

Research Paper Jan 2006 Review of:

Book 68A Titled “ internal Revenue Code” Published by

Thomson / RIA for the Internal Revenue Service

Research Data Sources

This Research Review was conducted on the Following Data Sources:

The published Book 68A entitled the Internal Revenue Code
The Published Books (5) entitled the Federal Tax Regulations (CFR Volumes)
Individual Books printed by the United States Treasury Department (CFR and USC)
Hundreds of US Court and US Supreme Court Rulings on Statute Law and Applications
The Internal Revenue Manual (IRS)
Treasury Orders
IRS Internal Orders and Documents
US Department of Justice Manuals and Advisory Documents, including “Giglio Policy”
Presidential Executive Orders, and Implemented US Code Sections
Freedom of Information Act 5 USC section 552
Privacy Act of 1974
28 USC part 0, the United States Government Manual
USAM guidelines title 9 for the USDJ for Criminal Prosecutions

Findings Summary

1. **The Book 68A**, entitled the “ Internal Revenue Code “ is an **Interpretation Document**, postulated as a Book of IRS Interpretations of the actual Internal Revenue Code, contained in the CFR Regulations. It is not Statute Law, as claimed by the IRS. The Book 68A does not contain the Statute Required (1 USC 204) Citation of enactment into Law in Section 1.1-1 as required. The Book 68A may be considered as a Volume of Implementing Regulations, but **no Section** is Enacted Positive Statute Law. No section can be considered valid unless it is **directly supported** by Positive Statute Law. No section can exceed the CFR or USC authority, or subject matter. Public Laws passed by Congress are Subject Matter Specific, and the Implementing USC and CFR Sections remain Subject Matter Specific. References by the IRS and USDJ to the Book 68A as 26 U.S.C. are illegal, as no Public Law ever made the Book 68A into Positive Statute Law, or authorized it to be 26 U.S.C. Title 26 is the 20 volumes of 26 CFR printed by the GPO. The IRS uses these ruses to confuse everyone. There is No 26 U.S.C. The Collection of All USC Titles is called the **Code of Federal Regulations** (CFR).

2. **Implementing Regulations** are **not** Positive Statute Law, and **cannot by themselves Implement a Tax or give any authority to any person or agency**. Only Public Laws passed by the Congress, and Codified per 1 USC part 204 into USC Code or CFR sections can Implement a Tax. No Tax can be implemented by a finding from a US District Court using Case Law, where there was no Statute Law by U.S.C. or CFR specifically giving that authority on that Subject Matter . There is no alternate method of US Courts establishing Statutes into Positive Statute Law. No such authority is contained in 28 USC, and expressly is a violation of 28 USC part 372 (a).

Supreme Court: Sprecles Sugar Refining Co. v. McClain, 192 US 397, page 416

A Citizen is exempt from Taxation, unless the same is imposed by Statute in clear and unequivocal language.

This clearly defines that **only Public Laws** passed by congress, enacted into Positive Statute Law as USC or CFR can impose any Tax. **Implementing Regulations** by any agency of the Administration **do not have the Statutory Authority**.

3. **The Public Laws are Subject Matter Specific**, and the Positive Statutes implementing those Public Laws remain **Subject Matter Specific**. Implementing Regulations by any Governmental Agency or a Contractor cannot exceed the Specific Authority set down in the USC or CFR Statutes, and cannot be used for Subject Matter outside of the **Specific Subject Matter of the USC or CFR section** authorizing the Implementing Regulation. No Implementing Regulation by any Agency can be considered valid unless it is **directly supported** both by content, requirements, authority and subject matter by the USC or CFR Section authorizing it. No Agency can infer or administer one CFR requirement or Subject Matter for another CFR use or Subject Matter. This was definitely resolved by the Supreme Court in final Case Law:

Supreme Court: Gould v. Gould, 245 U.S. 150 (1917)

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.

