Chapter 10:
The Fundamental Law

The law of presumption is in the class of laws akin to esoteric technicalities. It is quite possible that we could get along quite well without it. The fundamental law, on the other hand, is just what it says: it is a law that is essential, of central importance. We could not get along without it. It determines the essential structure and function of our society. It serves as an original and generating source. A fundamental right, for example, is one which is innate to all free people. When used as a noun, the term "fundamental" refers to one of the minimum constituents, without which a system would not be what it is. In Latin, it is the *sine qua non*, without which there is nothing. What, then, is the fundamental law in our country?

The fundamental law in America is the Constitution for the United States of America. Black's Law Dictionary, Sixth Edition, contains a definition of "fundamental law" as follows:

> **Fundamental law.** The law which determines the constitution of government in a nation or state, and prescribes and regulates the manner of its exercise. The organic law of a nation or state; its constitution.

The Constitution is a contract of delegated powers. These powers flow downhill, like water down a mountain stream. The ultimate source of all power is the Creator, who endowed His creations with certain unalienable rights. You and I are His creations, and we receive our power directly from the Creator; there is nothing standing between us and the Creator.

We the people, in turn, delegate some of our powers to the States of the Union. We do not *relinquish* our powers; we *delegate* them. The 50 States exist to defend our rights in ways which are difficult if not impossible for individuals to defend those rights alone.

Power from the 50 States continues to flow downhill in the form of a contract to the federal government. The Constitution for the United States of America is a contract of powers delegated to the federal government by the 50 States, to perform specific enumerated services which are difficult, if not impossible, for individual States to provide for themselves.

The fundamental law is, therefore, a "law of agency" whereby the 50 States created an agent in the federal government to exercise a limited set of government services on behalf of the 50 States. These States in turn perform a limited set of services for their creators, the People, above whom there is nothing but the Creator.

The fundamental law is the foundation of our society. In the United States of America, it is the U.S. Constitution. Through this document, our fundamental rights are secured and protected against infringement by the federal government *and* by the State governments, because the States are also parties to this contract.

To paraphrase the Declaration of Independence, we hold these truths to be self-evident: that all of us are created equal; that we are endowed by our Creator with certain unalienable rights; that among these are the rights to life, liberty, and the pursuit of happiness; that to secure these rights, governments are instituted among *us*, deriving their just power from *our* consent. These rights are unalienable, fundamental, and inherent.

The fundamental law is intimately connected with fundamental rights, because the ultimate purpose of that law is to protect and defend the fundamental rights of Sovereign individuals. The Supreme Court of the United States put it very eloquently when it said:

> Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, **sovereignty itself remains with the people, by whom and for whom all government exists and acts.** And the law is the definition and limitation of power.
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> [Yick Wo v. Hopkins, 118 U.S. 356, 370 (1886)]
> [emphasis added]

Every Sovereign State Citizen is endowed with certain unalienable rights, for the enjoyment of which no written law or statute is required. "These are fundamental or natural rights, recognized among all free people," wrote Chancellor Kent in the case of United States v. Morris. The U.S. Supreme Court has repeatedly stated that fundamental rights are natural rights which are *inherent* in State Citizenship:

> This position is that the privileges and immunities clause protects all citizens against abridgment by states of rights of national citizenship as **distinct from the fundamental or natural rights inherent in state citizenship.**
>
> [Madden v. Kentucky, 309 U.S. 83 (1940)]
> [84 L.Ed. 590, at 594; emphasis added]

What are the fundamental or natural rights recognized among all free people? Chancellor Kent answered as follows:

> That the rights to lease land and to accept employment as a laborer for hire are fundamental rights, inherent in every free citizen, is indisputable.
>
> [United States v. Morris, 125 F.Rept. 322, 331 (1903)]

One of the most precious of fundamental rights is the natural right to enjoy the fruits of our own labor, our own "industry". In the year 1919, the Secretary of the Treasury recognized as "fundamental" the right of Sovereign State Citizens to accept employment as laborers for hire, and to enjoy the fruits of their own labor:

> Gross income excludes the items of income specifically exempt by ... fundamental law **free from such tax.**
>
> [Treasury Decisions under Internal Revenue Laws of the United States, Vol. 21, Article 71]
> [emphasis added]

In the year 1921, the Secretary of the Treasury reiterated this statement concerning the fundamental law:

> Gross income excludes the items of income specifically exempted by the statute and also certain other kinds of income by statute or fundamental law **free from tax.**
>
> [Treasury Decision 3146, Vol. 23, page 376]
> [emphasis added]

