



## INCOME TAX! DO YOU VOLUNTEER? ©

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### PRELIMINARY BRIEFING

- Heavy progressive Income Tax. *Plank 2 of the Communist Manifesto, 1848*

This author has been in the “freedom movement” since 1994; in this short period of time I have had vast experience of working with several groups around the American union. The matter which has given me the most insight to the situation that we face is a meeting that I was privy to. This meeting took place between an attorney that I was working with in 1998 and one Jeff Dickstein. For those people not aware of who Jeff Dickstein is, from time-to-time he has been known to collaborate in income tax cases with the renowned patriot attorney Larry Becraft. In the aforementioned meeting of which Mr. Dickstein had with the attorney, Mr. Dickstein stated: a case that he was working on at one time, the federal judge assigned to the case pulled him into his chambers for a private meeting. In said meeting the judge advised Mr. Dickstein that his legal positions—constitutional and otherwise—were correct; however, the truth was it was a political matter and he (the judge) could not take such positions under advisement.

This is when I started thinking: Everything that anyone does in matter of arguing the Internal Revenue Code is basically futile. There had to be some other thing that was going on here. What is going on here is just what the judge stated: It's a political matter!

I acknowledge that there are some Americans that have prevailed in their tax matters by using due process or deciphering the tax code, however that does not mean that it will work every time. If one comes up against a judge that wants to take silent advisement of what is done by you under the 14th Amendment political system: it either will or may not matter—custom and usage doctrines will prevail, which may include committing an act of treason against your state of right, due to 14th Amendment offers—such of which may include the judge taking silent judicial notice and he deeming you to mandated servitude pursuant to the *new* 13th Amendment for your criminal activity: voting. You then are duly convicted “silently” by the judge for such activity. You may be asking yourself. . . How can he do this? Well, one could say that jury trials are a privilege under the 14th Amendment governmental/political system. If you do not believe it. . . it is asked: how many times has a judge overruled a jury and passed his own judgment? The juries appear to be just a dog-and-pony show to trick people into thinking they have the same system of law that was held under the original constitutional system prior to this amendment.

In regard to the parameters of these undetermined matters, the Internal Revenue Code has been effectively set-up to allow this. Below evidenced is some of what I speak:

- **Title 26 USC § 3401(a) Definitions-Wages.** For purposes of this chapter (Chapter 24 - Collection of Income Tax at Source on Wages), the term “wages” means all remuneration (other than fees paid to a public official) for services performed by an employee for his employer, including the cash value of all remuneration (including benefits) paid in any medium other than cash; except that such term shall not include remuneration paid. . .

Who is an employee? That is defined here:

- **Title 26 USC § 3401(c) Definitions-Employee.** For purposes of this chapter (Chapter 24-Collection of Income Tax), the term “employee” includes an officer, employee, or elected official of the US, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term “employee” also includes an officer of a corporation.

The former mentioned appears to preclude the average American; however, this is how they have covered themselves to include anyone they want:

- **Title 26 USC § 7701(c) Definitions-Includes and including.** The terms “includes” and “including” when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined.

So, what does this really mean? It means that anyone can be included that *THEY* feel should be included. In another instance, it has been ruled by the Supreme Court that the term “income” refers to the profit of a legal entity after all the operating expenses have been deducted. If this is true, why is the following item incorporated:

- **Title 26 USC § 61. Gross income defined. (a) General definition.** Except as otherwise provided in this subtitle, gross income means all income from whatever source derived, including (but not limited to) the following items: **(8) Alimony and separate maintenance payments.**

One should ask, since when is marriage, or the effects of the termination thereof, deemed a business item which can be taxed? What business has alimony payments? This leads one to believe that the opinion of courts cannot be trusted, does it not?