Clearly, **27 CFR Sections cannot be used for 26 CFR sections application**. The USDJ cannot bring Criminal Charges against any Citizen for violation of any Book 68A section claiming that the Book 68A sections with penalties based and supported by 27 CFR apply to 26 CFR sections. The U.S. District Courts lack any Criminal subject matter Jurisdiction on 26 CFR issues, as there are no violations cited in 26 CFR for Income Taxes. Congress conferred **only Civil Jurisdiction** of 26 CFR issues in 28 USC 1340, and for good reason, as there are no Criminal Offenses identified in 26 CFR. The USDJ as officers of the District Courts lack authorization for investigation or prosecution of any Citizen for 26 CFR Criminal offenses, as the US District Courts lack subject matter

Jurisdiction. **The IRS lacks Subject Matter Jurisdictions** to make a Criminal Investigation of any Citizen for 26 CFR violations, as no Criminal Offenses are cited in 26 CFR for Income Taxes. They Illegally use 27 CFR Sections and say that the IRC Book 68A is statute Law as 26 U.S.C. Pure rubbish. The biggest Lie ever perpetrated in history. The IRS and USDJ cites Book 68A sections as Statute Law, which it is not.

4. There is no Provision in the 28 USC for the Criminal Prosecution of any Citizen for a **violation of Rules** postulated as Implementing Regulations by an Administration agency. Certain specific USC and CFR sections contain criminal and civil penalties, enforceable by US District court actions. **Where specific Authority is lacking** within the CFR or USC Positive Statute Law, **no actions are authorized** except by U.S. District Court actions, where the Courts have been given authority by the specific USC or CFR section. No fines, levys, penalties, seizures, or summons are permitted by **Administrative agencies** unless **backed by a Court Order** from a U.S. District Court. No U.S. District court may accept a Legal Action without specific Subject Matter authority, covered in USC or CFR Statute Law. No **Court Order can issue** except at the conclusion of an adversarial Public trial, per the 5 th amendment to the US Constitution requirements. (Due Process). The IRS lacks statutory authority to administer the Federal Tax system.

5. No **US Administration Agency can Levy civil fines** against a Citizen **on its own Authority**. The Internal Revenue Service (a private company) has no statutory Authority by any USC or CFR to access or collect any civil fines on its own authority (as no CFR or USC conveys such authority). No Statute in CFR or USC conveys any authority to the IRS to **make interpretations of Statute Laws or Issue Documents of Interpretations**. The Rules of Implementation, published by Agencies can be modified and new sections added **by approval of a Lawyer**, the General Council, **which cannot make Statute Law** (1 USC part 204). That is why **the Rules cannot Implement a Tax, give Authority** to an Agency, or **specify any criminal acts or penalties**. Only USC and CFR from Public Laws passes by the U.S. Congress have that authority.

6. The IRS says it is **Authorized and empowered** by the Internal Revenue Code, specifically sections 7801, 7802, and 7803, citing the Book 68A sections. **These sections are not supported by any CFR or USC section**, therefore **cannot authorize** any agency or be considered “ Law “. The corresponding sections in the CFR to the IRC Book 68A, which are found in the CFR elements published individually in books by the Treasury Department, and in summary form by Thomson / RIA as “ Federal Tax Regulations “, must conform exactly to the CFR version to be valid. Most of them which actually do have CFR or USC support for Book 68A sections, have extra elements added and different wording than the CFR or USC, which makes them invalid. **The Secretary of the Treasury** lacks the Statutory authority to make new Statute Law, modify CFR or USC existing Statute Law, and certainly no authority to convey such authority to others, especially a non-governmental Private Company. No statute Law authorizes the **permanent Privatization** of the Tax Administration of US Taxes. The current activities

violate 5 USC section 3109 which permits only Temporary and Intermittent Services by contractors to US Government Agencies. All rules of contract bidding were not done.

7. The Book 68A “ Internal Revenue Code “ is not the Internal Revenue Code cited for original issue in Public Law 951 in 1954, or cited in the revision Public Law 99-514 from the major revision in 1986. You have to learn to Read **what things really say** and do not say. Both Public Laws say that Book 68A may be published as volume 68A of the United States Statutes at Large, and “**Cited** as The Internal Revenue Code of 1954”, then **Cited** as “Internal revenue Code of 1986”, respectively. Neither public Law **Enacted** the Book 68A as Positive Statute Law, and the Book 68A lacks the statutory Citation into Law required. If the damn Book 68A was Statute Law, it would say CFR Number ## or USC Number ## in its opening page. All other books printed by the Federal Government, or authorized to be printed by a contractor, reference the USC or CFR Authority on the Cover, **and In the Statutory Citation**. No IRS document, booklet, book, pamphlet or document **references** any CFR authority. The book 68A is **NOT statute Law**, and cannot give any Agency authority, or **Impose ANY TAX**.