And again in the year 1924, the identical statement was published concerning the fundamental law:

> Gross income excludes the items of income specifically exempted by the statute and also certain other kinds of income by statute or fundamental law **free from tax.**
>
> [Treasury Decision 3640, Vol. 26, page 769]
> [emphasis added]

The Constitution is, therefore, the fundamental law. Within the 50 States where Congress is restrained by the Constitution, "gross income" excludes certain kinds of income which are free from tax under the fundamental law. Labor is personal property. The fruits of labor are personal property. A tax on personal property is a direct tax, or "capitation" tax. Outside the federal zone and inside the 50 States, Congress is restrained from imposing a direct tax on Sovereign State Citizens, unless that tax is apportioned (see 1:9:4 and 1:2:3).

Apportionment is a very simple concept. If California has 10 percent of the nation's population, then California's "portion" would be 10 percent of any direct tax levied by Congress (see Appendix Q). Thus, the income from labor is also personal property, which is free from direct taxation by Congress, unless that tax is apportioned among the 50 States of the Union. In the year 1895, the Supreme Court overturned an Act of Congress *precisely because* it levied a direct tax without apportionment on a State Citizen:

> First. We adhere to the opinion already announced, that, taxes on real estate being indisputably direct taxes, taxes on the rents or income of real estate are equally direct taxes.
>
> Second. We are of the opinion that **taxes on personal property, or on the income of personal property, are likewise direct taxes.**

> Third. The tax imposed by sections twenty-seven to thirty-seven, inclusive, of the act of 1894, so far as it falls on the income of real estate and of personal property, being a direct tax within the meaning of the Constitution, and **therefore, unconstitutional and void because not apportioned according to representation, all those sections, consisting of one entire scheme of taxation, are necessarily invalid.**
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> [Pollock v. Farmers' Loan & Trust Co.]
> [158 U.S. 601 (1895)]
> [emphasis added]

It is important to realize that Charles Pollock was a Citizen of Massachusetts; he was not a citizen of the United States**. This fact is often overlooked in discussions of the Pollock case, because the U.S. Supreme Court's decision explored the history and meaning of direct taxes in such great depth. Pollock's political status can easily get lost like a needle in a haystack. Even experts like author and attorney Jeffrey Dickstein have been mistaken about Pollock's status:

> The *Pollock* Court clearly found that a tax on the entire income of a **United States** citizen** was a direct tax that required apportionment to withstand constitutional validity.
>
> [Judicial Tyranny and Your Income Tax, page 20]
> [emphasis added]

Nevertheless, the political status of Charles Pollock is clearly established in the *very first sentence* of the Pollock decision, as follows:

> This was a bill filed by **Charles Pollock, a citizen of the state of Massachusetts,** on behalf of himself and all other stockholders of the defendant company similarly situated, against the Farmers' Loan & Trust Company, a corporation of the state of New York, and its directors ....
>
> [Pollock v. Farmers' Loan & Trust Co.]
> [157 U.S. 673, 674 (1895)]
> [emphasis added]

Notice also that the Farmers' Loan & Trust Company was a corporation of the State of New York. As such, it was a *foreign* corporation with respect to the federal zone, not a *domestic* corporation. This is one of the key factual differences between the Pollock and Brushaber cases. This difference has similarly been ignored by many of those who have done any analysis of Pollock. A headnote in the decision explains the corporate implications, as understood by the Supreme Court at that time:

> 5. In so far as the act levies a tax upon income derived from municipal bonds, it is invalid, because **such tax is a tax on the power of the states and their instrumentalities to borrow money, and consequently repugnant to the constitution.**
>
> [Pollock v. Farmers' Loan & Trust Co.]
> [157 U.S. 673 (1895), emphasis added]

The Pollock case has never been overturned and is still the holding case law on direct taxes. In light of some 17,000 State-certified documents which prove that the so-called 16th Amendment never became law, the importance of the Pollock ruling is vastly enhanced. All direct taxes levied upon State Citizens inside the 50 States must be apportioned, as required by the U.S. Constitution.

