

SINS OF THE STATE

A red outline of the Great Seal of the United States, featuring an eagle with wings spread, holding an olive branch and arrows, with a shield on its chest and a constellation of stars above its head.

An Address to the People of Texas
Regarding the Great Generational Betrayal:

Congress' Coup d'etat
and Establishment
of a Totalitarian Dictatorship.

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Forward

In January of 1993 I embarked on a journey of inquiry into the underlying authority of the “State”¹. I had no idea where this journey would lead, nor that it would consume so much of my time, energy, and thoughts.

In December of 2005 I closed the book on that 12-year journey. I then took 4 months off from work to further my studies, and to ponder: What next?

Within 3 months (March 2006) I was provided with the answer through a very disturbing dream –the interpretation of which was that the time has come for the oppressive fourteenth amendment to end. The extent of my knowledge regarding that amendment was minimal, having to do with its questionable ratification and the second class of United States citizenship that Congress established therein.

With even more focus and commitment than that which possessed me throughout the previous 12 years, I embarked on this new journey, the results of which you are about to read.

There may be some who believe that they know all there is to know about the fourteenth amendment, for volumes have been written about it and the point in time of its alleged ratification.

However, it is doubtful that those few truly understand that, under the guise of saving the Union, the states in union under the Constitution were destroyed; or equally, that under the guise of freeing the slaves, the whole nation was enslaved. This was and remains the underlying purpose for the creation, defense, and ongoing maintenance of Congress’ fourteenth amendment “citizen of the United States” and all that it established therein. The amendment therefore represents a complete, but unlawful reversal, and revision of the hierarchical governance established by and through the Constitution. In other words the fourteenth amendment represents a monstrous and veiled coup d’etat, which is explained in stark and verifiable detail herein.

For these reasons it would therefore be wise for all students of the fourteenth amendment to continue reading, for doing so will most assuredly provide an expanded understanding of that amendment and how and why it produced the system of bogus commercial law that has become a great burden upon the backs of the American people. This part of my journey at an end, I am completely satisfied and contented with the results, as I am sure you the reader will likewise be.

¹ By “State” is meant the apparatus pretending to be the Government of the United States, and that of Texas.

THE TIME HAS COME...	1
PART 1. CONSTITUTIONAL RULE OF LAW.....	5
A. THE ARTICLE VI OATH FOR CIVIL OFFICERS; THE OATH FOR UNIFORMED SERVICES.....	5
B. THE MEANING AND SIGNIFICANCE OF THE PHRASE “THIS CONSTITUTION.”.....	6
C. COMMON-LAW PRINCIPLES OF THE CONSTITUTION’S LANGUAGE; CONSTITUTIONAL AND STATUTORY CONSTRUCTION.....	7
D. FIFTH AMENDMENT DUE PROCESS OF LAW.	7
E. EFFECT OF USURPING THE CONSTITUTION.	9
PART 2. CONGRESS’ COUP D’ETAT: FROM A REPRESENTATIVE REPUBLIC TO A TOTALITARIAN DICTATORSHIP IN 77 YEARS.....	10
A. 1862 – CONGRESS’ FIRST UNOFFICIAL RE-CONSTRUCTION ACT OF BETRAYAL AND TREASON AND ITS “REVOLUTIONARY EFFECT ON OUR FORM OF GOVERNMENT.”.....	10
B. 1864 – CONGRESS’ SECOND UNOFFICIAL RE-CONSTRUCTION ACT OF BETRAYAL AND TREASON LAYS THE GROUNDWORK FOR THE DESTRUCTION OF THE STATES UNITED BY AND UNDER THE CONSTITUTION.17	
C. 1866 – CONGRESS’ THIRD AND FINAL UNOFFICIAL RE-CONSTRUCTION ACT OF BETRAYAL AND TREASON REGARDING ITS FRAUDULENT “CITIZEN OF THE UNITED STATES”.....	23
D. UNITED STATES CODE DEFINES TOTALITARIAN DICTATORSHIP.....	28
PART 3. CONGRESS’ ANTI-CONSTITUTIONAL FOURTEENTH AMENDMENT GIVES RISE TO FEDERALIZATION OF U.S. CORPORATIONS AND WORKERS.....	30
A. THE FEDERALIZATION OF CORPORATIONS.....	30
B. THE FEDERALIZATION OF WORKERS.....	32
PART 4. THE EXTINGUISHMENT OF THE COMMON LAW AND THE FABRICATION AND PRESERVATION OF SUBSTANTIVE LAW.....	34
BURDEN OF PROOF.....	40

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Forward regarding judicial opinions quoted herein.

