

Chapter 8:  
Is it Voluntary?

One of the great deceptions in federal income taxation is the widespread IRS propaganda that the system is "voluntary". Commissioners of the IRS have repeatedly published statements to this effect in all kinds of places like the Federal Register, annual reports to Congress, various instruction booklets, and other printed materials. Even the Supreme Court has joined the cadre (cacophony?) of federal government officials who admit, when cornered, that it is voluntary. So, this "voluntary" thing has not been a mistake or an occasional slip here and there; it has been the consistent policy of top officials of the Internal Revenue Service, the Justice Department and the Supreme Court, believe it or not. A thorough sampling of these admissions is now in order.

In 1953, Mr. Dwight E. Avis, head of the Alcohol and Tobacco Tax Division of the Bureau of Internal Revenue, made the following remarkable statement to a subcommittee of the Committee on Ways and Means in the House of Representatives:

Let me point this out now: **Your income tax is 100 percent voluntary tax**, and your liquor tax is 100 percent enforced tax. Now, the situation is as different as day and night.

[Internal Revenue Investigation]  
[Hearings before a Subcommittee of the ]  
[Committee on Ways and Means]  
[Feb. 3 thru Mar. 13, 1953, emphasis added]

In 1971, the following quote was found in the IRS instruction booklet for Form 1040:

Each year American taxpayers **voluntarily** file their tax returns and make a special effort to pay the taxes they owe.

[emphasis added]

In 1974, Donald C. Alexander, Commissioner of Internal Revenue, published the following statement in the March 29 issue of the Federal Register:

The mission of the Service is to encourage and achieve the highest possible degree of **voluntary compliance** with the tax laws and regulations ....

[Vol. 39, No. 62, page 11572]  
[emphasis added]

One year later, in 1975, his successor, Mortimer Caplin authored the following statement in the Internal Revenue Audit Manual:

Our tax system is based on individual self-assessment and **voluntary compliance**.

[emphasis added]

In 1980, yet another IRS Commissioner, Jerome Kurtz (their turnover is high) issued a similar statement in their Internal Revenue Annual Report:

The IRS's primary task is to collect taxes under a **voluntary compliance** system.

[emphasis added]

Even the Supreme Court of the United States has held that the system of federal income taxation is voluntary:

Our tax system is based upon **voluntary assessment and payment**, not upon distraint.

[Flora v. United States, 362 U.S. 145]

[emphasis added]

The dictionary defines "distrain" to mean the act or action of distraining, that is, seizing by distress, levying a distress, or taking property by force.

IRS Publication 21 is widely distributed to high schools. It acknowledges that compliance with a law that *requires* the filing of returns is voluntary. (Get to those young minds early, and it's easier to wash their brains later on in life.) At the same time, it suggests that the filing of a return is mandatory, as follows:

Two aspects of the Federal income tax system -- **voluntary compliance with the law** and self-assessment of tax -- make it important for you to understand your rights and responsibilities as a taxpayer. "Voluntary compliance" places on the taxpayer the responsibility for filing an income tax return. **You must decide whether the law requires you to file a return.** If it does, you must file your return by the date it is due.

[emphasis added]

Perhaps one of the most famous quotes on this question came from Roger M. Olsen, Assistant Attorney General, Tax Division, Department of Justice, Washington, D.C. On Saturday, May 9, 1987, author, colleague and constitutional authority Godfrey Lehman was in the audience when Olsen told an assemblage of tax lawyers:

We encourage **voluntary compliance** by scaring the heck out of you!

[emphasis added]

This was a remarkable admission by an Assistant Attorney General in the Justice Department, or the "Just Us" department, as they have come to be known in certain circles of the well informed.

What gives? Are there any bases in law for concluding that federal income taxes are truly voluntary, in the everyday garden variety of the term? Yes, there are several. Some of these reasons may be "old hat" to those of you who are in these certain circles. Other reasons may come as a total shock, particularly because the federal government has been guilty of systematic fraud against the American people. Let us begin with this fraud.

Reach into your wallet and pull out a dollar bill. Already, you have a big problem in your hands. Read what it says on the front of your dollar bill. It says "Federal Reserve Note". First of all, the Federal Reserve is not "federal". It is no more federal than Federal Express, or Federated Hardware Stores. For detailed proof, see Lewis v. United States, 680 F.2d 1239 (9th Circuit, 1982). There is no government copyright or trademark on using the word "federal".

