

November 20, 2025

President Donald J. Trump
The White House
1600 Pennsylvania Avenue NW
Washington, D.C. 20500

Mr. Scott Bessent
Acting IRS Commissioner
1111 Constitution Avenue NW
Washington, D.C. 20224

Mr. Frank Bertoni
IRS Chief Operating Officer
1111 Constitution Avenue NW
Washington, D.C. 20224

Re: Official Notice of Jurisdictional Understanding and Demand for
Constitutional Compliance

Dear President Trump, Commissioner Bessent, and Chief Operating Officer Bertoni:

This Notice is submitted in good faith and with full constitutional understanding. Its purpose is not to request interpretation, but to affirm established law and require compliance with it. The constitutional structure of the United States—reinforced by Supreme Court precedent and reflected throughout statutory and historical application—imposes strict limits on federal jurisdiction. These limits are neither theoretical nor ambiguous. They define the lawful boundaries within which federal agencies, including the Internal Revenue Service, must operate.

The American People created the sovereign States, and the States created the federal government through a compact of limited, delegated powers. Sovereignty remains with the People. State Citizenship remains primary. Federal authority, by design, remains derivative and narrow. It cannot be expanded by assumption, administrative practice, internal interpretation, or silence. Jurisdiction cannot be presumed; it must be established by law and consent.

Existing constitutional and statutory frameworks—consistent with earlier Revenue Acts and fortified by Supreme Court rulings—prohibit federal agencies from extending authority beyond federally controlled subjects, capacities, and territories. Congress has never been granted power to impose federal political status on Americans by default, nor to rewrite their State-based political identity without their knowledge or voluntary agreement. Longstanding Revenue Acts do not authorize universal federal

taxation of all Americans within the sovereign States. Any assertion otherwise contradicts the Constitution, the historical application of the tax laws, and controlling Court rulings.

The Fourteenth Amendment, frequently misapplied in modern administrative interpretation, did not abolish State Citizenship, nationalize the People, or transform all Americans into federal subjects. It addressed specific abuses following the Civil War. It did not grant federal agencies unrestricted authority over the People of the several States. The historical context and legal meaning of the Amendment remain unrebutted in constitutional jurisprudence.

The Internal Revenue Code, when read in harmony with the Constitution and the long line of prior Revenue Acts, applies internally to federal activities, federal territories, federal instrumentalities, and federally privileged capacities. It does not apply universally to every American by geographic location alone. Administrative convenience or long-term practice does not expand jurisdiction. Only law can do so, and the law does not.

The experiences of many Americans—including individuals who have suffered punitive actions without any lawful showing of federal nexus—demonstrate the consequences of replacing proof with presumption. No system that punishes individuals without first establishing jurisdiction can be called constitutional in either structure or spirit.

It must also be affirmed that no citizen of the United States, and no State Citizen of any of the several States, can be compelled into a federal political capacity without informed, voluntary, and intentional consent. Any system that presumes federal status without disclosure or deliberate agreement is morally defective and constitutionally unsound. Consent obtained through silence, ignorance, or fear is not consent. A government that relies upon uninformed acquiescence to expand its jurisdiction operates outside the Constitution and contradicts the moral principles upon which the Republic was founded.

It is equally important to acknowledge that few individuals in modern American history have experienced the force of federal power more directly than you, President Trump. Millions have watched as you asserted—publicly and repeatedly—that federal agencies have been weaponized, that criminal statutes have been misapplied, and that elements within the government have acted beyond their lawful authority. Regardless of political viewpoints, the broader truth is unmistakable: you understand the real cost of federal overreach.

Clarification Regarding Unsupported or “Exotic” Theories

These conclusions do **not** rely upon fringe arguments, exotic theories, speculative constructs, or interpretations outside the mainstream of constitutional law.

They do **not** draw upon concepts involving hidden trusts, secret contracts, maritime overlays, redemption theories, alternative citizenship inventions, or any other claims lacking grounding in constitutional text or historically recognized legal authority.

The positions set forth in this Notice arise from:

- the **plain meaning** of the Constitution,
- the **structural limitations** placed upon federal power,
- the **historical Revenue Acts**,
- **statutory construction**, and
- **controlling Supreme Court precedent** spanning more than a century.

Nothing in this Notice depends on ideas that fall outside accepted methods of constitutional interpretation. Nothing relies on speculative devices or theories that have no foundation in the historical record, the Statutes at Large, or Supreme Court holdings.

The principles here are the same principles articulated by the Court itself: that federal jurisdiction is limited, that sovereignty originates in the People and the States, that federal power must be proven rather than presumed, and that the lawful relationship between the People and the federal government is one of **consent**, not silent assumption.

This Notice stands entirely within those boundaries.

Foundational Jurisdictional Principles

1. Sovereignty originates in the People and the several States.
2. “Income,” for constitutional purposes, reflects federally connected gain—not the private labor of State Citizens.
3. Jurisdiction must be demonstrated by the federal government; it cannot be presumed.
4. Consent to federal authority must be voluntary, intentional, and fully informed.
5. Neither Congress nor the IRS may exceed constitutional limits placed upon them.
6. The Internal Revenue Code is not positive law and cannot override constitutional limitations.

Six Structural Reasons Why Subtitle A Does Not Apply to Americans in the Several States

1. Constitutional Boundaries Prohibit Unapportioned Direct Taxes;
2. The Income Tax Is an Excise on Federal Privilege—not on private labor;
3. Statutory Definitions Limit Who Is Included;

4. Territorial Limits Restrict Federal Law Within the States;
5. Voluntary Election Creates the Taxpayer Relationship;
6. Social Security Is the Primary Federal Capacity Trigger.

Synthesis:

Subtitle A applies to federal persons and federal capacities—not to private Americans living and working within the several States. Only presumption suggests otherwise; no law does.