The situation within the federal zone is entirely different. Remember that Congress has exclusive legislative authority within the federal zone. This means that Congress is not restrained by the Constitution within this zone. Therefore, Congress is not required to apportion a direct tax within the federal zone. When it comes to law, the areas inside and outside the federal zone are heterogeneous with respect to each other, resulting in a **principle of territorial heterogeneity**. This principle states that areas *within* the federal zone are subject to one set of rules; the areas *without* the federal zone are subject to a different set of rules. The Constitution rules outside the zone; the acts of Congress rule inside the zone. (See Appendix W for a summary of Downes v. Bidwell, the pivotal case on this question.) In describing the powers delegated to Congress by Article 1, Section 8, Clause 17, and by Article 4, Section 3, Clause 2, of the U.S. Constitution, the Supreme Court has explained this principle as follows:

> In exercising this power, **Congress is not subject to the same constitutional limitations, as when it is legislating for the United States*****. ... And in general **the guarantees of the Constitution**, save as they are limitations upon the exercise of executive and legislative power when exerted for or over our insular possessions, **extend to them only as Congress**, in the exercise of its legislative power over territory belonging to the United States**, **has made those guarantees applicable**.
>
> [Hooven & Allison Co. v. Evatt, 324 U.S. 653 (1945)]
> [emphasis added]

Without referring to it *as such*, author Lori Jacques describes the principle of territorial heterogeneity as follows:

> The "graduated income tax" is not a constitutionally authorized tax within the several states; however, **Congress is apparently not prohibited from levying that type of tax upon the "subjects of the sovereign" in the Possessions and Territories**. The definitions of "United States" and "State" are stated "geographically to include" only those **areas constitutionally within congress' exclusive legislative jurisdiction** upon whom a graduated tax can be imposed.
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> [A Ticket to Liberty, November 1990 edition]
> [page 54, emphasis added]

The limitation against direct taxes without apportionment is not the only limitation on Congress outside the federal zone. There are many other limitations. The most famous of these is the Bill of Rights, which recently celebrated its 200th Anniversary (with little if any fanfare by federal government officials). The Bill of Rights is the first 10 amendments to the U.S. Constitution.

There is a widespread misunderstanding that the U.S. Constitution, as amended by the Bill of Rights, is the **source** of those rights which are enumerated in the first 10 amendments. Even Black's Law Dictionary makes this "fundamental" error as follows:

> **Fundamental rights.** Those rights which have their source, and are explicitly or implicitly guaranteed, in the federal constitution.

The rights enumerated in the Bill of Rights did not have their source in the federal Constitution. If this were the case, then our unalienable rights would not have existed before that Constitution was written. Of course, this is nonsense. The Declaration of Independence existed long before the U.S. Constitution. One has only to read that Declaration carefully to appreciate the source of our fundamental, unalienable rights. We are endowed **"by our Creator** with certain unalienable rights". These rights are *not* endowed by the Constitution. They are inherent rights which exist quite independently of any form of government we might invent to secure those rights. We relinquish our rights if and only if we waive those rights knowingly, intentionally, and voluntarily, or act in such a way as to infringe on the rights of others. As the Supreme Court has said:

> ... [A]cquiescence in loss of fundamental rights will not be presumed.
>
> [Ohio Bell v. Public Utilities Commission]
> [301 U.S. 292]

Unfortunately, public awareness of the Bill of Rights is in a sorry state. The following article was published in the San Francisco Chronicle on the 200th Anniversary of the signing of the Bill of Rights:

> **The right to be ignorant**
>
> A new survey shows most Americans don't know much about James Madison's handiwork or the legacy he left them.
>
> The poll, commissioned by the American Bar Association in honor of the Bill of Rights' 200th birthday, found that:
>
> **>** **Sixty-seven percent** of those surveyed don't know the Bill of Rights is the first 10 amendments to the Constitution. That's worse than the 59 percent found in a similar survey in 1987, when the five-year celebration of the Constitution's bicentennial started.
>
> **>** **Only 10 percent** know the Bill of Rights was approved to protect individuals and states against the power of the federal government.
>
> **>** **More than half** are willing to give up some of their Fourth Amendment protections against search and seizure to help win the war on drugs.
>
> **>** **51 percent** believe government should prohibit hate speech that demeans someone's race, sex, national origin or religion, despite First Amendment free-speech protections.

> **Forty-six percent** think Congress should be able to ban media coverage of any national security issue unless government gives its prior approval, despite the First Amendment's free-press guarantee.

[San Francisco Chronicle]
[December 16, 1991, page A-20]

The Bill of Rights must be viewed as a set of rules which constrain Congress from passing laws which infringe on our unalienable rights. The Bill of Rights does not say that the Constitution *endows* us with the right to freedom of speech. It does say that "Congress **shall make no law ...** abridging the freedom of speech, or of the press." There is a world of difference between these two views.

