

**SOME PEOPLE ARE LIKE SLINKIES –
NOT REALLY GOOD FOR ANYTHING, BUT YOU CAN'T HELP SMILING
WHEN YOU SEE ONE TUMBLE DOWN THE STAIRS**
A Critical Look at Selected Trolleries

Peter E. Hendrickson

INTRODUCTION

A long habit of doing a thing, or tolerating a thing being done, makes the thing seem proper, and legitimately done. Seeing that thing otherwise – that is, seeing as IMPROPER and ILLEGITIMATE something long-done or tolerated – is difficult, and such a shift of view is easily overcome, if one is given even the least pretext for reversion to the former perspective.

The paper you're about to read is going to introduce you to a scary world of government corruption, a crisis looming on the horizon and approaching fast, and the moral challenge of being honest with oneself and rising to the demands of our times. You're going to face these disturbing issues because this paper is about a thing long-practiced which is, and always has been, a lie, but one by which powerful interests benefit, and therefore is heavily defended by those interests-- at your expense, and with what has been your unknowing cooperation.

In the broadest sense, this paper is about the income tax, and a decades-old scam by which that tax has been successfully applied to practical effect where it legally doesn't apply at all. It's also about the fact that the truth of this astonishing statement has been thoroughly proven, and acknowledged tens of thousands of times by the federal government and scores of state and local governments over the last eight years.

More directly, this paper is about the pretexts dished out at every opportunity by the perpetrators and beneficiaries of the scam in the hope that YOU will be dissuaded from learning about it. This paper is a "red pill." The schemers hope you won't take it, and learn the truth, and become free. I hope you will. Tens of thousands of other upstanding men and women hope you will, too, and that you will then join our effort to restore the rule of law in America.

A LITTLE BACKGROUND

In late 2003, legal scholar and author Pete Hendrickson became the first American in history to properly and successfully reclaim every penny withheld from his earnings in connection with the federal tax system during the preceding year. This included Social Security and Medicare withholdings, as well as what is just called "federal income tax."

After considerable examination of Hendrickson's claim, the United States Department of Treasury credited him with every penny withheld. The Treasury officially recorded its agreement that Hendrickson had done nothing taxable and owed no tax for that year, despite above-average earnings for work in a conventional private-sector job for a conventional private-sector company, which had reported his earnings to the IRS, just as is done about most every worker in the country every year.

The same Treasury certification took place for the next two years as well. In 2004, a check for 2003's outstanding refund amount was issued. The assessment certificate concerning 2004 shows that every penny withheld from Hendrickson during that year is owed to him, but the check has yet to issue.

For 2005 and 2006 (the last two years in which any amounts had been withheld from Hendrickson), the certificates of assessment show no "income" received and nothing owed to the government. However, they also don't yet acknowledge the claims Mr. Hendrickson filed for the return of withheld property, and thus at this point show nothing owed to him, either. (The reason for that government evasion-- and that it is nothing but an evasion-- will become clear as we proceed.)

Hendrickson's wife Doreen, who had had no amounts withheld but also had conventional earnings as a contractor during the same years, was also certified as having received no income subject to tax and having no tax due. In all the years since that historic first occasion of an American couple knowledgeably invoking the true limits and accurate rules concerning the federal income tax, the Hendricksons have never been audited, liened, levied, or had a "deficiency" proposed or alleged.

Nonetheless, and during that same entire eight years, Pete Hendrickson has been the subject of an intense, unrelenting assault by the federal government. This assault began precisely when he published his first book, 'Cracking the Code- The Fascinating Truth About Taxation In America', which reveals the legal research informing his refund claims.

Beginning in early 2004, Hendrickson was targeted with a series of charges of "promoting an abusive tax shelter." In each case, the government ended up forced to seek dismissal of its action.

The first of these assaults presented, as "supporting evidence," a printout of Hendrickson's website, losthorizons.com, from the third week in August, 2003-- the very week he announced the availability of his book and four months before the honoring of his complete withholdings return claim for 2002. Two things are thus revealed: the book and its information have been the real targets of the government through all the events discussed below, and Hendrickson's 2002 claim was the subject of intense government attention for months before being honored.

By early 2005, the government had withdrawn one action and moved two courts, one in Michigan and one in California, to dismiss its other three suits, giving up on all of them in defeat (and conceding to Hendrickson an adjudication on the merits in his favor as to the substance of its bogus charges, under the federal rules of civil procedure.) Like the return of

all Hendrickson's withheld property in 2003, each of these defeats for the government in suits of this sort was unprecedented.

During the year involved in this campaign against Hendrickson's ability to share what he had uncovered about the tax, Hendrickson and his wife recovered all withheld property for a second time, along with another written acknowledgement from the Treasury department that their earnings did not represent "income" as meant in the tax laws, and they owed no tax. Also during that year, hundreds of other Americans who had engaged in close study of the information in Hendrickson's book ALSO received all THEIR money back.

Hendrickson began posting scans of the claims filed by these good folks and the resulting checks, credits, collections and deficiency case "closing notices," garnishment reimbursements, and more on his website. (His own filings and results had always been posted when made and received.) The total value of these recovered amounts quickly rose.

The \$11,000,000.00 or so's worth of evidence posted at losthorizons.com so far (often along with all the documents involved in the filing) represent about 750 instances of educated Americans invoking the newly-revealed truth about the tax, evidence of which was sent to Hendrickson for sharing with the world by the proud, upstanding men and women who had risen to act on behalf of the law, sometimes to recover as little as a single dollar, and sometimes involving a great deal more.

But that \$11M is just a hint of the real impact of the spread of the truth about the income tax as it works to restore what has become a faltering, if not seriously-wounded rule of law in America. The actual total dollar value of the wealth that has returned to, or remained in, the pockets of its proper owners is MUCH higher, even if impossible to state exactly. In 2009, an IRS manager was obliged to admit under oath that, "conservatively speaking" (as she put it) her office alone had seen well over 10,000 educated claims between 2005 and 2009.

Faced with a growing tide of Americans from all walks of life rising to liberate themselves from lifelong bondage to a tax regime that has never actually applied to them, corrupt elements in the federal government escalated their efforts against what THEY see as a VERY inconvenient truth. In 2006, the IRS and DoJ filed a "civil lawsuit" against Peter and Doreen Hendrickson. They asked the court to order the Hendricksons to rescind their claims to the property withheld in 2002 and 2003, and to sign papers declaring themselves indebted to the federal government for those amounts. The idea was to give the government a pretext to seize back this money; and to announce that Hendrickson HADN'T secured the return of his property and had repudiated what he revealed about the law in his book.

Even while pursuing this obviously illegal action, the federal government steadily returned property to thousands and thousands more educated claimants. Still, in early 2007, the federal judge hearing the "suit" issued a summary judgment granting the government's lawless requests, without so much as a single hearing. (Three years later the judge revealed that she had construed the Hendricksons' denials of the government's allegations in the suit to actually be affirmations of those allegations. No explanation was given for this blatant, perhaps unprecedented, denial of due process.)

Nonetheless, and contrary to the government's hopes, the "civil lawsuit" didn't discourage any educated American from continuing to uphold the law, reclaim their property, and spread the word. Indeed, the pretenses and ploys resorted-to in this attack merely underscored the accuracy of CtC and that the government was committed to evading the law regarding the tax. Hendrickson's website began logging over 1.25 million hits per month.

In late 2008, the feds went for the Full Monty, and, after failing to get an indictment from three grand juries, produced an unsigned indictment of Hendrickson on 10 identical charges of "filing false tax documents." The charges were based on the premise that Hendrickson doesn't really believe his activities during the years in question were not taxable (even though the IRS plainly believes they are not, and has never had anyone testify to the contrary-- ever).

The charges also imply that Hendrickson HAD, in fact, engaged in taxable activities during those years, but this was not explicitly alleged in the indictment, and no effort was made to prove it in trial. Instead, the judge instructed the jury that ALL economic activity was federally taxable as "income," and refused to let the jurors see the tax statutes that admit the contrary. Many other improprieties were practiced in this choo-choo train of a trial, which resulted in a rapid "guilty" on all counts. Hendrickson's appeal is pending.

WE'RE GOING TO LOOK AT A COVER-UP OF A NATIONAL DISGRACE

The shameful fact is that the state is willing to use every corrupt, shabby trick in the book to keep its corrupt and voracious exploitation of public ignorance about the tax from collapsing, having grown very comfortable with its current profligate and unrestrained lifestyle. A large part of its effort involves furnishing those not yet committed to doing the right thing with pretexts for doing the wrong thing-- that is, giving those who have reason to know better rationales for pretending not to. It also seeks to discourage those who DON'T yet know better from taking steps to learn the truth.

What follows is a study of falsehoods and gimmicks used in this effort, many of which are not only trotted out in dialogues, Web posts, white papers and such, but which are also

often incorporated and exploited in legal filings and rulings in suits and other actions in court. These fictions are also used in the erection and maintenance of an overall milieu of illusion and misunderstanding about the tax and the law. It is critically important that everyone-- those already educated about the tax and the law, and those not yet there-- understand these ploys and evasions. Here's YOUR chance to get wise.

BY THE WAY, some are going to be tempted to throw up their hands while reading what follows, with a cry of, "Who am I to judge any of this? I'm not a lawyer!!"

DON'T YOU DARE!!

As much as the legal guild likes to cultivate the notion that the law involves specialized, even secret knowledge, nothing could be further from the truth. In fact, since you-- as one of "the people"-- are the authorizing entity for all valid law, if it's too much for you to understand, it's inherently invalid...

But it's not too much for you to understand. All that is required for reading and fully understanding everything being addressed in this paper is a grasp on the fact that there is a hierarchy of authority: Constitution, statute, judicial precedent, regulation. This means that the first question is always "What does the Constitution permit and prohibit?" -- that provides the limits within which all else can legitimately exist and apply.

Beyond that, you just need reasonable attention to detail of no greater rigor than would be called for in doing story-problems in a middle-school algebra class, and a common-sense recognition that a law must say what it means and mean what it says. You also need a common-sense understanding that when something is said in a legal context that DOESN'T make sense, seems incomplete or contradictory of itself or something else, or is overly-complicated beyond what is to be expected when folks who don't necessarily have any writing talent write briefs and opinions, it's almost certainly an evasion.

Dissonant legal briefs and opinions might need a little more careful parsing to winnow out their deceptions, and discover what is really being said, and what isn't, but that they are dissonant is NOT because there's anything wrong with your ability to handle legal material. It's because there's a lot of deception practiced in the "halls of justice." We're going to parse several such deceptions in the pages that follow.

NOTE: You've just read some extraordinary assertions, and you're going to read more throughout what follows. Nothing should be, or need be, taken on faith.

At the end of this article (and occasionally within it) you'll find links to documentation substantiating these assertions. This includes scans of dismissal motions and orders; sworn

Treasury Dept. certifications; IRS "referral summaries"; millions of dollars in checks returning withheld and paid-in property-- in its entirety-- to educated claimants along with the filings that prompted those checks; documented case-studies in which the IRS and other tax agencies attempted to balk at returning property to educated claimants; trial transcript excerpts, and so on.