Modern Grievances Against the Current American Government

The Founders listed twenty-seven grievances against King George III—each a violation of consent, sovereignty, and the natural rights of the People. Today, the American People confront a new set of injuries, different in form yet similar in essence, and in many respects more extensive and concealed. These modern grievances arise not from a distant monarch, but from administrative expansion, statutory misapplication, and jurisdictional presumptions that contradict the constitutional structure upon which this Republic was built.

The following injuries affect millions of Americans and reflect a systemic departure from constitutional governance:

1. Government by Presumption Rather Than Proof

Federal agencies routinely assert authority without first establishing lawful jurisdiction. This reverses the constitutional order and subjects the People to administrative power never granted by the Constitution.

2. Taxation Without Constitutional Nexus

Subtitle A of the Internal Revenue Code is applied universally, despite the absence of any statute imposing federal income tax liability on private Americans earning intrastate wages within the several States. Liability is presumed, not demonstrated—a direct violation of the constitutional boundaries articulated in *Pollock*, *Brushaber*, and *Stanton*.

3. Silent Conversion into Federal Political Status

Citizens of the several States are administratively reclassified as federal “U.S. citizens” or “taxpayers” without informed, voluntary consent. Federal agencies act as though State Citizenship has been extinguished, despite explicit Supreme Court rulings affirming its primacy.

4. Destruction of Due Process Through Administrative Procedure

Article I tribunals, agency hearings, and summary enforcement actions have supplanted Article III courts, jury trial rights, and meaningful judicial review. Procedure has replaced justice; appearance has replaced substance.

5. Expansion of Federal Power Through War, Emergency, and Crisis

Temporary wartime measures (e.g., the Victory Tax) and emergency programs (e.g., Depression-era federal relief) became permanent tools for expanding federal jurisdiction—despite their repeal or expiration. Crisis became a gateway to power, not a temporary necessity.

6. Surveillance, Data Collection, and the Erosion of Privacy

Modern technology enables mass surveillance of ordinary Americans without individualized suspicion. Privacy—once foundational to liberty—has been subordinated to administrative convenience.

7. Economic Coercion Masquerading as Consent

Participation in federal programs (e.g., Social Security) is treated as evidence of voluntary federal capacity, even when entered under economic pressure, necessity, or incomplete disclosure. Hardship is not consent.

8. Criminalization Without Jurisdiction

Thousands of Americans have faced audits, liens, levies, and criminal charges without any initial demonstration of federal nexus. Punishment precedes proof—an inversion of the constitutional order.

9. Militarization of Domestic Agencies

Federal agencies now possess armed enforcement divisions that operate domestically, blurring the constitutional line between civil authority and military force.

10. Subversion of the People's Sovereignty Through Complexity

The federal government relies on confusion, complexity, and administrative opacity to maintain control. Truth is obscured behind layers of statutes, cross-references, and regulatory interpretations that few Americans—and fewer officials—fully understand.

11. The Human Cost of Misapplied Authority

Families have been bankrupted, homes seized, businesses destroyed, and innocent men and women imprisoned—not because law required it, but because presumption was allowed to masquerade as law. Fear became the enforcer; silence became the snare.

12. The Abdication of State Officials

Governors, attorneys general, and State legislatures have failed to defend their Citizens against federal overreach, abandoning their duty as guardians of sovereignty. Their silence has emboldened unconstitutional expansion.

These modern grievances, taken together, establish a pattern more systemic, more expansive, and far more subtle than those listed in the Declaration of Independence. Where King George used muskets and soldiers, modern federal agencies use forms, regulations, data systems, and administrative machinery. The tools differ, but the injuries remain: violations of sovereignty, consent, jurisdiction, and natural right.

These grievances demand remedy, restitution, and return to constitutional governance—not through rebellion, but through lawful insistence on the limits the People and the States imposed upon the federal government at its creation.

Evidentiary Notice and Future Reliance

This Notice, together with proof of mailing and any subsequent nonresponse, shall be preserved as evidence of my good-faith understanding and the federal government's opportunity to rebut the jurisdictional foundations set forth herein. In any future interaction with federal agencies, this Notice shall serve as documented proof that the government was formally informed of the constitutional limits of its authority. Should no lawful rebuttal be provided, future agents and officials are placed on notice that un rebutted assertions stand as truth in equity, commerce, and administrative procedure.

Respectfully submitted,

Appendices

(The following appendices are incorporated into this Notice as evidentiary, historical, and constitutional support.)

Appendix A — Constitutional Foundations of Sovereignty and Citizenship

I. Foundational Principle: Sovereignty Originates in the People and the Several States

The Constitution of the United States begins with an undeniable truth: all political power originates in the People, the sovereigns of the several States. The States, acting through their People, created the federal government and delegated to it a narrow list of enumerated powers. Nothing in the Constitution reverses this hierarchy. Nothing authorizes the federal government to elevate itself above the sovereigns who created it.

This structure is not theoretical. It is constitutional bedrock.

Key Supreme Court confirmations:

Chisholm v. Georgia, 2 U.S. 419 (1793) — “The people are sovereign.”

McCulloch v. Maryland, 17 U.S. 316 (1819) — All government power flows from the People; governments are their servants.

U.S. v. Lee, 106 U.S. 196 (1882) — No government official may act beyond the lawful limits set by the People.

These rulings affirm what the Founders explicitly stated: The People are the source of all lawful authority in America.

II. The Two-Citizenships Doctrine: State Citizenship Is Primary

From the Founding until today, Americans have held two distinct political identities:

1. Citizens of their State, which is primary;
2. Citizens of the United States, which is secondary and derivative.

Federal citizenship is limited in scope. It does not erase or absorb State Citizenship, nor does it automatically impose federal jurisdiction.