For reasons that will be made apparent herein, namely that the People are always the final arbiter of the law, I do not assign much weight to judicial opinions, judicial precedence and the like, particularly from 1860 forward. Rather, I rely on my gift of reason and discernment as the final authority in determining the validity of any law, rule, order, etc., and this is as it should be. However, there are occasions when certain judicial opinions offer expanded clarity that I believe will be of benefit to the reader. It is for this reason only that I make mention of them.

The time has come...

The time has come to begin preparations for bringing forth our new world order – our new paradigm. However, before focused thought can be devoted to such a great task, the walls in your minds regarding the ill-perceived legitimacy of the present system that rules over us must be torn down.

To demonstrate that ours is no longer a limited representative government as originally established by and through the Constitution for the United States, but is a system that is foreign to the organic Constitution and Laws of the United States and of the several states of the American union, it is necessary to revisit our history. By doing so it will be shown how our natural right to liberty and “government of, by and for the People” spoken of by Abraham Lincoln in his Gettysburg address has been stolen from us, first through the deceit and betrayal by those who would ‘represent’ the People, and finally, through our own ignorance, by voluntarily consenting to an absolute and definable condition of slavery and servitude, all the while believing ourselves to be a free People.

The part of history to which I refer is the period of the Civil War, Reconstruction, and the militarily enforced ratification of the so-called fourteenth amendment: So-called because what Congress accomplished therein can only be described as a complete reversal and revision of that which was originally established within the organic Constitution.

The underlying facts surrounding that period of our history, which span approximately 16 years, evidence a war against the states and limited representative government, and the constitutional establishment of a congressionally engineered totalitarian dictatorship within the fourteenth amendment.

The main focus of this address, Part 2, explores in detail three specific legislative acts, seditious in their very nature, which Congress enacted during their “Civil War”, and prior to their notorious Reconstruction Acts. These seditious “unofficial re-construction acts” are highlighted with bold emphasis in the following chronology of events so that the reader may fully appreciate where these subversive legislative acts fall in relation to other events of that time. This brief chronology will thereby expose undeniably that Congress began their covert and rebellious plan for de-construction of America’s constitutional system of limited representative government within the very first year of their war.

Mar 30, 1861 “An Address to the People of Texas” (reference link to follow) put forth by the Representatives of Texas, giving warning that, under the pretence of freeing the slaves, the actual intention of the incoming Lincoln administration was to enslave a whole nation, an ominous warning that will be proven herein to have been made manifest, not necessarily by Lincoln, but by Congress.

Apr 4, 1861 The War begins. Lincoln’s stated objective was to preserve the Union.

Jul 22, 1861 House Resolution adopted, followed three days later by the Senate’s nearly identical resolution, to wit, with emphasis:

“Resolved, That the present deplorable civil war has been forced upon the country by the disunionists of the southern States now in revolt against the constitutional government and in arms around the capital; that in this national emergency Congress, banishing all feeling of mere passion or resentment, will recollect only its duty to the whole country; that this war is not prosecuted upon our part in any spirit of oppression, nor for any purpose of conquest or subjugation, nor purpose of overthrowing or interfering with the rights or established institutions of those States, but to defend and maintain the supremacy of the Constitution and all laws made in pursuance thereof, and to preserve the Union, with all the dignity, equality, and rights of the several States unimpaired; that as soon as these objects are accomplished the war ought to cease.” House Journal, 37th Congress, 1st Sess. Pg. 123 ; and Senate Journal, 37th Congress, 1st Sess. pg. 91.