That simple fact of the matter is, if you are a United States citizen who is participating in the Fourteenth Amendment governmental system you may be subject to—or included under—the doctrine of Public Policy, or some other doctrine that is taken under *secret* advisement. Yes, government playing a *false* god does have its costs.<sup>1</sup>

And again, I understand that some “in the fight” may be slipping by; however, there is a chance in playing with the “Grey Area” in these matters. If a judge—as similar to the aforesaid—is possibly a devoted fan of Karl Marx—or takes into consideration any obscure doctrine or rule of law—you will undoubtedly lose. I make this claim out of what has transpired throughout the past how many years I have looked at this issue. There is no telling what these “people of station” may pull out of the infinite “bag of tricks” to deem

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<sup>1</sup> He who receives the benefit should also bear the disadvantage. {Cujus est commodum ejus debet esse incommodum} *This is a maxim of common law.*

you liable for the tax. The only true remedy is that of removing yourself from the body politic (*i.e.* the political system) that has been deviously and stealthily created by and under the unlawfully installed Fourteenth Amendment.

In regard to these matters: I cannot emphasize enough what the Supreme Court stated just after the implementation of the infamous amendment in *U.S. v Cruikshank*:

*“The citizen cannot complain, because he has voluntarily submitted himself to such a form of government. . . .he owes allegiance to the two departments, so to speak, and within their respective spheres must pay the penalties.”*

And by participating you will pay the penalties. . . Many have the past 130+ years.

This article covers some of the issues in mention—after reading it, hopefully you will comprehend why things go the way they do in Income Tax matters. And, please note in advance: I apologize for not being wishy-washy like the U.S. courts have been since the 14th Amendment has been instituted—for I am not on the payroll ;~)

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## **INCOME TAX! DO YOU VOLUNTEER?**

### **INTRODUCTION**

First, let this author state there is truth in the saying:

*“If you want something done right you have to do it yourself.”*

For several years this author has been listening to what other people had to say in regards to the Income Tax. After having stopped listening to everyone it took about three months of research—and common sense—to figure-out what the truth really is.

Although Income Tax was a query of mine, it was really just a collateral issue; the main issue was the apparent loss of general natural rights. What this author has established is based on what you may have heard in pieces; however, most of you probably have not been told the whole story. What will be set forth and evidenced in this particular article will hopefully bring light to what you have been told or what you believe. Herein you will be provided evidence from the United States Code that should end any question in your mind that Income Tax is generally voluntary for most Americans; however, it is not voluntary in the way you may believe—such as filing a Tax Return—or that the Sixteenth Amendment was not ratified. It is much, much more complex than that.

### **FORWARD**

In December of 1999 a video tape was sent for me to review. It was a meeting held by the National Press Club that aired on C-Span. The meeting involved a panel presentation on the legality of the Income Tax. The panel consisted of Income Tax gurus: Bill Conklin, Devvy Kidd and Larry Becraft—and also Bill Bensen and Joe Banister. As you may be aware, Mr. Bensen worked for the Revenue Department of Illinois (my native country) and Mr. Banister was an agent (CID) for the Internal Revenue Service. Both Mr. Bensen and Mr. Banister did their own research on the legality of the Federal Income Tax. Mr. Bensen had done extensive research and has determined that the 16th Amendment of the

Constitution was never ratified. It is said that Mr. Banister has verified that and much more; he personally has said that he presented an extensive report to his [ex]superiors (IRS) based on his research verifying that everything that patriots (*so-called*) or illegal tax protesters (*so-called*) have brought forth is true—that is—the Income Tax is voluntary and that that the 16th Amendment was not legally ratified.

To give credit where credit is due, all the above people mentioned have done an excellent job of bringing forth the truth to the American peoples (and continually are); however, all of them have missed the most important fact of law that truly applies. In reference thereof, to properly access the problem one has to look to international law.

## THE LEGAL GAME

In reference to the research on the Sixteenth Amendment: Sorry, but it is really irrelevant, as the Supreme Court has stated. Said amendment is without a doubt a device of Smoke and Mirrors (again, see a plethora of court cases in regard to my opinion on this). As far as taking a position and arguing the Internal Revenue Code: Why? It is hit-and-miss, which depends on the particular circumstance. One should quickly assess the Internal Revenue Code is an absolute dead end trap; and if you get caught in that trap you are a prisoner. To not be taken prisoner, you must take necessary precautions not to become a prisoner. To truly decode what has been executed, one should carefully consider the term “Internal Revenue Service”. Of course the keyword here being “Internal”. Such keyword is a major part of the puzzle; such word imports the meaning of a venue and jurisdiction. In other words, one is “within” a particular sphere of law or jurisdiction.

