

Appendix J

Petitions to Congress

Reader's Notes:

Text of Prepared Statement

Read Aloud at Community Meeting

Sponsored by Representative Barbara Boxer

by

Paul Andrew Mitchell, Founder
Account for Better Citizenship

August 22, 1990

Dance Palace
Pt. Reyes Station, California

Good Evening, Representative Boxer. My name is Paul Mitchell. I want to thank you for inviting us to this gathering, and for your statement to us here tonight. I have listened with undivided attention to what you have said. I have come here tonight to ask that you now give me your undivided attention, and that you answer honestly, yes or no, the simple question I will put to you at the end of my brief statement. Representative Boxer, I formally present to you substantive evidence that the 16th Amendment to the Constitution of the United States was never lawfully ratified. I present to you substantive evidence that a massive fiscal fraud has been perpetrated by the federal government upon the people of this land, a massive fiscal fraud that began in the year 1913 and continues until today. And so, I will put to you this simple question. Please honor my question by answering YES or NO. Do you, or do you not, support the abolition of federal taxes on personal income sources?

MEMO

TO: Friends, Neighbors, Colleagues
and all interested parties

FROM: Paul Andrew Mitchell, Founder
Account for Better Citizenship

DATE: January 1, 1991

SUBJECT: Enclosed Letter to Rep. Barbara Boxer

I am writing to share with you a copy of my recent long letter to Congresswoman Barbara Boxer, my representative in the Congress of the United States. If you will please find the time to read the entire letter, I am confident you will agree that it documents numerous reasons for coming to the following conclusions about our federal government:

1. Wages are not **taxable income**, as the term is defined by several key decisions of the U.S. Supreme Court that remain in force today.
2. The U.S. Constitution authorizes Congress to levy "direct taxes" on private property, but only if those taxes are **apportioned** across the 50 States.
3. The IRS now enforces the collection of "income taxes" as **direct** taxes without apportionment, and cites the 16th Amendment for its authority to do so.
4. The 16th Amendment, the "income tax" amendment, was never lawfully ratified by the required 36 States, but was **declared** ratified by the U.S. Secretary of State.
5. The 16th Amendment could never have done away with the apportionment rule for **any** direct taxes if **it never became a law** in the first place.

Please feel free to duplicate this memo and the attached letter to Representative Barbara Boxer, in any quantity you wish.

If you wish to write to me, please use the address found on the first page of my letter to Rep. Boxer.

Thank you for your consideration.

REGISTERED U.S. MAIL:
Return Receipt Requested

c/o general delivery
San Rafael, California
Postal Zone 94901/tdc

December 24, 1990

Rep. Barbara Boxer
House of Representatives
United States Congress
Washington, D.C. 20515

Dear Representative Boxer:

With this letter, I formally petition you for redress of a major legal grievance which I now have with the federal government of the United States of America. At your community meeting in Pt. Reyes Station last fall, you agreed publicly, in front of several hundred witnesses, to examine the evidence against the 16th Amendment to the U.S. Constitution. Since I have not heard from your office on this matter, I am writing this letter to remind you of your promise, and to remind you also of your oath of office, by which you swore to uphold and defend the Constitution of the United States of America, so help you God.

I do understand how the crisis in Iraq has succeeded in changing your priorities and distracting you, your staff, and your colleagues from other pressing national issues. At your recent community meeting at the College of Marin, you chose to limit public discussion to the reasons for and against a Congressional declaration of war against Iraq. I must admit, to the extent President Bush sought to preempt the front page with his offensive military maneuvers, he has been almost entirely successful in that endeavor. Barbara, you must understand that the problems with the 16th Amendment, and they are many, will not go away simply because the President, the Courts, or the Congress wish them away.

A terribly confusing and fearful situation has arisen out of the fact that the Supreme Court has, on several occasions, clearly defined what constitutes "taxable income", whereas Federal District and Appellate Courts have, for at least the last ten years, chosen to ignore the relevant Supreme Court decisions and to include wages in their definition of taxable income. As a result of decisions by these lower courts, people have been imprisoned and their homes and other assets have been forcibly taken from them. Moreover, the Federal courts have consistently refused to admit into evidence any of the 17,000 State-certified documents which have been assembled against the 16th Amendment.

These same lower courts cite the case of *Brushaber v. Union Pacific Railroad*, among others, in support of their conclusion that the 16th Amendment has been declared constitutional by the U.S. Supreme Court. To add to the confusion, federal tax experts like Irwin Schiff and Otto Skinner cite this same Supreme Court in support of their conclusion that the 16th Amendment did not change any of the taxing powers already found in the U.S. Constitution. For example, Schiff has written the following:

Another fallacy promoted by the government and the legal establishment is that the Sixteenth Amendment amended the Constitution. The Brushaber Court, however, clearly explained that, in reality, **the Sixteenth Amendment did not alter the taxing clauses of the Constitution.** ...

Here the Court pointed out that any belief that the 16th Amendment gave the government a new, direct taxing power (not limited by either apportionment or the rule of uniformity) would "cause one provision of the Constitution to destroy another", and "if acceded to ... would create radical and destructive changes in our constitutional system."

[from The Great Income Tax Hoax, Hamden, 1984]
[Freedom Books, pages 182-183, emphasis added]

Author Otto Skinner relies, in part, on the Supreme Court decision in *Stanton v. Baltic Mining Company* which reads:

... the provisions of the Sixteenth Amendment conferred no new power of taxation[,] but simply prohibited the previous complete and plenary power of **income taxation**[,] possessed by Congress from the beginning[,] from being taken out of the category of indirect taxation[,] **to which it inherently belonged**[,] and being placed in the category of direct taxation subject to apportionment.

[quoted in The Best Kept Secret, San Pedro, Calif., 1986]
[Otto U. Skinner, emphasis and commas added for clarify]

Contrast these cases with the following statement published in the Federal Register, Vol. 39, No. 62, March 29, 1974, in the section entitled "Department of the Treasury, Internal Revenue Service, Organization and Functions", which reads as follows:

- (2) Since 1862, the Internal Revenue Service has undergone a period of steady growth as the means for financing Government operations shifted from the levying of import duties to internal taxation. **Its expansion received considerable impetus in 1913 with the ratification of the Sixteenth Amendment to the Constitution under which Congress received constitutional authority to levy taxes on the income of individuals and corporations.**

[emphasis added]

I have several serious problems with this statement, which was published in the *Federal Register* by Donald C. Alexander, Commissioner of Internal Revenue at that time. First of all, the IRS now defines "income" to include wages. Using the above quote, the IRS cites the 16th Amendment for its authority to levy taxes on wages. Nevertheless, this definition of income flatly contradicts the definition of income found in several key Supreme Court decisions. Specifically, the Brushaber court wrote the following in their decision to uphold the constitutionality of the 16th Amendment:

Moreover in addition the conclusions reached in the Pollock Case did not in any degree involve holding that income taxes generically and necessarily came within the class of direct taxes on property, but on the contrary, recognized the fact that **taxation on income was in its nature an excise entitled to be enforced as such**

[Brushaber v. Union Pacific Railroad 240 U.S. 1, emphasis added]

Can there be any doubt that taxes on wages are "direct taxes on property"? District and Appellate courts have repeatedly sided with the IRS by ruling that "income" is anything that "comes in". In doing so, these same courts **flatly contradict** earlier Supreme Court decisions on the very same subject. Take the case of Southern Pacific Company v. John Z. Lowe, Jr., 247 U.S. 330, which decided as follows:

We must reject in this case ... the broad contention submitted in behalf of the Government that all receipts -- everything that comes in -- are income within the proper definition of "gross income"

Another Supreme Court decision which defined what constitutes "taxable income" is Emanuel J. Doyle v. Mitchell Brothers Company, 247 U.S. 179. In defining "income", this decision stated that:

... it imports, as used here, something entirely distinct from principal or capital either as a subject of taxation or as a measure of the tax; conveying rather the idea of gain or increase arising from corporate activities.

Another Supreme Court case, Stratton's Independence v. Howbert, 231 U.S. 406, issued yet another official definition of "income" as follows:

This court had decided in the Pollock Case that the income tax law of 1894 amounted in effect to a direct tax upon property, and was invalid because not apportioned according to population as prescribed by the Constitution ... for "income" may be defined as the gain derived from capital, from labor, or from both combined

Without question, the most significant Supreme Court case to define "income" was Mark Eisner v. Myrtle H. Macomber, 252 U.S. 189, commonly known as Eisner v. Macomber. In the following long passage, pay particular attention to the explicit intent of the Supreme Court in wording its decision the way it did:

In order, therefore, that the clauses cited above from Article I of the Constitution may have proper force and effect ... it becomes essential to distinguish between what is and what is not "income," as the term is there used; and to apply the distinction, as cases arise, according to **truth and substance**, without regard to form. **Congress cannot by any definition it may adopt conclude the matter, since it cannot by legislation alter the Constitution**, from which alone it derives its power to legislate, and within whose limitations alone that power can be lawfully exercised.

... Here we have the essential matter -- not a gain accruing to capital, not a growth or increment of value in the investment; but a gain, **a profit**, something of exchangeable value proceeding from the property, severed from the capital however invested or employed, and coming in, being "derived," that is received or drawn by the recipient (the taxpayer) for his separate use, benefit and disposal -- that is income derived from property. **Nothing else answers the description.**

... A proper regard for its genesis, as well as its very clear language, requires also that this [16th] Amendment shall not be extended by loose construction, so as to repeal or modify, except as applied to income, those provisions of the Constitution that require an apportionment according to population for direct taxes upon property real and personal. **This limitation still has an appropriate and important function, and is not to be overridden by Congress or disregarded by the courts.**

[emphasis added]

In another Supreme Court case, Merchant's Loan & Trust Company v. Smietanka, 255 U.S. 509, note in particular that the definition of "income" was considered to be "definitely settled" as follows:

... with the addition that it should include "profit gained through a sale or conversion of capital assets," there would seem to be no room to doubt that the word must be given the same meaning in all of the Income Tax Acts of Congress that was given to it in the Corporation Excise Tax Act and that **what that meaning is has now become definitely settled by decisions of this court.**

In determining the definition of the word "income" thus arrived at, this court has consistently refused to enter into the refinements of lexicographers or economists and has approved, in the definitions quoted, **what it believed to be the commonly understood meaning of the term which must have been in the minds of the people when they adopted the Sixteenth Amendment to the Constitution. ...**

Notwithstanding the full argument heard in this case and in the series of cases now under consideration, we continue entirely satisfied with that definition, and, since the fund here taxed was the amount realized from the sale of the stock in 1917, less the capital investment as determined by the trustee as of March 1, 1913, it is palpable that it was a "gain or profit" "produced by" or "derived from" that investment, and that it "proceeded," and was "severed" or rendered severable, from, by the sale for cash, and thereby became that "realized gain" **which has been repeatedly declared to be taxable income within the meaning of the constitutional amendment and the acts of Congress.**

Accordingly, after reviewing all the relevant federal court decisions for the past 80 years, constitutional tax expert and author Jeffrey A. Dickstein has written the following to summarize his findings:

Income has been defined by the United States Supreme Court to be a profit or gain derived from various sources, such as labor and capital. A tax directly on the source is a direct tax, and must still be apportioned. A tax on the income derived from the source need not be apportioned. Labor, the labor contract, and the right to sell labor have all been held by the Supreme Court to constitute property. The procedure to determine if there is a gain derived from the sale of property has been set forth by Congress. Gain is derived only if one receives over and above the fair market value of the cost of the property. These basic principles are simple to state and simple to apply. They also lead to one inescapable conclusion:

WAGES DO NOT CONSTITUTE INCOME.

