

## Research Paper – 26 CFR vs. Internal Revenue Code Book 68A

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In United States Statute law, **there is only 26 CFR, also called Title 26** ( Title 26 can **only be legally used** in reference to These documents) The IRS deliberately uses the Title 26 **phrase** in many **other documents** referencing the Book 68A, entitled “Internal Revenue Code” to delude every one that somehow Book 68A is somehow Codified Statute Law, which it is not. The Book 68A itself does not reference itself as Title 26 or 26 U.S.C., because it is neither. None of the other documents of all kinds, lists, pamphlets, indexes, instructions booklets, and forms, **are a part** of any Statute Law, so can be invented, reinvented, changed, and worded any way the **IRS General Counsel** lawyer wants, with no requirement of any kind to be truthful, accurate, pertain to any law or clause of a Law **which the wording suggests**. This is why the Book 68A was never made Positive Statute Law, because if it was, it could only be changed by Congress, with a Public Law amendment. The Phrase “ **Published as Statutes at Large** “ is **legalese disinformation** to make regular people believe that somehow it is a kind of a Statute. The so called Statutes at Large is the precursor NARA **archive system**, which consists of **all documents recorded into the Federal Register**, including non-binding resolutions, treaties, private bills ( non of which are “ Codified Law “ ), and every other bit of rubbish included in the Congressional Record by Senators and Congressmen after hours to get it into the Public Record. It does not make anything a Statute Law, **only records it** into the archives. **Codified Statute Laws** are created per the requirements of 1 USC section 204.

For the USDJ to cite elements of the IRC Book 68A as “ 26 U.S.C. is a **felony** under 18 USC 241 for Conspiracy against Civil Rights, a **felony** under 18 USC 1018 False Writings and Fraud ( letters of Indictment are Certified as correct under Penalty of Perjury by the lawyer issuing them ), a **felony** under 18 USC chapter 73 Obstruction of Justice. Any reference which has 4 digits or less is from the IRC, Book 68A, not 26 CFR.

Example: they say someone violated section 7402 of 26 U.S.C.; which is erroneous, as there is no 26USC, only 26 CFR, and the IRC Book 68A, and the 26 CFR elements would be numbered 1.7402, except there is no section in Statute Law corresponding to IRC 7402, and if there was, it would be in **27 CFR** where all of IRC Subchapter A falls.

**All USC and CFR’s are Subject Matter Specific.** It is Illegal to attempt to assert that a 27 CFR statute has anything to do with 26 CFR Taxes, or activities. The Supreme Court has already ruled on this: *Gould v. Gould, 245 U.S. 150. The Government in any agency, cannot apply or implicate that one portion of U.S. Code can apply to another U.S. Code section subject matter or application.*

**Title 26 is 26 CFR**, and available from the US Government Printing office, consisting of 20 bound volumes. 26 CFR is the only written documents which are **Codified as Positive Statute Law**. The IRC Book 68A is a **Reference Book**, of **IRS positions and interpretations** of what the Statute Law means. There is no Public Law passed by the US Congress which ever made the Book 68A into positive Codified Statute Law, or assigned it the designation of 26 U.S.C. There is also NO Statute Law anywhere which gives the Internal Revenue Service, a Private Company, any authority to make any interpretations of the Codified Statute Laws, publish any interpretation as implementing Rules, collect any US Taxes, enforce any Laws, make any investigations, or make up any documents pertaining to 26 CFR Income Taxes. There are no provisions in 26 CFR for any criminal penalties for Income Tax violations, and no acts of violations defined.

The Book 68A, IRC is at best, classified as some kind of Administrative Rules for Internal IRS Administration, and **not one section is binding on US Citizens**, or applicable outside the Zone of Federal Exclusive Jurisdiction. ( District of Columbia, Guam, Puerto Rico, Samoa, and the other American offshore territories ) The IRS has no authority by any Statute **to interpret** the USC or CFR's **and publish** any Implementing Rules of their interpretations. No Rules of Implementation, such as the IRC Book 68A **can impose a Tax**, or authorize the IRS ( a Private collection company ) with any authority to assess, enforce, investigate, file complaints, issue summons, or seize anything from any US Citizen. If they feel a person owes the US Government a debt, they must file a Lawsuit in US District Court, win, and get a Court Order, per 28USC 3001, the Federal Debt Collection Procedures Act. Everything the IRS does violates several Statute Laws of the United States, and is clearly illegal.