Secondly, there is no "reserve". Federal Reserve banks are privileged to loan money they don't have. This is called "fractional reserve" banking.

Thirdly, Federal Reserve Notes are not real promissory notes, because they do not promise to pay *anything*, like gold, or silver, or something else with real substance.

The Federal Reserve system was conceived by a conspiracy of bankers and politicians who met secretly off the coast of Georgia to create the Federal Reserve Act. This Act of Congress was designed to remove the Constitution as a constraint on the financial operations of the U.S. government. It created a private credit monopoly which Congressman Louis T. McFadden once called "one of the most corrupt institutions the world has ever known". Congressman McFadden was Chairman of the House Banking and Currency Committee from 1920 to 1933.

The operations of the Federal Reserve are complicated and secretive. For example, this huge syndicate of private banks has never been publicly audited. We will do our best to simplify its operations for you. The Federal Reserve was set up to encourage Congress to spend money it doesn't have -- lots of it. Rather than honestly taxing Americans for all the money it wants to spend, Congress runs up a huge deficit which it covers by printing ink on paper and calling them bonds, or Treasury Bills ("T-Bills").

Some of these T-bills are purchased by hard-working Americans like you and me, with money that we obtained from real labor, something that has real value. But the deficits have become so huge, the wage earners do not have enough money to purchase all these bonds every year. So, Congress walks across the street and offers these bonds to the Federal Reserve. The FED says, "Sure, we'll buy those bonds. Your interest rate is 8.25, or 9 and a half. Take it or leave it." Congress always takes it, because there's nobody else with that kind of money. Remember, the Federal Reserve is a private credit *monopoly*.

Now, what does the FED use to purchase those bonds? They *create* money out of *thin air*, using bookkeeping entries to manufacture credit out of nothing. They used to do it with pen and ink, then typewriters, and now computers do the job. This artificial money would normally create very rapid inflation. This happened in Germany just prior to World War II, when Louis McFadden was a Congressman. It eventually took a wheel barrow full of Deutsche marks just to buy one loaf of bread. Imagine that, if you can!

The bankers realized that a mechanism was needed to withdraw this artificial money out of circulation as quickly as it was *put into* circulation. Enter the Internal Revenue Service. The IRS is really a collection agency for the Federal Reserve. The FED pumps money *into* the

economy, and the IRS sucks it out of the economy, like two pumps working in tandem. This has the effect of artificially maintaining the purchasing power of this "fiat money", as it is called by monetary experts.

This is one of the *primary purposes* of the income tax. We know this to be true, because a man named Beardsley Ruml explained it clearly in an essay he published in the magazine American Affairs in January of 1946. Beardsley Ruml was Chairman of the Federal Reserve Bank of New York, so he was in a position to know. **The shocking fact is that federal income taxes do not pay for any government services; they are used to make interest payments on the federal debt.** For proof, read the Grace Commission report. These interest payments are now approaching 40 percent of the annual federal budget.

The Federal Reserve Act is unconstitutional for many reasons, foremost among which is that Congress delegated to a private municipal corporation a power which Congress never had, that is, to counterfeit money. It is unlawful for Congress to exercise a power which is not authorized to it by the Constitution. The people, you and I, and the 50 States reserve *all* powers not expressly delegated to the federal government.

Congress got hooked on this sweetheart deal and started spending money so fast, it quickly bankrupted the federal government. This may also come as a shock to many of you. And you might feel that what I am about to say is paranoid or crazy. We felt this way too when we first discovered it. We couldn't believe it. So we investigated. Our research discovered that the bankers foreclosed the United States Treasury no later than the year 1933. They called the loans and confiscated all the gold then being held by the U.S. Treasury.

An Act of Congress caused all that gold to be transferred to the Federal Reserve Banks. Remember, those are private banks, and the Treasury Department is *not* the U.S. Treasury Department. If you need proof, try enclosing a check payable to the "U.S. Department of the Treasury" with your next tax return. Notice also that IRS stationery says "Department of the Treasury" and not the "U.S. Department of the Treasury". This is mail fraud.