Authoritative Supreme Court decisions:

Dred Scott v. Sandford, 60 U.S. 393 (1857) — “A citizen of the United States is a citizen of a State.”

The Slaughter-House Cases, 83 U.S. 36 (1873) — “[The first clause of the Fourteenth Amendment] did not create a general citizenship.” “The distinction between citizenship of the United States and citizenship of a State is clearly recognized.”

Cory v. Carter, 48 Ind. 327 (1874) — approved by the U.S. Supreme Court — “Each government has citizens of its own.”

U.S. v. Cruikshank, 92 U.S. 542 (1876) — “We have in our political system two governments... Each has citizens of its own.”

Gardina v. Board of Registrars, 48 So. 788 (Ala. 1909) — “The Fourteenth Amendment does not destroy the distinction between State citizenship and national citizenship.”

These cases leave no room for administrative presumption: State Citizenship was never abolished, never replaced, and remains the People’s primary political identity.

III. The Fourteenth Amendment Did Not Convert All Americans into Federal Subjects

The 14th Amendment protected formerly enslaved persons, prevented discriminatory State laws, and guaranteed due process and equal protection. But it did not nationalize all Americans, erase State Citizenship, grant universal federal authority over private citizens, or transform the People of the States into federal subjects.

IV. The Consequence: Federal Agencies Must Demonstrate Jurisdiction

Because sovereignty resides in the People, State Citizenship is primary, and federal power is delegated and limited, no federal agency may presume jurisdiction over private Americans living peaceably within a sovereign State.

A valid federal nexus must be proven, not implied. Neither silence, custom, administrative form-filing, ordinary economic activity, nor historical practice creates jurisdiction where the Constitution does not grant it.

V. Summary of Appendix A

Appendix A establishes the jurisdictional truth upon which the entire Notice stands:

1. The People are sovereign.
2. The States retain primary political authority.
3. State Citizenship is the superior, original political identity.
4. Federal Citizenship is limited, secondary, and does not create universal federal jurisdiction.
5. Federal agencies must prove lawful authority; they may not presume it.

These principles are not theories. They are the explicit holdings of the United States Supreme Court.

Appendix B — The Fourteenth Amendment: Historical Purpose and Misinterpretation

I. The Historical Purpose of the Fourteenth Amendment

The Fourteenth Amendment was adopted to provide constitutional protection for formerly enslaved persons, ensuring due process and equal protection against discriminatory State laws.

Its framers did not intend to nationalize citizenship, eliminate State Citizenship, or subject all Americans to federal political authority.

Its scope was corrective, not transformative.

II. Supreme Court Interpretation: State Citizenship Remains Primary

The United States Supreme Court consistently affirmed that the Amendment did not redefine the fundamental structure of sovereignty.

Slaughter-House Cases (83 U.S. 36, 1873): The Amendment did not create a general federal citizenship and preserved the primacy of State Citizenship.

U.S. v. Cruikshank (92 U.S. 542, 1876): Confirmed two distinct citizenships—one of the States and one of the United States.

Gardina v. Board of Registrars (48 So. 788, 1909): The Fourteenth Amendment did not abolish State Citizenship.

III. Misinterpretation and Federal Overreach

Modern administrative practice often reverses constitutional hierarchy by presuming universal federal jurisdiction.

This presumption misrepresents the original meaning of the Amendment and ignores the Supreme Court's explicit limitations.

The Fourteenth Amendment offers protection—not federal control.

IV. Summary

1. The Amendment was narrow in purpose: protection, not nationalization.
2. Supreme Court precedent confirms State Citizenship remains primary.
3. The Amendment does not grant federal agencies automatic jurisdiction over private Americans.
4. Its constitutional limits remain binding today.

Appendix C — The Revenue Act of 1862 and the Origin of Federal Income Tax

I. Overview: The Revenue Act of 1862 (12 Stat. 432)

The first federal income tax, enacted during the Civil War, was an excise imposed upon individuals in federal capacities. Its structure reveals the constitutional limits of federal taxing authority.

Statutory Citation: Revenue Act of 1862, ch. 119, 12 Stat. 432.

Summary of scope: The Act taxed income derived from federal employment, federal office, and federally connected activities — not private earnings from intrastate labor.

II. Who Was Liable Under the 1862 Tax

The Act imposed liability on federal officers, federal employees, individuals receiving federal pay, and those operating within federal districts or territories.

These categories fell squarely within federal jurisdiction.

III. Who Was Not Liable

Private citizens of the several States, earning private compensation for intrastate labor, had no liability under the Act.

The statute contained no language treating the ordinary labor of State Citizens as federally taxable income.

IV. Constitutional Implications

From its inception, federal income taxation operated as an excise tied to federal privilege, federal office, or federal territorial jurisdiction—not as a universal tax upon State Citizens.

Modern application retains the same structural foundations, though the statutory language has grown more complex.

V. Summary

1. The 1862 tax applied only to federal capacities and federal jurisdiction.
2. Private State Citizens remained outside its scope.
3. Federal taxing authority has never constitutionally expanded beyond its original design.
4. The historical structure remains the blueprint for understanding modern federal taxation.

Appendix D — Misuse of Constitutional Clauses and the Buck Act

I. Expansion of Federal Power Through Misinterpretation

For more than a century, federal power has grown not through constitutional amendment, but through reinterpretation of a handful of constitutional clauses—each stretched beyond its intended boundary.

1. Commerce Clause — From Regulating Trade to Regulating Citizens

Originally designed to regulate interstate commerce, its meaning was expanded—especially after *Wickard v. Filburn*—to justify federal authority over farming, wages, education, healthcare, intrastate business, and even private conduct.

A clause meant to prevent interstate trade barriers became a gateway to regulate nearly every aspect of American life.

