SENATOR HARKINS - IRS KNOWLEDGE

Although the **IR Code** is used as the basis for the so called income tax, the personal income tax does not derive its authority from the 16th Amendment**,** Brushaber v. Union Pacific RR or any other constitutional or federal provision, as those authorities fell with the loss of our national money standard in 1933. Since 1933, the people have formed new a new unincorporated United States in trust by their silence in accepting the loss of their ability for paying their debts at law. In other words, the suspension of our national money standard created a void in the law. Consequently, a resulting or implied trust rushed in to fill the void. In a resulting or implied trust, there are not terms of how and who is to administer the terms of the trust, *therefore* you *cannot* put the blame on anyone besides the people for letting the trust be established. "The United States Government may be the trustee of a charitable trust," Russell v. Allen, 107 U.S 163; 27 L.Ed. 397, and further; The United States or a state has capacity to take and hold property upon a charitable trust, **but in absence of a statute otherwise providing, the charitable trust is unenforceable against the** United **States or a state."** In other words, the code does not define who is required to file and what the terms are, but when you use the IR Code as your argument, you admit to conveying your estate to the public trust, thus all your arguments have little or no merit. It then is a constant battle finding niches in the code which the IRS eventually overcomes and it comes down to how much you owe and when you are going to pay. In the mean time, you cannot own anything because they put a lien on it and it is hell getting rid of the lien.

You must also remember that you are also considered a beneficiary to the trust and as such, unjust enrichment comes into play**.** Article IV, Section 3 of the Constitution states: "New States may be admitted by the Congress into this Union; but no new State shall be formed or erected within the Jurisdiction of any other State nor any State be formed by the Junction of two or more States, or Parts of States, without the Consent of the Legislatures of the States concerned as well as of the Congress." Article IV, Sec. 3 clearly states that in order to establish new incorporated States under the Constitution, the legislatures and Congress must follow the Constitutional rules. But, being there is no prohibition under Article IV, Sec. 3 or any other provisions of the Constitution to prohibit the people from forming an association of new unincorporated states, and just being there is no charter of incorporation of the new states and just what its duties are, i.e., its intents and purposes, a resulting implied charitable trust is formed by operation, of law.

As a result of the foregoing, when you go into court, the judge constructs a trust whereby he takes judicial notice [of the presumption that you are a beneficiary of the trust and the presumption is the fact until rebutted with evidence] and invokes unjust enrichment on your part. Consequently there is no Constitutional Law, only the conscience of the masses in the trust governed by courts of equity 'whereby all property, real and personal is held in common to everybody in the trust, i.e., every person re-insures each others debts and responsibility, in limited liability. In other words, by operation of law, the people have formed new unincorporated states that operate outside the Constitution under their right to contract and convey their property as a gift in trust, thereby creating relative rights instead of absolute rights. As stated earlier, being there is no charter of incorporation and just what its duties and jurisdiction consist of, this public trust of unincorporated states reverts back to the Articles of Confederation because, under the Articles, taxation and commerce were and

are under the control of the states and outside the control of the federal Government.

Thus, the IR Code is not under control of Congress' general powers, but rather its authority lies under local law which is state law under the Erie RR doctrine. The Articles were in force from March 1781 to March 1789. They were never abolished, but discredited by 1786, thus not being incorporated into the Constitution. Most authorities of that time agree that had it not been for the Articles of Confederation, our Constitutional Republic would not have survived, but taxation and commerce being under control of the states created major problems as we are witnessing today under local law. Erie held that the law of the state shall apply in the absence of the Constitution or Acts of Congress. First **Erie does not say the incorporated State, but the unincorporated state,** Secondly, Erie does not differentiate between foreign or domestic commerce, nor does it differentiate between local or general Acts of Congress. I go ballistic when I hear folks say it's the incorporated States that are doing us in. Go to your state constitution and check to see if the state boundary lines are there, OH! You say, they are not there. Well then, how can the incorporated State or States be doing us in when there is no boundary Lines drawn between the various general powers over the people; and the U.S. Supreme Court has stated this many times over.

The purpose of the personal income tax is to tax those who want government acting under local law (public policy) to take care of them, which unfortunately is what most of the people want and expect and therein lies the major problem. Anyhow, silence is consent, therefore you are required to file tax returns and share your wealth with the undesirables, that is, unless you use the Foreign Sovereign immunities Act, 28 USC 1502-1611, passed in 1976 in order to offer to those who are dissatisfied with public policy, a statutory remedy to the Constitution under Article III. Your access to the Constitution runs directly through the FSIA in every area in dealing with government, federal, state, or local.

In short, the FSIA codified the era of Swift v. Tyson, 16 Peters 1 (1842-1938) whereby a jury trial can now be demanded, if desired, in State court on any statutory issue covered by the FSIA against federal, state, or local government. Congress specifically stated that the FSIA must be interpreted, by statutory remedy in an Article III court regardless of the citizenship of the plaintiff under international law outside of the realm of equity, Erie, Title 42, and other public policy. FSIA also, waives sovereign immunity for commercial activities of state and federal governments which consists of about 90% of government activity. In summation, arguing the Internal Revenue Code is an effort in futility.

End.

Senator Harkins