- Jul 1, 1862** **The first unofficial re-construction act of betrayal and treason** passed just under 1 year after the above resolution was adopted, and entitled: “An Act to provide Internal Revenue to support the Government and to pay Interest on the Public Debt.” Hidden within this “Act” is the rebellious subversion of the Constitution’s meaning for “person”. This will be shown to be the most likely source for the Supreme Court declaring that corporations are persons under the 14th amendment, thereby giving corporations constitutional rights and protections.
- Dec 8, 1863 President Lincoln issues his politically motivated “Proclamation of Amnesty and Reconstruction” (“Ten Percent Plan”). Arkansas and Louisiana fulfill conditions of the Plan in 1864, but Congress refuses to seat their elected representatives. Such refusal is in direct conflict with Article IV, section 4 of the Constitution which mandates: “The United States shall guarantee to every State in this Union a Republican Form of Government...”; and in further conflict with Article V which mandates “that no State, without its Consent, shall be deprived of its equal Suffrage in the Senate.” Congress rejects Lincoln’s plan stating that it was too lenient. Such refusal indicates that Congress’ House Resolution of July 1861 was merely propaganda.
- Jun 30, 1864** **The second unofficial re-construction act of betrayal and treason**, likewise entitled: “An Act to provide Internal Revenue to support the Government, to pay Interest on the Public Debt, and for other Purposes.” Hidden within this “Act” is the rebellious subversion of the Constitution’s meaning for “state”, which ultimately led to the destruction of their independent and autonomous character, preserved through the 10th Amendment, by making the states “completely subject” to Congress, rather than the reverse.
- July 02, 1864 Congress passes the Wade-Davis Bill which is much more strict than Lincoln’s Plan, and which Lincoln pocket vetoed. This is a further indication that Congress’ resolution of July 1861 was nothing but propaganda.
- Nov 12, 1864 “RESOLUTIONS Of the State of Texas, concerning peace, reconstruction, and independence” whereby the Representatives of Texas gave warning that, under the pretence of saving the Union, the actual intention of the Lincoln administration (more properly Congress) was to destroy the states in union. As to how this was accomplished see again the 1864 Internal Revenue Act above, which will be proven within this document.
- Apr 9, 1865 The War ends with Lee’s surrender to U.S. Grant at the village of Appomattox Court House, Va.
- Apr 14, 1865 Lincoln assassinated just weeks after his 2nd inauguration of Mar 4, 1865. Therefore, we will never know if he would have fulfilled his intent to show forgiveness and leniency towards the southern States. Furthermore, inasmuch as he died before Congress’ War ended, and inasmuch as the facts herein shall prove that Congress destroyed the states in union, the inscription on the Lincoln Memorial, quoted below, professes a lie.
- “IN THIS TEMPLE AS IN THE HEARTS OF THE PEOPLE FOR WHOM HE SAVED
THE UNION THE MEMORY OF ABRAHAM LINCOLN IS ENSHRINED FOREVER.”
- May 29, 1865 President Johnson announces his plan for reconstruction, modeled somewhat after Lincoln’s plan. Most of the states began compliance with the plan, implemented when Congress was in recess.
- Jun 13, 1865 With the exception of Texas, Johnson’s Presidential Proclamation restored all the Confederate States to their proper positions as States in the Union.
- Dec 6, 1865 The Republican Congress rejects President Johnson’s plan and refuses to seat the southern representatives and senators. Yet again, further indication that Congress’ resolution of July 1861 was bogus, and in violation of Articles IV and V of the Constitution.

April 2, 1866 Presidential Proclamation² announcing that the insurrection in the State of Texas has been completely and everywhere suppressed and ended. Because of its importance as relates to this work, I quote one sentence from that proclamation, with emphasis.

“And whereas, the President did in the same proclamation further declare, that the Constitution of the United States provides for constituent communities only as States, and not as Territories, dependencies, provinces, or protectorates.”

Pondering these words it seems as if President Johnson was either seeking to reassure the states regarding their concerns, as for example, those expressed in the Nov 12, 1864 “RESOLUTIONS Of the State of Texas” cited above, or he was sending a message to Congress with possible knowledge of its intent to conquer and subjugate the states.

Apr 9, 1866 **The third unofficial re-construction act of betrayal and treason entitled:** The “Civil Rights Act of 1866”. The “citizen” of this “Act” was constitutionalized in the 14th amendment as the “citizen of the United States.” However, what many have failed to comprehend, and which is explained herein, is that the focus should not be the “citizen” of the amendment, but rather, that under the guise of creating a national citizenship, Congress overthrew the Constitution and established itself as paramount and dominant over the states, rather than derivative and dependant thereupon as per the Constitution.

June 13, 1866 Congress proposes the 14th amendment. Exercising their constitutional right per Article V of the Constitution Virginia, the Carolinas, Georgia, Alabama, Florida, Arkansas, Mississippi, Louisiana and Texas vote against ratification.³

Mar 2, 1867 Faced with ratification failure, Congress passed over President Johnson’s vetoes three “Reconstruction Acts” from March 2, 1867 through July 19, 1867 declaring the southern State governments to be illegal.⁴ Following are excerpts of President Johnson’s veto message to Congress regarding its first Reconstruction Act. All brackets and emphasis have been added.

“The military is being used to coerce the people into adopting principles and measures that they are opposed to , and which they have an undeniable right to exercise their own judgment.” [Note: A right pursuant to Article V regarding amending the Constitution.]