The fact is, what you've read so far, and what you're about to read, is all true, and just as amazing as it appears to be. Whether it is "the story of the century" is not for me to say. But I CAN say that the story of the laying bare of a decades-long scam by which one of the key pillars of the federal Constitutional structure has been successfully evaded by corrupt elements in government, and by which most Americans have been fleeced of nearly half of their productive output solely due to their own ignorance of some simple legal issues, and a willingness to exploit that ignorance by a voracious, money- and power-hungry state and its clients, is a BIG story, at least.

Nonetheless, the media have stayed away in droves... In large part, this is precisely because of the ploys that will be discussed in the paper you are about to read. If you're PART of the media, or know someone who is, please read carefully and see where you or your friend is being misled into missing this important story.

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MEET THE TROLLS

As acknowledgments of the accuracy of 'Cracking the Code- The Fascinating Truth About Taxation In America' (CtC) by dozens of federal, state and local tax agencies grace mailboxes across the country this Spring, just as they have for eight years in a row now, it shouldn't be necessary for me to write this commentary. But sadly, even despite the years and tens of thousands of acknowledgments, a nest of specialists within the tax-beneficiary crowd persists in its long-running effort to slow or even stop the spread of the liberating truth about the income tax.

Like sweaty, bile-fueled little trolls lurking under cognitive cross-overs, these folks crank out blog and news-group posts, and even entire websites focused on undermining the CtC-educated community. All of these feverish efforts are richly salted with frustration and ire against those of us who have read the law for ourselves, found that it doesn't say what the hired help has been telling us it does, and have stood up and stepped off the Kool-Aid Express to ruin and despotism. Reading their stuff you can almost hear the gnashing of teeth and the mutters of, "What's with these people? Surely they don't take that hokey, "Land of the Free and Home of the Brave" stuff seriously?!"

Anyway, the frustration and ire are typically concealed behind an affected weariness: "Come now, folks, we've heard from the courts that this CtC-stuff is wrong..." Inevitably, though, the eye-rolling and snide sarcasms, or puffy announcements of what some court has done, never extend to analysis or argument about anything actually relevant to the tax, such as the Constitutional tax clauses or the definition of "capitation" or what the Supreme Court has said about both.

Instead, the trolls confine themselves to inventing and disposing of straw-man arguments, misrepresentations of either CtC or case-law (or both together), or simple, outright factual lies. The objective is always to distract, discourage and dissuade.

Happily, upon competent examination every mendacity cranked-out by troll-kind simply underscores the accuracy of CtC and the desperation of its enemies. So, while having to discuss this stuff is a chore, it is also a fruitful one from which we can all take intellectual and spiritual nourishment. We can also enjoy a little welcome entertainment watching the slinky trolls take their richly-deserved tumbles.

THE STRAW-MAN PLOYS

For instance, the trolls will archly quote snippets from a few federal court rulings which they hope will be taken as contradictory of something in CtC but which actually address

something that never appears in the book. Presented as "rebuttals," these are really mere "straw-man" set-ups and knock-downs.

A typical example is an observation by a court that the income tax is not confined exclusively to "income of federal workers and office-holders," offered with a, "So, there!" as though CtC makes the specious argument to the contrary. But while many in the "tax honesty" movement HAVE made that specious argument, CtC does not. Thus, the only thing this observation contradicts is what the crooked and gnarly trolls misrepresent about the book, so as to pretend it contains assertions which they can dispute.

It is hoped the target of this stuff will not yet have actually read CtC, and so won't realize that what is being ascribed to it is false, and the "rebuttal" a mere pretense. It is also desperately hoped that those of you who ARE already familiar with CtC won't catch the REAL "Aha!" moment, which comes on recognizing that these straw-men are deployed because the trolls can't attack anything that really DOES appear in the book...

THE MISREPRESENTATIONS

Similarly, the troll community tries to sow confusion and doubt with portions of "case-law" taken out of context and otherwise misrepresented. Trolls will trot out excerpts of rulings capable of being misleading and misunderstood as to what they appear to say, which have been carefully selected after digging through thousands of tax-related cases that have been in the courts over the decades. The best and most heavily exploited examples of these include-- no pun intended-- excerpted language concerning the scope of the term "employee" and the effect of the term "includes" on that scope which were issued a quarter of a century ago in the cases of *United States v. Latham*, 754 F.2d 747 (7th Cir. 1985) and *Sullivan v. United States*, 788 F.2d 813 (1st Cir. 1986).

All that either of these rulings ACTUALLY observe, each in its own way, is that the term "employee" in chapter 24 of the IRC doesn't exclude everyone not listed in its custom statutory definition. The Latham court says, "[T]he reference to certain entities or categories [in the "employee" definition] is not intended to exclude all others"; in Sullivan the court observes that, "the statute does not purport to limit [the "employee" definition] to the persons listed therein."

Needless to say, no CtC-educated person would argue with either of these observations. After all, the definition deploys the term "includes," which, by virtue of THAT term's own special provisions in the IRC, allows the "employee" definition to embrace things not listed but sharing the distinguishing common characteristics of those which are. Thus, the term

"employee" in the chapter covers not just those workers in the federally-connected positions listed, but also can be deemed to embrace other federally-connected workers not yet listed.

So, there's certainly nothing controversial or disputatious of CtC in what these rulings ACTUALLY say. But the reason they are trotted out by the troll community is its expectation that the observations by these courts' that the "employee" definitional list is not EXCLUSIVE will be misunderstood by the reader as saying that the definitional list is ALL-INCLUSIVE (and that therefore remuneration to all workers is taxable "wages")! Perhaps professional liars rely on the sheer audacity of their BS to blunt the critical thinking skills of their targets...

The hope that these rulings will be misunderstood rests on the fact that in each case the court casually and somewhat sarcastically disparages the contentions related to the term "employee" made by Latham and Sullivan: Latham's that his jury should have been INSTRUCTED that he was not an "employee" because he is not described in the enumerated list in the definition of that term in chapter 24; and Sullivan's that his claim of receiving no "wages" is not frivolous for essentially the same reason. The disparagement of these positions in the trolls' out-of-context excerpts makes it appear the courts are ruling that Latham and Sullivan DID qualify as "employees" relevant to the statute. But this WOULD be a misunderstanding, just like mistaking "not exclusive" as meaning "all-inclusive."

In fact, the question of whether Latham and Sullivan qualified as "employees" was never actually before, or considered by, either court.

As it happens, both Latham and Sullivan had failed to dispute testimony that each had received the sort of "wages" which are paid to "employees," and thus each had compromised his own argument. Both left W-2s declaring payments to them of "wages" unrebutted. Sullivan actually attaches them to his return while declaring on the 1040 that he had received \$0 "wages"; while Latham didn't file at all.

Thus, both courts do no more than a "drive by" in regard to the meaning of "employee." The Latham court devotes all of 28 words to the subject, and declines to declare what little it DOES say to be a holding in the case. The Sullivan court gives it 66 words (counting those excerpted above), and says that the only issues it intends to resolve with its ruling are whether Sullivan's filing (which was quite unconventional) was a "return" and whether it was "frivolous." (Yes, and definitely yes.)

In any event, even in their sarcastic dicta, both the Latham and Sullivan courts carefully avoid declaring that the statutory term "employee" is all-inclusive, or embraces all commonly-defined employees (as they would have if that's actually what they actually meant). A superficial reading can leave a mistaken impression to the contrary, and that's why these two

25-year-old excerpts are trotted-out. Their confusing language and its misrepresentation has fooled a lot of folks over the years.

Don't YOU be fooled, and don't let anyone else be fooled, either.

In the law, precision matters. As a famous liar once explained in arguing that what everyone THINKS happened really didn't, legally speaking: "It depends on what the meaning of "is" is..."

More importantly, don't miss, or let anyone else miss, the REAL message of the resort to "misunderstandable" excerpts such as these: There ARE no rulings actually saying that "employee" in chapter 24 of the IRC embraces everyone who might be defined as an employee under the common meaning of the word. (Nor are there any saying that the pay to everyone who might be defined as an employee under the common meaning of the word is "wages" as that term is meant in the tax law.)

NONE.

Misrepresentation of Latham and Sullivan IS THE BEST THE LIARS HAVE GOT, which is why they are used.

(Somehow the trolls overlook cases like U.S. v. Bass, 784 F.2d 1282 (5th Cir. 1986), in which the meaning of "employee" WAS considered, in a two-and-a-half page detailed analysis. Bass's conviction was overturned explicitly because the trial judge had done just what the trolls want you to think the Latham and Sullivan courts say is correct: he instructed Bass's jury that Bass qualified as an "employee" relevant to chapter 24 of the IRC just because he was a commonly-defined employee...

Bass never disputed being a commonly-defined employee; he simply argued that he was not a statutorily-defined "employee," and said that whether he qualified as the latter was a matter for the government to try to prove and his jury to decide. The 5th circuit said, "You betcha'!" and reversed Bass's nine-count conviction.

Anyway, see losthorizons.com/tax/faq.htm and click on 'Regarding "Frivolous" Arguments' in the topic list for a detailed discussion of Latham and Sullivan and the misuse of these rulings by government law-defiers...)

THE BLATANT HARD-FACT LIES

In addition to the straw-man arguments, and deliberate misrepresentations of the sort just discussed, efforts to keep Americans from learning just how they're being screwed by what we ludicrously still call our "public servants" also involve outright, sometimes

astonishingly blatant hard-fact lies. Here is a great, multi-level example, which was just shown to me by a Warrior for the truth and the rule of law who, to my great and enduring appreciation, devotes time and energy (and clear thinking) to the satisfying and important chore of debunking troll-tripe at every opportunity:

"[I]n denying [Hendrickson's] post-trial motion for a new trial (or acquittal) and rejecting his challenges to the instructions given to the jury on the meanings of "wages" and "employee," the court stated that Hendrickson "was not entitled to jury instructions reflecting his own views as to the purported meanings of the terms 'wages' and 'employee' under the Internal Revenue Code" because "the courts have uniformly held that the ordinary remuneration received by privately employed workers qualifies as taxable 'wages' under the Internal Revenue Code." The court also pointed out that the judgment against Hendrickson in the erroneous refund suit was an "explicit rejection" of his position."

As my 15-year-old, T[homas] J[efferson], would say, "WOW!"

I say, "Where to begin..." (Imagine my hands rubbing together in anticipation.)

Well, let's start with the first dodge. The trolls say, "the court stated that Hendrickson .".". Right off the bat, then, we have a little fallacy-- an "argument from authority." The reader is invited to imagine that whatever follows should be taken to be true in its particulars because the court said it.

At the same time, the troll who makes this post (and who has to be concerned that his real identity and affiliation might be discovered) avoids taking responsibility for any of the particular assertions that follow. There is good reason for this, for each and every one of them is a falsehood.

