Chapter 12:
Includes What?

Now, we juxtapose the sublime next to the ridiculous. In a previous chapter, the issues of statutory construction that arose from the terms "includes" and "including" were so complex, another chapter is required to revisit these terms in greater detail. Much of the debate revolves around an apparent need to adopt either an expansive or a restrictive meaning for these terms, and to stay with this choice. The restrictive meaning settles a host of problems. It confines the meaning of all defined terms to the list of items which follow the words "include", "includes" and "including". An official Treasury Decision, T.D. 3980, and numerous court decisions have reportedly sided with this restrictive school of ambiguous terminology. The Informer provides a good illustration of this school of thought by defining "includes" and "include" very simply as follows:

> ... [T]o use "includes" as defined in IRC is restrictive.
>
> [Which One Are You?, page 20]

> ... [I]n tax law it is defined as a word of restriction ....
>
> [Which One Are You?, page 131]

> In every definition that uses the word "include", only the words that follow are defining the Term.
>
> [Which One Are You?, page 13]

Author Ralph Whittington cites Treasury Decision ("T.D.") 3980 as his justification for joining the restrictive school. According to his reading of this T.D., the Secretary of the Treasury has adopted a *restrictive* meaning by stating that "includes" means to "comprise as a member", to "confine", to "comprise as the whole a part". This was the definition as found in the New Standard Dictionary at the time this T.D. was published:

> "(1) To comprise, comprehend, or embrace as a component part, item, or member; as, this volume *includes* all his works, the bill *includes* his last purchase."
>
> "(2) To enclose within; contain; confine; as, an oyster shell sometimes *includes* a pearl."
>
> It is defined by Webster as follows:
>
> > "To comprehend or comprise, as a genus of the species, the whole a part, an argument or reason the inference; to take or reckon in; to contain; embrace; as this volume includes the essays to and including the tenth."
>
> The Century Dictionary defines "including," thus: "to comprise as a part."
>
> [Treasury Decision 3980, January-December, 1927]
> [Vol. 29, page 64, emphasis added]

Authors like Whittington may have seized upon a partial reading of this T.D., in order to solve what we now know to be a source of great ambiguity in the IRC and in other United States Codes. For example, contrary to the dictionary definitions cited above, page 65 of T.D. 3980 goes on to say the following:

> Perhaps the most lucid statement the books afford on the subject is in Blanck *et al.* v. Pioneer Mining Co. *et al.* (Wash.; 159 Pac. 1077, 1079), namely, "the word 'including' is a term of **enlargement and not a term of limitation**, and necessarily implies that something is intended to be embraced in the permitted deductions beyond the general language which precedes. But granting that the word 'including' is a term of **enlargement**, it is clear that it only performs that office by introducing the specific elements constituting the **enlargement**. It thus, and thus only, **enlarges** the otherwise more limited, preceding general language. * * * The word 'including' introduces an **enlarging** definition of the preceding general words, 'actual cost of the labor,' thus of necessity excluding the idea of a further **enlargement** than that furnished by the **enlarging** clause to introduced. When read in its immediate context, as on all authority it must be read, the word 'including' is obviously used in the sense of its synonymous 'comprising; comprehending; embracing.'"
>
> [Treasury Decision 3980, January-December, 1927]
> [Vol. 29, page 65, emphasis added]

Now, didn't that settle the matter once and for all? Yes? No? Treasury Decision 3980 is really not all that decisive, since it obviously joins the *restrictive* school on one page, and then jumps ship to the *expansive* school on the very next page. If you are getting confused already, that's good. At least when it comes to "includ*ing*", be proud of the fact you are not alone:

> This word has received considerable discussion in opinions of the courts. **It has been productive of much controversy.**
>
> [Treasury Decision 3980, January-December, 1927]
> [Vol. 29, page 64, paragraph 3, emphasis added]

Amen to that!

One of my goals in this chapter is to demonstrate how the continuing controversy is proof that **terms with a long history of semantic confusion should never be used in a Congressional statute. Such terms are proof that the statute is null and void for vagueness.** The confusion we experience is inherent in the language, and no doubt deliberate, because the controversy has not exactly been a well kept national security secret.