Similarly, it is a common mistake to believe that we enjoy only those rights which are enumerated in the Bill of Rights. This is also a fundamental error. The rights which are enumerated in the Bill of Rights are not the *only* rights which we enjoy. This is clearly expressed by the 9th and 10th Amendments:

> The enumeration in the Constitution, of certain rights, shall not be construed to deny or disparage others retained by the people.

[Constitution for the United States of America]
[Ninth Amendment]

> The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people.

[Constitution for the United States of America]
[Tenth Amendment]

With this in mind, it is important to appreciate how **the Bill of Rights can be utilized to restrain federal government agents outside the federal zone.** Even if it is does operate as a private mercantile organization, the IRS is an "agency" of the federal government. The right to be secure in our persons, houses, papers and effects is guaranteed by the 4th Amendment:

> The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized.

[Constitution for the United States of America]
[Fourth Amendment]

Similarly, the rights against self-incrimination and of due process of law are also guaranteed by the 5th Amendment:

> ... [N]or shall any person be subject for the same offense to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use without just compensation.
>
> [Constitution for the United States of America]
> [Fifth Amendment]

The Internal Revenue Service is well aware of these amendments to the U.S. Constitution. For example, many persons are incorrect to believe that the IRS has authority to *force* disclosure of private books and records. Even though the IRS may have authority to issue a summons in certain circumstances, it has absolutely no authority to compel disclosure of private books and records. This means that you must bring your books and records to an audit, if lawfully summoned to do so, but you are under no obligation to **open** those books and records, or to submit them to the Internal Revenue Service. As amazing as this may seem, this restraint is documented in the official IRS Tax Audit Guidelines (IR Manual MT 9900-26, 1-29-75), as follows:

> 242.12 Books and Records of An Individual
>
> (1) An **individual taxpayer may refuse to exhibit his books and records for examination on the ground that compelling him to do so might violate his right against self-incrimination under the Fifth Amendment and constitute an illegal search and seizure under the Fourth Amendment.** However, in the absence of such claims, it is not error for a court to charge the jury that it may consider the refusal to produce books and records, in determining willfulness.
>
> (2) The privilege against self-incrimination does not permit a taxpayer to refuse to obey a summons issued under IRC 7602 or a court order directing his appearance. He is required to appear and cannot use the Fifth Amendment as an excuse for failure to do so, although he may exercise it in connection with specific questions. **He cannot refuse to bring his records, but may decline to submit them for inspection on Constitutional grounds.** In the Vader case [U.S. v. Vader, 119 F.Supp. 330], the Government moved to hold a taxpayer in contempt of court for refusal to obey a court order to produce his books and records. He refused to submit them for inspection by the Government, basing his refusal on the Fifth Amendment. The court denied the motion to hold him in contempt, holding that disclosure of his assets would provide a starting point for a tax evasion case.
>
> [emphasis added]

Note, in particular, where this IR Manual uses the phrase "in the absence of such claims". **In general if you do not assert your rights, explicitly and in a timely fashion, then you can be presumed to have waived them.** There's the "law of presumption" again. You can, therefore, assert

your rights under the Fourth and Fifth Amendments to the Constitution, by refusing to submit your books and records for inspection, even though you cannot refuse to bring those books and records to an audit. This may seem like splitting hairs. However, if the federal government could compel your submission of books and records to IRS agents, then the federal government could *compel* persons to be witnesses against themselves. This would violate the Fifth Amendment. Similarly, the federal government could compel the search and seizure of books and records **without** a warrant issued upon probable cause and describing the place to be searched and the persons or things to be seized. This would violate the Fourth Amendment. Agencies of the federal government are constrained by law to avoid infringing upon the rights guaranteed by the Fourth and Fifth Amendments to the U.S. Constitution.

How do you assert your rights in a polite yet convincing way, so that everyone who needs to know is placed **on notice** that you have done so? One of the most effective ways of asserting your rights is to become totally alert to *every* document which bears your signature, past, present and future. Know that your signature is the touch which magically transforms common pieces of paper into commercial contracts, or "commercial agreements" as they are called in the Uniform Commercial Code. Always sign your name with the following phrase immediately above your signature on all contracts which involve bank credit or Federal Reserve Notes:

With Explicit Reservation of All My Rights
and Without Prejudice U.C.C. 1-207

A short-hand way of doing the same thing is to utilize the phrase "All Rights Reserved". This phrase appears in most published books and in film credits. The use of these phrases above your signature on any document indicates that you have exercised the "Remedy" provided for you in the Uniform Commercial Code ("UCC") in Article 1 at Section 207. This "Remedy" provides a valid legal mechanism to reserve a fundamental, common law right which you possess. Under the common law, you enjoy the right not to be compelled to perform under *any* contract or commercial agreement which you did not enter **knowingly**, **intentionally** and **voluntarily**.