For instance, the trollpost quotes "the court" as saying, "[I] was not entitled to jury instructions reflecting [my] own views as to the purported meanings of the terms 'wages' and 'employee'..." Who could disagree? It wouldn't be me!

I never ASKED that my jury be given "my views." I simply said they should deliberate based on the verbatim statutory definitions of these terms. The jury asked for those, also. But "the court" refused to let my jurors see what is actually CONGRESS'S "view" of the meanings of the terms "wages" and "employee."

Instead, not daring to let the jury work with-- or even SEE-- the real words of the law, "the court" ordered it to deliberate using prosecution-written "interpretations" of the statutory definitions! So, directly contrary to the mendacious nonsense offered up here, it was THE GOVERNMENT that asked for jury instructions reflecting a custom "view" as to the purported

meanings of the terms "wages" and "employees"-- and that's ALL "the court" let the jury see! Thus, the falsehood in this statement by "the court" (and the trolls who present it) is worthy of Wonderland itself. (It was not idly that I used that theme in CtC...)

Next we have the REASON given for why I wasn't entitled to have my jury see the actual words of Congress in the statutes (which clearly show that "wages" are a specialized type of remuneration, which is why the government insisted that my jury not see them): [B]ecause "the courts have uniformly held that the ordinary remuneration received by privately employed workers qualifies as taxable 'wages' under the Internal Revenue Code."

So "the court stated."

But guess what two "courts" are cited as authority for this assertion about "ordinary remuneration" being "taxable "wages"" by the DoJ in its request for jury instructions to this effect (in lieu of the actual statutory language)? And by Judge Rosen in his written instructions cooperatively substituting the government's self-serving custom "views" for the real words of the law? The 25-year-old Latham and Sullivan rulings!!

Wouldn't you think that if "the courts have uniformly held" what Judge Rosen says they have, he could have come up with at least ONE ruling that actually DOES say it, instead of having to resort to these quarter-century old bits of misleading dicta that DON'T actually say it (and are from other circuits, to boot)...?

As noted earlier when discussing Latham and Sullivan directly, the fact is no court has EVER said what Judge Rosen and the trolls pretend these rulings say. Judge Rosen's and the DoJ's failure to come up with even one which DOES say this, and their being forced to resort to the hoary Latham and Sullivan misrepresentations instead, is as pithy an evidence of this as one could hope for. But these folks figure they don't have to worry about that too much. They're confident that the sheep targeted by this kind of BS will take them at their word without personal investigation, 'cause they're, you know, "officials"..

(Nor WILL any court say what Judge Rosen suggests "the courts" have "uniformly held." To treat ordinary remuneration received by privately-employed workers as federally taxable simply as such, would be to impose a capitation, and without apportionment, such an imposition would be illegal.)

THE SPIN

What's left is the last line of this paragraph of "official" obfuscation, and what really prompted this commentary. That line refers to Judge Rosen "pointing out that the judgment

against Hendrickson in the erroneous refund suit [against him and his wife Doreen] was an "explicit rejection" of his position."

There are two things lurking in this sentence, each of which is an invitation to the reader to surrender to a lie. The first is the assertion that "the judgment against Hendrickson in the erroneous refund suit was an "explicit rejection.".."

You'd think from this assertion that finally, in one of the two rulings at the district court level in that suit, or in what was issued by the appellate court, a judge MUST have finally said what Judge Rosen declares that "the courts uniformly hold.".. After all, this was a suit directly designed and brought for the purpose of discouraging Americans from reading CtC.

This WOULD be the time and the occasion, don't you think?

That MUST be what happened, right?

WRONG. No judge ever says it; not even the DoJ dares to say such a ridiculous thing, even once, in all its hundreds of pages of briefs and declarations of IRS agents filed in the suit.

Instead, under the bizarre pretense that we never contested them, District Court Judge Nancy Edmunds simply adopted DoJ-written "findings" that whatever was asserted on W-2s and 1099s issued by payers for the two years involved was "fact." Judge Edmunds let slip into the record of a proceeding 3 years later that she had done so based on the "creative" construction of our sworn disputes of the W-2 and 1099 assertions to actually be endorsements of those assertions.

(At the same time, though, Edmunds ordered Doreen and me to rescind our disputations, execute explicit endorsements of those assertions, and swear these dictated declarations to be our own freely-made testimony. This command makes clear that the pretense of her alleged construction of our disputations as somehow being endorsements was just that, a fraudulent pretense... Needless to say, we have never complied with this grossly illegal order.)

The patently bogus "findings of fact" by Judge Edmunds were then used as the basis for all decisions made in this farce of a "legal proceeding," in which never so much as a single hearing was held. Those decisions were upheld on the same basis in an appellate ruling.

Significantly, the circuit court refused to publish its decision in this case even after being asked to do so by the DoJ. This means that rather than being merely deemed UNRELIABLE and therefore denied precedential standing (due to being a hasty, off-hand and therefore possibly legally unsound decision), THIS appellate decision is KNOWN to be legally unsound and unharmonious with valid precedential "case-law."

So, "the judgment in the erroneous refund suit" is NOT an "explicit rejection" of my "position." On the contrary, it is nearly the exact opposite: a scramble by both the district and appellate courts to EVADE "my position," which required a systematic and possibly unprecedented due process violation of massive gravity, along with an admittedly invalid appellate "ruling."

But of course you're supposed to INFER the "rejection" that no one can bring him or herself to articulate, based on the fact that instead of dismissing the government's suit, a corrupt court and DoJ to manage to contrive a series of pretexts and due process violations by which to sustain it and ultimately declare a ruling in the government's favor...

(See losthorizons.com/PostCivilVacateAppealBrief.pdf and losthorizons.com/lawsuit.htm for the real story on this civil suit.)

The final lie oozing poison in this paragraph of mendacity is the characterization of what is taught in CtC as "a position." The effort here is to suggest to the unknowing that what CtC presents is some kind of theory, or, more closely put, an ideological or personally-pleasing opinion, like a policy stance: "It is my position, harrumph, harrumph, that children are to be seen and not heard!"

"It is my position that we ought to use more nuclear power."

"It is my position that... CtC is not a matter of "position."

CtC is no more a matter of "position" than was the matter of whether the Earth orbits the Sun or the other way 'round back in the day, even though Galileo found that authority-figures of his time chose to argue with him. Those authorities ultimately did everything they could to suppress the facts and reasoning that proved that Galileo WASN'T promoting a "POSITION" but was simply making an demonstrably true observation about reality. Likewise now, with "official" efforts to suppress what is revealed in CtC...

Demonstrably true observations about reality is all CtC involves, as well. As I said at the beginning of this article, what follows shouldn't need to be repeated. It's all been laid out before.

But, like rust, the morally corrupt, and the poison of the lies they sow never sleep. So, neither can those of us on the side of the truth and the liberty for which the truth is the only real foundation.

WHY ALL THE TROLL-WORK IS FUTILE

The following syllogism is a simple observation of reality and application of the most humble logic. It will be followed by authorities making clear the accuracy of each point.

- That any tax on (or measured by) common economic activity (or the proceeds therefrom) is a capitation as that term is meant in the United States Constitution is a DEMONSTRABLE FACT, not a "position."
- That a federal capitation is only legal if laid by means of apportionment is a DEMONSTRABLE FACT, not a "position."
- That the apportionment requirement on a federal capitation or other direct tax was not changed by the 16th Amendment is a DEMONSTRABLE FACT, not a "position." Therefore,
- That any economic activity upon which an unapportioned federal tax is laid or measured MUST be NOT common, and NOT something that can be done as a matter of right is a DEMONSTRABLE FACT, not a "position," and therefore,
- That the object of an unapportioned federal tax MUST involve the exercise of privilege is a DEMONSTRABLE FACT, not a "position."

Finally, in light of all the foregoing,

- That "income" as that term is used in the tax laws means, and has always meant only privilege-connected economic activity is axiomatic, and thus a DEMONSTRABLE FACT, not a "position."

LET'S LOOK AT THE EVIDENCE:

(Unless otherwise indicated, all judicial rulings cited below are those of the United States Supreme Court.)

1.) That any tax on (or measured by) common economic activity (or the proceeds therefrom) is a capitation as that term is meant in the United States Constitution is a DEMONSTRABLE FACT, not a "position":

The United States Supreme Court declares the meaning of the Constitutional term "capitation" in its ruling in Pollock v. Farmer's Loan & Trust, 157 U.S. 429 (1895) – the most detailed analysis of federal taxing powers ever made by the court. The court cites to, and endorses, the observations as to the Framers' understanding and use of the term of Albert Gallatin, state and federal congressman and senator, U.S. Minister to England and France, and still the longest-serving Secretary of the Treasury in U.S. history. As the Supremes say:

..Albert Gallatin, in his Sketch of the Finances of the United States, published in November, 1796, said: 'The most generally received opinion, however, is that, by direct taxes in the constitution, those are meant which are raised on the capital or revenue of the people;...'

...

"He then quotes from Smith's Wealth of Nations, and continues: 'The remarkable coincidence of the clause of the constitution with this passage in using the word 'capitation' as a generic expression, including the different species of direct taxes-- an acceptance of the word peculiar, it is believed, to Dr. Smith-- leaves little doubt that the framers of the one had the other in view at the time, and that they, as well as he, by direct taxes, meant those paid directly from the falling immediately on the revenue;...'"

Adam Smith's definition of "capitation" (and therefore that of the Framers) includes the following (among much else):

"The taxes which, it is intended, should fall indifferently upon every different species of revenue, are capitation taxes,"... "Capitation taxes, if it is attempted to proportion them to the fortune or revenue of each contributor, become altogether arbitrary. The state of a man's fortune varies from day to day, and without an inquisition more intolerable than any tax, and renewed at least once every year, can only be guessed at."... "Capitation taxes, so far as they are levied upon the lower ranks of people, are direct taxes upon the wages of labour, and are attended with all the inconveniences of such taxes."... " In the capitation which has been levied in France without any interruption since the beginning of the present century, the highest orders of people are rated according to their rank by an invariable tariff; the lower orders of people, according to what is supposed to be their fortune, by an assessment which varies from year to year."

(Bear in mind that Smith is using the common word 'wages', not the custom-defined legal term of the same spelling found in the modern revenue laws.)

Smith goes on to discuss the version of capitations imposed under the name of "poll taxes," as well, observing that in the first poll tax, for instance, many were taxed according to their supposed fortune, being *"assessed at three shillings in the pound of their supposed income."*

"CAPITATION, A poll tax; an imposition which is yearly laid on each person according to his estate and ability."

Bouvier's Law Dictionary, 6th Ed. (1856). (This was the official law dictionary of Congress in the middle of the 19th century.)