Accordingly, the ‘Internal Revenue Code’ is considered special or private law; such law being attached to the federal government. Hence, the Sixteenth Amendment has little to do with anything. The most evident phrase from said amendment being that of:

*“without regard to any census or enumeration.”*

Why you ask? Due to the fact that everyone is already included *within* the venue and/or jurisdiction of the federal government, their *state residence* notwithstanding. In other words: Everyone is being taxed “INTERNALLY”.

To get out of the “dead-end” quagmire known as the Internal Revenue Code: One) You have to know who you are; and, Two) You have to know the Constitution as it exists. If you do not know *who you are* and how the ‘United States Constitution’ is currently constructed, you might as well volunteer and pay the tax because it is positive law or public policy (for U.S. citizens) and it essentially does apply to you; wherefore—it is not really voluntary—it is mandatory, *i.e.* you volunteer by group ignorance.

Consequently the primary question is elementary: People should ask themselves:

*“How and why am I liable for income tax?”*

To find out the answer, reference section 1 of Title 26 (which imposes the tax); then go to the regulations (Code of Federal Regulations), and one would find the following:

- **26 CFR § 1.1-1(a) General rule.** (1) Section 1 of the Code imposes an income tax on the income of every individual who is a ‘citizen’ or ‘resident’ of the United States.”

Who or what is a citizen? Subsection (c) of the same section answers this:

- **26 CFR § 1.1-1(c)** Every person born or naturalized in the United States and subject to its jurisdiction is a citizen.

That is language found in the Fourteenth Amendment!, *i.e.* from the *new* United States Constitution. This is the key legal term for your journey out of Title 26.

## **YOUR STATUS**

Before going into great detail—simply put—you are in the wrong nation!

This whole legal issue is based on international law (a.k.a. Law of Nations). Americans must grasp that they are in the “Federal Nation” created by the Fourteenth Amendment political system. As you are in the “Federal Nation”, you have unknowingly volunteered to pay the tax due to the consent of such nation, *i.e.* by its custom and usage.

Accordingly, because the Internal Revenue Code is deemed positive law—based on the federal nation—arguing the Internal Revenue Code will generally get you absolutely no where. Why? Because really you are considered to be a “Federal Person”, *see* this person defined in Title 26 USC § 7701(a)(30)(A), *see also* Title 22 USC § 456(f). This is the key *legal premise* that most people fail to comprehend.

As to the *induced* nationality/citizenship, this author cannot find any advantageous reason **WHATSOEVER** in being a *so-called* “citizen of the United States”. Through the legal research of this author, it has been concluded that this particular *status* makes one totally subordinate to the government, federal and state. This conclusion is evidenced—and also concurred with—in *US v Cruikshank*—wherein the court stated:

*“The people of the United States resident within any State are subject to two governments: one State, and the other National. . . It is the natural consequence of a citizenship which owes allegiance to two sovereignties, and claims protection from both. The citizen cannot complain, because he has voluntarily submitted himself to such a form of government. . .”*

Before we go on, it is *very interesting* to this author that since the Federalist Papers these artists of “Newspeak” continually interchange the term national and federal to confuse people. The judge did it in the posted *Cruikshank* statement. However—in a sense—the federal government is really the national government for U.S. citizens. That is why it is so important to know law and terms, and not to just read case law to get the answers.

Now, on to what the court was really talking about: it was referencing the *so-called* dual citizenship caused by the Fourteenth Amendment political/governmental system. Please take note the court was exposing a plethora of negative factors—to the cognizant—in its revealing statement; the list of legal factors are as follows:

- 1) Resident
- 2) Subject
- 3) Citizenship
- 4) Allegiance
- 5) Sovereignties

And last and most important:

- 6) Voluntary.

This *list* is a fundamental formula of international law held under the law of nations. The court was speaking right out of the doctrinal law of Vattel's Law of Nations.

