



Constitutional Republic – 50 states

Constitution is law of land
“The Constitutional United States”

District of Columbia

Constitution not law in Federal Territory
“The Statutory United States”

HISTORY & LEGISLATIVE INTENT OF SIXTEENTH AMENDMENT

AUTHENTICATED U.S. GOVERNMENT INFORMATION GPO

- Federal Income Tax is a Direct Tax & requires the Rule of Apportionment to be imposed
- Sixteenth Amendment **Unconstitutional** without Rule of Apportionment
 - Article 1 Section 2 & 9 - U.S. Constitution
 - Pollock v. Farmer’s Loan & Trust Company, 157 U.S. 429 (1895)
- Sixteenth Amendment **NOT** imposed due to omission of Rule of Apportionment
- Sixteenth Amendment **not require Apportionment** for Federal Jurisdiction
- Levy of the Federal Income Tax via **Sixteenth Amendment Imposed**

LEGISLATIVE INTENT OF THE SIXTEENTH AMENDMENT

- Sixteenth Amendment **levied only upon** National Government territorial jurisdiction
 - Congressional Record, United States Senate, June 16, 1909, pages 3344-3345
 - *“USSC held federal income tax to be a direct tax and therefore **not within the Power of the Federal Government to impose unless apportioned.**”*
 - *“The decision of the Supreme Court **deprived the National Government** of a power, by reason of previous decisions of the court; it was generally supposed that Government had.”*
 - *“I therefore recommend to the Congress that both Houses, by a two-thirds vote, shall propose an amendment to the Constitution conferring the power to levy an income tax upon the National Government without apportionment among the States in proportion to population.”*
- Statutory **“United States”** Federal Income Tax imposition & for IRS jurisdiction
 - *“United States”* means only the **District of Columbia** – IRC 7408 (d)
 - “United States” jurisdiction defined as DC & US Territories – 3C Am Jur 2d Sec 2689
- Who is born in United States and subject to United States Jurisdiction** – 3C Am Jur Sec 2689
 - *“A person born subject to the jurisdiction of the United States, for purposes of acquiring citizenship at birth, **if his or her birth occurs in territory over which the United States is sovereign...**”*