... You must be cautioned that not filing a return with the Internal Revenue Service could result in the imposition of civil penalties and/or the recommendation for criminal prosecution. This illegal conduct on the part of our Executive Department of government is yet but another in a long line of abuses, similar to those which resulted in the Declaration of Independence. It is nonetheless my contention that **provisions contained in the United States Constitution, together with decisions of the United States Supreme Court, fully support the legal conclusion that wages do not constitute income as shown in previous chapters, and reinforce the position that the Internal Revenue Service is violating the law in its administration of the personal federal income tax, with the full consent of the federal judiciary.**

[from Judicial Tyranny and Your Income Tax, Missoula]
[Custom Prints, 1990, pages 277- 280, emphasis added]

Return now to the statement by IRS Commissioner Donald C. Alexander in the *Federal Register* in 1974. Under the 16th Amendment, "Congress received constitutional authority to levy taxes on the income of individuals and corporations." **Even if** the 16th Amendment had been properly ratified by three-fourths of the 48 States in 1913, the Supreme Court has repeatedly defined "taxable income" to be a "gain or profit", not wages or fair compensation for labor. The Supreme Court has **never** included wages in its several definitions of "taxable income" nor in its interpretations of the 16th Amendment. If that had ever been the intent of the 16th Amendment, or of the Framers of the original Constitution, don't you think the Supreme Court would have said so by now? The Supreme Court has certainly had plenty of opportunities to do so, and they have not done so. Wages for labor were not invented yesterday.

Consider now the situation that arises from a 16th Amendment that was never properly ratified. I am not going to bother here with spelling errors, or with differences in the capitalization of the word "State", that occurred in various resolutions presented to the state legislatures. I am referring, instead, to important, official acts which directly affect the legality of the 16th Amendment, including the vetoes of governors and a State court decision which struck down the Resolution. Note the situation that obtained in Illinois, as quoted from The Law that Never Was, by Bill Benson and M. J. 'Red' Beckman:

In *Ryan v. Lynch*, 68 Ill. 160, a certificate of the Secretary of State purporting to give full and true copies of the journals of the senate and house relating to the passage of the bill was in evidence and did not show that the bill was read three times on three different days nor passed on a vote of the ayes and noes, as required by the constitution, and the court said that the bill never became a law and was as completely a nullity as if it had been the act or declaration of an unauthorized assemblage of individuals.

In *People v. Knopf*, 198 Ill. 340, the court again stated the rule that if the facts essential to the passage of a law are not set forth in the journal the conclusion is that they did not transpire, and if the journal fails to show that an act was passed in the mode prescribed by the constitution the act must fail.

[page 52]

Nevertheless, U.S. Secretary of State Philander Knox declared Illinois to be one of the States which ratified the 16th Amendment.

In Arkansas, Governor George W. Donaghey vetoed Senate Joint Resolution No. 7, the proposed 16th Amendment, and the Arkansas Legislature failed to override his veto. According to the provisions of Article VI, Section 16 of the Arkansas State Constitution:

Every order or resolution in which the concurrence of both houses of the General Assembly may be necessary, except on questions of adjournment, shall be presented to the Governor, and before it shall take effect, be approved by him; or being disapproved, shall be repassed by both houses, according to the rules and limitations prescribed in the case of a bill.

When confronted with this serious matter, namely, a governor's veto and the failure of a state legislature to override his veto, the Solicitor of the Department of State wrote the following:

Ratification by Arkansas. Power of the governor to veto.

It will be observed from the above record that the Governor of the State of Arkansas vetoed the resolution passed by the legislature of that State. It is submitted, however, that this does not in any way invalidate the action of the legislature or nullify the effect on the resolution, as it is believed that the approval of the Governor is not necessary and that he has not the power to veto in such cases.

[quoted in *The Law that Never Was*, page 22]

"It is believed that the approval of the Governor is not necessary and that he has not the power to veto in such cases." Note, in particular, who is making this statement. It is not a judge; it is not a law maker; and it is not a law. The person is a staff lawyer in the Department of State, an organization with no authority whatsoever to make laws or to render official interpretations of law. Making federal law is a power reserved for the Congress of the United States. Rendering final, official interpretations of law is a power reserved for the Supreme Court of the United States. Here, we have the case of a ministerial agent rendering a highly important legal

opinion, and a wrong one at that, in a matter affecting the Constitution of the United States, the supreme law of the land. And his opinion was allowed to stand. This is an abomination!

I do not pretend to have any power to foresee the future, particularly in matters affecting the politics of legal interpretation. Nevertheless, with that said, the IRS and the federal government in general face a number of difficult political and legal problems, should the ratification of the 16th Amendment ever be overturned. Quite obviously, the IRS will no longer be able to cite this Amendment as the means "under which Congress received constitutional authority to levy taxes on the income of individuals and corporations." It will need to find, or create, some *other* authority to levy taxes on the "income" of individuals and corporations. But this is a lot easier said, than done.

With or without a 16th Amendment, the IRS must deal with a long series of Supreme Court decisions which consistently define "taxable income" to be something quite other than wages. More to the point, the Supreme Court has also ruled that "Congress cannot by any definition it may adopt conclude the matter, since it cannot by legislation alter the Constitution." This means that neither the IRS nor Congress have the authority to define "income" any old way they want. This applies to you too, Barbara Boxer, as an elected member of the House of Representatives and as a private citizen. Under the Constitution of the United States, the IRS has never been empowered to make any laws in this area. Those seeking to re-define "income" to include wages will need to persuade the Supreme Court to overturn all previous decisions to the contrary, including decisions which investigated *in depth* the relevant issues and history of direct taxes, indirect taxes, and defining income.

Assuming for the moment that it was properly ratified, there remains a serious debate, both inside and outside the federal judiciary, as to whether the 16th Amendment authorized an unapportioned direct tax on "income", or whether it authorized an excise entitled to be enforced as an indirect tax. The *Pollock* Case supports the idea that federal income taxes are direct taxes. The *Brushaber* Case supports the idea that federal income taxes are indirect taxes. Contrary to Supreme Court rulings, the IRS defines income to include wages, and cites the 16th Amendment as its authority for imposing direct taxes on wages without apportionment. Accordingly, some legal scholars conclude that the 16th Amendment did amend the Constitution, while others conclude that it did not. A properly pleaded Supreme Court decision would hopefully settle the several issues in this particular debate; it would serve to determine which rule applies to "federal income taxes" -- apportionment for direct taxes, uniformity for indirect taxes, or neither -- and to provide a credible justification for this determination.

To illustrate the range of disagreement on such a fundamental constitutional issue, consider the conclusion of legal scholar Vern Holland:

It results, therefore: ...

4. That the Sixteenth Amendment did not amend the Constitution. The United States Supreme Court by unanimous decisions determined that the amendment did not grant any new powers of taxation; that a direct tax cannot be relieved from the constitutional

mandate of apportionment; and the only effect of the amendment was to overturn the theory advanced in the *Pollock* case which held that a tax on income, was in legal effect, a tax on the sources of the income.

[The Law that Always Was, Tulsa, 1987, F.E.A. Books, p. 220]

Now consider an opposing view. After much research and much litigation, author and attorney Jeffrey A. Dickstein offers the following clarification:

A tax imposed on all of a person's annual gross receipts is a direct tax on personal property that must be apportioned. A tax imposed on the "income" derived from those gross receipts is also a direct tax on property, **but as a result of the Sixteenth Amendment, Congress no longer has to enact legislation calling for the apportionment of a tax on that income.**

[*ibid.*, pages 60-61, emphasis added]

We must be careful not to put the cart before the horse, however. Like it or not, this debate cannot proceed any further without squarely facing 17,000 State-certified documents impugning the entire ratification process of the 16th Amendment. This means that citizens and lawmakers together must confront our current situation "as if the bill never became a law and was as completely a nullity as if it had been the act or declaration of an unauthorized assemblage of individuals." Chicanery is not synonymous with good law. Specifically, **even if** this were its specific intent, **the 16th Amendment could never have done away with the apportionment requirement on any direct taxes if it never became a law in the first place.** Without question, the IRS is now enforcing the collection of income taxes as direct taxes without apportionment, and cites the 16th Amendment as its authority to do so.

Without the 16th Amendment, Congress does retain its original authority to levy two great categories of taxes -- direct taxes and indirect taxes -- an authority it always had. Without the 16th Amendment, direct taxes are constitutional, and therefore legal, if and only if they are *apportioned* across the several States. Taxes on wages, or on all of a person's gross receipts, are direct taxes on personal property which **must** be apportioned, and are illegal and unconstitutional if they are not. Moreover, failing the 16th Amendment and using Dickstein's logic as a guide, taxes on the "income" derived from those gross receipts are also direct taxes on property, and must also be apportioned. Without the 16th Amendment, indirect taxes are constitutional, and therefore legal, if and only if they are *uniform* across the several States. To the extent that the IRS, and any other branches of the federal government, should violate these rules, **they are violating the supreme law of the land and thus violating individual rights which that supreme law was explicitly established to guarantee.**

One way out of this dilemma for the federal government is to begin immediately to *apportion* taxes levied on wages and other gross receipts of individuals, and to demonstrate to the Supreme Court that the totals obtained from the various States are proportional to their respective populations. Irwin Schiff describes in simple language how this could be done. Another

way out of this dilemma is to begin immediately to impose income taxes as "excise taxes" on corporate profits, and to demonstrate to the satisfaction of the Supreme Court that the resulting tax rates are uniform across the States. For example, it is entirely within the power of Congress to impose an "income tax" on the profits of the Federal Reserve Corporation, since that corporation is not an agency of the federal government, and is currently *exempted* from income taxes by an act of Congress.