To secure the rest of their debt, Congress then *liened*, in effect, on the future property and earnings of all the American people, through Social Security taxes, payroll withholding taxes, inheritance taxes, and the like. Congress *mortgaged* the American people, using our labor and our property as collateral.

What Congress did was analogous to this: I walk into a large department store and see a new toaster I want. I tell the sales person to ship it to my home tomorrow, and to send the bill to Willie Brown. Now, when Willie Brown gets the bill for this toaster, he's going to be pretty mad, and rightly so. He didn't order the toaster; he doesn't own the toaster; he wasn't a party to the toaster transaction. In fact, he didn't even *know* about it. And yet, I am holding him responsible to pay for the toaster. In this example, I am Congress; the department store is the Federal Reserve; and Willie Brown represents the American People (some of the time).

This is fraud, because Congress did not openly and freely disclose the real reasons for its actions. Lack of full disclosure is grounds for fraud in any contract. The Uniform Commercial Code says so. And yet, all Americans are being unlawfully enslaved by this fraud, to help discharge the debt which Congress has tried to impose upon all of us. (Rumor has it that the New York banking establishment refers to our money as Federal Reserve Accounting Unit Devices, F-R-A-U-D. Film at 11.)

Your "income" is private property. Absent an apportioned direct tax, or some commercial agreement to the contrary, **the federal government is not empowered to obtain a controlling interest in, or otherwise lien on private property so as to compel a private Citizen's specific performance to any third-party debt or obligation.**

Moreover, it is a well established principle in law that government cannot tax a Sovereign State Citizen for freely exercising a right guaranteed by the U.S. Constitution. The acquisition and exchange of private property is such a right. The pursuit of common-law occupations is another such right.

Now, if you want to "volunteer" to help reduce the national debt, you may, and Congress will of course accept your "gift" without question. You have the right to volunteer yourself as a third-party to the outstanding principal debt which Congress has amassed. As a "principal" in your own right, you have the right to obligate yourself as a "performance unit" on the national debt (unlike so many Americans whose birth certificates have ended up, without their knowledge, in the hands of the International Monetary Fund in Brussels, Belgium. See Appendix T if you decide to revoke your birth certificate.) Thus obligated, you will have turned yourself into someone who is **subject** to all the rules and regulations which have been established by the Secretary of the Treasury to discharge the massive federal debt. But, as long as you remain a **Sovereign State Citizen**, who is neither a resident nor a citizen of the United States\*\*, and as long as you do not derive income from sources inside the United States\*\* or from a U.S.\*\* trade or business, you are completely outside the jurisdiction of the federal zone. The federal debt is not your burden to carry.

You cannot be compelled, at law, to perform under any third-party debt or obligation. If you are ever so compelled, it is extortion, or "tax-tortion" as Godfrey Lehman calls it. You are not only the victim of extortion. You are also the victim of an extortion racket and massive fiscal fraud which Congress and other officials of the federal government have perpetrated upon Sovereign State Citizens at least since 1913, the year the Federal Reserve Act was passed into law, and also the year the so-called 16th Amendment was simply "declared" into law: two pumps, working in tandem, one pumping money and credit into the economy, the other sucking it out of the economy. The Rothschild-Hamilton money and banking system, as it is called, is older than everyone alive. Now you know why the IRS sucks!

The constitutional experts and experienced staff at the National Commodity and Barter Association in Denver, Colorado, have done a fine job of summarizing "voluntary compliance" in one of their aging flyers that is still circulating:

The term "voluntary compliance" appears to be contradictory, but careful analysis shows the words to be accurate and appropriate. An act is voluntary when one does it of his own free will, not because he is forced by law to do it. If a law applies to an individual, his compliance with the law is mandatory, not voluntary. However, individuals engaged in occupations of common right are not subject to the income (excise) tax. For them, compliance with the law is voluntary, not mandatory, because the law does not apply to them.

[brochure entitled Must You Pay Income Tax?]

So, now you know at least some of the many reasons why federal officials admit that income taxes are voluntary. It's a deception, because they will admit that it's voluntary, but they won't tell you why. Quite possibly, they don't even know why because they, too, have been deceived. When the U.S. Treasury's gold was transferred into the vaults of the Federal Reserve banks, lots of people were deceived into believing that Uncle Sam was simply moving that gold out of his right hand and into his left hand. Many of those deceived were Uncle Sam's employees. Only an elite few really knew that the Federal Reserve was established as a private corporation, a Class A common stock corporation, to be exact.