2. General Welfare Clause — From Spending Limitation to Unlimited Justification

Intended as a spending boundary, it evolved into a basis for federal benefit programs, national dependency structures, and mechanisms to condition State behavior through funding incentives.

“General welfare” became a justification for virtually any federal program.

3. Necessary and Proper Clause — From Administrative Support to Federal Overreach

Intended to facilitate enumerated powers, it became a catch-all justification for expansive federal bureaucracy, regulatory agencies, and powers never granted by the Constitution.

Convenience was mistaken for constitutionality.

4. Taxing & Spending Clause — From Revenue Function to Social Engineering

Taxation increasingly shapes State policy, business operations, and personal decisions. The Founders never envisioned direct federal taxation of private State Citizens’ labor.

5. Supremacy Clause — From Conflict Resolution to Federal Supremacy Claims

Only constitutional federal laws are supreme. Yet agencies routinely assert supremacy even when acting outside delegated powers.

Unconstitutional laws are void—not supreme.

RESULT: The Federal Leviathan

Through accumulated reinterpretations, the federal government has expanded far beyond the Republic the States created.

A clause misinterpreted is a boundary violated. A boundary violated is sovereignty diminished.

II. The Buck Act (1940) — Misunderstood and Misapplied

The Buck Act (4 U.S.C. §§ 105–110) created the term “Federal Area,” but its purpose was narrow: to allow States to apply their tax laws inside federal enclaves.

It did not extend federal jurisdiction into the several States, convert States into federal territory, or authorize federal taxation of private State Citizens.

What the Buck Act Actually Covers

- federal enclaves and reservations
- federal buildings and military installations
- U.S. territories and possessions
- land formally ceded by a State to the federal government

Its purpose was clarifying:

States retained the power to tax persons working inside federal enclaves.

Statutory Confirmation — Section 106

"No person shall be relieved from State taxation by reason of residing or performing services within a Federal Area."

This empowered States; it did not enlarge federal authority.

III. How the IRS Misapplied the Buck Act

Over decades, federal agencies expanded the Buck Act far beyond its text, treating:

- every State as a Federal Area
- every resident as a federal person
- every ZIP Code as a federal district
- federal jurisdiction as universal unless disproven

None of these interpretations appear in the statute.

The Buck Act did not grant the IRS new powers, expand federal taxing jurisdiction, or authorize taxation of private State labor.

Parallels to Other Constitutional Abuses

This pattern mirrors broader federal expansion:

- Commerce Clause stretched to intrastate activity
- General Welfare Clause stretched to unlimited spending
- Emergency powers stretched into permanence

- Wartime tax measures assumed to be permanent obligations

IV. Correct Constitutional Principle

The Buck Act reinforces the foundational jurisdictional truth presented in the Liberty Dialogues:

- ✓ Federal jurisdiction applies only to federal places, persons, and privileges.
- ✓ “Federal Areas” are specifically defined—never the 50 States.
- ✓ Presumption cannot substitute for lawful authority.
- ✓ No statute has ever converted the People of the several States into universal federal subjects.

Appendix E — Investigation, Prosecution, and Incarceration of James Bowers Johnson: A Case Study in Administrative Overreach and Constitutional Breakdown

Preface

The purpose of this Appendix is to provide a comprehensive overview of the treatment of James Bowers Johnson by federal authorities, not as a personal memoir, but as a representative example of a larger constitutional crisis. His case illustrates the systemic defects detailed throughout this Notice: the collapse of jurisdictional limits, the rise of administrative law over constitutional law, and the substitution of presumption for proof.

I. Background: A Jurisdictional Dispute Ignored

Johnson's conflict with federal authorities did not arise from evasion, concealment, or fraud. It arose from a **jurisdictional disagreement**, which the government refused to address.

Having determined that he was not operating in a federal capacity and wishing to avoid any implication of accepting federal privilege, Johnson revoked:

- his Social Security Number,
- any participation in federal benefit programs,
- and all presumptive ties to federal citizenship or federal office.

These acts were carried out formally, lawfully, and with proper notice. They established, on the record, a clear assertion of **State Citizenship** and **non-federal status**.

Federal officials ignored every document. Not one agency rebutted. Not one prosecutor addressed the legitimacy of his change in status. Not one court acknowledged its existence.

The silence of the federal government regarding these notices constituted an implicit admission: **they could not rebut them**.

II. The Foundational Question the Government Would Not Answer

From the outset, Johnson asked a single question:

“What specific statute makes a private American, living and working within a sovereign State, liable for the federal income tax?”

This inquiry was neither fringe nor frivolous. It sought the basis of jurisdiction.

The government responded with:

- citations to IRS publications,

- regulatory interpretations,
- circular references,
- and assumptions of taxpayer status.

It never cited a statute. It never demonstrated a nexus. It never proved liability. It proceeded without jurisdiction.

This refusal to answer a basic legal question reflects a system that fears examination and avoids the burden of demonstration.

III. The Court's Active Role in Suppressing Jurisdictional Argument

The judiciary compounded the problem.

A. Exclusion of Good-Faith Beliefs (Cheek Violation)

Despite the Supreme Court's explicit command in *Cheek*, Johnson was:

- denied the right to present his beliefs,
- prevented from introducing supporting research,
- and silenced on the only element the government was required to prove: willfulness.

B. Preclusion of Jurisdictional Challenges

Requests for:

- statutory authority,
- territorial nexus,
- subject matter jurisdiction,
- or personal jurisdiction

were dismissed as "irrelevant," despite being constitutionally mandatory. In effect, the court assumed jurisdiction rather than required its proof. This inversion violates centuries of Anglo-American jurisprudence.

IV. Predetermined Administrative Outcome

Evidence from the record suggests the outcome of Johnson's case was administratively predetermined:

- Investigators refused to answer questions.
- Prosecutors refused to produce statutory authority.
- The judge refused to require proof.
- Johnson's defenses were silenced.
- Jury instructions narrowed unlawfully.