By themselves, neither of these are very likely to happen, or be very easy to enforce if they do happen, should the 16th Amendment be overturned, and should its overturning receive the widespread publicity it is likely to receive. If the 16th Amendment is overturned, the people will, for better or for worse, rejoice that "income taxes" have been declared unconstitutional and, as currently administered by the IRS, they would be right.

To resolve any lingering doubts, the Supreme Court should be presented with an opportunity to determine squarely the constitutionality of a general tax on gross receipts without apportionment. According to scholar Vern Holland, a properly pleaded case has never been brought before the high Court. Holland asserts that the bulk of historical evidence allows for only one conclusion:

The Court cannot ignore the weight of evidence that proves that a **General Tax on Income** levied upon one of the **Citizens** of the several States, has always been a **direct tax** and must be apportioned.

[*ibid.*, page 220]

The best alternatives available to the federal government are to abandon direct taxes on wages entirely, to shift instead to a greater reliance on excise taxes, and to reverse its policy of debt financing. The machinery for administering excise taxes is already in place for taxing the sale of commodities like gasoline. Abolishing withholding taxes will eliminate a huge, involuntary burden on the vast working classes of America, and restore incentive to a working place badly in need of all the motivation it can muster. It will also put the lie to the IRS claim that federal "income" taxes are voluntary, all the while employers are forced to withhold the wages of employees who are told repeatedly they have no choice in the matter.

Moreover, there is much evidence to suggest that lowering taxes would have the effect of stimulating the economy in a disproportionate, economically "elastic" way. For example, see "Higher Taxes Aren't the Answer -- History Proves it," by Stephen Moore, Reason Foundation, Santa Monica, CA, October 1990. By abolishing "wage taxes" and relying instead on excise taxes levied upon commercial transactions, the government raises more money as the economy improves, and raises less money as the economy declines, giving government a strong incentive to "tune" its excise taxes accordingly. I am prepared to share with you some excellent proposals for financing the federal government entirely thru a national sales tax.

This is a far cry from our present situation, in which the federal government is fast approaching total bankruptcy, and cannot balance its budget without simultaneously raising taxes further still and reducing

spending even more so. Because it employs so many people at present, and buys so many goods and services, the federal government is central to the American economy. Thru the vehicle of debt financing, the federal government now grows *at the expense* of the economy, plunging future generations into ever higher debt, and ever larger interest payments. At the rate we are going, it is only a matter of months before the interest payments alone on the national debt will exceed the *entire* annual tax revenues to the U.S. Treasury.

It is becoming increasingly difficult to hide a trillion dollar savings and loan scandal. The Federal Savings and Loan Insurance Corporation (FSLIC) is basically broke. The Federal Deposit Insurance Corporation (FDIC) now has only \$4 billion to cover some \$2 trillion in bank deposits. Thus, the federal insurance fund covers only one-fifth of one percent of total deposits (i.e. 4 / 2000). The FDIC will fail when only a small number of banks collapse. Call these the "first wave". Lacking *any* federal insurance at that point, a second wave of bank failures will cause millions of Americans to lose their bank deposits forever, and possibly also lose the millions of home mortgages on which those deposits are leveraged. By itself, isn't this enough to convince you how serious is our national fiscal crisis?

Representative Barbara Boxer, I implore you to exercise your powers as an elected official in the Congress of the United States, to examine carefully the mountain of evidence against the 16th Amendment, to investigate the many consequences of declaring it null and void, and to study the many alternative ways of financing the federal government without direct taxes on the gross receipts of individuals. You have a number of legal options available to you, including the power to subpoena documents and witnesses before Congressional committees. You have it within your power to authorize such committees to investigate charges of fraud and other illegal tampering with the procedures for amending the Constitution of the United States, the supreme law of our land. You have it within your power to examine *all* the actions of federal government officials involved in declaring the 16th Amendment "ratified" in the year 1913, because there is no statute of limitations on fraud. And you have it within your power to include the American public in a process of open hearings, public education and free discussion on this subject, as you did so wonderfully at the College of Marin to discuss a declaration of war.

Representative Barbara Boxer, I stand ready, willing, and able to help you in any way I can to investigate further the charge of felony fraud which I now make to you:

THE SIXTEENTH AMENDMENT WAS NEVER LAWFULLY RATIFIED.

Sincerely yours,

/s/ Paul Andrew Mitchell, Founder

Account for Better Citizenship

enclosures: computer analysis of evidence
against the 16th Amendment

**Failures to Ratify the 16th Amendment
to the Constitution of the United States:
A Status Summary by State**

State	See Notes	Error #1	Error #2	Error #3	Error #4	Error #5	Error #6	Error #7	Error #8	Error #9
Alabama		YES	YES							
Arizona		YES	YES							YES
Arkansas		YES	YES	YES						YES
California		YES	YES							YES
Colorado		YES								YES
Connecticut	(10)							YES		
Delaware		YES	YES							
Florida	(11)							YES		
Georgia		YES	YES			YES		YES		YES
Idaho		YES	YES		YES					YES
Illinois		YES	YES							YES
Indiana		YES	YES							YES
Iowa		YES	YES							YES
Kansas		YES	YES			YES	YES			YES
Kentucky		YES	YES	YES				YES		YES
Louisiana		YES	YES							YES
Maine		YES	YES					YES		YES
Maryland		YES	YES		YES					YES
Massachusetts		YES	YES							YES
Michigan		YES								YES
Minnesota		YES	YES							YES
Mississippi		YES	YES							YES
Missouri		YES			YES					YES
Montana		YES	YES							YES
Nebraska		YES	YES							YES
Nevada		YES	YES							YES
New Hampshire		YES	YES							
New Jersey		YES	YES			YES				
New Mexico										YES
New York		YES	YES		YES		YES			YES
North Carolina		YES	YES							YES
North Dakota		YES	YES							YES
Ohio		YES	YES		YES					YES
Oklahoma		YES	YES							YES
Oregon		YES	YES							YES
Pennsylvania	(12)							YES		
Rhode Island	(13)							YES		
South Carolina		YES	YES							YES
South Dakota		YES	YES		YES					
Tennessee		YES	YES					YES		YES
Texas		YES	YES							YES
Utah	(14)								YES	
Vermont		YES	YES			YES				YES
Virginia	(15)								YES	
Washington		YES			YES					YES
West Virginia		YES	YES		YES					YES
Wisconsin		YES	YES							
Wyoming		YES	YES							YES

Description of Errors:

1. Failure to concur in U. S. Senate Joint Resolution No. 40 in that **various changes were made to the text** of the official Joint Resolution of the U.S. Congress.
2. **Failure to follow the guidelines for the return of a certified copy of the ratification action**, as contained in Congressional Concurrent Resolution No. 6, and as required by Section 205 of the Revised Statutes of 1878.
3. **Governor vetoed the resolution** and the State Legislature failed to override the veto.
4. Resolution was **not submitted to the Governor** for approval.
5. State **Senate failed** to pass the resolution **by a required 2/3 majority**.
6. **State Assembly or House failed** to pass the resolution **by a required 2/3 majority**.
7. State **Senate failed to pass** the resolution.
8. State **Assembly or House failed to pass** the resolution.
9. **Other State constitutional violations** not mentioned above.

(Source: The Law That Never Was -- The Fraud of the 16th Amendment and Personal Income Tax, by Bill Benson and M. J. 'Red' Beckman, published by Constitutional Research Assoc., Box 550, South Holland, IL 60473, April 1985)

Notes:

- (10) The **Senate rejected** the minority report of the committee on judiciary and federal relations recommending ratification of this amendment on June 23, 1911, **by a vote of 6 to 19**. (Connecticut Senate Journal, 1911, pp. 1346-1348)
- (11) Florida House passed H.J. Res. 192, ratifying this amendment on May 21, 1913, by a vote of 59 to 0. (Florida House Journal, 1913, p. 1686.) The **Senate committee on constitution recommended that the resolution do not pass**. May 27, 1913. (Florida Senate Journal, 1913, p. 1745.)
- (12) The House passed a joint resolution ratifying the sixteenth amendment on May 10, 1911, by a vote of 139 to 4. (Pennsylvania House Journal, 1911, pp. 2690-2691.) The **Senate referred the joint resolution to the committee on judiciary special, where it lay**. (Pennsylvania Senate Journal, 1911, p. 2162.)
- (13) **Senate resolution refusing to ratify this amendment was concurred in by House** April 29, 1910. (Rhode Island House Journal, April 29, 1910.)

- (14) The **House rejected this amendment on March 9, 1911, by a vote of 31 to 10.** (Utah House Journal, 1911, pp. 606-607.) The Senate passed the resolution ratifying the amendment by a vote of 12 to 2 on February 17, 1911. (Utah Senate Journal, 1911, p. 256.)
- (15) The Senate ratified this amendment by a vote of 19 to 5 on March 9, 1910. (Virginia Senate Journal, 1910, pp. 651-652.) The **House Journal, 1910, does not show that this resolution ratifying the amendment ever came to a vote.**

(Notes 10-15 from U.S. Senate Document No. 240, 71st Congress, "Ratification of the Constitution and Amendments by the States")

Defense Strategy 1:
States Made Changes to the Text of the Resolution

	state	error1	

1	Alabama	YES	
2	Arizona	YES	
3	Arkansas	YES	
4	California	YES	
5	Colorado	YES	
6	Delaware	YES	
7	Georgia	YES	
8	Idaho	YES	
9	Illinois	YES	
10	Indiana	YES	
11	Iowa	YES	
12	Kansas	YES	
13	Kentucky	YES	[number needed to defeat Amendment]

14	Louisiana	YES	
15	Maine	YES	
16	Maryland	YES	
17	Massachusetts	YES	
18	Michigan	YES	
19	Minnesota	YES	
20	Mississippi	YES	
21	Missouri	YES	
22	Montana	YES	
23	Nebraska	YES	
24	Nevada	YES	
25	New Hampshire	YES	
26	New Jersey	YES	
27	New York	YES	
28	North Carolina	YES	
29	North Dakota	YES	
30	Ohio	YES	
31	Oklahoma	YES	
32	Oregon	YES	
33	South Carolina	YES	
34	South Dakota	YES	
35	Tennessee	YES	
36	Texas	YES	
37	Vermont	YES	
38	Washington	YES	
39	West Virginia	YES	
40	Wisconsin	YES	
41	Wyoming	YES	[number available to defeat Amendment]