Let us see if the Restrictive School leads to any absurd results. *Reductio ad absurdum* to the rescue again! Notice what results obtain for the definition of "State" as found in 7701(a), the "Definitions" section of the Internal Revenue Code:

Step 1: Define "State" as follows:

> The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.
>
> [IRC 7701(a)(10)]

Step 2: Define "United States" as follows:

> The term "United States" when used in a geographical sense includes only the States and the District of Columbia.
>
> [IRC 7701(a)(9)]

Step 3: Substitute text from one into the other:

> The term "United States" when used in a geographical sense includes only the Districts of Columbia and the District of Columbia. (Or is it the District of Columbias?)

This is an absurd result, no? yes? none of the above? Is the definition of "United States" clarified by qualifying it with the phrase "when used in a geographical sense"? yes or no? This qualifier only makes our situation worse, because the IRC rarely if ever distinguishes Code sections which **do** use "United States" *in a geographical sense*, from Code sections which **do not** use it *in a geographical sense*. Nor does the Code tell us which sense to use as the default, that is, the intended meaning we should use when the Code does **not** say "in a geographical sense". Identical problems arise if we must be specific as to "where such construction is necessary to carry out provisions of this title", as stated in 7701(a)(10). Where is it not so necessary? What is "this title"? See IRC 7851(a)(6)(A), in chief.

The Informer's work is a good example of the confusion that reigns in this empire of verbiage. Having emphatically sided with the Restrictive School, he then goes on to define the term "States" to mean Guam, Virgin Islands and "Etc.", as follows:

> The term "States" in 26 USC 7701(a)(9) is referring to the federal states of Guam, Virgin Islands, Etc., and NOT the 50 States of the Union.
>
> [Which One Are You?, page 98]

You can't have it both ways, can you? no? yes? maybe? Let us marshall some help directly from the IRC itself. Against the fierce winds of hot air emanating from the Restrictive School of Language Arts, there is a section of the IRC which does *appear* to evidence a contrary intent to utilize the *expansive* sense:

> 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.
>
> [IRC 7701(c), emphasis added]

Perhaps we should give this school a completely different name. How about the **F**ederal **A**rea of **R**estrictive **T**erminology (F-A-R-T)? All in favor, say AYE! (Confusion is a gaseous state.)

Section 7701(c) utilizes the key phrase "other things", which now requires us to examine the legal meaning of *things*. (So, what else is new?) Black's Law Dictionary, Sixth Edition, defines "things" as follows:

> **Things.** The objects of dominion or property as **contra-distinguished from "persons."** Gayer v. Whelan, 138 P.2d 763, 768. ... Such permanent objects, **not being persons**, as are sensible, or perceptible through the senses.
>
> [emphasis added]

This definition, in turn, requires us to examine the legal meaning of "persons" in Black's, as follows:

> **Person.** In general usage, a human being (*i.e.* natural person), though by statute term may include labor organizations, partnerships, associations, corporations, legal representatives, trustees, trustees in bankruptcy, or receivers.

Here, Black's Law Dictionary states that "person" by statute may include *artificial* persons, in addition to *natural* persons. How, then, does the IRC define "person"?

> Person. -- The term "person" shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation.
>
> [IRC 7701(a)(1)]

Unfortunately, the IRC does not define the term "individual", so, without resorting to the regulations in the CFR, we must again utilize a law dictionary like Black's Sixth Edition:

> **Individual.** As a noun, this term denotes a single person as distinguished from a group or class, and also, very commonly, **a private or natural person as distinguished from a partnership, corporation, or association ....**
>
> [emphasis added]

Therefore, "things" and "persons" must be distinguished from each other, but the term "person" is not limited to human beings because it shall be construed to mean and include an individual, trust, estate, partnership, association, company or corporation. So, are we justified in making the inference that individuals, trusts, estates, partnerships, associations, companies and corporations are **excluded** from "things" as that term is used in Section 7701(c)? This author says YES.

Notice also the strained grammar that is found in the phrase "shall be construed to mean and include". Why not use the simpler grammar found in the phrase "means and includes"? The answer: because the term "includes" is defined by IRC 7701(c) to be *expansive*, that's why! But the term "include" is not mentioned in 7701(c); therefore, it must be *restrictive* and is

actually used as such in the IRC. Accordingly, no individual, trust, estate, partnership, association, company or corporation could *otherwise fall within the statutory meaning of a term explicitly defined by the IRC* because, being "persons", none of these is a "thing"! **Logically, then, "includes" and "including" are also restrictive when they are used in IRC definitions of "persons".** Utterly amazing, yes?