### THE CONSTITUTIONAL SYSTEM

Before we go over each individual issue listed above, we must digress somewhat so you have a better understanding of what has transpired. Primarily, you must understand that the 14th Amendment created two systems of law; one system that is "de jure" (by right) and one that is noted as *de facto* or an insurgency. Some of the negative legal effects of the Fourteenth Amendment were brought to attention in the article *Treason by Design*. To understand the concept, you may acquire *The Red Amendment* from PAC.

What has been orchestrated is very complex to one not learned in law. You may have heard rumors that the several republics of America have had their borders dissolved. This would be patently false because there are sitting governments (representing each state) in each republic. The only way the borders could be dissolved is if the governments were not in existence. This is somewhat disclosed by Congress as noted in Title 18 USC § 11; such section sets forth that the several state governments are not de jure governments; and, that the de facto Congress has not given *recognition* of such governments as being permanent, hence are deemed temporary—under a *so-called* emergency.

In the original form of the Union—which is/was pre-14th Amendment—the people of the several American republics—or countries or nations—generally had nothing to do with the government of the United States. In one exception, the President of the United States of America being able to call forth the militias of each republic, which were the people of the several counties of each republic, *see* Posse Comitatus.

### CRUIKSHANK STATEMENT EXPLAINED

Now let us go over the legal issues listed above as set forth by the Cruikshank court:

**Point One—Resident)** If you study the issue of citizenship you will find that citizens of a country are not residents. That is a legal fact under international law, as set forth by Vattel. However, under the Fourteenth Amendment a citizen of the United States (U.S. citizens/nationals) are residents of the state in which they live. Under international law a resident is also considered an alien—as such a person has not been naturalized to be a citizen. That is evidence that all *so-called* citizens, of any such state, are not nationals of the state in which they are residing; such persons are just resident aliens with a different nationality, *i.e.* United States nationals, which can also be statutorily verified, *see* Title 8 USC § 1101(a)(3)&(22)(A) and Title 8 USC § 1401 for the evidence.

**Point Two—Subject)** The Cruikshank court comes out and says that the dual citizenship created by the Fourteenth Amendment makes such persons subject to the laws of the state in which they live (*i.e.* are resident), and the federal government. That is a legal fact: under international law citizens are also considered subjects. Subjects have to obey all the laws of their nation no matter where they are, *e.g.* the duty of allegiance. Aliens (also residents) have to obey laws of the state in which they live. Such persons do not have the same rights as citizens; for instance, residents do not have the same qualified property rights as a "true national" and are subject to property taxes and such.

**Point Three—Citizenship)** Personally, this author has not seen any case law (or, law period) that establishes that a “resident” has any political rights, such as a “citizen” does. However, evidence has been seen that a citizen can take up a “residence” in another state (or country) for commercial purposes. In the original form of the Constitution, the federal government generally could not touch citizens “within” the several American republics in relation to their commercial activities; nor could general laws of the United States. It is believed you are intelligent enough to figure out the rest. . . Viva 14th Amendment!

**Point Four—Allegiance)** The Cruikshank court states that the Fourteenth Amendment citizenship imports dual allegiance—Wrong! Here is what the court further states:

“ . . . *He owes allegiance to the two departments, so to speak, and within their respective spheres must pay the penalties.* ”

The court states: SO TO SPEAK. In other words—the federal government wishes such citizens to give their political allegiance to the *federal sovereignty*. This *so-called* dual allegiance is a pipe-dream. Congress backs up this legal fact in the definitions found in Title 8 USC §§ 1101(a)(3), (21) and (22). Congress de facto also knew that this *so-called* dual allegiance violated the Constitution and international law when they passed the 14th Amendment, *see also* Public Law, 15 U.S. Stat., Chapter 249, pps 223-224. In relation: The *Pledge of Allegiance to the United States* is a brainwashing propaganda.

**Point Five—Sovereignities)** In the original form of the Constitution the people of the several American republics make-up the sovereignty of the [U]nited States of America. Without the Union intact, the federal government could not exist; wherefore, it could not be sovereign. The only way it can claim sovereignty is through the people (states/nations), which have given it the power to exist, *i.e.* the several American republics. The only way it can truly claim its own sovereignty is to create *its* own nation, which it did with the Fourteenth Amendment under force, *see the so-called* Civil War.