Moreover, your explicit reservation of rights serves notice upon *all* administrative agencies of government, whether international, national, state, or local, that you do not, and will not, accept the liability associated with the "compelled" benefit of any unrevealed commercial agreements. As you now know from reading previous chapters, the federal government is famous for making presumptions about you, because your signature is on documents which bind you to "commercial agreements" with tons of unrevealed terms and conditions. Think back to the terms and conditions attached to the bank signature card, for example. An unrevealed term is proof of constructive fraud, and constructive fraud is a legal basis for cancelling any written instrument.

Last but not least, your valid reservation of rights results in preserving **all** your rights, and prevents the loss of any such rights by application of the concepts of waiver or estoppel. A "waiver" has occurred when you sign your name on an agreement which states that you knowingly, intentionally, and voluntarily waive one of your fundamental rights. Kiss it

goodbye. As long as you are not infringing on the rights of others, only you can waive one or more of your fundamental rights. In law, "estoppel" means that a party is prevented by his own conduct from claiming a right, to the detriment of another party who was entitled to rely on such conduct and who has acted accordingly:

> Estoppel is a bar or impediment which precludes allegation or denial of a certain fact or state of facts, in consequence of previous allegation or denial or conduct or admission, or in consequence of a final adjudication of the matter in a court of law.
>
> [Black's Law Dictionary, Sixth Edition]

If all parties were acting in good faith, for example, estoppel prevents you from changing your mind and claiming a right *after the fact*, in order to get out of an otherwise valid contract. The doctrine of estoppel holds that an inconsistent position or course of conduct may not be adopted to the loss or injury of another. However, if the other party has been responsible for actual fraud, constructive fraud or deliberate misrepresentation, then the estoppel doctrine goes out the window and the contract is necessarily null and void. And there is no statute of limitations on fraud.

The remedy provided for us in the Uniform Commercial Code was first brought to our attention by a Patriot named Howard Freeman, who has written a classic essay entitled "The Two United States and the Law". This essay does an excellent job of describing the tangled legal mess that has resulted from the bankruptcy of the federal government in the year 1933. Specifically, the Supreme Court decision of Erie Railroad v. Thompkins in 1938 changed our entire legal system in this country from public law to private commercial law. Prior to 1938, all Supreme Court decisions were based upon public law, *i.e.*, the system of law that was controlled by Constitutional limitations. Ever since the Erie decision in 1938, all Supreme Court decisions have been based upon what is termed "public policy". Public policy concerns commercial transactions made under the Uniform Commercial Code ("UCC"). Freeman describes the overall consequences for our system of government as follows:

> Our national Congress works for **two** nations foreign to each other, and by legal cunning **both** are called **The United States**. One is the Union of Sovereign States, under the Constitution, termed in this article the **Continental United States*****. The other is a Legislative Democracy which has its origin in Article I, Section 8, Clause 17 of the Constitution, here termed the **Federal United States****. Very few people, when they see some "law" passed by Congress, ask themselves, "Which nation was Congress working for when it passed this or that so-called law?" Or, few ask, "Does this particular law apply only to residents of the District of Columbia and other named enclaves, or territories, of the **Democracy** called **the Federal United States****?"

The "Federal United States**" to which Freeman refers is the federal zone. Because of its sweetheart deal with the Federal Reserve, Congress deliberately failed in its duty to provide a constitutional medium of exchange for the Citizens of the 50 States. Instead of real money, Congress created a "wealth" of commercial credit for the federal zone, where it is not

bound by constitutional limitations. After the tremendous depression that began in 1929, Congress used its emergency authority to remove the remaining real money (gold and silver) from circulation inside the 50 States, and made the commercial paper of the federal zone a legal tender for all Citizens of the 50 States to use in discharging their debts. Freeman goes on to describe the "privilege" we now enjoy for being able to discharge our debts with limited liability, that is, by using worthless commercial paper instead of intrinsically valuable gold and silver:

> ... Congress granted **the entire citizenry of the two nations** the **"benefit"** of limited liability in the discharge of all debts by telling the citizenry that the gold and silver coins of the Republic were out of date and cumbersome. The citizens were told that gold and silver (substance) was no longer needed to **pay** their debts, that they were now **"privileged"** to discharge debt with this more "convenient" currency, issued by the Federal United States**. Consequently, everyone was forced to "go modern," and to turn in their gold as a patriotic gesture. The entire news media complex went along with the scam and declared it to be a forward step for our democracy, **no longer referring to America as a Republic**.

