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PRESIDENT'S ADVISORY  
PANEL  
ON FEDERAL TAX REFORM

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The President's Advisory Panel on Federal Tax Reform  
1440 New York Avenue NW  
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Washington, DC 20220

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Dear Members,

In response to your request for input into our tax structure and problems, I submit a copy of a letter I recently sent to the IRS in response to their collection efforts. The points I bring out are basic facts that apply to all sovereign Americans. These principles may not be what you like, but they are true.

I appreciate your consideration.

.... The Supreme Court says that the taxing authority of Congress, is inherent in the governments status as a "sovereign."

"The power to tax is an incident of sovereignty and is coextensive with sovereignty." [Curry vs. McCanless, 307 U.S. 357)

The Supreme Court very clearly defines the extent of government sovereignty over objects subject to taxation.

"All subjects over which the sovereign power of a state extends, are objects of taxation; but those over which it does not extend, are, upon the soundest principles, exempt from taxation. This proposition may almost be pronounced self-evident."

"The sovereignty of a state extends to everything which exists by its own authority, or is introduced by its permission."

[M'Cullock v. Maryland, 17 U.S. 316, 429 [1819]

... who is the "sovereign" the government, or the individual? The Supreme Court has answered that question.

"...at the Revolution, the sovereignty devolved on the people; and they are truly the sovereigns of the country, but they are sovereigns without subjects...with none to govern but themselves; the citizens of America are equal as fellow citizens, and as joint tenants in the sovereignty. ....The sovereign, when traced to his source, must be found in the man." [2 U.S. 419 (Dall.) Chisholm, Ex'r. v. Georgia] (emphasis added)

... the principle of "delegated authority." This principle exists as a fact in any government activity or law. The authority for the revenue laws must come from some identifiable source. Under our Republican form of government that source can only come from the people.

"The question is not what power the Federal Government ought to have but what powers in fact have been given by the people."

[U.S. vs. Butler, 297 U.S. 1, 63]

The best example I can give you of this principle comes from Ezra Taft Benson, one time Secretary of Agriculture in the

Eisenhower administration and former President of the LDS (Mormon) Church.

"... The proper function of government, then, is limited to those spheres of activity within which the individual citizen has the right to act. ... It cannot claim the power to redistribute money or property nor force reluctant citizens to perform acts of charity against their will. ... No individual possesses the power to take another's wealth or to force others to do good, so no government has the right to do such things either. The creature cannot exceed the creator." [ Ezra Taft Benson, "The Constitution, A Heavenly Banner," p. 9] (emphasis added)

"Suppose (individual) 'A' wants another horse for his wagon. He doesn't have the money to buy one, but since (individual) 'B' has an extra horse, he decides that he is entitled to share in his good fortune. Is he entitled to take his neighbor's horse? Obviously not! If his neighbor wishes to give it or lend it, that is another question. But so long as (individual) 'B' wishes to keep his property, (individual) 'A' has no claim to it.

If 'A' has no power to take 'B's property, can he delegate any such power to the (government)? No! Even if everyone in the community desires that 'B' give his extra horse to 'A', they have no right individually or collectively to force him to do it. They

cannot delegate a power they themselves do not have. [Ezra T. Benson from an address, *The Proper Role of Government*; p. 130, 131] (emphasis added)

If the right does not exist in the sovereign, it cannot be delegated or given to another. The fundamental principle is, "No man has the right to take another man's property." And since;

"[t]he right never existed, ... the question whether it has been surrendered, cannot arise." [*M'Cullock v. Maryland*, 17 U.S. 316, 430]

The Supreme Court has also stated;

"Every man has a natural right to the fruits of his own labor, as generally admitted; and no other person can rightfully deprive him of those fruits, and appropriate them against his will...." [*The Antelope*, 23 U.S. 66 [1825]] (emphasis added)

Please note that the Supreme Court states that I have a "natural right" to the "fruits of (my) labor," or wages and that the government (no person) can take them against my will.

... the legislative powers delegated to the federal government ... are spelled out in the Constitution. This is found in Article I, section 8, clause 17 which in part states;

"To exercise exclusive Legislation ... over all Places purchased by the Consent of the Legislature of the State ..."