Author Otto Skinner, as we already know from a previous chapter, cites Section 7701(c) of the IRC as proof that we all belong in the Expansive School of Language Science. Followers of this school argue that "includes only" should be used, and **is actually used** in the IRC, when a restrictive meaning is intended. In other words, "includes" and "including" are *always* expansive. An intent *contrary to* the expansive sense is evidenced by using "includes only" whenever necessary. Fine. All in favor say AYE. All opposed, jump ship. The debate is finished yes? Not so fast. Cheerleaders, put down your pom-poms. The operative concepts introduced by 7701(c) are those "*things otherwise within the meaning of the term defined*". Now, the 64 million dollar question is this:

> **How does some*thing* join the class of *things* that are "within the meaning of the term defined", if that some*thing* is not enumerated in the definition?**

We can obtain some help in answering this question by referring to an older clarification of "includes" and "including" that was published in the Code of Federal Regulations in the year 1961. This clarification introduces the notion of "same general class". (So, you might be in the right school, but you may be in the wrong class. Detention after school!) This clarification reads:

> 170.59 Includes and including.
>
> "Includes" and "including" shall not be deemed to exclude things other than those enumerated which are in the same general class.
>
> [26 CFR 170.59, revised as of January 1, 1961]

In an earlier chapter, a double negative was detected in the "clarification" found at IRC 7701(c), namely, the terms "not ... exclude" are equivalent to saying "include" ("not-ex" = "in"). Two negatives make a positive. Apply this same finding to regulation 170.59 above, and you get the following:

> "Includes" and "including" shall be deemed to include things other than those enumerated which are in the same general class.

What are those things which are "in the same general class", if they have not been enumerated in the definition? This is one of the many possible variations of the 64 million dollar question asked above. Are we any closer to an answer? yes? no? maybe? (Is this astronomy class, or basket weaving?) If a person, place or thing is not enumerated in the statutory definition of a term, is it not a violation of the rules of statutory construction to join such a person, place or thing to that definition? One

of these rules is a canon called the "ejusdem generis" rule, defined in Black's Law Dictionary, Sixth Edition, as follows:

> Under "ejusdem generis" canon of statutory construction, where general words follow the enumeration of particular classes of things, the **general words will be construed as applying only to things of the same general class as those enumerated.**
>
> [emphasis added]

Here the term "same general class" is used once again. One of the major points of this book is to distinguish the 50 States from the federal zone, by using the principle of territorial heterogeneity. **The 50 States are in one class,** because of the constitutional restraints under which Congress must operate inside those 50 States. **The areas within the federal zone are in a different class,** because these same constitutional restraints simply do not limit Congress inside that zone. This may sound totally correct, in theory, but the IRC is totally mum on this issue of "general class" (because it has none). Yes, this is all the more reason why the IRC is null and void for vagueness.

This conclusion is supported by two other rules of statutory construction. The first of these is *noscitur a sociis*, in Latin. Black's defines this rule as follows:

> *Noscitur a sociis.* It is known from its associates. The meaning of a word is or may be known from the accompanying words. Under the doctrine of "*noscitur a sociis*", **the meaning of questionable or doubtful words or phrases in a statute may be ascertained by reference to the meaning of other words or phrases associated with it.**
>
> [emphasis added]

In this context, the 50 States are *associated* with each other by sharing their membership in the Union under the Constitution. The land areas within the federal zone are *associated* with each other by sharing their inclusion within the zone over which Congress has exclusive legislative jurisdiction. The areas inside and outside the zone are therefore *dissociated* from each other because of this key difference, *i.e.*, the Union, in or out.

The second rule is *inclusio unius est exclusio alterius*, in Latin. Black's defines this rule as follows:

> *Inclusio unius est exclusio alterius.* The inclusion of one is the exclusion of another. The certain designation of one person is an absolute exclusion of all others. ... This doctrine decrees that where law expressly describes [a] particular situation to which it shall apply, **an irrefutable inference must be drawn that what is omitted or excluded was intended to be omitted or excluded.**
>
> [emphasis added]

Are we, or are we not, therefore, justified in drawing the following **irrefutable inferences**?