You are strongly encouraged to read and study Freeman's entire essay, which is available from the Authors section of the Supreme Law Library on the Internet, along with other writings by Howard Freeman. The compound metaphor of "Two United States" is rich in meanings and long on prophetic insight.

America is now submerged in a tangled legal mess which began in 1868 and reached critical mass in 1913. This mess is due, in large part, to systematic efforts to destroy the U.S. Constitution as the fundamental law in this country, and to devolve the nation from a Republic into a Democracy (mob rule) and eventually a socialist dictatorship. The U.S. Supreme Court gave its official blessing to the dubious principle of territorial heterogeneity in The Insular Cases. These controversial precedents then paved the way for unrestricted monetary devolution under a private credit monopoly created by the Federal Reserve Act; this Act followed closely behind the fraudulent 16th Amendment in order to justify "municipal" income taxation (two pumps, working in tandem). The Supreme Court stepped into line once again when their Erie decision threw out almost 100 years of common law precedent. Echoing Justice Harlan's eloquent dissent in Downes v. Bidwell, author Lori Jacques identifies territorial heterogeneity as a root cause of the disease she calls "governmental absolutism":

> There has been no cure for the disease of governmental absolutism introduced into our body politic by the acquisition of Dependencies and the subsequent alleged Sixteenth Amendment. ... **[T]hrough Rules and Regulations meant for the Territories and insular Possessions, which are not limited by the Constitution, Congress has extended this limited legislative power into the several states by clever design thereby usurping the states' right to a republican form of Government** and virtually destroying the concept of Liberty of the individual. ...

[Please see next page.]

> Until the person who receives benefits from the Government is not permitted to vote, or buy himself benefits to the detriment of another, the Liberty of the Individual will be denied. **"Benefits" granted by the Government are the rights transferred by the Individual to the Government and then returned as "privileges" by its formula of felicific calculus.**
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> [A Ticket to Liberty, November 1990 edition]
> [pages 145-146, emphasis added]

These efforts to destroy the Constitution have not been entirely successful, however. Due to the concerted efforts of many courageous Americans like Howard Freeman, the United States Constitution is alive, if not well, and remains the supreme Law of the Land even today. Any statute, to be valid, must be in agreement with the Constitution and, therefore, with all relevant provisions for amending it. It is impossible for both the Constitution and a law violating it to be valid; one must prevail. That "one" is the Constitution, the fundamental law in these United States***. This rule is succinctly stated as follows:

> The general rule is that an unconstitutional statute, though having the form and name of law, is in reality no law, but is wholly void and ineffective for any purpose; since unconstitutionality dates from the time of its enactment, and not merely from the date of the decision so branding it. **An unconstitutional law, in legal contemplation, is as inoperative as if it had never been passed. Such a statute leaves the question that it purports to settle just as it would be[,] had the statute not been enacted.**
>
> Since an unconstitutional law is void, the general principles follow that it imposes no duties, confers no rights, creates no office, bestows no power or authority on anyone, affords no protection, and justifies no acts performed under it ....
>
> A void act cannot be legally consistent with a valid one. An unconstitutional law cannot operate to supersede any existing valid law. Indeed, insofar as a statute runs counter to the fundamental law of the land, it is superseded thereby.
>
> **No one is bound to obey an unconstitutional law, and no courts are bound to enforce it.**
>
> [16 Am Jur 2d, Sec. 177, emphasis added]

The vivid pattern that has now painfully emerged is that "citizens of the United States", as defined in federal tax law, are the intended victims of a modern statutory slavery that was predicted by the infamous Hazard Circular soon after the Civil War began. This Circular admitted that chattel slavery was doomed, so the bankers needed to invent a new kind of slaves. These statutory slaves are now burdened with a bogus federal debt which is spiralling out of control. The White House budget office recently invented a new kind of "generational accounting" so as to project a tax load of seventy-one percent on future generations of these "citizens of the United States". The final version of that report upped the projection to eighty percent. It is our duty to ensure that this statutory slavery is soon gone with the wind, just like its grisly and ill-fated predecessor.

Reader’s Notes:

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