

IRS ASSESSMENTS, SEIZURES, LIENS AND LEVIES FOR INCOME TAX ARE ILLEGAL AND FRAUDULENT

THE CODE OF FEDERAL REGULATIONS (CFR) AUTHORIZES THE ABOVE ACTIONS FOR ENFORCEMENT OF ALCOHOL, TOBACCO & FIREARMS TAXES ONLY

Millions of citizens across the nation are learning the truth about the verbal trickery in the income tax laws and how the public is deceived by the IRS's misapplication of the law into believing that the income tax applies to the general citizenry. Most of these citizens who are learning about the income tax scam are not aware that the income tax regulations (26 CFR) are necessary to implement (give force of law to) the provisions in the Internal Revenue Code (I.R. Code) and that the IRS gets its authority from the regulations - not from the I.R. Code.

The I.R. Code is a compilation according to subject matter (by a government commission) of the provisions relating to internal taxes in the various bills enacted into federal law (the U.S. Statutes at Large). According to footnotes on charts listing the fifty titles in the United States Code (U.S.C.) found in law books, the I.R. Code (Title 26 U.S.C.) has never been enacted into positive law. The I.R. Code is prima facie evidence of law only - not the law in it itself. Therefore, the I.R. Code in itself has no force of law.

REGULATIONS IMPLEMENT (GIVE FORCE OF LAW TO) I.R. CODE PROVISIONS

When regulations, all of which are based on the provisions in the I.R. Code, are published in the Federal Register as required by law, they then have the force of law, which is imposed only on those persons to whom the law applies.

Black's Law Dictionary defines the I.R. Code as:

That body of law, which codifies all federal tax laws including income, estate, stamp, gift, excise, etc. taxes. Such laws comprise Title 26 of the U.S. Code and are IMPLEMENTED BY TREASURY REGULATIONS AND RULINGS. (emphasis added)

I.R. Code Section 7805(a) explains the necessity for regulations to authorize or require actions specified in the Code. Section 7805(a) states:

Except where such authority is expressly given by this title to any person other than an officer or employee of the Treasury Department. THE SECRETARY SHALL PRESCRIBE ALL NEEDFUL RULES AND REGULATIONS FOR THE ENFORCEMENT OF THIS TITLE, including all rules and regulations as may be necessary by reason of any alteration of law in relation to internal revenue. (emphasis added)

The U.S. Supreme Court explained the essential nature of regulations created by the Secretary of the Treasury as follows:

...we think it's important to note that the Act's CIVIL AND CRIMINAL PENALTIES ATTACH ONLY UPON VIOLATION OF REGULATIONS promulgated by the Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone. (emphasis added) California Bankers Assn. v. Schultz, et al., 416 U.S. 21 (1974)

Regulations prescribed...by the head of departments...may thus have, in a proper sense, the force of law... Caha v. U.S., 152 U.S. 211 (1894)

REGULATION PREFIX NUMBERS IDENTIFY TAXES

All the regulations implementing the I.R. Code sections have prefix numbers that identify the kind of tax to which the regulation applies. In volume one of the *Federal Income Tax Regulations* (26 CFR) published by law book publisher, Prentice Hall, the "Introduction" contains a paragraph explaining the various taxes to which the prefix numbers apply. It states:

Government Regulation system. - Treasury Regulations that follow relate to Income Tax (prefixed 1); Employment Taxes and Collection of Income Tax at source (prefixed 31); Windfall Profit Excise Taxes (prefixed 51); Private Foundation Excise Taxes (prefixed 53); Qualified Pension, etc., Plan (prefixed 54) and Procedure and Administration (prefixed 301). (emphasis added)

The prefix numbering system shows that for a regulation to apply to income tax, it must have a prefix of "1". Regulations that have a prefix of "301" do not apply to any taxes in 26 CFR; instead, they apply in 27 CFR only (alcohol, tobacco and firearms taxes), according to an official CFR regulations cross reference chart.

CFR INDEX CHART LISTS IMPLEMENTING REGULATIONS

The Code of Federal Regulations (CFR), which includes regulations implementing all fifty titles of the U.S. Code, also includes an official volume titled "CFR Index and Finding Aids". In this volume is a chart titled "PARALLEL TABLE OF AUTHORITIES AND RULES" which lists the I.R. Code sections that authorize or require actions; it also lists the regulations that implement (give force of law to) to those Code sections. This chart shows that the key I.R. Code sections authorizing the collection and enforcement of payment of taxes are not implemented in the regulations that apply to income tax (26 CFR). Instead, the implementing regulations are listed as being a part of 27 CFR ONLY, the

regulations that apply to alcohol, tobacco and firearms (ATF) taxes ONLY.

The CFR PARALLEL TABLE OF AUTHORITIES AND RULES shows that the I.R. Code sections applying to THE MAKING OF RETURNS (6020), ASSESSMENTS (6201), COLLECTIONS (6301), LIENS (6321), LEVIES (6331), SUMMONS FOR RECORDS (7602), SEIZURES (7608) AND CIVIL SUITS (7401 & 7403) are implemented in 27 CFR ONLY, the regulations that apply to ATF taxes ONLY. Thus, FOR INCOME TAX, all of these actions by any IRS personnel are ILLEGAL and FRAUDULENT because they are not authorized by any regulation.

In the decision on the case of Bothke v. Fior, 713 F.2d 1405 (1983), the U.S. Court of Appeals ruled that an IRS employee lost her sovereign immunity when she engaged in an unauthorized action and that, thereby, she became personally liable for engaging in collection activities thereafter. In support of its ruling, the Bothke Court quoted from the United States Supreme Court which stated:

With the IRS' broad power must come a concomitant responsibility to exercise it within the confines of the law. The Court has emphasized that no official is above the law, and that broad powers present broad opportunities for abuse. Butz v. Economou, 438 U.S. 478 (1978). (emphasis added)

The reason why there are no laws (regulations) authorizing the collection and/or enforcement of income tax was shown in a congressional hearing held by the House of Representatives Subcommittee on Administration of the Internal Revenue Laws on Feb. 3, 1953. In that hearing, Mr. Dwight Avis, head of the Alcohol and Tobacco Tax Division of the IRS, explained the truth about the tax laws when he stated:

"That is where this structure differs. Let me point this out now. Your INCOME TAX IS ONE HUNDRED PERCENT VOLUNTARY TAX, and your liquor tax is one hundred percent enforced tax. Now the situation is as different as day and night." (emphasis added)

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