

SUMMARY OF RESEARCH FINDINGS

USDJ AND IRS INVESTIGATIVE AUTHORITY

UNDER 26 CFR STATUTE LAWS

This research data was compiled over 2003 to 2007 using:

26 CFR Statutes

The Federal Tax Regulations 5 Books Summary by RIA: AKA “ Treasury Regulations”

The Book 68A – entitled The Internal Revenue Code (IRC)

US Treasury Orders, The Internal Revenue Manual

Commissioner of Internal Revenue – Commissioner Orders

General Council Order No. 4

Reorganization Plan No. 26 of 1950

31 USC (all sections and elements)

18 USC Criminal Offenses, USAM Guidelines for the USDJ

28 USC US Courts Rules and Procedures

SUMMARY RESULTS FINDINGS

1. **Public Laws** are passed by the U.S. Congress. The requirements of these Public Laws are **codified into U.S. Code Regulations**, and are published as Codified Laws in the collection known as the **Code of Federal Regulations (CFR)**. Per the Constitution, and enactment Laws in the Code itself, 1 USC section 204 this is the only way that “ Law “ is written into the Statutes. The Administrative Branch of the U.S. Government implements **administrative regulations** of application to implement the published U.S. Code. These are administrative only, and are not “ Law “, and **the Administrative Regulations cannot exceed the exact requirements as set out in the CFR**, and cannot **amend or extend** the subject matter set out in the CFR Statutes.

2. The **Internal revenue Service**, a Private Collections Company, was not created by any Act of the U.S. Congress. Most Federal Corporations are created by Act of Congress, with the Authority, Jurisdiction, responsibilities, structure, and retained oversight set down **specifically in the Statute, and enacting US Code sections**. There is NO U.S. Code section authorizing or enabling the Internal Revenue Service to provide services, oversight and collections of U.S. Federal Taxes, investigations, or to submit any actions for **26 CFR** taxes to the USDJ for prosecution. There is no Treasury Order to the IRS giving this authority. All criminal violations shown in the IRC Book 68A are contained in 27 CFR.

3. There are **NO** Law violations cited, no offenses against the United States cited, and no penalty sections contained within 26 CFR **as pertains to Income Taxes**. The CFR Books of Federal Tax Regulations only address “ Corporate “ income Taxes, for taxation on Corporate Profits. There is no Jurisdiction cited in 28 USC for 26 CFR Personal Income Tax offenses.

4. The Federal District Courts were given **ONLY Civil Jurisdiction** of 26 CFR issues by Congress, codified in 28 USC sections 1340 and 1346. **The US District Courts have no Subject Matter Jurisdiction for Criminal 26 CFR issues**. The US District Courts cannot give themselves Jurisdiction by **Case Law**, where no legislative Authority was given in the first instance. No statute Law in the USC or CFR makes the Internal Revenue Code, Book 68A, Statute Law. The official version in the CFR Books of the Federal Tax Regulations, are Statute Law. The Book, 68A, was authorized by public Law 591 in 1954 to be issued as a **Reference Document**, of **Interpretations** in implementation Requirements. Public Law 591 did **NOT** make the Book “ Internal Revenue Code “ into Statute Law. The Book, 68A, lacks the statutory citations for enactment into Law. The version in the 20 books of Federal Tax Regulations 26 CFR in section 1.1-1 does contain the required citation of enactment into Law. There is no provision in the USC or CFR for **administrative regulations** to enact new “ Law “, or authorize activities beyond the USC and CFR authorizations. The IRC (Internal Revenue Code”, in Book 68A (a novel) or in the books entitled Federal Tax Regulations cannot be cited in any legal document or in printed books, or pamphlets, as 26 USC because **it is not**. No Public Law by Congress ever made the IRC codified as 26 USC. To make such a citation openly violates 18 USC 1018, 18 USC 241, and Presidential Executive Order 12630. Judges are violating 28 USC 372 (a). 26 CFR is the only Statute Law.

5. Therefore: **The Internal Revenue Service**, a Private Company, **cannot be authorized by the Internal Revenue Code** (either version) to take any actions, conduct any Investigations, issue Summons, file any writs, liens, seizures, force compliance, or take actions of any kind **by Force** against an American Citizen. The applicability of any Administrative Regulation is limited to the Zone of Federal exclusive Jurisdiction.