42	Connecticut		
43	Florida		
44	New Mexico		
45	Pennsylvania		
46	Rhode Island		
47	Utah		
48	Virginia		

Defense Strategy 2:
 Various Violations of State Constitutions

	state	error9	

1	Arizona	YES	
2	Arkansas	YES	
3	California	YES	
4	Colorado	YES	
5	Georgia	YES	
6	Idaho	YES	
7	Illinois	YES	
8	Indiana	YES	
9	Iowa	YES	
10	Kansas	YES	
11	Kentucky	YES	
12	Louisiana	YES	
13	Maine	YES	[number needed to defeat Amendment]

14	Maryland	YES	
15	Massachusetts	YES	
16	Michigan	YES	
17	Minnesota	YES	
18	Mississippi	YES	
19	Missouri	YES	
20	Montana	YES	
21	Nebraska	YES	
22	Nevada	YES	
23	New Mexico	YES	
24	New York	YES	
25	North Carolina	YES	
26	North Dakota	YES	
27	Ohio	YES	
28	Oklahoma	YES	
29	Oregon	YES	
30	South Carolina	YES	
31	Tennessee	YES	
32	Texas	YES	
33	Vermont	YES	
34	Washington	YES	
35	West Virginia	YES	
36	Wyoming	YES	[number available to defeat Amendment]

37	Alabama		
38	Connecticut		
39	Delaware		
40	Florida		
41	New Hampshire		
42	New Jersey		
43	Pennsylvania		
44	Rhode Island		
45	South Dakota		
46	Utah		
47	Virginia		
48	Wisconsin		

Defense Strategy 3:
 States Failed to Follow Guidelines for Certified Copy

	state	error2	
1	Alabama	YES	
2	Arizona	YES	
3	Arkansas	YES	
4	California	YES	
5	Delaware	YES	
6	Georgia	YES	
7	Idaho	YES	
8	Illinois	YES	
9	Indiana	YES	
10	Iowa	YES	
11	Kansas	YES	
12	Kentucky	YES	
13	Louisiana	YES	[number needed to defeat Amendment]

14	Maine	YES	
15	Maryland	YES	
16	Massachusetts	YES	
17	Minnesota	YES	
18	Mississippi	YES	
19	Montana	YES	
20	Nebraska	YES	
21	Nevada	YES	
22	New Hampshire	YES	
23	New Jersey	YES	
24	New York	YES	
25	North Carolina	YES	
26	North Dakota	YES	
27	Ohio	YES	
28	Oklahoma	YES	
29	Oregon	YES	
30	South Carolina	YES	
31	South Dakota	YES	
32	Tennessee	YES	
33	Texas	YES	
34	Vermont	YES	
35	West Virginia	YES	
36	Wisconsin	YES	
37	Wyoming	YES	[number available to defeat Amendment]

38	Colorado		
39	Connecticut		
40	Florida		
41	Michigan		
42	Missouri		
43	New Mexico		
44	Pennsylvania		
45	Rhode Island		
46	Utah		
47	Virginia		
48	Washington		

Defense Strategy 4:

Confirmed Noes + Governor Vetoes + Errors 4 - 8

	state	error10	error3	error4	error5	error6	error7	error8
1	Virginia	(15)						YES
2	Utah	(14)						YES
3	Rhode Island	(13)					YES	
4	Pennsylvania	(12)					YES	
5	Florida	(11)					YES	
6	Connecticut	(10)					YES	
7	Kentucky		YES				YES	
8	Arkansas		YES					
9	New York			YES		YES		
10	Idaho			YES				
11	Maryland			YES				
12	Missouri			YES				
13	Ohio			YES				
14	South Dakota			YES				
15	Washington			YES				
16	West Virginia			YES				
17	Kansas				YES	YES		
18	Georgia				YES		YES	
19	New Jersey				YES			
20	Vermont				YES			
21	Maine						YES	
22	Tennessee						YES	
23	Alabama							
24	Arizona							
25	California							
26	Colorado							
27	Delaware							
28	Illinois							
29	Indiana							
30	Iowa							
31	Louisiana							
32	Massachusetts							
33	Michigan							
34	Minnesota							
35	Mississippi							
36	Montana							
37	Nebraska							
38	Nevada							
39	New Hampshire							
40	New Mexico							
41	North Carolina							
42	North Dakota							
43	Oklahoma							
44	Oregon							
45	South Carolina							
46	Texas							
47	Wisconsin							
48	Wyoming							

Defense Strategy 5:

Failed House/Senate + Failed 2/3 + Vetoes and not Submitted to Governor

	state	error7	error8	error5	error6	error3	error4
1	Georgia	YES		YES			
2	Kentucky	YES				YES	
3	Connecticut	YES					
4	Florida	YES					
5	Maine	YES					
6	Pennsylvania	YES					
7	Rhode Island	YES					
8	Tennessee	YES					
9	Utah		YES				
10	Virginia		YES				
11	Kansas			YES	YES		
12	New Jersey			YES			
13	Vermont			YES			
14	New York				YES		YES
15	Arkansas					YES	
16	Idaho						YES
17	Maryland						YES
18	Missouri						YES
19	Ohio						YES
20	South Dakota						YES
21	Washington						YES
22	West Virginia						YES
23	Alabama						
24	Arizona						
25	California						
26	Colorado						
27	Delaware						
28	Illinois						
29	Indiana						
30	Iowa						
31	Louisiana						
32	Massachusetts						
33	Michigan						
34	Minnesota						
35	Mississippi						
36	Montana						
37	Nebraska						
38	Nevada						
39	New Hampshire						
40	New Mexico						
41	North Carolina						
42	North Dakota						
43	Oklahoma						
44	Oregon						
45	South Carolina						
46	Texas						
47	Wisconsin						
48	Wyoming						

Defense Strategy 6:

Confirmed Noes + Governor Vetoes + Not Submitted to Governor

	state	error10	error3	error4	error5	error6	error7	error8
1	Virginia	(15)						YES
2	Utah	(14)						YES
3	Rhode Island	(13)					YES	
4	Pennsylvania	(12)					YES	
5	Florida	(11)					YES	
6	Connecticut	(10)					YES	
7	Kentucky		YES				YES	
8	Arkansas		YES					
9	New York			YES		YES		
10	Idaho			YES				
11	Maryland			YES				
12	Missouri			YES				
13	Ohio			YES				
14	South Dakota			YES				
15	Washington			YES				
16	West Virginia			YES				
17	Kansas				YES	YES		
18	Georgia				YES		YES	
19	New Jersey				YES			
20	Vermont				YES			
21	Maine						YES	
22	Tennessee						YES	
23	Alabama							
24	Arizona							
25	California							
26	Colorado							
27	Delaware							
28	Illinois							
29	Indiana							
30	Iowa							
31	Louisiana							
32	Massachusetts							
33	Michigan							
34	Minnesota							
35	Mississippi							
36	Montana							
37	Nebraska							
38	Nevada							
39	New Hampshire							
40	New Mexico							
41	North Carolina							
42	North Dakota							
43	Oklahoma							
44	Oregon							
45	South Carolina							
46	Texas							
47	Wisconsin							
48	Wyoming							

c/o general delivery
San Rafael, California
Postal Zone 94901/tdc

March 11, 1991

Foreman
Marin County Grand Jury
Hall of Justice
Civic Center
San Rafael, California
Postal Zone 94903

Dear Foreman:

Enclosed with this letter please find our completed Request for Investigation by the Marin County Grand Jury.

As stated in the summary section of our completed form, we hereby request the Marin County Grand Jury to do the following:

- (1) to investigate possible obstruction of justice and misprision of felony by Representative Barbara Boxer for her failure, against a spoken promise before hundreds of witnesses at Pt. Reyes Station on August 22, 1990, to examine the material evidence of felony fraud when U.S. Secretary of State Philander C. Knox declared the 16th Amendment ratified,
- (2) to subpoena or otherwise require Representative Boxer to explain, under oath, why she and her staff have failed to answer our formal, written petition for redress of this major legal grievance with agents of the federal government,
- (3) to review the material evidence against the so-called 16th Amendment which we have assembled and are prepared to submit in expert testimony, under oath, to the Marin County Grand Jury.

Attached please find a signed copy of the formal, written petition which I have already sent to Rep. Boxer via registered United States mail, return receipt requested and received. This petition is dated December 24, 1990. A second copy of this petition was sent at the same time via standard, first class mail to her office in Washington, D.C, and a third copy was also sent via first class mail to her office in San Rafael, California.

This petition seeks to state the problem as succinctly as possible, to review the relevant decisions of the U.S. Supreme Court, to analyze the legal and economic implications of nullifying the so-called 16th Amendment, and to present a summary of numerous State-certified documents which prove that felony fraud was committed when this Amendment was "declared" ratified in the year 1913 by then Secretary of State, Philander C. Knox.

As the author of this petition and as an interested citizen who is, above all, dedicated to preserving our constitutional republic and the rule of law which the constitution was explicitly established to guarantee, it is my earnest hope that you will review these materials with the utmost care and

attention to detail which they deserve.

The story you are about to read would fill volumes of fascinating historical fiction, were it not all true in every last detail. Please consider me to be ready, willing, and able to assist you, in any way I can, to review every relevant detail with honesty, integrity, and an unflagging passion for the truth, the whole truth, and nothing but the truth in this critical matter which now affects the entire nation in so many ways.

Thank you very much for your consideration. I will look forward to your prompt response to this Request.

Sincerely yours,

/s/ Paul Andrew Mitchell, Founder

Account for Better Citizenship

Attachments:

Request for Grand Jury Investigation
Memo dated 1/1/91 summarizing petition
Formal petition dated 12/24/90
Excerpts from U.S. criminal codes
Text of statement read aloud to Rep. Boxer, 8/22/90
How It All Began: a quote from Eustace Mullins
Proof of registered mail sent and received

Misprision of Felony, 18 U.S.C. 4 states:

Whoever, having knowledge of the actual commission of a felony cognizable by a court of the United States, conceals and does not as soon as possible make known the same to some judge or other person in civil or military authority under the United States, shall be fined not more than \$500 or imprisoned not more than three years, or both.

18 U.S.C. 1001 states:

Whoever, in any matter within the jurisdiction of any department or agency of the United States knowingly and willfully falsifies, conceals, or covers up by any trick, scheme, or device a material fact, or makes any false, fictitious or fraudulent statement or representations, or makes or uses any false writing or document knowing the same to contain any false, fictitious or fraudulent statement or entry, shall be fined not more than \$10,000 or imprisoned not more than five years, or both.

