IRS goons or in actual court documents), sometimes (indeed, oftentimes) make it easier to, in a shorthand sort of way, elucidate the crucial distinctions that *must* be made in order to properly construe and understand the statutes with which we’re concerned. The specialized legal *terms*, below left, are juxtaposed with their homographic common, colloquial *words*, below right. Plain old “income”, in one sense, means the same thing both within the context of 26 U.S.C. and in everyday colloquial discourse—i.e., earnings, pay, receipts,

revenue—BUT with this crucial caveat and limitation: Within the CONTEXT of 26 U.S.C., “income” is necessarily (MUST necessarily be) **limited** to income (again, earnings, pay, receipts, revenue) that CAN—due to its intimate association with and causal derivation from the underlying EXCISE-taxed, *federally-privileged* activity(s)—serve as a MEASURE of *gain* and/or *profit* derived from (one’s taking-advantage-of) the (again, *federally-privileged*, of course) activity(s) that generated the “income” in the first place! BUT, if one’s earnings (receipts, revenue, pay) DO(ES) NOT stem from federally-*connected* (and thus inherently *federally-privileged*) activity(s)—and thus, furthermore, *logically CANNOT* serve as a measure of one’s *gain* or *profit* derived from such activity(s)—then such earnings simply ARE NOT (CANNOT BE) “income” within the CONTEXT of 26 U.S.C. in particular, and federal taxation in general.

So this glossary is just my (“two cents”) handy-dandy way of parsing-out the crucial distinction. Oh, and by the way, you both turn-on and turn-off “subscript mode”, in MSWord, by hitting CTRL + = , and you must turn it on and off each time you’re going to do a subscript, i.e., in order to, at any given point, get back into “regular lettering” mode. Below, please find a term-to-word correlation (and, btw, the subscript for “income”, ‘slm’, stands for ‘statutorily *limited* meaning’, since “income” simpliciter is nowhere specially-defined although, of course, “gross income” *is*). Now, go forth and uphold the law!

“income” _{slm}	versus	‘income’ _{coll}
“wages” _{def}	versus	‘wages’ _{coll}
“employee” _{def}	versus	‘employee’ _{coll}
“employer” _{def}	versus	‘employer’ _{coll}
“American employer” _{def}	versus	‘American’ _{coll} ‘employer’ _{coll} (= ‘American _{coll} employer _{coll} ’)
“employment” _{def}	versus	‘employment’ _{coll}
“trade or business” _{def}	versus	‘trade’ _{coll} and/or ‘business’ _{coll}
“self-employment income” _{def}		(<i>as in</i> “net earnings from self-employment” _{def})
“net earnings from self-employment” _{def}		= “gross income derived by an individual from any trade or business _{def} carried on by such individual, less the deductions allowed by this subtitle which are attributable to such trade or business _{def} ”
	versus	‘self-employment _{coll} income _{coll} ’ and/or ‘net earnings _{coll} <i>from</i> self-employment _{coll} ’
“trade or business” _{def}	versus	‘trade’ _{coll} and/or ‘business’ _{coll}