- The final judgment mirrored pre-trial assumptions.

This process did not constitute due process of law. It constituted administrative enforcement disguised as criminal justice.

V. Solitary Confinement as a Tool of Suppression

Johnson's imprisonment included:

- prolonged solitary confinement,
- placement among violent offenders,
- deprivation of human contact,
- absence of disciplinary cause.

Solitary confinement—recognized by psychological experts and courts as a form of psychological torture—was used not for discipline, but for **punishment and suppression**.

This treatment violated:

- the Eighth Amendment,
- international human-rights standards,
- and the basic dignity owed to any detained individual.

VI. Broader Lessons From *The End of Justice*

Johnson's book provides additional insights into systemic dysfunction:

1. Presumption as the Primary Tool of Control

Federal enforcement operates through presumption:

- presumption of jurisdiction,
- presumption of status,
- presumption of liability,
- presumption of guilt.

These presumptions stand only because the People have forgotten they must be proven.

2. Weaponized Complexity

Statutes, regulations, cross-references, and agency interpretations form a labyrinth so complex that:

- the People cannot understand it,
- attorneys do not challenge it,

- courts do not question it,
- juries cannot navigate it.

This complexity serves as the modern equivalent of the Crown's Admiralty Courts.

3. Cultural Conditioning

Most Americans assume:

- the government is always right,
- the accused is always wrong,
- conviction equals guilt.

This assumption enables abuse.

VII. Why Johnson's Case Matters for This Notice

Johnson's case establishes:

- the government's refusal to acknowledge political status,
- the denial of the right to challenge jurisdiction,
- the suppression of *Cheek*-mandated defenses,
- the use of solitary confinement as coercion,
- and the systemic pattern of operating outside constitutional limits.

His experience is **not anecdote**. It is **evidence**.

It substantiates the modern grievances already listed in Appendix D and demonstrates why this Notice is necessary.

VIII. Final Summary

Johnson's investigation, prosecution, and imprisonment reveal an American system in which:

- jurisdiction is presumed,
- rights are suppressed,
- due process is hollow,
- administrative power is unchecked,
- courts refuse to enforce constitutional limits,
- and punishment is imposed without lawful authority.

His case exemplifies the constitutional injuries this Notice seeks to expose and remedy.

Appendix F — 1920s, The Great Depression, and the Expansion of Federal Nexus

I. Overview

The hardships of the 1920s and the Great Depression were improperly used to quietly extend federal jurisdiction.

Economic crisis created conditions where Americans increasingly sought federal assistance, not knowing that such participation was treated administratively as voluntary entry into federal capacity.

II. Federal Programs as Gateways to Federal Status

Programs like Social Security, federal relief initiatives, and emergency employment projects created the appearance of simple aid, but the federal government administratively treated enrollment as evidence of federal nexus.

This established a pattern where economic desperation became the pretext for expanding federal classifications.

III. Administrative Presumptions Replacing Constitutional Limits

What the Constitution requires — proof of jurisdiction — was quietly replaced by administrative presumptions.

Forms, signatures, and program participation were reinterpreted as evidence that private Americans had consented to federal status.

This shifted millions into the federal orbit through paperwork, not law.

IV. Social and Economic Pressure

Hardship drove participation, but participation was reclassified as voluntary waiver.

Americans were not told that accepting federal aid would be construed administratively as federal capacity.

Consent obtained through fear, need, or lack of disclosure is not lawful consent.

V. Long-Term Consequences

By the end of the Depression era, federal agencies treated large portions of the population as if they were federal persons, despite the absence of any constitutional amendment expanding federal jurisdiction.

Generations were drawn into federal orbit not by law, but by economic fear, administrative presumption, and uninformed participation in federal programs.

Appendix G — World War II and the Victory Tax: Temporary Measure, Permanent Presumption

I. Overview

World War II provided the federal government the opportunity to introduce the Victory Tax — a temporary wartime measure never intended to apply to private citizens in peacetime.

Although repealed, administrative habit and presumption transformed this temporary tax into a lasting belief in universal federal liability.

II. The Victory Tax as a Temporary Wartime Excise

Congress enacted the Victory Tax strictly as a wartime revenue measure.

Its structure mirrored the 1862 excise model: liability attached only to federal privilege, federal employment, or federally connected activities.

Nothing in the Act applied to private citizens earning intrastate wages within the sovereign States.

III. Repeal of the Victory Tax

After the war ended, Congress formally repealed the Victory Tax.

This repeal restored the original constitutional boundaries: federal taxation remained limited to federal objects — not the private labor of State Citizens.

Despite the repeal, administrative systems created during the war did not fully recede.

IV. Withholding: A Federal Employment Mechanism Misapplied

Wartime withholding was designed exclusively for federal paymasters: federal agencies, federal corporations, and those making payments connected to federal privilege.

When the war ended, the IRS retained withholding procedures as if they applied universally, even though the statutory authority had been repealed.

This administrative carryover became a mechanism through which millions were treated as federal workers in the absence of any lawful nexus.

V. Administrative Migration of Presumption

The key shift was not legislative — it was administrative.

Forms, signatures, and employer reporting were reinterpreted as evidence that private Americans had voluntarily entered into federal capacity.

In truth, nothing in post-war legislation converted private State labor into federal taxable income.

VI. Constitutional Limits Ignored

No constitutional amendment expanded federal taxing jurisdiction after the repeal of the Victory Tax.

No statute transformed State Citizens into federal taxpayers.

No lawful mechanism exists by which temporary wartime excises become permanent universal liabilities.