18 U.S.C. 1002 states:

Whoever, knowingly and with intent to defraud the United States, or any agency thereof, possesses any false, altered, forged, or counterfeited writing or document for the purpose of enabling another to obtain from the United States, or from any agency, officer or agent thereof, any sum of money, shall be fined not more than \$10,000 or imprisoned not more than five years, or both.

18 U.S.C. 1017 states:

Whoever fraudulently or wrongfully affixes or impresses the seal of any department or agency of the United States, to or upon any certificate, instrument, commission, document, or paper or with knowledge of its fraudulent character, with wrongful or fraudulent intent, uses, buys, procures, sells, or transfers to another any such certificate, instrument, commission, document, or paper, to which or upon which said seal has been so fraudulently affixed or impressed, shall be fined not more than \$5,000 or imprisoned not more than five years, or both.

18 U.S.C. 1018 states:

Whoever, being a public officer or other person authorized by any law of the United States to make or give a certificate or other writing, knowingly makes and delivers as true such a certificate or writing, containing any statement which he knows to be false, in a case where the punishment thereof is not elsewhere expressly provided by law, shall be fined not more than \$500 or imprisoned not more than one year, or both.

18 U.S.C. 3 states:

Whoever, knowing that an offense against the United States has been committed, receives, comforts or assists the offender in order to hinder or prevent his apprehension, trial or punishment, is an accessory after the fact.

Except as otherwise expressly provided by an Act of Congress, an accessory after the fact shall be imprisoned not more than one-half the maximum term of imprisonment or fined not more than one-half the maximum fine prescribed for the punishment of the principal, or both; or if the principal is punishable by death, the accessory shall be imprisoned not more than ten years.

c/o general delivery
San Rafael, California
Postal Zone 94901/tdc

April 15, 1991

Rep. Barbara Boxer
House of Representatives
United States Congress
Washington, D.C.
Postal Zone 20515

Dear Rep. Boxer:

Thank you very much for your brief letter to me, dated March 27, 1991. I appreciate your decision to refer my petition dated December 24, 1990, to the House Ways and Means Committee, for comments from that committee's counsel.

From prior contacts with other American citizens who have filed similar petitions with their representatives in the Congress, I know that a stock answer is to send to constituents a copy of the so-called Ripy Report, "Ratification of the Sixteenth Amendment," by Thomas B. Ripy, Congressional Research Service, May 20, 1985 (see enclosed).

Before you or Committee counsel make the same mistake with me, please understand that I already possess a copy of the Ripy Report and find it entirely unsatisfactory as to matters of fact. Specifically, **the Ripy Report does not attempt to challenge any of the material facts presented by authors Benson and Beckman** in the book The Law That Never Was.

You will recall that my petition to you of December 24, 1990 included a computer-based summary of the evidence against the 16th Amendment. Once again, permit me to summarize only *some* of these facts, as follows:

- * Eleven States **amended the proposed resolution**.
- * The Senate of the State of Kentucky **rejected the proposed amendment** by a vote of 9 for and 22 against ratification.
- * Five States **failed to ratify the amendment by the required two-thirds** majority in one of the chambers of their legislatures (Georgia, Kansas, New York, New Jersey, and Vermont).
- * Minnesota, California and Ohio **never sent official notification** of the action taken by their respective legislatures.
- * Another six States **did not record whatever action was taken** by their respective legislatures in the Journals of their General Assemblies.
- * Ten States **never voted** on the proposed amendment.
- * Nine States **deleted the preamble** to the joint resolution.

- * Twenty-six States **changed the punctuation** of the preamble.
- * Twenty-five States **changed the punctuation** of the resolution.
- * Twenty-four States **changed the capitalization** of certain words.
- * Nineteen States **made grammatical changes**.
- * An Illinois State Court ruled that "**it never became a law** and was as much a nullity as if it had been the act or declaration of an unauthorized assemblage of individuals." (Ryan v. Lynch, 68 Ill. 160)
- * The Governor of the State of Arkansas **vetoed the resolution**, the Arkansas Legislature never overrode his veto, and the Arkansas Constitution did not exempt Constitutional amendments from a governor's signature.
- * Oklahoma **changed the proposal** so as to require the laying of an income tax pursuant to a census or enumeration, the precise requirement the proposed amendment sought to alleviate.

On February 15, 1913, the Solicitor of the State Department advised Secretary of State Philander C. Knox that:

"... under provisions of the Constitution a legislature is not authorized to alter **IN ANY WAY** the amendment proposed by Congress, the function of the legislature consisting merely in the right to approve or disapprove the proposed amendment."

("Ratification of the 16th Amendment to the Constitution of the United States," Office of the Solicitor, emphasis added)

Accordingly, I find it necessary to agree entirely with the following statement by attorney and litigator Andrew B. Spiegel, from his publication which I have enclosed with this letter:

"The Ripy Report does not attempt to challenge any of the facts presented by William J. Benson Thus, for the purposes of this argument, those facts must be taken as conceded by the government. It is those facts which lead to the inescapable conclusion that the so-called income tax amendment is null and void."

[from "Ratification of the Income Tax Amendment: Has the Federal Government Defrauded the American People? A Response to the Ripy Report," Constitutional Research Associates, September 15, 1986, p. 2, emphasis added]

Moreover, in your letter of March 27, 1991, referring to counsel for the Ways and Means Committee, you state, "His views on the matter are crucial." With all due respect, I must also disagree with this statement. Although I would have to agree that his views may be *important*, as far as written records are concerned, they are certainly not *crucial*, not to me, not

as I use that term. **The Constitution, laws that are consistent with the Constitution, fully informed jury verdicts, and official rulings of the U.S. Supreme Court are crucial to me**, not the views of hired lawyers who happen to enjoy staff positions on this or that Congressional committee. I do expect you to appreciate the difference between these two sources of "view".

I am sending a copy of this letter to Rep. Dan Rostenkowski with the hope that it will prevent any fruitless attempt by his staff to satisfy me with a copy of the Ripy Report, a report which clearly fails to deal with *crucial* matters of fact.

Thank you again for your consideration in this matter which has, by now, affected many millions of Americans since the year 1913, the year in which the so-called 16th Amendment was "declared" ratified, and the year in which the Federal Reserve Act was first enacted into law.

Sincerely yours,

/s/ Paul Andrew Mitchell, Founder

Account for Better Citizenship

enclosure: "... Response to the Ripy Report,"
by Andrew B. Spiegel

copies: Rep. Dan Rostenkowski
interested citizens

REGISTERED U.S. MAIL:
Return Receipt Requested

c/o general delivery
San Rafael, California
Postal Zone 94901/tdc

May 3, 1991

Rep. Barbara Boxer
House of Representatives
United States Congress
Washington, D.C.
Postal Zone 20515

Dear Rep. Boxer:

I am entirely unsatisfied with your letter dated April 12, 1991. At various times during the past year, I have requested you in person, and in writing, to examine the material evidence against the 16th Amendment. At your community meeting in Pt. Reyes on August 22, 1990, in front of several hundred witnesses, you agreed to do so, and you have not done so. *At no time between then and now, have you demonstrated to me that you have, in fact, examined any of the material evidence against the ratification of the 16th Amendment.*

Instead, you have referred my formal, written petition to the Chairman of the House Committee on Ways and Means. Rep. Rostenkowski responded to you with documents that included a cover letter dated April 8, 1991, and a copy of "Part IX: Frequently Asked Questions Concerning the Federal Income Tax," from CRS Report for Congress, 89-623 A, November 17, 1989. Your letter of April 12, 1991 amounts to nothing more than another cover letter, transmitting these documents to me.

To repeat, your response fails to demonstrate to me that you have examined any of the material evidence against the 16th Amendment.

Moreover, I find a number of serious errors, omissions, and deficiencies in the CRS Report from Rep. Rostenkowski. Permit me to examine only those errors which I consider to be major ones, in the interest of brevity.

First of all, the CRS Report attempts to answer this question:

Was the Sixteenth Amendment properly ratified?

In answer to this question, however, the Report limits its scope to answering only two subordinate questions:

1. Did the President sign the resolution which became the Sixteenth Amendment.
2. Do clerical errors in the ratifying resolutions of the various state legislatures negate the ratification of the Sixteenth Amendment?

I agree with the Report's answer to the first subordinate question, namely, that constitutional amendments need not be submitted to the

President. However, I cannot accept the limited scope of the second question, nor the limited scope of the answer provided. The CRS Report would have us believe that the problems with the 16th Amendment are limited to "variations from the resolution enacted by Congress in punctuation, capitalization, and/or spelling" [page 310]. Barbara, I certainly hope you do not expect me to believe that a Governor's veto is the same as a "clerical error", or that the failure to satisfy the 2/3 majority required by some State Constitutions is a "clerical error!"

The problems with the 16th Amendment are **not** limited to variations in punctuation, capitalization, and/or spelling. These problems include **serious, official acts** by Governors, State Legislatures, and at least one State Court. For example, the Governor of the State of Arkansas vetoed the resolution to amend the Constitution. The Kentucky Senate Journal recorded a vote of 9 FOR and 22 AGAINST the resolution. An Illinois State court ruled that "it never became a law, and was as much a nullity as if it had been the act or declaration of an unauthorized assemblage of individuals." My letter to you dated April 15, 1991, summarized the major problems. At the risk of repeating myself, permit me to summarize once again *some* of these problems, as follows:

- * Eleven States **amended the proposed resolution.**
- * The Senate of the State of Kentucky **rejected the proposed amendment** by a vote of 9 for and 22 against ratification.
- * Five States **failed to ratify the amendment by the required two-thirds** majority in one of the chambers of their legislatures (Georgia, Kansas, New York, New Jersey, and Vermont).
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- * An Illinois State Court ruled that "**it never became a law** and was as much a nullity as if it had been the act or declaration of an unauthorized assemblage of individuals." (Ryan v. Lynch, 68 Ill. 160)

- * The Governor of the State of Arkansas **vetoed the resolution**, the Arkansas Legislature never overrode his veto, and the Arkansas Constitution did not exempt Constitutional amendments from a governor's signature.
- * Oklahoma **changed the proposal** so as to require the laying of an income tax pursuant to a census or enumeration, the precise requirement the proposed amendment sought to alleviate.

On February 15, 1913, the Solicitor of the State Department advised Secretary of State Philander C. Knox that:

"... under provisions of the Constitution a legislature is not authorized to alter **IN ANY WAY** the amendment proposed by Congress, the function of the legislature consisting merely in the right to approve or disapprove the proposed amendment."