**Point Six—Voluntary)** This subject brings us to the crux of the matter; to sum it up: the governmental system is a perversion of what the original Constitution had set forth; it is de facto. It was not intended to house people of America at large. Persons, either born or naturalized, have to voluntarily accept this government as their government. If one does not accept it, one does not owe allegiance to it, and therefore, is not subject to its laws, outside the “Public Law” that is set forth by the real Constitution. Unfortunately no one knows about this so important legal fact—as undoubtedly planned. Accordingly, due to the Fourteenth Amendment, everyone born in America is subject to and/or of the federal government (at birth) by incognizant acquiescence.

Simply put: One must just say NO to this inflicted political scheme!

## INTERNATIONAL TERMINOLOGY

The definitions from other sources are evidenced rather than the current reference of the legal profession, which is Black’s Law Dictionary, 6th edition (now 7th edition). It seems that someone is trying to even hide the truth from—or dumb down—the legal profession. Now you know why most attorneys seem incompetent—they are bred to be ignorant to manage the Fourteenth Amendment system at the benefit of the world elite.

Below are the general definitions that illustrate what and *alien* and *resident* are:

- **ALIEN.** Owing political allegiance to another country or government; foreign: alien residents. An unnaturalized foreign resident of a country; also called noncitizen. *Reference from the American Heritage Dictionary*

And:

- **RESIDENT, persons.** A person coming into a place with intention to establish his domicile or permanent residence, and who in consequence actually remains there. Residents are distinguished from citizens; residents are aliens who are permitted to take up permanent abode in a country. *Reference from Bouvier’s Law, 1856 (pre-14th Amendment) and Vattel.*

Consequently, if you have noticed, most people refer to the United States of America as a country or nation; however, this is not legally correct: such misuse goes along with the indoctrinated United States citizenship/nationality. In example, the correct terminology is to be considered: “The Union”. And, to further set aside indoctrination, let us provide the evidence that your state is your true country:

- **COUNTRY.** By country is meant the state of which one is a member.
- **COUNTRY.** The portion of earth’s surface occupied by an independent nation or people, or the inhabitants of such territory.

The latter is from Black’s Law Dictionary, 4th edition. The first definition above is from Bouvier’s Law Dictionary, 1856. As you can plainly see the definition from Bouvier’s is definitive. To brainwash Americans into believing that the “territory” of the several states of America is collectively a country and nation took awhile to accomplish. The several States are only a *country* in regard to treaties and some other things which are found in the United States Constitution. In sense, the United States is a quasi-country of sorts.

## CODE TERMINOLOGY

The principal objective of this article is to have you understand that an American with proper status—or one with *sole* state nationality—is technically *invisible* to the Internal Revenue Code. With that in mind, now let us examine some of the terminology as it is used in the United States Code. First we evidence the Internal Revenue Code definition of *resident alien* and *nonresident alien* as they are found in the United States Code:

- **Title 26 USC § 7701. Definitions**
  - (b) Definition of resident alien and nonresident alien.
    - (1) In general. For purposes of this title (other than subtitle B)
    - (A) Resident alien. An alien individual shall be treated as a *resident of the United States* with respect to any calendar year if (and only if) such individual meets the requirements of clause (i), (ii), or (iii):
      - (i) Lawfully admitted for permanent residence. Such individual is a lawful permanent resident of the United States at any time during such calendar year.
      - (ii) Substantial presence test. Such individual meets the substantial presence test of paragraph (3) [omitted].
      - (iii) First year election. Such individual makes the election provided in paragraph (4) [omitted].

**(B) Nonresident alien.** An individual is a *nonresident alien* if such individual is neither a citizen of the United States nor a resident of the United States (within the meaning of subparagraph (A)).