Are there any other reasons, like this, why federal income taxes are voluntary? Yes. In previous chapters, the concepts of "U.S.\*\* resident", "nonresident", "U.S.\*\* citizen", and "alien" were explored in some detail. Nonresident aliens *with respect to* the federal zone are required to pay taxes only on income derived from sources *within* that zone. Those sources may be a "U.S.\*\*" trade or business, "U.S.\*\*" corporations which sell stocks and bonds and pay dividends, or employment with the federal government.

Doing business with the federal zone is your option; it's voluntary. Nobody is compelling you to buy stock from a domestic "U.S.\*\*" corporation. Nobody is compelling you to derive income from a "U.S.\*\*" trade or business. Nobody is compelling you to work for the federal government. But, if you choose to do so, then you will be held liable for federal taxes on the "privilege" of deriving income from these sources, because these sources are situated inside a zone over which the Congress has exclusive legislative jurisdiction. That is, Congress can do pretty much whatever it wants inside that zone. If you don't like the tax rates, then don't choose a U.S.\*\* trade or business. If you don't want to reside inside their zone, then move somewhere else. If you don't want to be one of their "citizens", then expatriate. Remember, *involuntary* servitude is forbidden everywhere in this land, even within the federal zone. It's relatively simple, when the boundaries and authorities of the federal zone are taken into full account, the Account for Better Citizenship.

When we say that Congress can do pretty much whatever it wants inside the federal zone, we mean to say that Congress is free to create a system of democratic socialism within that zone (see Appendix W). Outside the federal zone, Congress is bound by the chains of the Constitution to guarantee a Republic to the 50 States. Social Security is perhaps the most glaring example of a "voluntary" system offered by the democratic socialists who actually write the laws. These socialists then pay the "law makers" to vote for the laws, even though the real "makers" are not the ones who do the

actual voting. (If you want to have some fun, ask your representatives in the House or Senate if they've ever read the IRC, and if so, how much of it they have read and understood.) The actual scope of Social Security is limited to the federal zone, except for those outside the zone who wish to partake of its "benefits" knowingly, intentionally, and **voluntarily**. Ralph F. Whittington nails it down as follows:

Do you now understand that the Social Security Act was written under the authority of Article 1, Section 8, Clause 17, and Article 4, Section 3, Clause 2, of the Constitution, exclusive authority given to the Congress by "WE THE PEOPLE"???

The "**USE**" of a Social Security Account Number is evidence of the following:

1. You are a card carrying and practicing member of National Socialism.
2. You have voluntarily derogated your "Sovereignty", and make public and notorious declaration that you prefer to have the protection of Congress, and prefer to be a "Subject" under the "Exclusive Powers" of Congress and the Bureaucrats that have been assigned certain duties by Congress.
3. You make a public and notorious declaration that you are a "Taxpayer", and will follow the rules as laid down in the United States Code Title 26 (Tax Code), and the various other Laws which are written for enforcement upon the "Subjects of Congress".
4. The use of your Social Security Account Number is evidence of your FRANCHISE with the Federal Government, a Franchise that provides you with Privileges and Advantages, protected by the Federal Government.
5. Makes you, voluntarily, a "United States\*\* Person" (**per definition**). See 26 U.S.C., Sec. 7701(a)(30).
6. You have rejected the protections of the Constitution for a dole, and prefer to be judged in the "King's Court" if you violate any of his rules.

[The Omnibus, pages 73-74]  
[emphasis in original]

Thus, if you are participating knowingly, intentionally, and voluntarily in the "Franchise" called "Social Security", then your participation is evidence that you have volunteered to classify yourself as a "taxpayer", as that term is defined in the Internal Revenue Code. Under the "Law of Presumption", your use of a Social Security Number can be seen by the federal government as *prima facie* evidence that you have opted to obtain benefits from the federal zone. If you are not participating knowingly, intentionally, and voluntarily, then the government's *presumption* can be rebutted. Aside from creating money via fractional counterfeits, how else do you think the feds obtain the money which they pay to "benefit" recipients? Contrary to federal propoganda, there still is no free lunch.