("Ratification of the 16th Amendment to the Constitution of the United States," Office of the Solicitor, emphasis added)

The CRS Report also errs by expecting readers to accept the proposition that "the correctness of the Secretary's certification is a **political question** and therefore his certification is conclusive upon the courts" [emphasis added]. This is tantamount to saying that fraud is a "political question" and cannot be adjudicated by any courts because it is fraud -- a notion that is patently absurd. Moreover, the following criteria are quoted to identify the existence of a political question in a given case:

- * a lack of judicially discoverable and manageable standards for resolving it
- * the impossibility of deciding without an initial policy determination of a kind clearly for nonjudicial discretion
- * the impossibility of a court's undertaking independent resolution without expressing lack of the respect due coordinate branches of government.

There is no lack of judicially discoverable and manageable standards for resolving the factual problems with 16th Amendment. In fact, there are **plenty** of such standards; they are called **rules of evidence**, and they are so fundamental to jurisprudence in this country, they are required reading for first-year law students everywhere. The judiciary enjoys a well established body of rules for discovering, admitting, and managing all manners of material evidence.

The process for amending the Constitution is clearly written into the Constitution itself. As such, there exists a clear "initial policy determination", and this policy determination is clearly **not** of a kind for nonjudicial discretion. The Constitution does not authorize the Secretary of State to exercise **any** discretion when certifying amendments thereto. Specifically, the Secretary of State is **not** empowered to decide that "the approval of the Governor is not necessary and that he has not the power to veto in such cases," even if the Secretary sincerely believes, albeit

wrongly, that he does enjoy this power.

Courts can and have undertaken independent resolution of such issues without expressing a lack of respect due to other branches of government. An Illinois Court has already voided that State's vote on the resolution to approve the 16th Amendment. The U.S. Supreme Court has declared several acts of Congress to be unconstitutional. If the Secretary of State fails to abide by the official guidelines for amending the Constitution, it is he who lacks respect due to the other branches of government. It is he who has failed to abide by his solemn oath of office, namely, to uphold and defend the Constitution of the United States. The high Court is under no obligation to "express respect" for the other branches of the federal government by allowing their unconstitutional acts to remain intact and uncorrected. On the contrary, the federal system of checks and balances has made this corrective action an essential government institution.

The second major problem I have with the CRS Report has to do with the following two questions:

1. What is income?
2. Are wages taxable as income?

In answer to the first question, the Report summarizes the definition of "income" as follows:

Income has been defined as gain derived from capital, from labor, or from both combined. **The operative word in this definition is gain.** Gain, in the tax context, is the surplus when the basis of an item ... is subtracted from the item's fair market value.

[CRS Report, page 316, emphasis added]

I have no dispute with this definition. However, in answer to the second question, the Report uses the following example:

... if John Doe works 5 hours for \$5.00 per hour, is the \$25.00 he receives taxable income to him? As we have seen in the above analysis, we must determine if there has been a gain which is realized and recognized.

To see if there was a gain we do not look only to the fair market value of the labor, but rather we determine the difference between the fair market value and his basis (cost) in the labor. **Generally one has a zero basis in one's own labor.** Therefore, Doe's gain is \$25.00 minus 0, or \$25.00. This gain is realized when Doe is paid or has right to receive payment.

[pages 316-317, emphasis added]

Unfortunately for the CRS Report, it cites absolutely no authority for its empty assertion that "generally one has a zero basis in one's own labor". This assertion is a fatal flaw. It has been made without reference to the relevant decisions of the U.S. Supreme Court, and without reference to the intent of the framers of the 16th Amendment. As such, this assertion is

arbitrary; it is also ludicrous. Author Alan Stang explains why it is ludicrous, and does so better than anyone else:

We warned you that reading this book could be dangerous to people with heart conditions. Now that you have gotten off the floor, you may want to read that paragraph again. Yes, it does really say what you thought it says, doesn't it? It says that generally (not specifically?) you have a zero basis in your labor. In other words, **it says your labor is worthless. Now you know. Why does your employer, who is presumably intelligent, buy something that is worthless?** Notice that these government authors do admit you must have gain in order to have income, even if wages are your only receipts.

[Alan Stang, Tax Scam, Alta Loma, CA, Mount Sinai Press]
[1988, page 78, emphasis added]

Attached to this letter, please find numerous authoritative definitions of "taxable income" as this phrase is clearly and consistently defined by decisions of the U.S. Supreme Court and lower courts which concur. These decisions remain in full force today. Note, in particular, that the Supreme Court has already instructed Congress that it is essential to distinguish between what is and what is not "income", and to apply that distinction according to truth and substance. In that instruction, the high Court has told Congress that **it has absolutely no power** to be arbitrary (or ludicrous) in its official definition of income:

Congress cannot by any definition it may adopt conclude the matter, since it cannot by legislation alter the Constitution, from which alone it derives its power to legislate, and within whose limitations alone that power can be lawfully exercised.

[Eisner v. Macomber, 252 US 189]

Remember, this is not the writing of some radical constitutional libertarian. These are the words of the Supreme Court, in a case which is one of the most famous and important rulings to render official definitions of "income". Whatever arguments you choose to make from this point forward, those arguments would certainly benefit from a knowledge of the relevant case law in this area. I mean, if we're talking gasoline taxes, then we know the subject of the tax is gasoline; if we're talking tobacco taxes, then we know the subject is tobacco. Why should a tax on "income" be any different? Just because the Congressional Research Service chooses to differ with the Supreme Court? Just because the IRS uses police power to enforce a different definition? Just because the Federal Reserve needs a powerful agency to collect interest payments for its syndicated monopoly on private credit?

Here, I find it necessary to repeat the conclusions of a recognized authority who has studied this issue *in depth*. After reviewing all the relevant federal court decisions for the past 80 years, constitutional tax expert and author Jeffrey A. Dickstein has written the following to summarize his findings:

Income has been defined by the United States Supreme Court to be a profit or a gain derived from various sources, such as labor and capital. A tax directly on the source is a direct tax, and must still

be apportioned. A tax on the income *derived from* the source need not be apportioned. **Labor, the labor contract, and the right to sell labor have all been held by the Supreme Court to constitute property.** The procedure to determine if there is a gain derived from the sale of property has been set forth by Congress. **Gain is derived only if one receives over and above the fair market value of the cost of the property.** These basic principles are simple to state and simple to apply. They also lead to one inescapable conclusion:

WAGES DO NOT CONSTITUTE INCOME.

[from Judicial Tyranny and Your Income Tax, Missoula, MT]
[Custom Prints, 1990, pages 277-280, emphasis added]

Representative Boxer, I must now go on record to state, clearly and unequivocally, that you have failed me. You have failed me because you have failed to keep the promise you made before several hundred witnesses on August 22, 1990. You have failed me because you have failed to uphold and defend the Constitution of the United States. This Constitution is my explicit delegation of power to you, an elected member of the Congress of the United States.

You have failed me because, by shuffling papers back and forth, you have deliberately refused to examine the material evidence which impugns the entire ratification process of the 16th Amendment. This material evidence proves that a massive fiscal fraud has been perpetrated by the federal government upon the people of this land, a massive fiscal fraud that began in the year 1913 and continues until today.

Until and unless you demonstrate to me that you have examined this material evidence, I am very sad to say I now have no choice but to include you among the many persons who are responsible for perpetrating this fraud upon our entire nation.

I want you to know that this matter is **much too important** to me, and to millions of hard-working Americans, for me to be dissuaded by some little paper war you prefer to wage.

Either do the job you were elected to do, or be mature enough to accept the legal and political consequences.

Consider yourself warned.

Sincerely yours,

/s/ Paul Andrew Mitchell, Founder

Account for Better Citizenship

enclosures: "Defining Income: The Court Record"
Text of first published advertisement
Computer analysis of evidence against the 16th amendment
copy: Rep. Dan Rostenkowski

Defining Income: The Court Record

Repeat these words, out loud, at least three times a day:

WE, THE PEOPLE, CAN
ABOLISH THE ILLEGAL INCOME TAX

Please join us in teaching the American people to:

TAKE THE SECOND STEP

to educate each other with the relevant facts and authorities.

Wages are not "taxable income" as the term is clearly and consistently defined by U.S. Supreme Court decisions that remain in full force today.

We now cite verbatim the relevant decisions from the U.S. Supreme Court and lower courts which concur:

Income is NOT everything that comes in:

We must reject ... the broad contention submitted in behalf of the Government **that all receipts -- everything that comes in -- are income** within the proper definition of "gross income"

[Southern Pacific Company v. John Z. Lowe, 247 US 330]

Corporate profits are "income":

[Income] imports, as used here, something entirely distinct from principal or capital either as a subject of taxation or as a measure of the tax; **conveying rather the idea of gain** or increase arising from corporate activities.

[Emanuel J. Doyle v. Mitchell Brothers Company, 247 US 179]

The Constitution PROHIBITS direct taxes without apportionment:

This court had decided in the Pollock Case that the income tax law of 1894 amounted in effect to a direct tax upon property, and was invalid because not apportioned according to population as prescribed by the Constitution ... for **"income" may be defined as the gain derived from capital, from labor, or from both combined.**

[Stratton's Independence v. Howbert 231 US 406]

Congress CANNOT change the Constitution:

In order, therefore, that the clauses cited above from Article I of the Constitution may have proper force and effect ... **it becomes essential to distinguish between what is and what is not "income,"** as the term is

there used; and to apply the distinction ... according to truth and substance, without regard to form. **Congress cannot by any definition it may adopt conclude the matter, since it cannot by legislation alter the Constitution, from which alone it derives its power to legislate, and within whose limitations alone that power can be lawfully exercised.**

[Mark Eisner v. Myrtle H. Macomber, 252 US 189]

Again, "income" is a gain, a profit:

Here we have the essential matter -- not a gain accruing to capital, not a growth or increment of value in the investment; but a gain, a profit, something of exchangeable value proceeding from the property, severed from the capital however invested or employed, and coming in, being "derived," that is received or drawn by the recipient (the taxpayer) for his separate use, benefit, and disposal -- that is income derived from property. Nothing else answers the description.