> Places omitted from the statutory definitions of "State", "States" and "United States" were *intended* to be omitted (like California, Maine, Florida and Oregon).
>
> "Include" is omitted from the definition of "includes" and "including" because the latter terms were *intended* to be expansive, while the former was *intended* to be restrictive.

Let's dive back into the Code in order to find any help we can get on this issue. In Subtitle F, the Code contains a formal definition of "other terms" as follows:

> Other terms. -- Any term used in this subtitle with respect to the application of, or in connection with, the provisions of any other subtitle of this title shall have the same meaning as in such provisions.
>
> [IRC 7701(a)(28)]

Let's use the rules of grammar to decompose this definition of "other terms" into two separate definitions, as follows:

> Any term used in Subtitle F with respect to the application of the provisions of any other subtitle shall have the same meaning as in such provisions.
>
> -or-
>
> Any term used in Subtitle F in connection with the provisions of any other subtitle shall have the same meaning as in such provisions.

Now, therefore, does IRC 7701(a)(28) clarify anything? For example, if there is a **different definition** of "State" in the provisions of some other subtitle, do we now know enough to decide whether or not:

(1) that **different definition** should be expanded with things that are within the meaning as defined at 7701(a)(10)? Yes or No?

(2) the definition at 7701(a)(10) should be expanded with things that are within the meaning of that **different definition**? Yes or No?

(3) all of the above are correct?

(4) none of the above is correct?

If you are having difficulty answering these questions, don't blame yourself. With all this evidence staring you in the face, it is not difficult to argue that the confusion which you are experiencing is inherent in the statute and therefore deliberate.

To confuse our separate cheering squads **even more**, the word "shall" means "may". Squad leaders, let's see those pom-poms. Since this may be most difficult for many of you to swallow without convincing proof, the following court decisions leave no doubt about the legal meaning of "shall".

In the decision of Cairo & Fulton R.R. Co. v. Hecht, 95 U.S. 170, the U.S. Supreme Court stated:

> As against the government the word "shall" when used in statutes, is to be construed as "may," **unless a contrary intention is manifest**.
>
> [emphasis added]

Does the IRC manifest a contrary intent? In the decision of George Williams College v. Village of Williams Bay, 7 N.W.2d 891, the Supreme Court of Wisconsin stated:

> "Shall" in a statute may be construed to mean "may" in order to avoid constitutional doubt.

In the decision of Gow v. Consolidated Coppermines Corp., 165 Atlantic 136, that court stated:

> If necessary to avoid unconstitutionality of a statute, "shall" will be deemed equivalent to "may" ....

Maybe we can shed some light on the overall situation by treating the terms "State" and "States" as completely different words. After all, the definition of "United States" uses the plural form twice, and there is no definition of "States" as such. Note carefully the following:

> The term "**State**" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.
>
> [IRC 7701(a)(10)]

> The term "United **States**" when used in a geographical sense includes only the **States** and the District of Columbia.
>
> [IRC 7701(a)(9)]

So, can we assume that the singular form of words necessarily has a meaning that is *different from* the plural form of words? This might help us to distinguish the two terms "include" and "includes", since one is the singular form of the verb, while the other can be the plural form of the verb. For example, the sentence "It includes ..." has a singular subject and a singular predicate. The sentence "They include ..." has a plural subject and a plural predicate, but the sentence "I include ..." has a singular subject and predicate. What if "include" is used as an infinitive, rather than a predicate?

Recall that the "clarification" at IRC 7701(c) contains explicit references to "includes" and "including", but not to the word "include". Does this provide us with a definitive reason for deciding the term "include" is restrictive, while the terms "includes" and "including" are expansive? Some people, *including* this author, are completely satisfied that it does (but not all people are so satisfied). What if these latter terms are used in the restrictive sense of "includes only" or "including only"? Are you getting even more confused now? Welcome to the state of confusion (surely a gaseous state). Recall once again the definition of "State" at 7701(a)(10):

> The term "State" shall be construed to **include** the District of Columbia, where such construction is necessary to carry out provisions of this title.
>
> [IRC 7701(a)(10)]

