

The President's Advisory Panel of Federal Tax Reform
1440 New York Avenue N.W.
Washington, DC 20220

Dear Panel,

I would very much like to see you respond to the literature that all of you received from "We the People."

I would like to address the fourth item on your list for comments, "goals"

First, you should make sure that the tax that comes out, will be traceable to one of the taxing clauses of the original Constitution. If you follow that and Herbert Spencers warning enclosed, you will do a great public service.

As you are well aware the IRS claims that the sixteenth Amendment to the United States Constitution is their authority to tax we Americans. This panel needs to know the limits to the taxing power under the Constitution. To do that, you will have to determine what the sixteenth Amendment did to the original taxing clauses, and what authority was bestowed on congress.

The Income Tax was instituted after the sixteenth Amendment was passed in to law in 1913. The tax imposed by congress was challenged and the Supreme Court with Chief Justice White writing the opinion of the Court explained in fairly plain language exactly what it did. In *Brushaber v. Union Pacific RR*, 240 U.S. 1, Chief Justice White said that the sixteenth Amendment did not grant congress any new taxing powers. The Court told congress that they could tax incomes as an indirect excise tax. What this means, is that all three of the original taxing clauses are still in force and effect.

With that information your goals will have to fit within the exact limitation that the Constitution and the sixteenth Amendment have placed on your work.

Respectfully submitted,



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Wallace B. Britton
P.O. Box 60431
Las Vegas, Nevada 89160
1 (702) 792 - 2131