[Mark Eisner v. Myrtle H. Macomber, 252 US 189]

Supreme Court has REPEATEDLY ruled that wages are not "income":

In determining the definition of the word "income" thus arrived at, **this court has consistently refused to enter into the refinements of lexicographers and economists** and has approved, in the definitions quoted, what it believed to be the commonly understood meaning of the term

We continue entirely satisfied with that definition, and, since the fund here taxed was the amount realized from the sale of the stock in 1917, less the capital investment as determined by the trustee as of March 1, 1913, it is palpable that it was a "gain or profit" "produced by" or "derived from" that investment, and that it "proceeded," and was "severed" or rendered severable, from, by the sale for cash, and thereby became that **"realized gain" which has been repeatedly declared to be taxable income**

[Merchant's Loan & Trust v. Smietanka, 255 US 509]

"Income" has been legally and officially defined:

And the definition of "income" approved by this Court is: **"The gain derived from capital, from labor, or from both combined,"** provided it be understood to include profit gained through a sale or conversion of capital assets. ... It is thus very plain that the statute imposes the income tax on the proceeds of the sale of personal property to the extent only that *gains* are derived therefrom by the vendor

[Goodrich v. Edwards, 255 US 527]

You do NOT obtain "income" by charging for services rendered:

The phraseology of form 1040 is somewhat obscure But it matters little what it does mean; the statute and the statute alone determines what is income to be taxed. It taxes only income "derived" from many different sources; **one does not "derive income" by rendering services and charging for them.**

[Edwards v. Keith, Second Circuit Court of Appeals, 231 F111]

"Income" means "gain" -- "gain" means "profit":

Income ... means **gain** "derived" from, and not accruing to, capital or labor or from both combined, including profit gained through the sale or conversion of capital, the gain not being taxable until realized, and, in such connection, **gain** means **profit or something of exchangeable value**, and "derived" means proceeding from property, severed from capital, however invested or employed, and coming in, received or drawn by taxpayer for his separate use, benefit, and disposal.

[Staples v. U.S., District Court, E.D. Pennsylvania, 21 F. Supp. 737]

No gain, no income -- no income, no tax:

Income is nothing more nor less than realized gain It is not synonymous with receipts Whatever may constitute income, therefore, must have the essential feature of gain to the recipient **If there is no gain, there is no income.**

[Conner v. U.S., District Court, Houston Division, 303 F. Supp. 1187]

Wages and profits are two DIFFERENT things:

There is a clear distinction between "profit" and "wages" or compensation for labor. Compensation for labor cannot be regarded as profit within the meaning of the law.

[Oliver v. Halstead, 196 Va. 992; 86 S.E. 2d 858]

Payment for labor is NOT profit:

Reasonable **compensation for labor or services rendered is not profit.**

[Laureldale Cemetery Assoc. v. Matthews]
[345 Pa. 239; 47 A. 2d 277, 280]

The meaning of "income" has been CONSISTENT in law:

... **"Income" has been taken to mean the same thing** as used in the Corporation Excise Tax Act of 1909, in the Sixteenth Amendment and in the various revenue acts subsequently passed

[Bowers v. Kerbaugh-Empire Co., 271 US 174]

Again, "income" has had the SAME MEANING in law:

... and before the 1921 Act this Court had indicated ... what it later held, that **"income,"** as used in the revenue acts taxing income, adopted since the 16th Amendment, **has the same meaning that it had in the Act of 1909.**

[Burnet v. Harmel, 287 US 103]

"Income" is NOT the same as "gross receipts":

Constitutionally the only thing that can be taxed by Congress is "income." And the tax actually imposed by Congress has been on net income as distinct from gross income. **The tax is not, never has been and could not constitutionally be upon "gross receipts"**

[Anderson Oldsmobile, Inc. v. Hofferbert, USDC Maryland]
[102 Federal Supplement 902]

Try to find a principle that is better settled:

Remember that our source is not some "tax protest" group. Just about everything we are telling you comes from the U.S. Supreme Court. **It would be difficult, and perhaps impos-sible, in our system of jurisprudence, to find a principle better settled** than the one we have been citing.

[Alan Stang, Tax Scam, Mt. Sinai Press, POB 1220]
[Alta Loma, California 91701, 1988]

Other cases not cited here say the SAME THING:

In addition to the cases cited above, the following also support and affirm this definition of "income": ... United States v. Supplee-Biddle Hardware Co., 265 US 189; United States v. Phellis 257 US 156; Miles v. Safe Deposit & T. Co., 259 US 247; Irwin v. Gavit 268 US 161; Edwards v. Cuba R. Co., 268 US 628.

[Irwin Schiff, The Great Income Tax Hoax, Freedom Books]
[POB 5303, Hamden, Connecticut 06518, 1985, page 475]

Take these citations to your tax attorney or CPA, and demand a response. Research assembled for you by:

Account for Better Citizenship
c/o general delivery
San Rafael, California state
Postal Zone 94901/tdc

[Text of First Published Advertisement]

Repeat these words, out loud, at least three times a day:

**WE, THE PEOPLE CAN
ABOLISH INCOME TAX**

Please join us in demanding the United States Congress to

TAKE THE FIRST STEP

to authorize a full study to find other ways of funding the U.S. government without direct taxes on personal income sources.

The I.R.S. has already conducted a limited study of several alternatives and documented their findings at taxpayer expense.

We now want to condition all public servants to realize that personal income taxes are a horrible scourge upon the economic prosperity of all American citizens. These taxes must stop.

When we, the people have the power to abolish slavery, to abolish prohibition, and to enact women's suffrage; when we, the people can declare a national holiday to celebrate our Declaration of Independence, then

We, the people can refuse to elect Representatives who fail to advocate the abolition of federal income taxes.

It is as simple as ABC. If you are a citizen and registered voter, then know that you have this power. We, the people can abolish an entire system of taxes expressly prohibited by the U.S. Constitution itself (see Article 1, Section 9, Paragraph 4).

Your donation will be used to purchase full-page ads in major newspapers throughout the country, advocating the abolition of federal taxes on personal income. \$1 from every citizen buys a whole lot of advertising! To this end, **we mutually pledge to each other our Lives, our Fortunes and our sacred Honor.**

Please send your donations, and any letters of support, to:

Account for **Better Citizenship**
c/o general delivery
San Rafael, California 94901/tdc

We will keep your name, address, and ALL other identification completely confidential UNLESS you authorize us in writing to use it in our advertising. We respect your right to privacy.

May you be prosperous beyond your wildest dreams!

Sincerely yours,

/s/ Paul Andrew Mitchell

Founder

P.S. The mailing address of Congress:

Congress of the United States
House of Representatives
Washington, D.C. 20515

United we stand and divided we fall.

**Failures to Ratify the 16th Amendment
to the Constitution of the United States:
A Status Summary by State**

State	See Notes	Error #1	Error #2	Error #3	Error #4	Error #5	Error #6	Error #7	Error #8	Error #9
Alabama		YES	YES							
Arizona		YES	YES							YES
Arkansas		YES	YES	YES						YES
California		YES	YES							YES
Colorado		YES								YES
Connecticut	(10)							YES		
Delaware		YES	YES							
Florida	(11)							YES		
Georgia		YES	YES			YES		YES		YES
Idaho		YES	YES		YES					YES
Illinois		YES	YES							YES
Indiana		YES	YES							YES
Iowa		YES	YES							YES
Kansas		YES	YES			YES	YES			YES
Kentucky		YES	YES	YES				YES		YES
Louisiana		YES	YES							YES
Maine		YES	YES					YES		YES
Maryland		YES	YES		YES					YES
Massachusetts		YES	YES							YES
Michigan		YES								YES
Minnesota		YES	YES							YES
Mississippi		YES	YES							YES
Missouri		YES			YES					YES
Montana		YES	YES							YES
Nebraska		YES	YES							YES
Nevada		YES	YES							YES
New Hampshire		YES	YES							
New Jersey		YES	YES			YES				
New Mexico										YES
New York		YES	YES		YES		YES			YES
North Carolina		YES	YES							YES
North Dakota		YES	YES							YES
Ohio		YES	YES		YES					YES
Oklahoma		YES	YES							YES
Oregon		YES	YES							YES
Pennsylvania	(12)							YES		
Rhode Island	(13)							YES		
South Carolina		YES	YES							YES
South Dakota		YES	YES		YES					
Tennessee		YES	YES					YES		YES
Texas		YES	YES							YES
Utah	(14)								YES	
Vermont		YES	YES			YES				YES
Virginia	(15)								YES	
Washington		YES			YES					YES
West Virginia		YES	YES		YES					YES
Wisconsin		YES	YES							
Wyoming		YES	YES							YES

Description of Errors:

1. Failure to concur in U. S. Senate Joint Resolution No. 40 in that **various changes were made to the text** of the official Joint Resolution of the U.S. Congress.
2. **Failure to follow the guidelines for the return of a certified copy of the ratification action**, as contained in Congressional Concurrent Resolution No. 6, and as required by Section 205 of the Revised Statutes of 1878.
3. **Governor vetoed the resolution** and the State Legislature failed to override the veto.
4. Resolution was **not submitted to the Governor** for approval.
5. State **Senate failed** to pass the resolution **by a required 2/3 majority**.
6. **State Assembly or House failed** to pass the resolution **by a required 2/3 majority**.
7. State **Senate failed to pass** the resolution.
8. State **Assembly or House failed to pass** the resolution.
9. **Other State constitutional violations** not mentioned above.

(Source: The Law That Never Was -- The Fraud of the 16th Amendment and Personal Income Tax, by Bill Benson and M. J. 'Red' Beckman, published by Constitutional Research Assoc., Box 550, South Holland, IL 60473, April 1985)

Notes:

- (10) The **Senate rejected** the minority report of the committee on judiciary and federal relations recommending ratification of this amendment on June 23, 1911, **by a vote of 6 to 19**. (Connecticut Senate Journal, 1911, pp. 1346-1348)
- (11) Florida House passed H.J. Res. 192, ratifying this amendment on May 21, 1913, by a vote of 59 to 0. (Florida House Journal, 1913, p. 1686.) The **Senate committee on constitution recommended that the resolution do not pass**. May 27, 1913. (Florida Senate Journal, 1913, p. 1745.)
- (12) The House passed a joint resolution ratifying the sixteenth amendment on May 10, 1911, by a vote of 139 to 4. (Pennsylvania House Journal, 1911, pp. 2690-2691.) The **Senate referred the joint resolution to the committee on judiciary special, where it lay**. (Pennsylvania Senate Journal, 1911, p. 2162.)
- (13) **Senate resolution refusing to ratify this amendment was concurred in by House** April 29, 1910. (Rhode Island House Journal, April 29, 1910.)