The notes written in by hand in the attached pages are added by the researcher, to clarify the points made in this analysis research paper.

NOTE: The Key to all this disinformation published by the IRS is that no one has before published a Rosetta Stone document, cross-indexing the different Laws, IRC parts, other USC Sections, constitutional applied sections, and requirements of the Constitution on what authority the US Federal Government has, and does not have, and what constitutes the Zone of Exclusive Federal Jurisdiction. The US Federal Government has specifically NOT published any such reference document, because then any reasonably educated person could readily figure out the lies, disinformation, distortions, illegal and basically lawless behavior of the IRS, US District Courts, other Federal Agencies, illegal contractor agencies. How many persons know that the US Government has illegally chartered dozens of Private Military Corporations, or Private **for-profit** corporations which are nowhere authorized by Congress, or given any authority by any law to operate, have any authority over any person or organization and who rake off enormous profits straight into the pockets of politicians, judges, and insiders within their private inner-circle. Can the Government give a Private Company Contractor any Police Authority over US Citizens? Not by any statute on the Books **or the Constitution**.

Yet the Administration has usurped authority not granted in the constitution in every area of peoples lives. Federal US District Courts hold trials of citizens where **they have no authorized Subject Matter Jurisdiction**, and send innocent citizens to prison for crimes **which do not exist**, by Judges who are as crooked as a snake, and thumb their nose at the Constitution. It seems that Federal Judges have deemed it somehow legal to **give themselves authority to write new Law**, and extend their own Jurisdiction, despite the Laws, to what ever they want to do. Federal Judges refuse to allow the production of **actual Law documents** into Court Cases, both civil and criminal, and deny the Jury any contact with any oral arguments which present the actual law, or Supreme Court rulings. The Judges advise that they “will tell any jury what the Law is” yet there is **no Statute of any kind** giving the Judge this authority. They have given themselves the authority by case law rulings, which are based on individual Judge “feelings”, not Statute Law. The Statute Laws say the Judge can listen to the presented evidence, then Rule on whether the specific application: ( 1 ) is in conformance with the US Constitution ( 2 ) the application in a particular instance meets established criteria to have a case ( 3 ) the evidence presented meets the requirements to make an informed decision about (1) and (2).

USC1 part 204 is quite clear on how Congress passes **Public Laws**, then they are Codified into **Positive Statute Laws**, and published in the CFR books for all to see. There is no Statute provision for US District Court Judges to **write new law** where none has previously existed. Most Federal Judges have no clue about the actual law, and have a dozen Law Clerks who pick batches of rubbish from the documents submitted by the USDJ lawyers, add it together, and issue a lengthy ruling that is as mystifying as the Judges ignorance. 99 out of 100 Civil Cases never get to trial, as the defendant might get lucky and get a piece of evidence into the record or heard by a jury. The Judge believes he has the authority to accept any rubbish postulated by the USDJ as fact, deny the defendant any trial, negating his Constitutional Civil Rights, and **issue a summary judgment** in favor of the USDJ lawyers, especially when they are acting for the IRS. Few people know that the Federal Judges have decided they have the right to **EDIT** the court case documents, change anything in testimony or records which would show what a travesty occurred, or the USDJ violated the Actual Laws, and generally **then seal the documents** ( especially in criminal Tax cases ) to seriously hinder any appeal effort.

The IRC, Book 68A, is a Novel, postulated by Lawyers, to make all the rules in their favor, so that the Illegal fleecing of America by the Internal Revenue Service, a Private Company working as a collection agency illegally to provide funds to the 12 Private Banks making up the Federal Reserve Corporation, to fund deficit unbridled spending and use of US Taxpayer money to finance their highly profitable operations of the Federal Reserve and the 14 Largest Private Banks, owned by the same 12 mega rich families, mostly foreigners. **No part** of the IRC, Book 68A is **Codified Statute Law**, and no part is binding on United States Citizens, or applicable outside the enclave of Exclusive Federal Legislative Jurisdiction, which is **external** to the physical borders of the 50 individual States of the United States of America.



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*CFR "CODE OF FEDERAL REGULATIONS" ARE CODIFIED POSITIVE STATUTE LAW  
CFR'S ARE SUBJECT MATTER SPECIFIC*

Page #nara/cfr/templates/titleall.html December 17, 2004

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IRC, BOOK 68A, IS ADMINISTRATIVE RULES, IS NOT STATUTE LAW*