VII. Summary

1. The Victory Tax was temporary, wartime, and repealed.
2. Withholding originally applied only to federal paymasters.
3. No law ever expanded federal jurisdiction to private State labor.
4. The modern presumption of universal liability arises from administrative inertia — not constitutional authority.
5. The Liberty Dialogues expose this transformation as jurisdictional overreach.

Appendix H — Pollock, Brushaber, and the Constitutional Boundaries of Federal Taxation

I. Overview

For more than a century, the Supreme Court has consistently reaffirmed the constitutional limits on federal taxing power. From Pollock to Brushaber to Stanton, Eisner, and beyond, the Court has repeated one immovable truth:

The Sixteenth Amendment did not create a new power to tax the labor or property of State Citizens.

This is not theory. It is the Court's own language.

II. Pollock v. Farmers' Loan & Trust Co. (1895)

Pollock held that taxes on property or income derived from property were direct taxes requiring apportionment. The Court emphasized that Congress could not bypass constitutional restrictions and could not directly tax the People of the several States without constitutional authorization.

Pollock established the foundational boundary: the federal government cannot directly tax State Citizens within the several States.

III. Brushaber v. Union Pacific Railroad Co. (1916)

Brushaber confirmed that the Sixteenth Amendment did not expand federal power, did not overturn Pollock, and did not convert income taxes into direct taxes on State Citizens' labor. The Amendment merely removed the apportionment requirement for taxes that were already valid excises.

The Court reaffirmed that the Sixteenth Amendment created no new taxing subject and imposed no new liability on private citizens working within the States.

IV. Stanton v. Baltic Mining Co. (1916)

Stanton reinforced Brushaber, holding that the Sixteenth Amendment 'confers no new power of taxation' and merely prevents the previous classification of a valid tax from being considered a direct tax in need of apportionment.

Stanton's declaration makes clear: Congress still lacks authority to impose unapportioned direct taxes on State Citizens' labor.

V. Eisner v. Macomber (1920)

Eisner v. Macomber further clarified that 'income' must involve gain derived from capital, from labor, or from both combined — but in the constitutional sense, not in the modern administrative presumption.

The Court reiterated: the Sixteenth Amendment did not transform every receipt or wage into taxable income.

VI. Constitutional Boundary Never Moved

Taken together, Pollock, Brushaber, Stanton, and Eisner form an unbroken line of authority:

- No new class of taxpayer was created by the Sixteenth Amendment.
- No new federal jurisdiction was created inside the several States.
- Federal income tax remains an excise tied to federal privilege, federal office, or federally connected activities.
- The private labor of State Citizens remains outside federal taxing power unless a federal nexus is demonstrated.

VII. Summary

1. Pollock draws the constitutional boundary.
2. Brushaber affirms Pollock and limits the Sixteenth Amendment.
3. Stanton confirms no new taxing power.
4. Eisner clarifies constitutional 'income.'
5. The Sixteenth Amendment did not nationalize private labor.
6. Federal jurisdiction remains limited to federal objects.

Appendix I — Federal Income Tax as an Excise: Voluntary & Jurisdictionally Limited

I. Overview — Income Tax as an Excise

Federal income taxation is—by constitutional design—an excise, not a direct tax on the people of the several States.

An excise attaches only when an individual voluntarily enters a federally connected activity: federal privilege, federal employment, federal contracting, or federally regulated commercial activity.

At no point in American history has the federal income tax lawfully applied to State Citizens earning private, intrastate wages.

II. Constitutional Definition and Supreme Court Authority

The Supreme Court has repeatedly affirmed the essential nature of excise taxation:

- An excise tax attaches only to federally taxable privileges.
- Private labor performed within a State is not a federal privilege.
- Jurisdiction must be proven—not presumed.
- Consent cannot be coerced, inferred, or manufactured.

These rulings reinforce that the Sixteenth Amendment did not convert private labor into federally taxable income.

III. When an American Becomes a Federal ‘Taxpayer’

No American becomes a federal taxpayer unless and until he voluntarily enters federal capacity, including:

- federal employment,
- federal contracting,
- federally chartered corporate activity,
- federally regulated commerce,
- or other activities Congress may lawfully tax under Article I.

Absent such federal nexus, there is no lawful basis to impose federal excise liability.

IV. What the Federal Income Tax Has Never Been

It has never been legally authorized as:

- a tax on the natural labor of State Citizens,
- a tax on private intrastate work,
- a universal obligation arising from mere residence within a State,
- or a burden imposed by silent presumption or administrative assumption.

The People never consented to universal federal jurisdiction over their labor—and no statute imposes such liability.

V. The IRS Cannot Create Jurisdiction Where None Exists

Because the income tax is an excise, the IRS must be able to demonstrate a federal nexus before asserting liability.

If no nexus exists:

- there is no federal privilege,
- no jurisdiction,
- no liability,
- and no authority for the IRS to compel performance.

Administrative presumption cannot substitute for constitutional limits.

VI. The Liberty Dialogues Principle

This section reaffirms the core Liberty Dialogues principle:

Federal taxation attaches to federal activity—never to the People themselves.

Even the IRS, Congress, and the courts acknowledge—formally or implicitly—that:

- liability begins only with voluntary federal connection, and
- without that connection, federal jurisdiction does not arise.

VII. Summary

1. The income tax is constitutionally an excise tax.
2. Excise liability arises only through voluntary participation in a federally taxable activity.
3. Private State labor remains outside federal taxing authority.
4. Jurisdiction must be proven; it cannot be created by presumption.
5. The limits of federal taxation are jurisdictional, structural, and immovable.

Appendix J — The Six Strongest Liberty Dialogues Arguments Against Presumed Federal Jurisdiction

I. The Six Core Arguments

1. Sovereignty Originates in the People and the States

The federal government is a creation of the sovereign States and holds only limited, delegated powers. No presumption or administrative habit can reverse this constitutional order. Jurisdiction must arise from the Constitution itself — never from assumption, silence, or agency interpretation.