Now recall the definition of "United States" at 7701(a)(9):

> The term "United States" when used in a geographical sense **includes only** the States and the District of Columbia.
>
> [IRC 7701(a)(9)]

Title 1 and the Code of Federal Regulations come to the rescue. Plural forms and singular forms are interchangeable:

> 170.60 Inclusive language.
>
> Words in the plural form shall include the singular and vice versa, and words in the masculine gender shall include the feminine as well as trusts, estates, partnerships, associations, companies, and corporations.
>
> [26 CFR 170.60, revised as of January 1, 1961]

Now, doesn't that really clarify everything? If "includes" is singular and "include" is plural, using the above rule for "inclusive language", the term "include" includes "includes". Wait, didn't we already make this remarkable discovery in a previous chapter? Answer: No, in that chapter, we discovered that "includes" includes "include". **But, now we have conflicting results.** Didn't we just prove that one is restrictive and the other is expansive? What gives? Remember, also, that "shall" means "may". Therefore, our rule for "inclusive language" from the CFR can now be rewritten to say that "words in the plural form MAY include the singular" (and may NOT, depending on whether it is a week from Tuesday). If this is Tuesday, then we must be in Belgium. At least one major mystery is now solved, maybe! (MAYbe?)

Does the Code of Federal Regulations clarify any of the definitions found in section 7701 of the Internal Revenue Code? The following table lists the headings of corresponding sections from the CFR, beginning at 26 CFR 301.7701-1:

Definitions

301.7701-1	Classification of organizations for federal tax purposes
301.7701-2	Business entities; definitions
301.7701-3	Clarification of certain business entities
301.7701-4	Trusts
301.7701-5	Domestic, foreign, resident, and nonresident persons
301.7701-6	Definitions; person, fiduciary
301.7701-8	Military or naval forces and Armed Forces of the United States
301.7701-9	Secretary or his delegate
301.7701-10	District director
301.7701-11	Social security number
301.7701-12	Employer identification number

301.7701-13 Pre-1970 domestic building and loan association
301.7701-13A Post-1969 domestic building and loan association
301.7701-14 Cooperative bank
301.7701-15 Income tax return preparer
301.7701-16 Other terms
301.7701-17T Collective-bargaining plans and agreements

[26 CFR 301.7701-1 thru 7701-17T]

This list contains such essential topics as trusts, associations, cooperative banks, and pre-1970 and post-1969 domestic building and loan associations. In fact, there are *numerous* pages dedicated to these building and loan associations. However, the reader reaches the end of the list without finding *any* reference to "State" or "United States". Instead, the following regulation is found near the end of the list:

> 301.7701-16 Other terms.
>
> For a definition of the term "withholding agent" see section 1.1441-7(a). **Any other terms** that are defined in section 7701 and **that are not defined in sections 301.7701-1 to 301.7701-15, inclusive, shall,** when used in this chapter, **have the meanings assigned to them in section 7701.**
>
> [26 CFR 301.7701-16]

Like it or not, we are right back where we started, in IRC Section 7701, the "definitions" section of that Code, where "other terms" are defined *differently*. You may pass "GO" again, but do *not* collect 200 dollars. You must pay the bank instead! (Try changing that rule the next time you play Monopoly. The Monopoly bank will, of course, end up owning everything in sight.) You are also free to search some 10,000 pages of additional regulations to determine if the fluctuating definitions of the terms "State" and "United States" are clarified anywhere else in the Code of Federal Regulations. Happy hunting!

The only way out of this swamp is to rely on something *other than* the murky gyrations of conflicting, mutually destructive semantic mishmash. That something is The Fundamental Law: Congress can only tax the Citizens of foreign States under special and limited circumstances. Congress can only levy a direct tax on Citizens of the 50 States if that tax is duly apportioned. Congress can only levy an indirect tax on Citizens of the 50 States if that tax is uniform. These are the chains of the Constitution. Read Thomas Jefferson.