Clearly, a general, indiscriminate tax on "all that comes in," or on "every species of revenue," or which is assessed as a percentage of earnings or receipts (as in "three shillings in the pound") qualifies as a "capitation" as the term is used in the United States Constitution. Taxes of this sort had been laid in Europe for decades, as Smith describes, but under a variety of other names. Smith's "peculiar acceptance" of the term "capitation," as Albert Gallatin put

it, was his recognition that any tax a man must himself pay is in fact a tax on the man--a capitation--even though it might nominally be laid on something else. Smith saw that just as a tax nominally laid on the man is a burden on his revenue (and a hindrance to his productivity), so a tax nominally laid elsewhere but which must be paid out of a man's revenue is an imposition on the man directly (and a hindrance to the exercise of his rights).

Smith was blessed with this insight due to having an economist's perspective and applying it to the task of accurately identifying and accounting for the practical realities of the incidence of a tax and how it is paid – doubtless for the first time. The Framers were devoted, respectful and voracious students of Smith's work. Both because Smith's logic was unassailable, and because the Framers were intent on maximizing individual liberty, and thus sought to ensure strict, meaningful limitations to the permission to lay and collect taxes given to the federal government (a permission entirely withheld under the Articles of Confederation which the Constitutional Convention had met to revise), they used Smith's comprehensive, nuanced term as the keystone of their category of "direct taxes" in the new Constitution.

2.) So, we've seen that capitations are taxes of any kind which effectively fall on persons, whether measured by wealth, economic activity or even just laid as a flat amount. That a capitation is only legal if laid by means of apportionment is a DEMONSTRABLE FACT, not a "position":

"No capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or Enumeration herein before directed to be taken."

United States Constitution, Article 1, Section 9

3.) That the apportionment requirement on a capitation or other direct tax was not changed by the 16th Amendment is also a DEMONSTRABLE FACT, not a "position":

The Supreme Court, in Brushaber v. Union Pacific R.R. Co., 240 U.S. 1 (1916), the case taken up by the court for the express purpose of settling the meaning and effect of the 16th Amendment, addresses Brushaber's contention that the amendment provides for a non-apportioned capitation or other direct tax as follows:

"We are of opinion, however, that the confusion is not inherent, but rather arises from the conclusion that the 16th Amendment provides for a hitherto unknown power of taxation; that is, a power to levy an income tax which, although direct, should not be subject to the regulation of apportionment applicable to all other direct taxes. And the far-reaching effect of this erroneous assumption will be made clear by generalizing the many contentions advanced in argument to support it..."

Noting that nothing in the 16th Amendment repeals Article 1, s. 9, cl. 4 imposing the apportionment requirement on capitations and other direct taxes, the court points out that Brushaber's erroneous argument would cause:

"...one provision of the Constitution [to] destroy another; that is, [it] would result in bringing the provisions of the Amendment [supposedly] exempting a direct tax from apportionment into irreconcilable conflict with the general requirement that all direct taxes be apportioned."

The court declares that the only effect of the 16th Amendment is to overrule the Pollock decision's characterization of the application of the tax to rent and dividends that otherwise qualify as "income" as really being a direct tax, and therefore invoking the apportionment requirement, based on the reasoning that the source of rent and dividends (the land or stock) is personal property and to tax the proceeds from either is to effectively tax that personal property itself.

The court reiterates this point repeatedly in subsequent rulings.

"The provisions of the Sixteenth Amendment conferred no new power of taxation..."

Stanton v. Baltic Mining Co., 240 U.S. 103 (1916);

"The Sixteenth Amendment, although referred to in argument, has no real bearing and may be put out of view. As pointed out in recent decisions, it does not extend the taxing power to new or excepted subjects..."

Peck v. Lowe, 247 U.S. 165 (1918);

"[T]he settled doctrine is that the Sixteenth Amendment confers no power upon Congress to define and tax as income without apportionment something which theretofore could not have been properly regarded as income."

Taft v. Bowers, 278 US 470, 481 (1929) (Emphasis added.)

Treasury Department legislative draftsman F. Morse Hubbard summarizes this point for Congress in hearing testimony in 1943:

"[T]he amendment made it possible to bring investment income within the scope of the general income-tax law, but did not change the character of the tax. It is still fundamentally an excise or duty with respect to the privilege of carrying on any activity or owning any property which produces income."

Here is Legislative Attorney of the American Law Division of the Library of Congress Howard M. Zaritsky in his 1979 Report No. 80-19A, entitled 'Some Constitutional Questions Regarding the Federal Income Tax Laws':

"The Supreme Court, in a decision written by Chief Justice White, first noted that the Sixteenth Amendment did not authorize any new type of tax, nor did it repeal or revoke the tax clauses of Article I of the Constitution, quoted above. Direct taxes were, notwithstanding the advent of the Sixteenth Amendment, still subject to the rule of apportionment..."

In 1988, the Supreme Court again re-iterates that the 16th Amendment doesn't allow the application of the tax to anything not already properly subject to it before the amendment was ever adopted:

"The legislative history merely shows... ..that the sole purpose of the Sixteenth Amendment was to remove the apportionment requirement for whichever incomes were otherwise taxable."

So. Carolina v. Baker, 485 U.S. 505 (1988) (Emphasis added.)

In fact, today's tax remains in large part a body of enactments preceding the 16th Amendment by 51 years:

"The whole body of internal revenue law in effect on January 2, 1939... ..has its ultimate origin in 164 separate enactments of Congress. The earliest of these was approved July 1, 1862; the latest, June 16, 1938."

Preamble to the 1939 Internal Revenue Code

Now, don't let the significance of what you've just read escape you. What qualifies as "income," and is subject to the tax, was identified and taxed as such long before the 16th Amendment. NOTHING IS TAXABLE WITHOUT APPORTIONMENT NOW THAT WASN'T TAXABLE WITHOUT APPORTIONMENT THEN.

As the Supreme Court says over and over, all the 16th Amendment did is override the Pollock court's decision holding that apportionment must be applied in order to tax even "income"-qualified dividends and rent, because of their relationship to their sources. The 16th neither ended or repealed the apportionment requirement for any tax that had qualified as a capitation or other direct tax before it, nor did it "initiate" the income tax, which was already 51 years old when the amendment was declared adopted.

4.) So, all taxes on people and/or undistinguished revenue or economic activity have to be apportioned, and that remains true even after the 16th Amendment. Therefore, as sure as night follows day, that any economic activity upon which an unapportioned tax is laid or measured MUST be NOT common, and NOT something that can be done as a matter of right is a DEMONSTRABLE FACT, not a "position." Here's a little more Supreme Court jurisprudence saying the same, in a different way:

"Direct taxes bear immediately upon persons, upon the possession and enjoyments of rights;"

Knowlton v. Moore, 178 U.S. 41 (1900);

"The right to follow any of the common occupations of life is an inalienable right... It has been well said that 'the property which every man has in his own labor, as it is

the original foundation of all other property, so it is the most sacred and inviolable. The patrimony of the poor man lies in the strength and dexterity of his own hands, and to hinder his employing this strength and dexterity in what manner he thinks proper, without injury to his neighbor, is a plain violation of this most sacred property'."

United States Supreme Court, Butcher's Union Co. v. Crescent City Co., 111 U.S. 746 (1883);

"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"

United States Supreme Court, Coppage v. Kansas, 236 U.S. 1 (1915).

Therefore,

5.) That the object of an unapportioned federal tax MUST involve the exercise of privilege is a DEMONSTRABLE FACT, not a "position":

The only things that aren't done by right are necessarily those done by permission (privilege), so this point is self-evident. Further, in its ruling in the Brushaber case, the Supreme Court explains that the reason the 16th Amendment and Article 1, s. 9, cl. 4 can coexist is because "income" as meant in the amendment and the tax statutes is (and always has been) a distinguished subclass of "what comes in," being confined to what is amenable to an excise tax.

"...in Springer v. U. S., 102 U.S. 586 (1880), it was held that [the] tax upon gains, profits, and income was an excise or duty, and not a direct tax, within the meaning of the constitution, and that its imposition was not, therefore, unconstitutional."

Pollock v. Farmer's Loan & Trust, 158 U.S. 601, (1895);

"...taxation on income was in its nature an excise entitled to be enforced as such,"

Brushaber v. Union Pacific R. Co., 240 U.S. 1 (1916), quoting and reiterating Pollock v. Farmer's Loan and Trust;

*"I hereby certify that the following is a true and faithful statement of the gains, profits, or income of _____, of the _____ of _____, in the county of _____, and State of _____, whether derived from any kind of property, rents, interest, dividends, salary, or from any profession, trade, employment, or vocation, or from any other source whatever, from the 1st day of January to the 31st day of December, 1862, both days inclusive, and subject to an income tax **under the excise laws** of the United States."*

(from the first income tax return form, emphasis added).

F. Morse Hubbard puts this in no uncertain terms in his Congressional testimony:

"The income tax... ..is an excise tax with respect to certain activities and privileges which is measured by reference to the income [earnings] which they produce."

House Congressional Record, March 27, 1943, page 2580

Excise taxes are taxes on gains from the exercise of privilege (e.g., permission to sell certain things to the taxing authority, or on that authority's property; the use of the authority's prerogatives; the administration of the authority's powers; or doing any such things by proxy, through investment). Thus, they are indirect, voluntarily accepted costs of enjoying the exercise of a federal privilege for one's own benefit.

"...the requirement to pay [excise] taxes involves the exercise of privilege."

United States Supreme Court, Flint vs. Stone Tracy Co. 220 U.S. 107 (1911);

"The terms 'excise tax' and 'privilege tax' are synonymous. The two are often used interchangeably."

American Airways v. Wallace, 57 F.2d 877, 880 (Dist. Ct., M.D. Tenn., 1937);

"The 'Government' is an abstraction, and its possession of property largely constructive. Actual possession and custody of Government property nearly always are in someone who is not himself the Government but acts in its behalf and for its purposes. He may be an officer, an agent, or a contractor. His personal advantages from the relationship by way of salary, profit, or beneficial personal use of the property may be taxed..."

United States v. County of Allegheny, 322 US 174 (1944).

Excises cannot fall on anything done or enjoyed as a matter of right. Taxes on anything done or enjoyed as a matter of right are direct, and fall on the person simply for being a person and acting as such. Hence, such taxes are involuntary taxes.

As a matter of the fundamental (Constitutional) law, there is no such thing as a direct, involuntary federal tax on Americans. A tax measured by such objects as would otherwise make them direct on the people invokes the insulation of the apportionment mechanism. That mechanism places the actual imposition of the tax onto the states, which agreed to the structure when ratifying the Constitution or joining the union. The states then come up with the funds to pay such direct taxes by whatever mechanism or process is legal under their own Constitutions and is most amenable to their own citizenry.

Excises are not burdened with these restrictions, because the imposition of the tax only attends a voluntary election by the person liable to engage in the taxed activity (an election made for his or her own benefit). Thus, as long as the "income tax" is confined to the exercise

of privilege, it can be applied without apportionment and without creating the inherent Constitutional conflict of a direct tax which is nonetheless not apportioned.

