

PRESIDENT'S ADVISORY
PANEL
ON FEDERAL TAX REFORM
Charles Robinson

11146 Vance Jackson #903
San Antonio, Texas 78230

(210) 694-2731

(210) 694-2731

robinson.charles@sbcglobal.net

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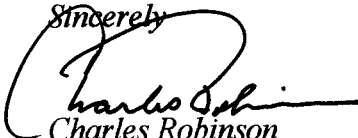
*The President's Advisory Panel on Federal Tax Reform
1440 New York Avenue NW, Suite 2100
Washington, DC 20220*

Dear Chairperson and Panel Members,

The above senders information is who I am. But I would like to tell you what I am. I'm a sixty-four year old retired soldier, who gave this country twenty-four years of loyal service. Only to find out that I lost the freedoms to which that service was rendered. I'm also a beaten man, who could fill a thousand page book of the wrongs done to me by the Internal Revenue Service. I'll only give you the highlights. I've been fighting the IRS for twenty years and paid a very high price in trying to protect my rights. Its cost me a home, a marriage, over sixty thousand dollars in my retirement pay, filed chapter 7 and my health. Still I have over 150,000 dollars in tax liens against me. I paid taxes on every dollar I ever made, by being withheld by my employer. They now leave me along, because they know I have nothing else they can get.

Through duress, deceit and just plain lies they win another feather for their hat. They have defeated a once proud American, who now has lost respect for the government he once proudly served.

Its to late for me, but may this will help my comrades now serving to get more justice than I, if they ever deal with the IRS. Please conceder the attached comments.

Sincerely

Charles Robinson
Ret. U.S. Army

Charles Robinson (Individual)

26 February 2005

Being limited to five pages will only touch the surface of the problem. However I'll do my best to cover as much as possible. GENERAL STATEMENT : U.S.C. 26 Internal Revenue Code and the implementing Code of Federal Regulations for the average laymen is as ambiguous as it gets. The use of legal definitions and terminology leaves the "non-legalese" in the dark. That along with the fraud and deceit of deliberately removing parts of the same from the 1939 IRC to the 1954 IRC, with out amendments showing their removal. General Construction Co., 269 U.S. 385 (1926)- "A statute which either forbids or requires the doing of any act in terms so vague that man and women of common intelligence must necessarily guess at its meaning and differ as to its application, violates the first essential of due process of law". When this happens according to law the statute becomes null and void. Regardless how you write or rewrite any law if the proper checks and balances is not enforced on its enforcers, that law is useless. When any enforcer is not held responsible for what he or she does, there is no law. The legal avenues that a citizen is offered is more duress. He or she is told if we think your argument is not to our liking we're going to fine you up to 25,000.00 dollars if you missed any administrative remedies and another 10,000.00 dollars for our time, this is not justice, but pure tyranny in its lowest form.

Comments question # 1, complexity of wordage used:

1. "Employee" (26 U.S.C. § 3401(c))- " For purpose of this chapter, the term "employee" includes an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or

more of the foregoing. The term "employee" also includes an officer of a corporation."

2. Corresponding regulation, 'Employee' (26 CFR § 31.3401(c)- "the term "employee" includes officers and employees, whether elected or appointed, of the United States, a State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency or Instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a corporation." Also (26 CFR § 31.3401(c) - 1(c) states, " Generally, physicians, lawyers, Dentists, veterinarians, contractors, subcontractors, public stenographers, auctioneers, and others who follow an independent trade, business, or profession, in which they offer their services to the public, are not employees." CONCLUSION: Just who is an employee, liable for taxes to be withheld by the employer ?

3. " Includes" and "Including" (26 U.S.C. § 7701(c))- " The terms 'include' 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." This would, at first glance, seem to say that these words are used in the Code in an expansive way, not a limiting way. (However, if you Carefully analyze this " definition," you discover that it is a classic example of " double-talk." It Really doesn't say ANYTHING !) They want you to think these words are expansive in nature. The words " includes " and " including " when used in the Tax Code, DO NOT mean that other things can be included or added arbitrarily, but rather the definition is limited to the items listed in the law. The Treasury definition published in the Federal Register confirms this:

Treasury Definition 3950, Vol 29, January-December, 1927, pgs. 64 and 65 defines the words as -

"(1) To comprise, comprehend, or embrace...(2) To enclose within; contain; confine...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 ' is obviously used in the sense of its synonyms, comprising; comprehending; embracing. "

CONCLUSION: How would you read, "Gross Income" (26 U.S.C. § 61) ? Is this Deceit ?