2. “Income” Constitutionally Means Federally Connected Gain

Supreme Court cases — including *Pollock*, *Brushaber*, and *Stanton* — confirm that ‘income’ taxable by the federal government is gain arising from federal privilege, federal office, or federally connected activities. The private labor of State Citizens, performed solely within their State, is not federal income.

3. Jurisdiction Must Be Proven, Not Presumed

Every federal agency, including the IRS, must establish a federal nexus before asserting authority. Neither silence, error, ignorance, nor the completion of administrative forms creates federal jurisdiction. The burden of proof rests entirely upon the government.

4. Consent Cannot Be Coerced, Inferred, or Manufactured

Entry into federal jurisdiction must be voluntary, knowing, and intentional. Hardship, economic necessity, or lack of disclosure cannot lawfully serve as consent to federal status. Jurisdiction cannot arise from need, ignorance, or administrative inertia.

5. Neither Congress nor the IRS May Exceed Constitutional Limits

Federal authority cannot be enlarged by regulation, presumption, or policy. Only explicit constitutional delegation confers federal taxing power — and no such delegation authorizes the taxation of private State labor. Any expansion of federal reach without amendment is unconstitutional.

6. Title 26 Is Not Positive Law — No Statute Imposes Universal Liability

Title 26, the Internal Revenue Code, has never been enacted into positive law. Under 1 U.S.C. § 204(a), Titles not enacted into positive law are merely *prima facie* compilations — they are not binding law. The Statutes at Large control, and any conflict must be resolved in favor of the Statutes at Large.

The Office of the Law Revision Counsel confirms: Title 26 is not positive law. This means:

- The IRC is not itself the law.
- Liability must appear in the Statutes at Large, not the Code.
- The IRS cannot rely on Title 26 alone to impose duties or jurisdiction.
- No statute in the Statutes at Large imposes federal income tax liability upon private State Citizens.

Thus, the central IRS presumption of universal liability collapses under its own weight.

II. The Liberty Dialogues Principle

These six arguments together expose a single truth: Federal taxation attaches only to federal activity — not to the People themselves. Presumption cannot overcome sovereignty, assumption cannot replace law, and no American becomes a federal taxpayer without voluntary entry into federal capacity. Jurisdiction must be proven — and the government cannot prove what does not exist.

Appendix K — A Century of Misapplication: Expanded Comprehensive Analysis

I. Introduction — Law Replaced by Presumption

For more than one hundred years, the People of the several States have been treated not as sovereigns, but as universal federal subjects—not because the Constitution demands it, not because Congress lawfully enacted it, and not because the Supreme Court ever approved it, but because the federal government slowly replaced law with presumption.

This transformation did not occur in a single act. It accumulated by degrees, through administrative practice and public misunderstanding.

II. Administrative Presumption

Federal agencies began assuming that every American was a federal 'citizen,' a 'taxpayer,' engaged in federal commerce, receiving federal privilege, residing in a 'federal district,' or otherwise subject to federal jurisdiction.

None of these presumptions were grounded in law. They were administrative inventions justified by repetition—not statute. Over time, presumption became practice, and practice became treated as if it were law.

III. Fear as a Tool of Compliance

The IRS expanded its power not through statute, but through fear: fear of audits, liens, levies, prosecution, and financial ruin. Fear—not jurisdiction—became the enforcement mechanism.

“No agency may expand its authority through implication.” — *Curtis v. Loether* (1974)

IV. Silence Treated as Consent

The IRS treated public silence as voluntary acceptance of federal status. But silence is not consent.

“Silence does not constitute consent.” — *Davis v. Cleveland* (1908)

“Waivers of constitutional rights must be intentional, knowing, and voluntary.” — *Johnson v. Zerbst* (1938)

V. Redefinition Through Regulation

Over decades, the IRS altered the meaning of key terms through regulations, rulings, internal manuals, word substitutions, and obscure cross-references. Complexity replaced clarity.

“Regulations cannot extend a statute beyond its clear meaning.” — *Koshland v. Helvering* (1936)

“Administrative interpretation cannot override statutory limitations.” — Manhattan General Equipment Co. v. Commissioner (1936)

VI. The Rise of the Federal Administrative State

The New Deal and post-war administrative expansion incentivized federal agencies to broaden jurisdiction. The IRS became a presumption machine, a revenue machine, and a fear machine—never a guardian of constitutional limits.

VII. The Human Cost

These errors harmed real Americans: homes seized, businesses destroyed, retirements drained, marriages broken, innocent citizens imprisoned without proven jurisdiction, and generations living in fear of IRS correspondence.

These harms occurred not because law required them, but because presumption replaced truth.

VIII. The System Knew

Congressional inquiries documented misapplied jurisdiction, abusive enforcement, intentional ambiguity, systemic error, and refusal to answer basic questions. The IRS has never produced a statute making private State labor a taxable federal privilege—because none exists.

IX. Presumption Is Not Law

“The power to tax is the power to destroy.” — McCulloch v. Maryland (1819)

But that power must be bounded, enumerated, constitutional, consented to, and jurisdictionally grounded. When taxation strays beyond jurisdiction, it becomes destruction—not governance.

X. Conclusion — Error Does Not Become Law

For a century, Americans have been bound not by law, but by presumption, fear, silence misinterpreted, confusion, and administrative invention. Error does not become law by age or repetition. The People now know the truth and require the government to return to it.

Appendix L — Americans Now Know, and They Demand Conformity to Law

I. Americans Now Understand What Was Once Hidden

For generations, Americans were drawn into federal jurisdiction not by informed consent, but by wartime measures, economic desperation, administrative presumption, and programs never explained as creating a federal nexus. Many entered federal capacity unknowingly. Many lacked full disclosure. No one told them that accepting a Social Security number, federal benefit, or federal employment could later be construed as consent to federal status.