6.) We have now seen that capitations are taxes on people as such, whether taking the form of a "head tax" or a tax on any exercise of any right, including (but not limited to) the right to engage in economic activity and receive, possess and enjoy the benefits therefrom, and that such taxes must be apportioned. In light of these proofs, it is indisputable that a federal tax that is NOT apportioned MUST be recognized as NOT on any of these things, and therefore HAS to be on something exclusive of them, which can only be the exercise of privilege. Anything that is not an exercise of right is perforce an exercise of privilege.

That the tax is circumscribed in just exactly this way is not only self-evident, it is also acknowledged by every possible authority. Therefore, that "income" as that term is used in and relevant to the tax laws means, and has ALWAYS meant only privilege-connected economic activity or the fruits therefore is AXIOMATIC, and thus a DEMONSTRATED FACT, not a "position." That it must always stay that way in order for the Constitution to remain in harmony has been explicitly recognized by the United States Supreme Court.

In its landmark *Brushaber* decision, the court observes that substance must always rule form to preserve the harmony of Article 1 sec. 9, cl.4 and the 16th Amendment, and if ever it came to pass that the tax was being applied to unprivileged activities or the revenue they produced:

"the duty would arise to disregard form [that is, any pretense by which it is made to appear that the tax is being confined to its proper limits when it is not, such as by creatively construing the meaning of "income," or the use of any pretense, scheme or construction by which non-specialized revenue or activities are made to appear otherwise so as to be subjected to the tax] and consider substance alone [that is, what the tax is actually falling upon as a practical reality], and hence subject the tax to the regulation as to apportionment which otherwise as an excise would not apply to it."

Brushaber, supra.

(By the way, also in light of all the foregoing: The determining whether any earning or receipts qualify as the variety subject to provisions of the unapportioned tax, or serve as evidence of a liability for that tax, requires evidence that they are of the distinguished variety uniquely relevant to the tax, and not merely the product of a common activity as a matter of right is a DEMONSTRATED FACT, not a "position.")

STRAW-MEN, MISREPRESENTATIONS, HARD-FACT LIES AND SPIN, REDOUX

You'll recall my mentioning at the beginning that the trolls carefully avoid the subjects of capitations, the Constitution, and anything else fundamental to the tax. The reasons should be obvious. As the Supreme Court has observed,

"It is elementary law that every statute is to be read in the light of the constitution. However broad and general its language, it cannot be interpreted as extending beyond those matters which it was within the constitutional power of the legislature to reach."

McCullough v. Com. of Virginia, 172 U.S. 102 (1898)

The last thing the trolls want is attention drawn to the issue of the Constitutional power of the legislature, which includes the limits on that grant of power. Instead, they do everything they can to seduce anyone listening into imagining that the nature of the tax hinges on technicalities, or that it is to be learned from obscure court decisions presented without context. The trolls hope that you will not read more than what they show you, and do only a quick and thought-free reading of even just that.

For instance, I have actually seen attacks on CtC in which it is implied that the book argues that it is the statutory limits on the classes identified in various definitions that generates the limits on the tax itself! The trolls ascribe to CtC the specious argument that because the definitions of "employee," "employment," "wages," "trade or business" are inherently limited in the statutes, thus the tax is limited!

This would put the matter backward, of course, with the tail wagging the dog. It is BECAUSE the tax is limited-- and Constitutionally must be -- that terms like "employee" and "employment" which control what qualifies as "wages" subject to reporting requirements and the tax, and to withholding under the protocols of chapter 24 of the IRC, are NOT all-inclusive of anyone who works for anyone else, but instead embrace only federally-connected classes of workers.

Indeed, the limitations on the class "employee" in chapter 24, "employment" in chapter 21 and "trade or business" in chapter 79 of the IRC are simply statutory-structural acknowledgments of the overriding and elsewhere limited character of the tax. They are what they are in order to conform to the larger realities concerning the tax.

This effort to suggest that the meaning of "includes" is the linchpin of CtC's revelations about the tax hopes to leverage IRS-cultivated confusion about that term into debilitating confusion about the tax overall. It's also intended to slyly promote the misunderstanding that what can and can't be taxed as "income" (that is, without apportionment) is a matter of statute -- entirely within Congressional authority, and without any Constitutional dimension. It

is an effort to dodge what CtC REALLY teaches, and keep the casual observer from learning what REALLY dictates the limits on the tax.

At the same time, even while trying to focus attention on "includes," trolldom won't discuss the actual jurisprudence (or even standard rules of English language) concerning the meaning of that term for purposes of the income tax. Things like the Latham and Sullivan gimmicks are all an unwitting victim of trollish mendacity will ever see on the subject. Getting one's information solely from the trolls, one would think that the courts have never actually taken up the matter of whether "includes" mean "all-inclusive," or "not exclusive," or "also includes," or what.

This is not so, of course. The Supreme Court has ruled very explicitly on the subject, and repeatedly.

The court holds that as used in tax law, "includes" denotes that the enumerated list of objects that follows it in a definition is an illustrative sampling of a unique CLASS being defined, which will bear the label that precedes "includes" (e.g., "employee"; "wages"; "trade or business"). In concert with the court's equally well-settled (and axiomatic) doctrine that a term given a special definition in a law has its common meaning stripped away, this makes any statutorily-defined term in tax law a unique term.

The meaning of such custom-defined terms is illustrated by the characteristic(s) common to each of the enumerated objects listed in the definition (which characteristic(s) can't be such as would make the term being defined have merely its common meaning, of course, since then no custom-definition would be needed or provided). The term can be construed to embrace objects which are not listed but which share class-definitional characteristic(s) of those which are (making it a term of "limited enlargement").

But you'll never see or hear a single acknowledgement from a troll of the existence of the many rulings concerning this issue. They don't dare raise them, because they can't argue against them.

Instead, they simply try to act as if they're hard-of-hearing when these rulings are brought up. In several of my motions to Judge Rosen, I lay out this thorough jurisprudence from the Supreme Court, as well as rulings to the same effect from the circuit courts (including recent rulings from the Sixth Circuit, the one in which Judge Rosen sits). In each case, even though writing lengthy rulings and decisions in (theoretical) response to my arguments, Judge Rosen has contrived to mention NOT ONE WORD concerning this jurisprudence.

Judge Rosen simply acts like this dispositive jurisprudence, which lays down precedent and doctrine by which he is bound, never appeared in my brief; and as though he is personally

ignorant of this well-settled, elementary law. The same is true of all DoJ filings – both their briefs and motions and their responses to mine.

Don't misunderstand this point. It is not that the judge or DoJ attorneys dispute the arguments, or the authorities, or the aptness of the presentation of any one, or all of them. They just pretend not to have seen them at all. In the case of the judge's doing so when ruling on a legal argument, is a fundamental due process violation, as well as an effective admission that the evaded arguments prove the contrary ruling to be invalid.

In addition to judicial dodges of this sort there are even more extreme offenses from the courtroom. Occasionally, a court will simply say or imply something flatly untrue which offers support for the broad misrepresentations about the tax peddled by the revenue-and-power-hungry trollish community.

For instance, there is a 1984 ruling from the 5th Circuit in the case of Parker v. Comm'r, 724 F.2d 469, in which the court makes what is clearly meant to be taken as a declaration that the Supreme Court announced the 16th Amendment to have authorized a non-apportioned direct tax in its Brushaber decision! But the fact is, even though in the years since it was vomited forth Parker has been widely cited as authority for this bogus assertion about the Brushaber ruling, when the Parker opinion is read carefully, it turns out that this is NOT what it says.

Instead, although done in a way almost certain to be mistaken as a broad statement about capitations and other direct taxes, the Parker ruling says only that, "The Supreme Court promptly determined in Brushaber v. Union Pacific Ry. (sic) Co., 240 U.S. 1 (1916), that the sixteenth amendment provided the needed constitutional basis for the imposition of a direct non-apportioned income tax." This language DOES NOT say "non-apportioned direct tax." It says "direct non-apportioned INCOME TAX." It is simply MISREAD as saying the former due to the inclusion of the word "direct"-- an inclusion that strongly suggests a deliberate intent to deceive.

As in the Latham and Sullivan misrepresentations, in which the reader is encouraged to imagine that even though carefully only saying "not exclusive," the courts should be understood as meaning "all inclusive," the language in Parker begs the reader to assume into evidence what actually doesn't appear. In this case what is hoped will be assumed is that "income" as used in this ruling means "all that comes in." Were this true, the Parker court would be saying that the 16th Amendment removed the apportionment requirement for federal capitations-- and it's in the hope that you'll imagine this to be the case that the Parker ruling is cited.

It is hoped that it will be overlooked that if that REALLY WERE what the court meant to say, the word "income" wouldn't appear in this declaration at all. Instead, the court would have said just what the reader is invited to assume it meant: "The Brushaber court declared that the 16th Amendment did away with the apportionment requirement for the imposition of direct taxes" (or, if one wishes to respect the distinction between static wealth and the accession of gains, "The Brushaber court declared that the 16th Amendment did away with the apportionment requirement for the imposition of capitations").

Most careless readers WILL make just that assumption, of course. Just as in the case of the "includes" dodge, the obfuscation constructed by the Parker court (and its deployment in DoJ frauds and judicial disgraces ever since) leverages the existing and long-cultivated lie that "income" as used in the tax laws DOES mean "all that comes in." With that misunderstanding being inserted into the Parker declaration, that language is mistakenly read as "...a constitutional basis for the imposition of a direct non-apportioned "all that comes in" tax."

Plainly (to an HONEST and EDUCATED observer), this couldn't be more wrong. Such a tax would be a "direct, non-apportioned capitation"-- PRECISELY what the Supreme Court EXPLICITLY says the 16th DID NOT do, both in its ruling in Brushaber, where it points out that to read the amendment in that confused fashion would be to cause two Constitutional provisions to come into conflict with each other, and in its many other rulings on the same subject. Further, we hardly need the Supreme Court to point this out-- the 16th Amendment is short and to the point, and the word "repeal" doesn't appear in it.

But, because most careless readers (and corrupt courts and prosecutors) WILL fill in the needed misconception, the 5th circuit panel manages to furnish the government with a highly misleading ruling which will serve as a weapon against ignorant defendants in future cases. And which also, of course, will be trotted out by trolls in posts striving to turn back the CtC tide.

Ironically, what REALLY is to be taken from the Parker language is just what it plainly acknowledges when it is read without the distorting lens of conditioning-induced presumptions: The 16th Amendment DID NOT do away with the apportionment requirement for capitations-- that is,

- taxes on "all that comes in";
- taxes on every different species of revenue";
- taxes on "the fortune or revenue of each contributor";
- taxes on the [common-meaning] wages of labour";
- taxes on "what is supposed to be one's fortune [per] an assessment which varies from year to year"; or

- taxes on "[an assessment of a percentage] of [one's] supposed [commonly-defined] income");
- or for any other direct tax.

If the 16th HAD done this, the Parker court would not have carefully included the term "income" in its declaration. At the same time, since the amendment DID undo the Pollock court's application of apportionment to "incomes" (as the Parker ruling is careful to specify), it is clear that the two things ("incomes" as relevant to the tax, and the "all that comes in," etc., that is relevant to capitations) are two DIFFERENT things.