6. Therefore: **The USDJ as officers of the US District Courts, lack subject matter jurisdiction** to perform any investigations, issue any letters of indictment, summon anyone before a Grand Jury, or prosecute any Citizen for an alleged offense against 26 CFR. The US District Court lacks **Subject Matter Jurisdiction** for any **Criminal Offenses** against 26 CFR. There are **no identified criminal offenses** in 18 USC as regards Income Taxes, or any violations of 26 CFR elements. Any USDJ lawyer who submits a Return of Information document of indictment against a citizen for an alleged 26 CFR offense is knowingly and willingly violating 18 USC 241 Criminal Conspiracy Against Rights, 18 USC 1018 False Writings and Fraud, 18 USC Chapter 73 Obstruction of Justice, and Presidential Executive Order 12630, which are all Felony offenses. Citing the Internal Revenue Code, specifically sections supported by only 27 CFR for alcohol, tobacco, and firearms offenses commits the same offenses just listed. Citing the Internal Revenue Code (Book 68A) as 26 USC to

secure an indictment by Fraud, alleging to a Grand Jury in **Sworn Testimony** that (1) the US District Courts have Jurisdiction for Criminal Prosecution of a 26 CFR offense. (2) knowingly advising the grand Jury that sections of violations supported by 27 CFR can be used for a 26 CFR subject matter (by concealing the law that they cannot be used in that manner). (3) alleging to the Grand Jury that they can indict someone (a citizen) for a Felony Crime citing no CFR or USC violated, using Administrative Regulations (not true). (4) that Conspiracy charges to violate an Administrative Regulation (IRC) or (Treasury rulings, TD's) where the subject matter (within 26 CFR) is not an indictable offense.

7. USDJ is fully aware that **Supreme Court rulings** stand as the definitive court findings, and that the issue involved is **settled forever** in the lower US District Courts, and that **the Government is Bound** by the **Supreme Court decisions**. The USDJ is fully aware of:

Spreckles 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 ruling clearly prohibits the Government from alleging that an Administrative Regulation, or regulations not passed by Congress, can Impose any Tax on a US Citizen. The Internal revenue Code (Book 68A) **cannot Impose a Tax**. The IRS assertion that the IRC Imposes an Income Tax on Individual Persons is pure rubbish.

8. The USDJ is fully aware that 27 CFR sections **cannot be used** for allegations or criminal provisions against 26 CFR subject matter.

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.

Since there **are no criminal violations or penalty clauses in 26 CFR**, the USDJ cites the penalty and criminal provisions in the 27 CFR supported sections of the IRC (Book 68A) In their documents, and presentations to Grand Juries and the Courts. The Internal Revenue Code (Book 68A) is **not** stand-alone Statute Law. No section is valid as a reference unless directly supported by USC or CFR section, word for word. Sections added by the Special Council (a lawyer) for the IRS are administrative, and carry no force as Law.

9. Federal Jurisdiction. **The Zone of Federal Jurisdiction**, where the U.S. Federal Government has **exclusive legislative authority**, is within the District of Columbia, Guam, Puerto Rico, American Samoa, and the other American Offshore Territories and possessions, and under Admiralty law (established by International Treaty) the territorial waters off the continental coasts (Federal Zone) outside of the territorial waters controlled by the states (state zone waters). **No Federal Legislative Jurisdiction** lies within the physical borders of the 50 states. The constitution allows for Federal Jurisdiction to “ Regulate Commerce “ between the several states, but gives no Federal Jurisdiction to Commerce totally **within a**

state. Within this subject matter delegation, Federal rules, Laws, and Jurisdiction can **not** be applied within the 50 states physical borders to regulate commerce. This authority has been usurped illegally by the US Congress, and the US District Courts.

Federal Jurisdiction can only be applied with written permission from the State Government, for designated Federal Forts, Magazines, Interstate Waterways, and needful buildings. By Treaty, the US Federal Government has jurisdiction on safety and regulation of Aircraft in flight over the United States. **The US Government has no legislative authority** to assess any Income Tax on individual citizens within the 50 states, who are not subject to Federal authority because of conducting business in interstate commerce.