But Americans have learned the truth. And now they seek remedy, correction, and withdrawal — not to evade lawful duty, but to reclaim their proper place as State Citizens under State authority.

II. The People Are Not Confused — They Are Certain

The American People understand the constitutional limits that bind federal power. They know:

- Sovereignty resides inherently in the People.
- The States delegated only specific, limited powers to the federal government.
- The federal income tax is an excise on federal privilege — not a universal tax on the natural labor of the States.
- Jurisdiction must be proven, never presumed.
- Consent is sacred and cannot be manufactured by silence, fear, omission, or administrative practice.

III. The People Do Not Seek Clarification — They Seek Conformity

The People now require — peacefully, lawfully, and firmly — that the federal government bring its conduct into alignment with:

- the Constitution,
- the limited taxing powers affirmed in *Pollock* and *Brushaber*,
- the doctrine that consent cannot be presumed,
- and the eternal truth that sovereignty cannot be surrendered by ignorance or administrative sleight of hand.

IV. Conclusion — The Era of Presumption Is Over

The era of presumption is over. The era of truth begins when the federal government returns to its proper boundaries. Americans — fully informed and constitutionally grounded — will no longer accept administrative overreach disguised as law. They

demand lawful, constitutional governance, as intended by the Founders and reaffirmed by Supreme Court precedent.

Appendix M — Fundamental Questions Requiring Direct Answers

These questions are not controversial. They are not evasive. They are not optional.

They arise directly from constitutional structure, and **every officer of the United States — by oath — is required to answer them.**

Silence is no longer acceptable. Presumption is no longer sufficient. Administrative habit cannot substitute for law.

1. Identify the Statute That Imposes Federal Income Tax Liability on Private Americans Within the Several States

Conclusion: No statute has ever been identified that imposes Subtitle A tax liability on a private American living and working exclusively within a sovereign State.

Question: What statute, enacted by Congress, imposes a federal income tax liability on such a person?

If no such statute exists, **by what lawful authority** does the IRS presume such liability?

2. Identify the Statutory Basis That Converts Natural Labor Into a Federally Taxable Privilege

Conclusion: There is no law stating that private labor, performed within a State, is a federal revenue privilege.

Question: What statute declares that natural labor — the exercise of a God-given right — is federally taxable?

If none exists, how can the IRS lawfully treat private labor as “taxable income”?

3. Identify the Law That Converts a State Citizen Into a Federal Taxpayer Without Voluntary Federal Activity

Conclusion: Federal taxpayer status arises only from federal activity — not State Citizenship.

Question: What law converts a State Citizen into a federal taxpayer **absent** federal employment, federal office, federal benefit, or federally privileged activity?

If no such law exists, then **all presumptions of taxpayer status are legally defective.**

4. Identify the Authority Allowing the IRS to Presume Jurisdiction Without Proving Nexus

Conclusion: Jurisdiction must be proven on the record — it cannot be presumed.

Question: What lawful authority allows the IRS to act upon private Americans without first establishing a federal nexus?

If none exists, then every such assertion of jurisdiction is unconstitutional.

5. Identify the Public Remedy That Allows Americans to Withdraw from Unwanted Federal Status

Conclusion: Government claims that federal status is voluntary; yet no clear, public remedy exists to revoke or correct federal status once presumed.

Questions:

- Where is the publicly accessible process for Americans to revoke or correct presumed federal status?
- Is there a form?
- Will private attestation of revocation and rescission or affidavit suffice?
- Where is the form?
- Where is the statute?
- Where is the regulation?

If such remedial process exists, why has it been hidden? If it does not exist, **the government is operating under involuntary servitude disguised as administration.**

6. Identify the Law That Authorizes the IRS to Ignore Jurisdictional Challenges

Conclusion: Federal agencies must respond to jurisdictional notices before proceeding.

Question: What law authorizes the IRS to disregard jurisdictional objections, rescissions, or political status notices?

If no such law exists, the IRS is functioning outside both statutory and constitutional authority.

7. Identify the Authority Allowing Courts to Forbid *Cheek* Good-Faith Defenses

Conclusion: *United States v. Cheek* is binding: good-faith beliefs **must** be heard by a jury.

Question: Under what authority can any court suppress a defendant's good-faith belief concerning tax law?

If none, then such suppression is a constitutional violation that voids the proceeding.

8. Identify the Constitutional Provision That Permits Administrative Agencies to Override Article III Courts

Conclusion: Administrative law cannot supersede constitutional law.

Question: Where in the Constitution is administrative supremacy authorized?

If nowhere, then all administrative power must be subordinate to constitutional limits — not above them.

9. Identify the Law That Allows Silence to Serve as Legal Consent

Conclusion: Consent cannot be assumed, manufactured, or presumed.

Question: What statute or constitutional provision authorizes the government to treat silence as consent to federal jurisdiction?

If none exists, then all such use of silence constitutes fraud.

10. Identify the Law Requiring Americans to Participate in Federal Economic Systems to Live and Work in Their Own States

Conclusion: No constitutional provision requires Americans to participate in federal programs in order to exist.

Questions:

- What law requires a private American to obtain a Social Security Number?
- What law requires participation in federal tax systems as a condition of employment?
- What law forces Americans to accept federal status to live within their State?

If no such law exists, the government is acting ultra vires.

Closing Demand

These questions are not rhetorical. They are not philosophical. They are not optional.

They expose the difference between:

- law and presumption,
- authority and assumption,
- jurisdiction and overreach,
- consent and coercion,
- constitutional government and administrative despotism.

Every officer of the United States — bound by oath, compelled by duty, constrained by law — is now required to answer these questions, publicly, directly, and without evasion.

The People await answers.