In short, the Parker court, in dancing its little dance in the Parker ruling, acknowledged that what CtC teaches about the tax is PRECISELY CORRECT.

By the way, even the careful, circumscribed language of the Parker ruling gets the 16th Amendment and the Brushaber court discussion thereof wrong. As has already been pointed out, the Brushaber court DOESN'T say (or indicate) that the amendment authorizes a "direct non-apportioned income tax." What the amendment does, and what the Brushaber court says it does, is prevent the application of the income tax – which is, and always has been inherently an indirect excise (because of its incidence on nothing but the exercise of privilege) – from being construed to be a direct tax when applied to dividends and rent by the reasoning used in the Pollock ruling to so construe it.

But that's not all! This is a bogus, contrived ruling that gives and gives...

The Parker court makes several other glaring mis-statements about the tax. For instance, it disparages Parker's citation of Flint v. Stone Tracy in regard to the character of the tax as an excise, with what is meant to be the withering observation that Flint predates the 16th Amendment, and that it concerns "corporate taxation," rather than "the personal income tax":

"Appellant cites Flint v. Stone Tracy Co., 220 U.S. 107 (1911), in support of his contention that the income tax is an excise tax applicable only against special privileges, such as the privilege of conducting a business, and is not assessable against income in general. Appellant twice errs. Flint did not address personal income tax; it was concerned with corporate taxation. Furthermore, Flint is pre-sixteenth amendment and must be read in that light."

WOW! Such pomposity, especially when either being outright disingenuous or just getting it wrong out of ignorance!

One question immediately arises, of course: If the distinction the court means to be taken between "corporate taxation" and "personal income tax" is valid, what would the timing

of Flint (pre- or post-16th) have to do with anything? Each of these two assertions make the other irrelevant – presented together they are evidence that what is being said is not understood by the speaker himself, or is just pure eyewash. From that alone, both can be dismissed as the shiny BS that they are.

Furthermore, the gist of each of the court's assertions are flatly wrong by themselves.

We have already looked in detail at the enormous body of evidence concerning the fact that pre-sixteenth/post-sixteenth is a distinction without a difference. As for the alleged distinction between "corporate taxation" and "the personal income tax," there is none there, either. Corporations are taxed only on their "income" that is taxed under the Corporate Excise Tax of 1909 (which is what Flint addressed), just as are persons under the "personal income tax." And "income" is "income."

"Income" is a Constitutional term, and prior to the 16th Amendment had already been firmly established in meaning by extensive statutory usage, and a series of court rulings as well. That there is no difference between what is taxed as "income" to corporations and what is taxed as "income" to other persons should be clear from the fact that both the Corporate Excise Tax and the various other "income" tax enactments from 1862 to the present are all intermingled in Title 26, the "Internal Revenue" title, with no distinctions drawn regarding what qualifies as "income" amongst any subject of the tax.

Further, this very point has been directly addressed by the Supreme Court. See, for instance, Southern Pacific v. Lowe, 247 U.S. 330 (1918): "Certainly the term "income" has no broader meaning in the 1913 Act [the first post 16th amendment "income" tax enactment] than in that of 1909..." See Bowers v. Kerbaugh-Empire Co., 271 U.S. 170 (1926), for another dose of the same: ""Income" has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909, in the 16th Amendment and in the various revenue acts subsequently passed."

You'd think the Parker judges would know these things, wouldn't you... Staying on top of this stuff would help keep them from twice erring (plus, isn't keeping sharp on this sort of thing an important part of their job?).

Sadly, it's very hard to believe this stuff is a mystery to the 5th Circuit. Thus, one can't help but suspect something more nefarious than mere arrogance and ignorance.

In fact, it is almost certain that the court is simply exploiting a poor choice of wording by Parker. The court claims that Parker argued that the tax is not assessable against income in general – an obvious misstatement if indeed this is the wording Parker used.

Also, it is implied in the panel's sarcastic response that Parker narrowly argued the tax as "applicable only against special privileges, such as the privilege of conducting a business," rather than arguing from a comprehensive, fully-educated understanding of what comprises "privilege" relevant to the tax. Thus, however specious the justifications given for doing so, the court may simply be capitalizing on Parker's poor arguments.

There is no question that for the most part, Parker was a deer-in-the-headlights litigant, however well-intentioned and motivated he may have been to begin with. He had brought suit challenging IRS deduction calculations and a penalty for failure-to-file, concerning a return and an amended return for 1977 which contained no numbers, just citing the 5th Amendment instead.

Along with private-sector pay and other receipts during the year, Parker had received an Air Force pension (accurately described by the court as "taxable pension income"). In trial, Parker adopted government assertions that all of his receipts were income, according to the appellate panel. The only things actually being litigated in the case were the propriety of the penalty, and IRS calculations concerning the deductability of rental loss and medical expenses.

So, not only does this ruling NOT say what it is hoped you will think it does, just like Latham and Sullivan, but this case was not at all about whether or not the 16th provided for a direct tax, whether the tax is an excise, or what that means, or anything else concerned with these declarations by the court, just as Latham and Sullivan were not about the meaning of "employee." Parker himself had declared all his receipts to be "income," even though he almost certainly did not understand the significance of doing so.

Nonetheless, just as Latham and Sullivan have been being deployed for decades by corrupt agencies to mislead the naive about the meaning of "employee" and "includes," so Parker has become a workhorse of mendacity.

In fact, the bogus language in Parker is not only used to reach bad conclusions in other cases, it actually performs the "garbage in" office on a Wikipedia page purporting to "debunk tax protestor arguments." The page, furnished and kept up by the usual IRS shills and fellow-travelers, deploys an excerpt from a 7th Circuit case – Lovell v. United States, 755 F.2d 517, 1984, in which the Lovell court declares, "Plaintiffs also contend that the Constitution prohibits imposition of a direct tax without apportionment. They are wrong; it does not. U.S. Const. amend. XVI." The authority cited for this bogus assertion? The Parker ruling!

This Lovell language is a fine example of the sort of "post office effect" hazard attending any relaxation of standards in the law, by the way. Note that it misquotes Parker –

what is "a direct, non-apportioned income tax" in Parker is now just "a direct tax without apportionment."

A LITERARY INTERLUDE

Ultimately, the trolls' game plan with all of the straw-men, the misrepresentations, the lies and the spin is to give a population long-trained to dependency and the abrogation of moral responsibility to "authority figures" a body of pretexts for doing what the trolls suggest is "easier" and "safer." They want you to let them flush limits and hindrances on the state down the memory hole, and let them make YOUR law into THEIR malleable weapon against you.

Are you good with this?

What do you do in the face of this kind of corruption and mutiny by the hired help? Do you just shrug your shoulders and say, "They're the specialists!" They must know what they're doing, and surely they mean well! I'll just leave things in their hands..."

Is this what you'd do if your accountant started using "fuzzy math"? Would you just say, "These figures seem a little off, Bill... But hey, if you say they're right, then who am I to argue? I guess we'll just downgrade our retirement plans..."

You wouldn't do this under any circumstances with your accountant, and of course you shouldn't subordinate the law to the trolls, or to their lust for power. Not even when surrendering to that lust is the "easy" thing to do and fighting to restore and preserve scrupulous respect for the rules and for what is right might be grueling, and even painful.

You shouldn't subordinate the law, or allow it to be done, because you're a grown-up who realizes that acceding to lies is beneath the dignity of decent men and women, no matter what the lies concern. And you shouldn't because you know that the liberty and sovereignty that would ultimately be lost to you and your posterity, and which has already been whittled away to the point of grave danger, is precious beyond all measure. Further, you know that the despotism which would be endorsed and strengthened by surrender is low and vile, and when let flourish without correction, just keeps getting worse and worse until the last light goes out.

The wonderful writer, poet, theologian and great spirit of the last century, C.S. Lewis, offers us a beautiful little allegorical model of the seduction being pitched at us by the trolls, which shares characteristics universal to efforts of this kind. All such efforts seek to crush the spirit of targets who are actually stronger than their foe, but who can be made to lose if they can be dissuaded from standing their ground. Lewis paints a picture of just such an effort, in broad, powerful brushstrokes.

To set the stage a bit: Prince Rilian of Narnia has been held captive for ten long years by the Witch-Queen of the Underworld through a spell of confusion about who and what he is, his captor's true nature and identity, and the reality of her evil purposes. The enchantment was such that it faded every night, but was renewed to full strength for the next day by the workings of a magic silver chair to which Rilian is bound each evening with his own cooperation. Under the spell, he is convinced that his nighttime clarity is really a madness in which he is a danger to himself and to others.

In the scene we're about to join, the prince has just been released from the chair before it can do its evil work by three rescuers sent by Aslan, the Messiah of Narnia. The spell is broken, and Rilian has destroyed the chair that has twisted his mind and imprisoned him in illusion for all these years...

"I owe all three of you a greater debt than I can ever pay," said Prince Rilian. "But my father? Is he yet alive?"

"He sailed east again before we left Narnia, my lord," said Puddleglum. "But your Highness must consider that the King is very old. It is ten to one his Majesty must die on the voyage."

"He is old, you say. How long then have I been in the power of the witch?"

"It is more than ten years since your Highness was lost in the woods at the north side of Narnia."

"Ten years!" said the Prince, drawing his hand across his face as if to rub away the past. "Yes, I believe you. For now that I am myself I can remember that enchanted life, though while I was enchanted I could not remember my true self. And now, fair friends—but wait! I hear their feet (does it not sicken a man, that padding wooly tread! faugh!) on the stairs. Lock the door, boy. Or stay. I have a better thought than that. I will fool these Earthmen, if Aslan gives me the wit. Take your cue from me."

He walked resolutely to the door and flung it wide open.

The Queen of Underland

TWO EARTHMEN ENTERED, BUT INSTEAD of advancing into the room, they placed themselves one on each side of the door, and bowed deeply. They were followed immediately by the last person whom anyone had expected or wished to see: the Lady of the Green Kirtle, the Queen of Underland. She stood dead still in the doorway, and they could see her eyes moving as she took in the whole situation—the three strangers, the silver chair destroyed, and the Prince free, with his sword in his hand.

She turned very white; but Jill thought it was the sort of whiteness that comes over some people not when they are frightened but when they are angry. For a moment the Witch fixed her eyes on the Prince, and there was murder in them. Then she seemed to change her mind.

"Leave us," she said to the two Earthmen. "And let none disturb us till I call, on pain of death." The gnomes padded away obediently, and the Witch-queen shut and locked the door.

"How now, my lord Prince," she said. "Has your nightly fit not yet come upon you, or is it over so soon? Why stand you here unbound? Who are these aliens? And is it they who have destroyed the chair which was your only safety?"