4. "Income" (not defined in 26 U.S.C. or 26 CFR) Why ? Because the Supreme Court in Eisner v. Macomber, 252 U.S. 189, 207, 40 S.Ct 189, 9 A.I.R.1570 (1920) "that Congress, can-not by legislation or the Internal Revenue Code, define "income". Two years earlier the Supreme Court in Doyle v. Mitchell Brothers Co. 247 U.S. 179, 185, 38 S.Ct. 467 (1918) "income" had been defined to mean "corporate profit" of federally chartered corporations, not state corporations, within the meaning of the U.S. Constitution." Now comes **fraud** - For years, IRS publication #525, entitled "Taxable and Nontaxable Income," has acknowledged that wages and salaries are not "income." It states: "wages and salaries are the main source of income for most people." In the court decision Graves v. People of the State of New York ex rel O'Keefe, 59 S. Ct 595 (1939), the U.S. supreme Court ruled that a source of income is not income, and the source is not subject to income tax. In that decision, the court stated: " A tax on income is not economically or legally a tax on its source." However wages, salaries, commissions, and tips (source of money for natural persons) are considered to be "income" for and individual when listed on a IRS tax return form, even if they aren't classified as "income" by the Constitution. In the still standing decision of Brushaber v. Union Pacific Railroad Company, 240 U.S. 1, the Supreme Court ruled that the federal income tax cannot be imposed as a direct tax. The Court

ruled that income tax can be Constitutional only as a indirect tax (excise) tax. The Court said, “ In order for there to be “income” there must be profits or gains received in the exercise of a privilege grant by government. CONCLUSION: Based on the above how does the IRS define “gross income” and “taxable income” out side the law?

COMMENTS question #2, Aspects of the tax system that are unfair:

1. The largest percentage of Tax Liens and Garnishments is on the retired military of this country, because of the Federal Administrative Offset Program, 31 U.S.C. § 3711. The main reason for this is not that our retired military doesn't obey the law, but IRS collections find them the easier to File a lien against and garnishment, no due process, just take it and when you finish paying use you can file a lawsuit for any wrong we may have done. This is a disgrace the way IRS goes after military retirees to up their collection percentages, be cause with any other citizen there is a due process procedure that they must follow and requires a court order, but not so with the retired military. CONCLUSION: Does our Government really honor our soldiers or is this just another take away, that we were promised for our services to this nation?

2. If taxes are for all citizens as the IRS would like for you to believe, then why is it written for foreign income and aliens. If I wrote a law for all citizens in Texas I wouldn't have 90% of it talk about Washington D.C. and territories. Would you ?

3. IRS applies penalties and interest to taxes owed for failure to file a tax return, where as a tax return Form 1040, is not required by law. Stated in Federal Register on September 11, 1946, part II, section 1, page 177A-39 and page 177A-41, “ If a W-2 Form is filed, you are not required to file a Form 1040. This was reconfirmed in the trail transcript of US v. Sandra L. Craft (case #

00-18310, when Chief Justice Rehnquist and the U.S. Attorney (Kent Jones) discussed, that there is no statute that makes it a crime for “ failure to file “ an income tax return: Quote “ I’m not familiar with a statute that makes it a crime by itself “...” but the fact that you didn’t file...frankly...its my impression that, that would not by itself be a crime.”

..on page 6 lines 20-25 of the transcript Rehnquist(one of the most powerful men in our country) said “ We’d better not let the word get out...we’ll keep it just among ourselves.”

..and have the nerve to laugh about it ! CONCLUSION: How do you think that makes the thousands of citizens feel, that has had money and property extorted from them by the IRS ?

COMMENTS question #4, Goals of the panel:

Come up with a U.S. Code 26, that is understandable by those who must abide by it, make it fair, hold both tax payer and IRS agent responsible for their actions, have it with in the authority of the Constitution of the United States of America. CONCLUSION: Most Americans do not mine paying taxes. What they do mine is FRAUD, LIES, and the like of DUE PROCESS of the law.