Note that the term *individual* had been utilized in Title 26 USC § 7701(b) over the term *person*. If one is mentioned in the code, he would be presumed to still be subject to it. Both a *resident alien* and *nonresident alien* (non-American) are still subject to the code; however, they are both subject in different manner. The explanative difference between a *resident alien* and a *nonresident alien* is noted above for their taxing purposes; however, *nonresident alien* is also found in the following under the United States Code:

- **Title 8 USC § 1101. Definitions**  
(a)(20) The term “lawfully admitted for *permanent* residence” means the status of having been lawfully accorded the privilege of residing permanently in the United States as an immigrant in accordance with the immigration laws, such status not having changed.

That reference is from the Immigration and Nationality code; this is the section of the United States Code that: 1) regulates what aliens are allowed in the United States of America and on what conditions; and 2) sets forth what the nationality is of people who are “*subject to the jurisdiction of the United States*” under the 14th Amendment.

Now, back in reference to in Title 26 USC § 7701(b)(1)(B); note that this subsection sets forth two different *individual* persons: 1) one not a *citizen of the United States*; 2) one that has not been determined to be a *resident alien* based on the requirements of clause (i), (ii), or (iii) of Title 26 USC § 7701(b)(1)(A). We can see that a *nonresident alien* who is not a *citizen of the United States* is still referred to as an *individual*. If one goes back into the statutes at large, he would find that an *individual* is one (a person) that is subject to the tax code. With that said, now let us establish that the term or word *individual* as being a specific tax term by evidencing the following from Title 5:

- **Title 5 USC § 552a. Records maintained on individuals**  
(a) **Definitions.** For purposes of this section -  
(2) The term “individual” *means* a citizen of the United States or an alien lawfully admitted for permanent residence.

In order for the United States to keep tax records on an *individual*, one has to be either a *citizen of the United States* or an *alien lawfully admitted for permanent residence*.

Remember, Section 1 of Title 26 imposes income tax on citizens and residents. The Code of Federal Regulations denotes both entities that are taxed—citizens of the United States *and* residents. Both are *subject to* the Internal Revenue Code:

- **26 CFR § 1.1-1. General rule. (a)(1)** Section 1 of the Code imposes an income tax on the income of every individual who is a ‘*citizen*’ or ‘*resident*’ of the United States.”
- **26 CFR § 1.1-1. (c)** Every person born or naturalized in the United States and subject to its jurisdiction is a citizen.

The term “resident of the United States” is an alien; in other words, such a person has no political rights. In review of what an alien and resident are, please read the following:

- **ALIEN.** Owing political allegiance to another country or government.
- **RESIDENT, persons.** Residents are distinguished from citizens; residents are aliens who are permitted to take up permanent abode in a country.

Keeping in mind what the Cruikshank court stated, that citizens of the United States owe allegiance to both governments, so to speak. In other words: *not really. . . but that is what we want you to believe.* One that is a *state national* owes fidelity to the *original* political system, not the one under the Fourteenth Amendment which demands allegiance to the United States. He is *alien* to this system and to the *country* known as the United States of America. That is to say, the only way one can think his country is all of the United States of America is that he has been brainwashed into being a U.S. citizen.<sup>2</sup>

To further illustrate the terminology, one that *is not* a citizen of the United States is: 1) not a resident; and 2) is an alien, *i.e.* such man or woman is a *nonresident alien*. To further elaborate on this, we evidence this from Title 8 USC:

- **Title 8 USC § 1101. Definitions**  
(a) As used in this chapter - [chapter 12 of Title 8] (3) The term “alien” means any person not a citizen or national of the United States.

To further the premise of what a *citizen of the United States* truly is, in regard to his state citizenship, look at what else is considered a citizen under the 14th Amendment:

- **Title 28 USC § 1332. Diversity of citizenship**  
(c) For the purposes of this section and section 1441 of this title: (1) a corporation shall be deemed to be a citizen of any State. . .

Now, knowing that a corporation is a *thing* created by government, what does that make one that is claiming to be a *citizen* and *national* of the United States?