Remember, there is no "reserve", not in the Federal Reserve, and certainly not in Social Security. As the famous "baby boom" advances in age, this generational cohort is acting like a "pig in a python" to devastate the fiscal integrity of the entire Social Security system. Perhaps you thought that Social Security was really an insurance fund, like an annuity. That's another grand deception (and fraud), the details of which are also beyond the scope of this chapter. Funds have not been "set aside" for you. Social Security is a TAX, and it says so in the law. It's a tax with a bear trap hidden in the bushes. That bear trap converts you from a Sovereign into a subject. Now that you know, you may want to consider changing your status, while you still can. At the very least, continue to educate yourself about this.

There is yet another reason why federal income taxes are voluntary. The Internal Revenue Code says that nonresident aliens may "elect" to be treated as "residents". Think back to *The Matrix*. If you are a nonresident alien, you are in row 2, column 2. Now, think of it as a game of checkers, on a board with only four squares. It's your move. If you volunteer to move from the square at row 2/column 2 to any other square, you will thereby incur a tax liability. According to Publication 519, an alien may be both a resident alien and a nonresident alien during the same tax year:

This usually occurs for the year you arrive in or depart from the United States\*\*.

[Publication 519, U.S. Tax Guide for Aliens, page 3]

Such an alien is called a "dual status" alien.

A nonresident alien can also "elect" or volunteer to be treated as a resident alien. Our reading of the law and the related publications leads us to conclude that this "election" is available *only* to a nonresident alien who is married, but we are open to persuasion on this point. Specifically, the IRC has this to say about "elections":

Election to Treat Nonresident Alien Individual as Resident of the United States\*\*. --

- (1) In General. -- A nonresident alien individual with respect to whom this subsection is in effect for the taxable year shall be treated as a resident of the United States\*\* --
  - (A) for purposes of chapters 1 and 5 for all of such taxable year, and
  - (B) for purposes of chapter 24 (relating to wage withholding) for payments of wages made during such taxable year.

[continued next page]

(2) Individuals with Respect to Whom This Subsection is in Effect. -

This subsection shall be in effect with respect to any individual who, at the close of the taxable year for which an election under this subsection was made, was **a nonresident alien individual married to a citizen or resident of the United States\*\***, if both of them made such election to have the benefits of this subsection apply to them.

[IRC 6013(g), emphasis added]

The Instructions for IRS Form 1040NR, U.S. Nonresident Alien Income Tax Return, shed more light on these "election returns":

**Election to be Taxed as a Resident Alien**

Under some circumstances you can elect to be taxed as a U.S.\*\* resident for the whole year. You can make this election if either of the following applies to you:

- You were a nonresident alien on the last day of the tax year, and your spouse was a U.S.\*\* citizen or resident alien on the last day of the tax year.
- You were a nonresident alien at the beginning of the tax year, but you were a resident alien on the last day of the tax year and your spouse was a U.S.\*\* citizen or resident alien on the last day of the tax year. (This also applies if both you and your spouse were nonresident aliens at the beginning of the tax year and both were resident aliens at the end of the tax year.)

If you elect in 1990 to be taxed as a U.S.\*\* resident, you and your spouse must file a joint return on Form 1040 or 1040A for 1990. **Your worldwide income for the whole year will be taxed under U.S.\*\* tax laws.** You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you may file a joint return or separate return on Form 1040 or 1040A for 1990. **Your worldwide income for the whole year must be included whether you file a joint or separate return.**

[Instructions for Form 1040NR, page 2]  
[emphasis added]

If nonresident aliens "elect" to be treated as "resident" aliens, they are thereby required to file IRS Form 1040 or 1040A instead of Form 1040NR. Filing Form 1040 or 1040A can be taken by the government as *prima facie* evidence that you want to be treated as a "resident". This, in turn, allows the government to **presume** that you have volunteered to be treated as a "taxpayer", that is, one who is entitled to the "benefits", and subject to the liabilities, of the federal zone's legislative democracy. The chain of cause and effect is clarified considerably by couching the discussion in terms of *The Matrix*: four-square checkers (like candidate Richard M. Nixon's famous pet dog). Author and scholar Lori Jacques has summarized it succinctly as follows:

IR Code Sec. 6013(g) grants an **election to treat nonresident alien spouse as resident** of the United States\*\*. If the nonresident alien individual makes this election by filing a 1040 form, then **returns must be filed for the current year and all subsequent years until the election is terminated.**

[United States Citizen v. National of the United States]  
[page 40, emphasis added]

Again, an "election" can be terminated *voluntarily*. This termination is described in the IRC as follows:

Termination of Election. -- An election under this subsection shall terminate at the earliest of the following times:

- (A) Revocation by Taxpayers. -- If either taxpayer revokes the election, as of the first taxable year for which the last day prescribed by law for filing the return of tax under chapter 1 has not yet occurred.