Prince Rilian shivered as she spoke to him. And no wonder: it is not easy to throw off in half an hour an enchantment which has made one a slave for ten years. Then, speaking with a great effort, he said:

"Madam, there will be no more need of that chair. And you, who have told me a hundred times how deeply you pitied me for the sorceries by which I was bound, will doubtless hear with joy that they are now ended forever. There was, it seems, some small error in your Ladyship's way of treating them. These, my true friends, have delivered me. I am now in my right mind, and there are two things I will say to you. First—as for your Ladyship's design of putting me at the head of an army of Earthmen that so I may break out into the Overworld and there, by main force, make myself king over some nation that never did me wrong—murdering their natural lords and holding their throne as bloody and foreign tyrant—now that I know myself, I do utterly abhor and renounce it as plain villainy. And second: I am the King's son of Narnia, Rilian, the only child of Caspian, Tenth of that name, whom some call Caspian the Seafarer. Therefore, Madam, it is my purpose, as it is also my duty, to depart suddenly from your Highness's court into my own country. Please it you to grant me and my friends safe conduct and a guide through your dark realm."

Now the Witch said nothing at all, but moved gently across the room, always keeping her face and eyes very steadily towards the Prince. When she had come to a little ark set in the wall not far from the fireplace, she opened it, and took out first a handful of a green powder. This she threw on the fire. It did not blaze much, but a very sweet and drowsy smell came from it. And all through the conversation which followed, that smell grew stronger, and filled the room, and made it harder to think. Secondly, she took out a musical instrument rather like a mandolin. She began to play it with her fingers—a steady, monotonous thrumming that you didn't notice after a few minutes. But the less you noticed it, the more it got into your brain and your blood. This also made it hard to think. After she had thrummed for a time (and the sweet smell was now strong) she began speaking in a sweet, quiet voice.

"Narnia?" she said. "Narnia? I have often heard your Lordship utter that name in your ravings. Dear Prince, you are very sick. There is no land called Narnia."

"Yes there is, though, Ma'am," said Puddleglum. "You see, I happen to have lived there all my life."

"Indeed," said the Witch. "Tell me, I pray you, where that country is?"

"Up there," said Puddleglum, stoutly, pointing overhead. "I—I don't know exactly where."

"How?" said the Queen, with a kind, soft, musical laugh. "Is there a country up among the stones and mortar on the roof?"

"No," said Puddleglum, struggling a little to get his breath. "It's in Overworld."

"And what, or where, pray is this...how do you call it...Overworld?"

"Oh, don't be so silly," said Scrubb, who was fighting hard against the enchantment of the sweet smell and the thrumming. "As if you didn't know! It's up above, up where you can see the sky and the sun and the stars. Why, you've been there yourself. We met you there."

"I cry you mercy, little brother," laughed the Witch (you couldn't have heard a lovelier laugh). "I have no memory of that meeting. But we often meet our friends in strange places when we dream. And unless all dreamed alike, you must not ask them to remember it."

"Madam," said the Prince sternly, "I have already told your Grace that I am the King's son of Narnia."

"And shalt be, dear friend," said the Witch in a soothing voice, as if she was humoring a child, "shalt be of many imagined lands in thy fancies."

"We've been there, too," snapped Jill. She was very angry because she could feel enchantment getting hold of her every moment. But of course the very fact that she could still feel it, showed that it had not yet fully worked.

"And thou art Queen of Narnia too, I doubt not, pretty one," said the Witch in the same coaxing, half-mocking tone.

"I'm nothing of the sort," said Jill, stamping her foot. "We come from another world."

"Why, this is a prettier game than the other," said the Witch. "Tell us, little maid, where is this other world? What ships and chariots go between it and ours?"

Of course a lot of things darted into Jill's head at once: Experiment House, Adela Pennyfeather, her own home, radio-sets, cinemas, cars, airplanes, ration-books, queues. But they seemed dim and far away. (Thrum—Thrum—Thrum—went the strings of the Witch's instrument.) Jill couldn't remember the names of the things in our world. And this time it didn't come into her head that she was being enchanted, for now the magic was in its full strength; and of course, the more enchanted you get, the more you feel that you are not enchanted at all. She found herself saying (and at the moment it was a relief to say):

"No. I suppose that other world must be all a dream."

"Yes. It is all a dream," said the Witch, always thrumming.

"Yes, all a dream," said Jill.

"There never was such a world," said the Witch.

"No," said Jill and Scrubb, "never was such a world."

"There was never any world but mine," said the Witch.

"There was never any world but yours," said they.

Puddleglum was still fighting hard. "I don't know rightly what you all mean by a world," he said, talking like a man who hasn't enough air. "But you can play that fiddle till your fingers drop off, and still you won't make me forget Narnia; and the whole Overworld too. We'll never see it again, I shouldn't wonder. You may have blotted it out and turned it dark like this, for all I know. Nothing more likely. But I know I was there once. I've seen a

sky full of stars. I've seen the sun coming up out of the sea of a morning and sinking behind the mountains at night. And I've seen him up in the midday sky when I couldn't look at him for brightness."

Puddleglum's words had a very rousing effect. The other three all breathed again and looked at one another like people newly awaked.

"Why, there it is!" cried the Prince. "Of course! The blessing of Aslan upon this honest Marshwiggle. We have all been dreaming, these last few minutes. How could we have forgotten it? Of course we've all seen the sun."

"By Jove, so we have!" said Scrubb. "Good for you, Puddleglum! You're the only one of us with any sense, I do believe."

Then came the Witch's voice, cooing softly like the voice of a wood-pigeon from the high elms in an old garden at three o'clock in the middle of a sleepy, summer afternoon; and it said:

"What is this sun that you all speak of? Do you mean anything by the word?"

"Yes, we jolly well do," said Scrubb.

"Can you tell me what it's like?" asked the Witch (thrum, thrum, thrum, went the strings).

"Please it your Grace," said the Prince, very coldly and politely. "You see that lamp. It is round and yellow and gives light to the whole room; and hangeth moreover from the roof. Now that thing which we call the sun is like the lamp, only far greater and brighter. It giveth light to the whole Overworld and hangeth in the sky."

"Hangeth from what, my lord?" asked the Witch; and then, while they were all still thinking how to answer her, she added, with another of her soft, silver laughs: "You see? When you try to think out clearly what this sun must be, you cannot tell me. You can only tell me it is like the lamp. Your sun is a dream; and there is nothing in that dream that was not copied from the lamp. The lamp is the real thing; the sun is but a tale, a children's story."

"Yes, I see now," said Jill in a heavy, hopeless tone. "It must be so." And while she said this, it seemed to her to be very good sense.

Slowly and gravely the Witch repeated, "There is no sun." And they all said nothing. She repeated, in a softer and deeper voice. "There is no sun." After a pause, and after a struggle in their minds, all four of them said together, "You are right. There is no sun." It was such a relief to give in and say it.

"There never was a sun," said the Witch.

"No. There never was a sun," said the Prince, and the Marsh-wiggle, and the children.

For the last few minutes Jill had been feeling that there was something she must remember at all costs. And now she did. But it was dreadfully hard to say it. She felt as if huge weights were laid on her lips. At last, with an effort that seemed to take all the good out of her, she said:

"There's Aslan."

"Aslan?" said the Witch, quickening ever so slightly the pace of her thrumming. "What a pretty name! What does it mean?"

"He is the great Lion who called us out of our own world," said Scrubb, "and sent us into this to find Prince Rilian."

"What is a lion?" asked the Witch.

"Oh, hang it all!" said Scrubb. "Don't you know? How can we describe it to her? Have you ever seen a cat?"

"Surely," said the Queen. "I love cats."

"Well, a lion is a little bit—only a little bit, mind you—like a huge cat—with a mane. At least, it's not like a horse's mane, you know, it's more like a judge's wig. And it's yellow. And terrifically strong."

The Witch shook her head. "I see," she said, "that we should do no better with your lion, as you call it, than we did with your sun. You have seen lamps, and so you imagined a bigger and better lamp and called it the sun. You've seen cats, and now you want a bigger and better cat, and it's to be called a lion. Well, 'tis a pretty make-believe, though, to say truth, it would suit you all better if you were younger. And look how you can put nothing into your make-believe without copying it from the real world, this world of mine, which is the only world. But even you children are too old for such play. As for you, my lord Prince, that art a man full grown, fie on you! Are you not ashamed of such toys? Come, all of you. Put away these childish tricks. I have work for all of you in the real world. There is no Narnia, no Overworld, no sky, no sun, no Aslan. And now, to bed all. And let us begin a wiser life tomorrow. But, first, to bed; to sleep; deep sleep, soft pillows, sleep without foolish dreams."

The Prince and the two children were standing with their heads hung down, their cheeks flushed, their eyes half closed; the strength all gone from them; the enchantment almost complete. But Puddleglum, desperately gathering all of his strength, walked over to the fire. Then he did a very brave thing. He knew it wouldn't hurt him quite as much as it would hurt a human; for his feet (which were bare) were webbed and hard and cold-blooded like a duck's. but he knew it would hurt him badly enough; and so it did. With his bare foot he stamped on the fire, grinding a large part of it into ashes on the flat hearth. And three things happened at once.

First, the sweet, heavy smell grew very much less. For though the fire had not been put out, a good bit of it had, and what remained smelled very largely of burnt Marsh-wiggle, which is not at all an enchanting smell. This instantly made everyone's brain far clearer. The Prince and the children held up their heads again and opened their eyes.

Secondly, the Witch, in a loud, terrible voice, utterly different from all the sweet tones she had been using up till now, called out, "What are you doing? Dare to touch my fire again, mud-filth, and I'll turn the blood to fire inside your veins."

Thirdly, the pain itself made Puddleglum's head for a moment perfectly clear and he knew exactly what he really thought. There is nothing like a good shock of pain for dissolving certain kinds of magic.

"One word, Ma'am," he said, coming back from the fire; limping, because of the pain. "One word. All you've been saying is quite right, I shouldn't wonder. I'm a chap who always liked to know the worst and then put the best face I can on it. So I won't deny any of what you said. But there's one thing more to be said, even so. Suppose we have only dreamed, or made up, all those things—trees and grass and sun and moon and stars and Aslan himself. Suppose we have. Then all I can say is that, in that case, the made-up things seem a good deal more important than the real ones. Suppose this black pit of a kingdom of yours is the only world. Well, it strikes me as a pretty poor one. And that's a funny thing, when you come to think of it. We're just babies making up a game, if you're right. But four babies playing a game can make a play-world which licks your real world hollow. That's why I'm going to stand by the play-world. I'm on Aslan's side even if there isn't any Aslan to lead it. I'm going to live as like a Narnian as I can even if there isn't any Narnia. So, thanking you kindly for our supper, if these two gentlemen and the young lady are ready, we're leaving your court at once and setting out in the dark to spend our lives looking for Overland. Not that our lives will be very long, I should think; but that's a small loss if the world's as dull a place as you say."

"Oh, hurrah! Good old Puddleglum!" cried Scrubb and Jill. But the Prince shouted suddenly, "Ware! Look to the Witch."

When they did look their hair nearly stood on end.