### EXPATRIATION TO AVOID TAX

Section 877 of Title 26 of the United States Code appears to be an interesting section. The section is entitled: “Expatriation to avoid tax.”<sup>3</sup> The section (in part) is as follows:

- **Title 26 USC § 877. Expatriation to avoid tax**  
(a) Treatment of expatriates. (1) In general. Every *nonresident alien* individual who, within the 10-year period immediately preceding the close of the taxable year, lost United States citizenship, unless such loss did not have for one of its principal purposes the avoidance of taxes under this subtitle or subtitle B, shall be taxable for such taxable year. . .”

This author must admit that due to the terms of law that are used in the above code sets forth a bit of confusion in regard to its proper meaning. One could make the error that this would apply to one that terminated “US nationality” and continues to live in one of the

2 For more insight on this subject, research the people dubbed “citizens of the United States” in the *so-called* Civil War and how they had property taken by the United States under rules of war.

3 It should be noted that the language “expatriation” has been removed from the expatriation statute in past years. The expatriation statute is codified in Title 8, Aliens and Nationality, under section 1481. The word “*expatriation*” has been replaced with the language of “*relinquishment of United States nationality*”. This is a word game that is being played to keep everyone confused.

several States (or countries) of the United States of America, *i.e.* one that is not a “citizen of the United States” or “national of the United States”. Originally, this author missed some very simple reasoning in regard to this section of the code; perhaps it did apply to someone that has corrected his or her American status; however, it does not. Although per international law a man or woman with proper or de jure status is not a “resident” and is an “alien”,<sup>4</sup> he or she is not a *nonresident alien* per the Internal Revenue Code.

## THE LEGAL CONCLUSION

In essence, people of America that are claiming to be citizens and nationals of the United States are resident aliens “within the State” and not true citizens of their countries; they have unwittingly given up the land (country) of their birth to a feudal system.<sup>5</sup> This is just one of the legal techniques the federal government has used to take the land within the American republics which has not been ceded for government buildings, etc.

Moreover, this is how the de facto states have orchestrated their so-called “Police Power”. They are actually acting as the supreme sovereign, not the people. In effect, these de facto states govern residents—not bona fide citizens. Check you state code for use of *resident*. You will find such term used extensively in defining the people who are subject to state statutes. This is referred to as the “two hat principle”. The states are acting as if they are de jure, then creating law for the resident aliens (*i.e.* U.S. citizens) that are living “within the State” of the forum. In other words, such citizen are not really living in the country—*e.g.* the country of Ohio—but are in the Marxist country: the U.S.A.

In fact, the *national of the United States* status is a conquered people. The following authorities exemplify that U.S. citizens are fundamentally serfs and are conquered:

- **POSSESSION, international law.** By possession is meant a country which is held by no other title than mere conquest. *Bouvier’s Law Dictionary, 1856*
- **Title 8 USC § 1101. Definitions**  
(a) As used in this chapter - [chapter 12 of Title 8] (29) The term “outlying possessions of the United States” means American Samoa and Swains Island.

As you can plainly see, American Samoa and Swains Island are possessions of the United States. A *possession* in international law is simply a country under conquest. Directly below is what people in possessions of the United States are referred to:

- **Title 8 USC § 1408. Nationals but not citizens of the United States at birth**  
Unless otherwise provided in section 1401 of this title, the following shall be nationals, but not citizens, of the United States at birth: (1) A person born in an outlying possession of the United States on or after the date of formal acquisition of such possession.

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4 Title 8 USC § 1101. Definitions. (a) As used in this chapter - [chapter 12 of Title 8] (3) The term “alien” means any person not a citizen or national of the United States.

5 Senate Document # 43; SENATE RESOLUTION NO. 62 (Page 9, Paragraph 2) April 17, 1933. “The ultimate ownership of all property is in the State; individual so-called “ownership” is only by virtue of government, *i.e.* law, amounting to mere user; and use must be in accordance with law and subordinate to the necessities of the State.” [ Americans own nothing due to US bankruptcy. ]

The people in possessions are referred to as *nationals of the United States*. Here is the evidence that citizens of the United States are deemed as being of the same status:

- **Title 8 USC § 1401. Nationals and citizens of United States at birth**  
The following shall be *nationals and citizens of the United States* at birth: A person born in the United States, and subject to the jurisdiction thereof.
- **Title 8 USC § 1101. Definitions**  
(a) As used in this chapter - [chapter 12 of Title 8] (22) The term “national of the United States” means a citizen of the United States.