The historical record documents undeniable proof that the confusion, ambiguity and jurisdictional deceptions now built into the IRC were *deliberate*. This historical record provides the "smoking gun" that proves the real intent was deception. The first Internal Revenue Code was Title 35 of the Revised Statutes of June 22, 1874. On December 5, 1898, Mr. Justice Cox of the Supreme Court of the District of Columbia delivered an address before the Columbia Historical Society. In this address, he discussed the history of the District of Columbia as follows:

> In June 1866, an act was passed authorizing the President to appoint three commissioners to revise and bring together all the statutes .... **[T]he act does not seem, in terms, to allude to the District of Columbia, or even to embrace it .... Without having any express authority to do so, they made a separate revision and collection of the acts of Congress relating to the District, besides the collection of general statutes relating to the whole United States.** Each collection was reported to Congress, to be approved and enacted into law .... [T]he whole is enacted into law as the body of the statute law of the United States, under the title of Revised Statutes as of 22 June 1874. ...
>
> [T]he general collection might perhaps be considered, in a limited sense as a code for the United States, as it embraced all the laws affecting the whole United States within the constitutional legislative jurisdiction of Congress, but **there could be no complete code for the entire United States, because the subjects which would be proper to be regulated by a code in the States are entirely outside the legislative authority of Congress**.
>
> [District of Columbia Code, Historical Section]
> [emphasis added]

More than half a century later, the deliberate confusion and ambiguity were problems that not only persisted; they were getting worse by the minute. In the year 1944, during Roosevelt's administration, Senator Barkley made a speech from the floor of the U.S. Senate in which he complained:

> Congress is to blame for these complexities to the extent, and only to the extent, to which it has accepted the advice, the recommendations, and the language of the Treasury Department, through its so-called experts who have sat in on the passage of every tax measure since I can remember.
>
> Every member of the House Ways and Means Committee and every member of the Senate Finance Committee knows that every time we have undertaken to write a new tax bill in the last 10 years **we have started out with the universal desire to simplify the tax laws and the forms through which taxes are collected. We have attempted to adopt policies which would simplify them.**
>
> When we have agreed upon a policy, we have submitted that policy to the Treasury Department to write the appropriate language to carry out that policy; and **frequently the Treasury Department, through its experts, has brought back language so complicated and circumambient that neither Solomon nor all the wise men of the East could understand it or interpret it**.
>
> [Congressional Record, 78th Congress, 2nd Session]
> [Vol. 90, Part 2, February 23, 1944, pages 1964-5]
> [emphasis added]

You have, no doubt, heard that ignorance of the law is no excuse for violating the law. This principle is explicitly stated in the case law which defines the legal force and effect of administrative regulations. But, ambiguity and deception in the law **are** an excuse, and the ambiguity in the IRC is a major cause of our ignorance.

Moreover, this principle applies as well to ambiguity and deception in the case law. Lack of specificity leads to uncertainty, which leads in turn to court decisions which are also void for vagueness. The 6th Amendment guarantees our right to ignore vague and ambiguous laws, and this must be extended to vague and ambiguous *case* law. In light of their enormous influence in laying the foundations for territorial heterogeneity and a legislative democracy for the federal zone, The Insular Cases have been justly criticized, by peers, for lacking the minimum judicial precision required in such cases:

> The Absence of Judicial Precision. -- Whether the decisions in the Insular Cases are considered correct or incorrect, it seems generally admitted that **the opinions rendered are deficient in clearness and in precision, elements most essential in cases of such importance.** Elaborate discussions and irreconcilable differences upon general principles, and upon fascinating and fundamental problems suggested by equally indiscriminating *dicta* in other cases, complicate, where they do not hide, the points at issue. **It is extremely difficult to determine exactly what has been decided; the position of the court in similar cases arising in the future, or still pending, is entirely a matter of conjecture. ...**
>
> It is still more to be regretted that the defects in the decision under discussion are by no means exceptional. From our system of allowing judges to express opinion upon general principles and of following judicial precedent, two evils almost inevitably result: our books are overcrowded with *dicta*, while *dictum* is frequently taken for decision. Since the questions involved are both fundamental and political, in constitutional cases more than in any others the temptation to digress, necessarily strong, is seldom resisted; at the same time it is strikingly difficult, in these cases, to distinguish between decision, *ratio decidendi*, and *dictum*. Yet because the questions involved are both extensive and political, and because the evils of a *dictum* or of an ill-considered decision are of corresponding importance, **a precise analysis, with a thorough consideration of the questions raised, and of those questions only, is imperative. The continued absence of judicial precision may possibly become a matter of political importance; for <u>opinions such as those rendered cannot be allowed a permanent place in our system of government</u>.**
>
> [15 <u>Harvard Law Review</u> 220, anonymous]