8. **1 USC part 204** is very clear on the **requirements for authorizing and implementing Public laws passed by Congress into Positive Statute Law as United States Code**. No person in the Government has authority to change USC sections, or implement new ones, only the US Congress. Rules are not enforceable as “ Law “. Agencies can only “ recommend “ fines as a **civil action**, and any enforcement must be done through the U.S. District courts, by an adversarial trial proceeding process, and Public Record actions. **This is codified** in 3 CFR 1988 per Executive Order 12630 and in 28 USC section 3001, Federal Debt Collection Procedure Act. **No forfeiture or seizure** can be taken *in rem, based on Admiralty Law*, which are not a military action on the High Seas, within the Zone of Federal Exclusive Jurisdiction. No Administration agency has any seizure authority unless specifically Implemented and Enumerated in USC or CFR Statute Law. No Federal Legislative Exclusive Jurisdiction exists within the physical borders of the 50 States. The IRC Book 68A has no authority on US Citizens outside the Zone of Federal Exclusive Legislative jurisdiction.

They are very clever, and have had 86 years to perfect the Lie that the IRC Book 68A is some kind of Statute Law, and get the crooked Federal Courts to declare “ somehow it must be” and absolutely block any admission into the case records of the actual Statute Laws, testimony by experts and scholars telling the truth, and Persecuting innocent Citizens (political Prisoners) in their **Courts which lack Jurisdiction**, with **Laws which do not exist**, by a private army of paid contractors whose sole function is to get money anyway they can, to pour into the coffers of the Private Banks called the Federal Reserve Banks, to pay on the massive Federal Debt. The entire Assets, public and Private of the entire United States of America was pledged as security in 1934 for the unlimited borrowing and issue of Fiat paper money, by a Congress and Administration which had **no Constitutional authority** to do so. The Federal reserve private banks have

a contractual Lien on every real property, assets, and the right of the people's fruits of their labor. Read the Emergency Banking Act which created the Federal Reserve System. Every mountain, every river, every farm, every factory, every tree and blade of grass, as well as the Labor of all citizens are pledged to the Foreign Mega Rich bankers.

See the available pages of Index for IRC Book 68A, marked up with which parts have CFR and USC supporting sections. **Note:** 46 % of those sections which show support, **are not accurate to the CFR and USC sections.** There is no requirement that the section title in the IRC have anything to do with the content, or the subject matter or content of the CFR. The IRC is a Volume of IRS Interpretations of what they feel the CFR should say and cover. The IRC, Book 68A is regularly changed by the Lawyer, General Council, for the IRS. Laws can only be changed by the Congress, hence the IRC is not Statute Law, only the Codified USC and CFR sections are Statute Law.

Do not copy the IRC Rosetta Stone pages to any court case, or transmit over the internet, as there may be some copyright issues claimed by the IRS. Statute Laws cannot be Copyrighted, by with RIA grossing \$ 8.5 Billion a year selling books, you never know.

Note: Most of the Sections in IRC Book 68A have no basis in US Code or CFR Sections. That means they are Administrative use sections, and have no authority for use outside the IRS. No US Citizen has any responsibility to consider any portion or Section of the IRC Book 68A as binding upon them. No part of the IRC has any authority outside of the Zone of Federal Exclusive Jurisdiction, which consists of the District of Columbia, Guam, American Samoa, Puerto Rico, and the other offshore territories and possessions. No part of the IRC Book has any effect or authority for Implementation within the borders of the 50 Sovereign States.

None of the Sections which say they Implement a Tax have authority to do any such thing. Only Statute Law in USC or CFR can Implement any Tax.

Nowhere in the Federal Documents system or publications is there a document like the attached marked up IRC Sections Index. They are completely terrified that the truth of their illegal Fraud scheme will be found out by the People. It took years of study and searching the hundreds of documents and court cases to determine the data of this cross-referenced Index, and the marked up Segment of the Parallel Authorities Index. These are the 2 most dangerous documents on the planet. Understanding the complexity and gravity of the scope and depth of the Criminal Fraud perpetrated by the IRS (a private company) and the United States Federal Government, can be an easy manner if you have a Rosetta Stone. Here it is.

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