[IRC 6013(g)(4)]

We have not taken the time to determine if there are similar provisions in the IRC and its regulations for unmarried nonresident aliens. (Remember, the Code has 2,000 pages and the regulations have 10,000 pages.) Author Lori Jacques has taken note of the CFR provisions for terminating "voluntary" withholding, which may be effective in this case. An affidavit is attached to an individual's Form W-4, specifying the name, address and Social Security Number of the employee making the request, the name and address of the employer, and a statement that the employee desires to terminate withholding of federal income tax and desires that the agreement terminate on a specific date. The report by Lori Jacques goes on to explain:

This arrangement can be found in 2 USC 60 for the Congress. Possibly the same format could be used, **thereby revoking a presumed election to be treated as "resident of the United States\*\*."**

For the nonresident alien's exemption from withholding and taxation to apply, a statement is to be made stating the kind of exclusion claim.

- (1) No income from United States\*\* source
- (2) No income from effectively connected United States\*\* source
- (3) No income from a trade or business conducted within the United States\*\*
- (4) Income excluded under "fundamental law"

[United States Citizen v. National of the United States]  
[page 40, emphasis added]

A close examination of the CFR regulations for terminating voluntary withholding reveals a trap, however. A number of natural born Sovereign State Citizens have been misled by well intended but ignorant Patriots who thought they had found in those regulations a method to stop paycheck withholding, without any adverse consequences. This method is the infamous section "1441" of the CFR:

1.1441-5 Claiming to be a person not subject to withholding.

- (a) *Individuals.* For purposes of chapter 3 of the Code, an individual's **written statement that he or she is a citizen or resident of the United States\*\*** may be relied upon by the payer of the income as proof that **such individual is a citizen or resident of the United States\*\***.

[26 CFR 1.1441-5, emphasis added]

In a now famous circular entitled "We Will Pay \$10,000 If You Can Prove the Following Statements of Fact To Be False!", the Save-A-Patriot Fellowship included the following "fact":

**FACT #23:** The implementation of IRS Treasury Regulation 1.1441-5 is explained in Publication 515 on page 2: *If an individual gives you [the domestic employer or withholding agent] a written statement, in duplicate, stating that he or she is a citizen or resident of the United States, and you do not know otherwise, you may accept this statement and are relieved from the duty of withholding the tax.*

IRS Publication 515 is entitled Withholding of Tax on Nonresident Aliens and Foreign Corporations, and the Save-A-Patriot quotation is accurate. However, by referring to *The Matrix* in chapter 3 of this book (and on the original cover), it should now be obvious why such a statement is precisely the wrong thing to do. Nonresident aliens thereby declare themselves to be either citizens of the United States\*\* or residents of the United States\*\*, voluntarily rendering themselves liable for federal income taxes. To underscore why section 1441 is a trap, a Sovereign California Citizen received the following in a letter from the Employment Development Department of the State of California *after* filing a 1441 statement:

**Your statement submitted in compliance with Title 26, Code of Federal Regulations, Section 1.1441-5, specifically Section 1.1441-5(c) is also noted.** Your declaration, received without a date, has been logged and filed into EDD records.

[Employment Development Department]  
[private communication]  
[emphasis added]

Author Lori Jacques summarizes the "1441" statement with surgical accuracy:

... [I]t seems rather incomprehensible to file a statement claiming to be a U.S.\*\* citizen (if one is not) making oneself obligated for a tax on income from whatever source -- within and without the United States\*\*. Although one may be exempt from the 30% withholding under this provision, employers do not withhold a flat 30% rate anyway. **Some day that declaration of U.S.\*\* citizenship will surely come back to haunt its declarant** when the IRS wants the returns and payment of a graduated tax for all of that undeclared income.

[A Ticket to Liberty, November 1990 edition, page 45]  
[emphasis added]



Reader's Notes:

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