Final Synopsis

The U.S. District Courts are holding Illegal prosecutions of Citizens with trials where the Court has **no Subject Matter Authority** established by the U.S. Congress and codified into **Positive Statute Law**. The courts are openly denying due Process per the Constitution 5th amendment, by refusal in allowing the defendant in the sham trial to submit any data of actual laws, documents showing the lack of Jurisdiction, documents disclosing collusion and **illegal activities by the USDJ and Court**, and refusal to require the indictments to be correct per the statutory requirements, and refusing to force the USDJ to answer the questions submitted by the defense concerning **actual law sections and jurisdiction**.

The Private Company, **Internal revenue Service**, acting as a Permanent Contractor (not authorized by 5 USC 3109 (b)), acting **without Statute Authority** by USC or CFR, is **illegally imposing multiple Taxes** on citizens without authority, illegally making **interpretations** of Statute Law without authority, illegally issuing documents for which they have no authority (Public Law 94-455 in 1976), illegally making investigations for which they have no authority, assessing Administrative Fines against citizens **without a hearing** (see 5th and 14th amendments to the Constitution and Presidential Executive Order 12630), and making **Illegal Referrals** for prosecution of citizens on 26 CFR violations (which there are none). **This is an on-going criminal enterprise** under 18 USC 241, 18 USC 1018, and Presidential Executive Order 12630 (3 CFR 1988), and the RICO statutes 18 USC 225.

The United States Treasury Department is **complicit** in the crimes, as the Federal Tax Regulations books (used to supervise the IRS with internal regulations) have not been updated to conform to the Acts of Congress Public Laws since 1976, except portions which work in the favor of the IRS. Even Public Law 94-455 passed in 1976 which **severely limited the authority of IRS employees** in the issuance of documents has not been incorporated (30 years). The Treasury Secretary has issued Treasury Orders conveying authority to administer the US Tax Laws to the Commissioner of Internal Revenue (a Government employee) but **no Treasury Order has ever been issued** conveying any authority on the Internal Revenue Service, a Private Company.

The USDJ continues to cite the Internal revenue Code (IRC Book 68A) as 26 USC, which it is not. There is **no** 26 USC, only 26 CFR. So citizens are prosecuted with **Rules** not Law, by a USDJ with **no subject matter authority** to hold investigations or make prosecutions, by US Courts with no **Subject Matter Jurisdiction for a 26 CFR prosecution**. Read 18 USC 241.

ALL the key sections in the IRC for enforcement actions are supported only by **27 CFR**, and **ALL the key sections** which the IRS cites give them the authority for their illegal activities are without **USC or CFR Foundation** and support. The IRS continues openly seizing citizens assets and violating their rights openly in defiance of 28 USC 3001, the Federal Debt Collection Procedures Act. (**a court order is required**)

IRC (Book 68A) Sections with **no foundation or support authorization** in USC or CFR: 861, 862, **3403, 3404**, 3501 thru 3510, 6700, 6702, 6703, 6704 thru 6716, 6721 thru 6724, Subchapter C, all 6751, **7201 thru 7206**, 7215, **7801, 7802, 7803, 7806 thru 7811**, 7852, 7871 thru 7803, 9802 thru 9816, and 313 other sections. These sections, with no foundation in USC or CFR Statute Law are at best **Administrative** (Internal) use only, and as they are not Statute Law, and **have no binding affect** on United States Citizens.

USAM guidelines Title 9 for the US Justice Department specifically state that any Indictment **must** contain the Elements of the Offense, and **Cite the Specific Statute violated**. A Conspiracy has evolved, however, wherein USDJ lawyers use guidance per USAM 9-105.750, and a special consulting group to subvert and skirt the requirements for prosecutions under IRC sections 7201 and IRC 7206 (which have no USC or CFR foundation) by false reference to the IRC as 26 U.S.C. and wording in Indictments which **does not conform to the Citation requirements** of a lawful Indictment, omitting any **Citation** to any USC or CFR section violated. The US District Courts illegally accept the substandard indictment, without Citations, and **collude to Obstruct Justice** and deny the defendant his due process rights. There are no criminal offenses identified in 26 CFR.

The Supreme Court is loaded with Justices who were previously USDJ Lawyers, then US District Court Judges, then Appellate Court Judges, **wherein they were part** of the larger conspiracy. The Supreme Court effectively blocks any corrective action of the Illegal activities by simply denying all **writs of Certiorari** which involve Income Taxes, or IRS abuse and Illegal activities, effectively denying Justice to Citizens on a grand scale. The Supreme Court is fully aware that they would have to **find the activities Unconstitutional**.

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