Why would anyone want to have the same status as people of a conquered country? The proper status is *state nationality*. This can only be achieved through the “*relinquishment of United States nationality*” by enforcing your de jure nationality administratively. This citizenship and nationality game is all laid out in Title 8 of the United States Code.

Americans have to believe that the United States is their government to be subject to it. The main factor of which will sink a person is—voting as a United States citizen.<sup>6</sup>

## SYLLABUS

Based on what this author has legally researched pursuant to international law (and by subtle statements made by the courts), the Congress of the United States does, without question, follow the law. Such notwithstanding, the whole matter that has been exposed herein is a stealthy scam fueled by planned and orchestrated ignorance; and in essence, the infamous 14th Amendment has stealthily stolen Americans’ natural sovereignty, land, nationality and rights to a lawful citizenship, under the law of nations.

Americans have unwittingly given their allegiance to the “United States” and its political subdivisions (the de facto (*unlawful*) states) over their rightful states. They have breached their political allegiance to their countries and de jure state governments. Of course the government representatives (so-called) will attempt to tell you that everyone has dual nationality, ipso facto; but this does not legally work. Why? Because you cannot go back into a nation from which you came. This is a fact which is grounded in common sense. If *they* try to tell you there is dual nationality, such can proven wrong with their own statutes; the proof is exemplified in Title 8 under pertinent sections.

You must take the appropriate legal measures to “emancipate” yourself of this “Feudal Situation” or you will remain a subject of/to Washington D.C. under private, special and positive law of the federal nation; hence, be subject to *ITS* Marxism.

**ERGO:** That is when Income Tax becomes voluntary—but not in any other manner.

Now you know the whole story—Federal Emancipation is how you totally discharge the tax liability pursuant to international law and the Constitution. Moreover, you will then live in your state as a “state national” and are not a “resident” presumed to be operating as a fiction that has been created by government who is subject to special taxation.

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<sup>6</sup> This is the only way one can vote. Section 2 of the 14th Amendment divides the de jure and de facto.

And finally, back in reference to the panel consisting of the Income Tax Gurus: Bill Conklin, Devvy Kidd and Larry Becraft; and also Bill Bensen and Joe Banister—I hope they realize that the real legal story is much deeper than maybe they comprehend. The whole “Income Tax Scheme” was orchestrated through the guise of. . .

The RED Amendment: The Fourteenth!

Oh, one more thing before closing: Of course you have been told the main purpose of the Fourteenth Amendment was to give the slaves their civil rights. . .

If you believe that—I have a bridge to sell you.

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**END NOTES:**

This writing fundamentally covers the stealthy liability of the income tax. It does not advocate that no one is liable for income tax, nor that the taxing system is not lawful. The premise of this writing is to illustrate that all U.S. citizens are liable for the income tax.

**The Federal Zone:**

- **Title 4 USC § 110. Same; definitions.** As used in sections 105-109 of this title – (a) The term “Federal area” means any lands or premises held or acquired by or for the use of the United States or any department, establishment, or agency, of the United States; and any Federal area, or any part thereof, which is located within the exterior boundaries of any State, shall be deemed to be a Federal area located within such State.

The above is from the Buck Act of 1940. What the above stated is: The whole state is a federal area. This “venue and jurisdiction” is in regard to United States citizens living in the political subdivisions of the United States created by the Fourteenth Amendment. Some believe that this act has some significance; the fact is: it just solidifies the legislative measures of private law that Congress can apply to United States citizens. The courts play games due to the *conflicts of law* caused by the Fourteenth Amendment. The whole thing is a legal quagmire, to say the least. . . but what does one expect. . .

- *“The Communists are. . . reproached with desiring to abolish countries and nationality.”*<sup>7</sup>

Also read *The Establishment* : [http://www.pacinlaw.org/pdf/The\\_Establishment.php](http://www.pacinlaw.org/pdf/The_Establishment.php)

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7 The Communist Manifesto, 1848