The instrument had dropped from her hands. Her arms appeared to be fastened to her sides. Her legs were intertwined with each other, and her feet had disappeared. The long green train of her skirt thickened and grew solid, and seemed to be all one piece with the writhing green pillar of her interlocked legs. And that writhing green pillar was curving and swaying as if it had no joints, or else were all joints. Her head was thrown far back and while her nose grew longer and longer, every other part of her face seemed to disappear, except her eyes. Huge flaming eyes they were now, without brows or lashes. All this takes time to write down; it happened so quickly that there was only just time to see it. Long before there was time to do anything, the change was complete, and the great serpent which the Witch had become, green as poison, thick as Jill's waist, had flung three coils of its loathsome body round the Prince's legs. Quick as lightning another great loop darted round, intending to pinion his sword-arm to his side. But the Prince was just in time. He raised his arms and got them clear: the living knot closed only round his chest—ready to crack his ribs like firewood when it drew tight.

The Prince caught the creature's neck in his left hand, trying to squeeze it till it choked. This held its face (if you could call it a face) about five inches from his own. The forked tongue flickered horribly in and out, but could not reach him. With his right hand he drew back his sword for the strongest blow he could give. Meanwhile Scrubb and Puddleglum had drawn their weapons and rushed to his aid. All three blows fell at once. Scrubb's (which did not even pierce the scales and did no good) on the body of the snake below the Prince's hand, but the Prince's own blow and Puddleglum's both on its neck. Even that did not quite kill it, though it began to loosen its hold on Rilian's legs and chest. With repeated blows they hacked off its head. The horrible thing went on coiling and moving like a bit of wire long after it had died; and the floor, as you may imagine, was a nasty mess.

The Prince, when he had breath, said, "Gentlemen, I thank you." Then the three conquerors stood staring at one another and panting, without another word, for a long time. Jill had very wisely sat down and was keeping quiet; she was saying to herself, "I do hope I don't faint—or blub—or do anything idiotic."

"My royal mother is avenged," said Rilian presently. "This is undoubtedly the same worm that I pursued in vain by the fountain in the forest of Narnia, so many years ago. All these years I have been the slave of my mother's slayer. Yet I am glad, gentlemen, that the foul Witch took to her serpent form at the last. It would not have suited well either with my heart or my honor to have slain a woman. But look to the lady." He meant Jill.

"I'm all right, thanks," said she.

"Damsel," said the Prince, bowing to her. "You are of a high courage, and therefore, I doubt not, you come of a noble blood in your own world. But come, friends. Here is some wine left. Let us refresh ourselves and each pledge his fellows. After that, to our plans."

"A jolly good idea, Sir," said Scrubb.

From The Silver Chair, the Sixth of The Chronicles of Narnia

THE BOTTOM LINE

So, here's the bottom line: Those who value liberty and the rule of law are up against totally corrupt, deeply-entrenched enemies of both.

BUT, we're right, and can prove it. **THEY'RE WRONG**, and we can prove it.

WE have the law and the truth on our side, and the trolls have nothing but lies and a campaign to persuade you that the truth is a dream and a fantasy. **WE** have the winning hand. What **THEY** have is a sense of purpose and the knowledge that if they can persuade you to stand down and go silent for awhile they'll find a way to bind you back down into impotence.

Let me make one thing unmistakably clear: These are **NOT** cute little tuft-haired, one-toothed "trolls" with Buddha-bellies and stupid grins. These are snarling, snaggle-toothed, ravenous monsters.

The purpose of the troll campaign is to **EAT YOU AND YOUR CHILDREN ALIVE**. They strive to secure to their "state" the power to take from you what they wish-- to eat out your substance so that they can grow stronger while you grow weaker. They mean to see **YOU** and **YOUR** kids **CONTINUE** to pay for the comforts of **THEM** and **THEIR** kids.

As I pointed out in 'The Supreme Court and the Meaning of Income' in CtC, for those in control of the state apparatus to forcibly take your earnings with which to buy their bread (or to distribute to their friends, clients and cronies) is effectively indistinguishable-- morally, legally and practically-- from flogging you out into their fields in chains to raise and harvest

their crops for them. Indeed, it was the recognition of just that fact that informed Adam Smith's insight into the true nature of a tax on revenue being a capitation.

The trolls recognize this, too. That's why they want to hypnotize you back into silence and surrender, discourage and dissuade others from pursuing inquires, and push the simple and undeniable truths laid out in CtC back into the darkness. They HAVE to, so they can resume LOOTING you, EXPLOITING you and RULING you, JUST AS THEY HAVE BEEN DOING FOR YEARS NOW.

Their SOLE MEANS of accomplishing their evil goal is to frighten and confuse you into dithering, hesitating, and questioning yourself. Their hope is that you will sideline yourself long enough for them to finish mis-educating your children into a virtual inability to recognize a truth when they see it, and to believe to the point of surrender to slavery that "this is the way it has always been; there is no Sun... There is no Aslan... Grandpa was a moron... Resistance is futile."

They want you to drink the Kool-Aid again, and then settle back into the barn, mumbling, "The Framers were really statist traitors... Liberty and its handmaiden, strictly restrained government under the rule of law, are just dreams, and we DIDN'T really ever have them... My Big Brother loves me, and I love my Big Brother..."

Hypnosis, confusion and the Kool-Aid are all the trolls have to work with, though. They DON'T have any law; they DON'T have any truth to back or justify or defend their game. Remember that scene in a "Seinfeld " episode in which Elaine orders popcorn at a movie theater?

Elaine: "Is it real butter?"

The concession counter worker: "It's butter-flavored..."

Elaine: "What is it made of?"

The worker: "It's yellow..."

Word to the wise: It's NOT real butter. The trolls are obliged to resort to the same dodges and empty-headed nonsense:

You: "Is it all-inclusive?"

The troll: "It's not exclusive..."

You: "Is it an unapportioned direct tax?"

The troll: "It's an unapportioned income tax..."

Like the Seinfeld movie concessionaire, all they've got are evasions and the hope that you'll just give up in frustration and take what they're selling, with a big gulp of Kool-Aid to wash it down.

THE MESSAGE

Here's the message: The trolls have no game. As I've been showing for years now through concrete examples like those in the preceding pages, the only thing the trolls can do is try to browbeat the righteous into silence.

Even when they feel themselves compelled to risk drawing an honest judge in order to try to strike a big blow against the spread of the truth in a courtroom, the best they can do is lie and deny due process to the target. This was amply demonstrated in the unprecedented (and never repeated) suit against my wife and me and the criminal assault they launched against me with their bogus charges after the "lawsuit" did them more harm than help. Even just the opportunistic "frivolous penalty" scare campaigns to which a few upstanding, educated and active Americans are subjected rely entirely on mis-direction and a pretense of not hearing the target's testimony.

What they are completely unable to do is actually make a case supporting their assertions.

This doesn't stop them from pretending, of course. Their pretenses CAN successfully snow those too slow of mind to defend themselves; and those pretenses can successfully enable those who WANT to be snowed so that they can evade having to stand up in behalf of the law without having to forthrightly admit that failing to do so reflects a lack of moral fiber.

But it DOES mean that it can be readily shown to your neighbor, family member, workmate and pastor that the government is BREAKING THE LAW in these cases; that YOU ARE RIGHT IN WHAT YOU SAY ABOUT THE TAX AND THE LAW, and that what's at stake ISN'T the MONEY, it's the RULE OF LAW.

So, DON'T STOP.

DON'T DRINK THE KOOL-AID.

SHARE THE TRUTH, AND SHARE THE FACTS ABOUT THE LIES USED AGAINST IT. As Rose Wilder Lane reminds us:

"And when at last this rebellion compelled the British Government to use the only power that any Government has -- force, used with general consent -- and British troops

moved into Boston to restore order, Americans did not consent. They stood up and fought the British Regulars.

One man began that war. And who knows his name?

He was a farmer, asleep in his bed, when someone pounded on his door and shouted in the night, 'The troops are coming!'

What could he do against the King's troops? One man. If he had been the King, that would have been different; then he could have done great things. Then he could have set everything to rights, he could have made everyone good and prosperous and happy, he could have changed the course of history. But he was not a King, not a Royal Governor, not a rich man, not even prosperous, not important at all, not even known outside the neighborhood. What could he do? What was the use of his trying to do anything? One man, even a few men, can not stand against the King's troops. He had a wife and children to think of; what would become of them, if he acted like a fool?

Most men had better sense; most men knew they could do nothing and they stayed in bed, that night in Lexington. But one man got up. He put on his clothes and took his gun and went out to meet the King's troops. He was one man who did not consent to a control which he knew did not exist.

The fight on the road to Lexington did not defeat the British troops. What that man did was to fire a shot heard around the world, and still heard...

That shot was the first sound of a common man's voice that the Old World ever heard. For the first time in all history, an individual spoke, an ordinary man, unknown, unimportant, disregarded, without rank, without power, without influence.

Not acting under orders, not led, but standing on his own feet, acting from his own will, responsible, self-controlling, he fired on the King's troops. He defied a world-empire.

The sound of that shot said: Government has no power but force; it can not control any man.

No one knows who began the American Revolution. Only his neighbors ever knew him, and no one now remembers any of them. He was an unknown man, an individual, the only force that can ever defend freedom."

Rose Wilder Lane, *THE DISCOVERY OF FREEDOM: Man's Struggle Against Authority*

Our power of change is first and foremost a power over ourselves. Each of us must strive to be the change we want to see in the world. Each of us must rise to be responsible and self-directed like that one anonymous farmer Rose Wilder Lane writes of so eloquently and respectfully-- not with a rifle and a bullet, but with a firm commitment to speak and stand for the truth.

Simply put, do you want America to be the land of the free and the home of the brave? Be brave, and make yourself free.

Be brave enough to recognize and admit that when the government is engaging in behavior such as is discussed in this paper, we're in a crisis situation. We're in a situation in which "standing by" is not an option. Standing up and standing firm is what is called for now.

And when you encounter a troll while you're standing tall, and while spreading this message to others so that they, too, rise and stand with you (and you will), be sure to lead him to the head of the stairs before starting to converse. Then enjoy the tumbling routine that'll promptly follow the commencement of his little dances of deception.

-Pete Hendrickson

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For a comprehensive introduction to the liberating, Constitution-enforcing truth about the income tax, start with losthorizons.com/Intro.pdf.

Then, for the whole detailed study, including how the tax is actually structured in conformance with the Constitutional limits to which it is subject; how it comes to be mis-applied in individual cases; and how Congress, and the basic principles of due process have provided remedies for recovering amounts improperly withheld or paid in, or for rebutting erroneous claims by government to a portion of your wealth or earnings, read the book itself. Order 'Cracking the Code- The Fascinating Truth About Taxation In America' at losthorizons.com/cc.htm, or download the free .pdf version of the 12th edition of the book at: losthorizons.com/CtCforFree.pdf.

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For a few general FAQs related to the truth about the tax, visit: losthorizons.com/GeneralFAQs.htm.

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