The average American cannot be expected to have the skill required to navigate the journey we just took through the verbal swamp that is the Internal Revenue Code, nor does the average American have the time required to make such a journey. Chicanery does not make good law. The rules of statutory construction fully support this unavoidable conclusion:

> ... [I]f it is intended that regulations will be of a specific and definitive nature then it will be clear that **the only safe method of interpretation will be one that "shall suppress the mischief**, and advance the remedy, and to suppress subtle inventions and evasions for the continuance of the mischief ...."
>
> [Statutes and Statutory Construction, by J. G. Sutherland]
> [3rd Edition, Volume 2, Section 4007, page 280 (1943)]

The U.S. Supreme Court has also agreed, in no uncertain terms, as follows:

> ... [K]eeping in mind the well settled rule that the citizen is exempt from taxation unless the same is imposed by clear and unequivocal language, and that where the construction of a tax law is doubtful, the **doubt is to be resolved in favor of those upon whom the tax is sought to be laid.**
>
> [Spreckels Sugar Refining Co. v. McLain]
> [192 U.S. 397 (1903), emphasis added]

> In the interpretation of statutes levying taxes it is the established rule not to extend their provisions, by implication, beyond the clear import of the language used, or to enlarge their operations so as to embrace matters not specifically pointed out. **In case of doubt they are construed most strongly against the Government, and in favor of the citizen.**
>
> [United States v. Wigglesworth]
> [2 Story 369, emphasis added]

On what basis, then, should the Internal Revenue Service be allowed to extend the provisions of the IRC **beyond the clear import of the language used**?

On what basis can the IRS act when **that language has no clear import**?

On what basis is the IRS justified in enlarging their operations so as **to embrace matters not specifically pointed out**? The answer is tyranny. The "golden" retriever has broken his leash and is now tearing up the neighborhood to fetch the gold. What a service!

Consider for a moment the sheer size of the class of people now affected by the fraudulent 16th Amendment. First of all, take into account all those Americans who have passed away, but who paid taxes into the Treasury *after* the year 1913. How many of those correctly understood **all** the rules, when people like Frank R. Brushaber were confused as early as 1914?

Add to that number all those Americans who are still alive today and who have paid taxes to the IRS because they thought there was a law, and they thought that law was the 16th Amendment. After all, they were told as much by numerous federal officials and possibly also their parents, friends, relatives, school teachers, scout masters and colleagues. Don't high school civics classes now spend a lot of time teaching students how to complete IRS 1040 forms and schedules, instead of teaching the Constitution?

Donald C. Alexander, when he was Commissioner of Internal Revenue, published an official statement in the Federal Register that the 16th Amendment was the federal government's general authority to tax the incomes of individuals and corporations (see Chapter 1 and Appendix J). Sorry, Donald, you were wrong. At this point in time, it is impossible for us to determine whether you were lying, or whether you too were a victim of the fraud.

Just how many people are in the *same general class* of those affected by the fraudulent 16th Amendment? Is it 200 million? Is it 300 million? Whatever it is, it just boggles the imagination. It certainly does involve a very large number of federal employees who went to work for Uncle Sam *in good faith*.

It is clear, there is a huge difference between the area covered by the federal zone, and the area covered by the 50 States. Money is a powerful motivation for all of us. Congress had literally trillions of dollars to gain by convincing most Americans they were *inside* its revenue base when, in fact, most Americans were *outside* its revenue base, and remain outside even today.

This is deception on a grand scale, and the proof of this deception is found in the Code itself. It is no wonder why public relations "officials" of the IRS **cringe in fear** when dedicated Patriots like Godfrey Lehman admit, out loud and in person, that they have read the law.

It is quite stunning how the carefully crafted definitions of "United States" do appear to unlock a Code that is horribly complex and deliberately so. As fate would have it, these carefully crafted definitions also expose perhaps the greatest fiscal fraud that has ever been perpetrated upon any people at any time in the history of the world.

It is now time for a shift in the wind.

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Reader's Notes:

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