- (14) **The House rejected this amendment on March 9, 1911, by a vote of 31 to 10.** (Utah House Journal, 1911, pp. 606-607.) The Senate passed the resolution ratifying the amendment by a vote of 12 to 2 on February 17, 1911. (Utah Senate Journal, 1911, p. 256.)
- (15) The Senate ratified this amendment by a vote of 19 to 5 on March 9, 1910. (Virginia Senate Journal, 1910, pp. 651-652.) **The House Journal, 1910, does not show that this resolution ratifying the amendment ever came to a vote.**

(Notes 10-15 from U.S. Senate Document No. 240, 71st Congress, "Ratification of the Constitution and Amendments by the States")

Defense Strategy 1:
States Made Changes to the Text of the Resolution

	state	error1	
1	Alabama	YES	
2	Arizona	YES	
3	Arkansas	YES	
4	California	YES	
5	Colorado	YES	
6	Delaware	YES	
7	Georgia	YES	
8	Idaho	YES	
9	Illinois	YES	
10	Indiana	YES	
11	Iowa	YES	
12	Kansas	YES	
13	Kentucky	YES	[number required to defeat Amendment]

14	Louisiana	YES	
15	Maine	YES	
16	Maryland	YES	
17	Massachusetts	YES	
18	Michigan	YES	
19	Minnesota	YES	
20	Mississippi	YES	
21	Missouri	YES	
22	Montana	YES	
23	Nebraska	YES	
24	Nevada	YES	
25	New Hampshire	YES	
26	New Jersey	YES	
27	New York	YES	
28	North Carolina	YES	
29	North Dakota	YES	
30	Ohio	YES	
31	Oklahoma	YES	
32	Oregon	YES	
33	South Carolina	YES	
34	South Dakota	YES	
35	Tennessee	YES	
36	Texas	YES	
37	Vermont	YES	
38	Washington	YES	
39	West Virginia	YES	
40	Wisconsin	YES	
41	Wyoming	YES	[number available to defeat Amendment]

42	Connecticut		
43	Florida		
44	New Mexico		
45	Pennsylvania		
46	Rhode Island		
47	Utah		
48	Virginia		

Defense Strategy 2:
 Various Violations of State Constitutions

	state	error9	
1	Arizona	YES	
2	Arkansas	YES	
3	California	YES	
4	Colorado	YES	
5	Georgia	YES	
6	Idaho	YES	
7	Illinois	YES	
8	Indiana	YES	
9	Iowa	YES	
10	Kansas	YES	
11	Kentucky	YES	
12	Louisiana	YES	
13	Maine	YES	[number required to defeat Amendment]

14	Maryland	YES	
15	Massachusetts	YES	
16	Michigan	YES	
17	Minnesota	YES	
18	Mississippi	YES	
19	Missouri	YES	
20	Montana	YES	
21	Nebraska	YES	
22	Nevada	YES	
23	New Mexico	YES	
24	New York	YES	
25	North Carolina	YES	
26	North Dakota	YES	
27	Ohio	YES	
28	Oklahoma	YES	
29	Oregon	YES	
30	South Carolina	YES	
31	Tennessee	YES	
32	Texas	YES	
33	Vermont	YES	
34	Washington	YES	
35	West Virginia	YES	
36	Wyoming	YES	[number available to defeat Amendment]

37	Alabama		
38	Connecticut		
39	Delaware		
40	Florida		
41	New Hampshire		
42	New Jersey		
43	Pennsylvania		
44	Rhode Island		
45	South Dakota		
46	Utah		
47	Virginia		
48	Wisconsin		

Defense Strategy 3:
States Failed to Follow Guidelines for Certified Copy

	state	error2	
1	Alabama	YES	
2	Arizona	YES	
3	Arkansas	YES	
4	California	YES	
5	Delaware	YES	
6	Georgia	YES	
7	Idaho	YES	
8	Illinois	YES	
9	Indiana	YES	
10	Iowa	YES	
11	Kansas	YES	
12	Kentucky	YES	
13	Louisiana	YES	[number required to defeat Amendment]

14	Maine	YES	
15	Maryland	YES	
16	Massachusetts	YES	
17	Minnesota	YES	
18	Mississippi	YES	
19	Montana	YES	
20	Nebraska	YES	
21	Nevada	YES	
22	New Hampshire	YES	
23	New Jersey	YES	
24	New York	YES	
25	North Carolina	YES	
26	North Dakota	YES	
27	Ohio	YES	
28	Oklahoma	YES	
29	Oregon	YES	
30	South Carolina	YES	
31	South Dakota	YES	
32	Tennessee	YES	
33	Texas	YES	
34	Vermont	YES	
35	West Virginia	YES	
36	Wisconsin	YES	
37	Wyoming	YES	[number available to defeat Amendment]

38	Colorado		
39	Connecticut		
40	Florida		
41	Michigan		
42	Missouri		
43	New Mexico		
44	Pennsylvania		
45	Rhode Island		
46	Utah		
47	Virginia		
48	Washington		

Defense Strategy 4:

Confirmed No's + Governor Vetoes + Errors 4 - 8

	state	error10	error3	error4	error5	error6	error7	error8
1	Virginia	(15)						YES
2	Utah	(14)						YES
3	Rhode Island	(13)					YES	
4	Pennsylvania	(12)					YES	
5	Florida	(11)					YES	
6	Connecticut	(10)					YES	
7	Kentucky		YES				YES	
8	Arkansas		YES					
9	New York			YES		YES		
10	Idaho			YES				
11	Maryland			YES				
12	Missouri			YES				
13	Ohio			YES				
[number required to defeat Amendment]								
14	South Dakota			YES				
15	Washington			YES				
16	West Virginia			YES				
17	Kansas				YES	YES		
18	Georgia				YES		YES	
19	New Jersey				YES			
20	Vermont				YES			
21	Maine						YES	
22	Tennessee						YES	
[number available to defeat Amendment]								
23	Alabama							
24	Arizona							
25	California							
26	Colorado							
27	Delaware							
28	Illinois							
29	Indiana							
30	Iowa							
31	Louisiana							
32	Massachusetts							
33	Michigan							
34	Minnesota							
35	Mississippi							
36	Montana							
37	Nebraska							
38	Nevada							
39	New Hampshire							
40	New Mexico							
41	North Carolina							
42	North Dakota							
43	Oklahoma							
44	Oregon							
45	South Carolina							
46	Texas							
47	Wisconsin							
48	Wyoming							

Defense Strategy 5:

Failed House/Senate + Failed 2/3 + Vetoes and not Submitted to Governor

	state	error7	error8	error5	error6	error3	error4
1	Georgia	YES		YES			
2	Kentucky	YES				YES	
3	Connecticut	YES					
4	Florida	YES					
5	Maine	YES					
6	Pennsylvania	YES					
7	Rhode Island	YES					
8	Tennessee	YES					
9	Utah		YES				
10	Virginia		YES				
11	Kansas			YES	YES		
12	New Jersey			YES			
13	Vermont			YES			

[number required to defeat Amendment]

14	New York				YES		YES
15	Arkansas					YES	
16	Idaho						YES
17	Maryland						YES
18	Missouri						YES
19	Ohio						YES
20	South Dakota						YES
21	Washington						YES
22	West Virginia						YES

[number available to defeat Amendment]

23	Alabama
24	Arizona
25	California
26	Colorado
27	Delaware
28	Illinois
29	Indiana
30	Iowa
31	Louisiana
32	Massachusetts
33	Michigan
34	Minnesota
35	Mississippi
36	Montana
37	Nebraska
38	Nevada
39	New Hampshire
40	New Mexico
41	North Carolina
42	North Dakota
43	Oklahoma
44	Oregon
45	South Carolina
46	Texas
47	Wisconsin
48	Wyoming

Defense Strategy 6:

Confirmed No's + Governor Vetoes + Not Submitted to Governor

	state	error10	error3	error4	error5	error6	error7	error8
1	Virginia	(15)						YES
2	Utah	(14)						YES
3	Rhode Island	(13)					YES	
4	Pennsylvania	(12)					YES	
5	Florida	(11)					YES	
6	Connecticut	(10)					YES	
7	Kentucky		YES				YES	
8	Arkansas		YES					
9	New York			YES		YES		
10	Idaho			YES				
11	Maryland			YES				
12	Missouri			YES				
13	Ohio			YES				
[number required to defeat Amendment]								
14	South Dakota			YES				
15	Washington			YES				
16	West Virginia			YES				
17	Kansas				YES	YES		
18	Georgia				YES		YES	
19	New Jersey				YES			
20	Vermont				YES			
21	Maine						YES	
22	Tennessee						YES	
[number available to defeat Amendment]								
23	Alabama							
24	Arizona							
25	California							
26	Colorado							
27	Delaware							
28	Illinois							
29	Indiana							
30	Iowa							
31	Louisiana							
32	Massachusetts							
33	Michigan							
34	Minnesota							
35	Mississippi							
36	Montana							
37	Nebraska							
38	Nevada							
39	New Hampshire							
40	New Mexico							
41	North Carolina							
42	North Dakota							
43	Oklahoma							
44	Oregon							
45	South Carolina							
46	Texas							
47	Wisconsin							
48	Wyoming							

REGISTERED U.S. MAIL:
Return Receipt Requested

c/o general delivery
San Rafael, California
Postal Zone 94901/tdc

May 22, 1991

Rep. Dan Rostenkowski
Chairman
Committee on Ways and Means
U.S. House of Representatives
Washington, D.C.
Postal Zone 20515

Dear Rep. Rostenkowski:

With this letter I formally petition you for redress of a major legal grievance which I now have with the federal government of the United States of America.

As you must already know from copies of correspondence addressed by me to Rep. Barbara Boxer and forwarded to you by me and also by her office, the material evidence in my possession indicates that the 16th Amendment, the so-called income tax amendment, was never lawfully ratified. This evidence indicates that the act of declaring the 16th Amendment "ratified" was an act of outright fraud by Secretary of State Philander C. Knox in the year 1913. I remind you that there is no statute of limitations on fraud.

My previous petitions to Rep. Barbara Boxer are dated December 24, 1990; April 15, 1991; and May 3, 1991. Copies of those petitions are again enclosed and included by reference in this formal petition to you.

Please understand that I take Rep. Boxer's referral to you of my original petition to her, dated 12/24/90, as *prima facie* evidence that you are, in fact, in the chain of government officials responsible for administrative due process in this matter.

It is for this reason that I am taking all steps known to me, in order to exhaust all known remedies for redress of this major legal grievance with the federal government.

If you are not, in fact, a responsible official in the chain of administrative due process in this matter, I will require from you written evidence of the official(s) who do constitute this chain of due process. This written evidence must be received by me within forty-five (45) calendar days of today, which day is Saturday, July 6, 1991. Absent any written evidence from you by this deadline, I will therefore be forced to conclude that you do sit at the end of this chain of administrative due process.

Thank you very much for your consideration in this important matter, which by now has affected many millions of Americans in so many ways.

more ...

Sincerely yours,

/s/ Paul Andrew Mitchell, Founder

Account for Better Citizenship

enclosures: copies of petitions to Rep. Boxer

copies: Rep. Barbara Boxer
 interested colleagues
 files