“The bill is without precedent and without authority, in palpable conflict with the Constitution, and utterly destructive to those principles of liberty and humanity for which our ancestors on both sides of the Atlantic have shed so much blood and expended so much treasure.”

“The purpose and object of the bill is to change the entire structure and character of the State governments and to compel them by force to the adoption of organic laws [14th amendment], and regulations, which they are unwilling to accept if left to themselves. If they do not form a constitution with prescribed articles in it and afterwards elect a legislature, which will act upon

² Source: Acts of the Thirty-ninth Congress, Sanger, George P., ed. the Statutes at Large, Treaties and Proclamations of the United States of America from December, 1865, to March, 1867.... Vol. XIV. Boston: Little, Brown, And Company, 1868, pp. 814-817.

³ Over the years a few in government have stepped forward with sound evidence regarding the unconstitutional manner in which the 14th amendment was ratified. For example: On June 13, 1967 U.S. Rep. John Rarick (D-Louisiana) read into the U.S. Congressional Record (page 15641) House Concurrent Resolution 208 of the Louisiana Legislature urging the Congress to declare that amendment illegal. He also submitted an informative and well-annotated treatise on the illegality of that amendment, which had been prepared by Judge Lander H. Perez, of Louisiana. See also the Supreme Court for the State of Utah in the case of Dyett v. Turner 439 P2d. 266, 267 (1968); State v Phillips, 540 P 2d 936 (1975). For a more detailed account of how the 14th amendment was forced upon the People, see Articles in 11 S.C.L.Q. 484 and 28 Tul.L.Rev. 22.

⁴ 14 Stat. 428 Chap. 153; 15 Stat. 73, Chap. 70; Forty-First Congress, Sess. I. Chap. 30; Forty-First Congress, Sess. II. Chap. 39.

certain measures in a prescribed way [subjugation], neither blacks nor whites can be relieved from the slavery, which the bill imposes upon them”.

Observation: Clearly, the People of Texas found themselves in a “Catch 22” situation – Slavery under military rule, or self imposed slavery through ratification of the 14th amendment. Although Texans chose the former, the slavery that the bill, and ultimately the 14th amendment, imposed upon all races remains to this day.

“The bill denies the legality of the governments of ten of the States which participated in the ratification of the [thirteenth] amendment to the Federal Constitution abolishing slavery forever and practically excludes them from the Union. [Therefore] their concurrence can not be considered as having been legally given, and the important fact is made to appear that the consent of three-fourths of the States - the requisite number - has not been constitutionally obtained to the ratification of that amendment, thus leaving the question of slavery where it stood before the amendment was officially declared to have become a part of the Constitution.”

“Both Houses of Congress, in July, 1861, declared in the form of a solemn resolution that the war was and should be carried on for no purpose of subjugation, but solely to enforce the Constitution and laws, and that when this was yielded by the parties in rebellion the contest should cease, with the constitutional rights of the States and of individuals unimpaired. This resolution was accepted by the friends of the Union in the South as well as in the North as expressing honestly and truly the object of the war. On the faith of it many thousands of persons in both sections gave their lives and their fortunes to the cause. To repudiate it now by refusing to the States and to the individuals within them the rights which the Constitution and laws of the Union would secure to them is a breach of our plighted honor for which I cannot voluntarily become a party.”

Mar 23, 1867 Congress passes its second “Reconstruction Act.” In his veto message to Congress regarding this “Act,” which pertained to elections for state constitutional conventions, President Johnson described them as “mock elections, supported only by the sword”, and further stated.

“All this legislation proceeds upon the contrary assumption that the people of each of these States shall have no constitution, except; such as may be arbitrarily dictated by Congress, and formed under the restraint of military rule.”

Note 1: The present 1876 Texas Constitution, which will be examined further herein, is the end result of that arbitrarily dictated by Congress.

Note2: It has been reported that Johnson quietly accepted Congress’ Reconstruction Acts after Congress’ failed attempt to impeach him.

1877 In the months following the election of 1876, Republican and Democratic leaders secretly hammered out a compromise to resolve the election impasse and address other outstanding issues.

To the four million former slaves in the South, the Compromise of 1877 was the “Great Betrayal”. Republican efforts to assure civil rights for the blacks were totally abandoned. It would not be until the 1950s that any significant move to restore their rights would surface again. Upon completion of this address the reader will come to understand that the underlying purpose of the 14th amendment was to implement a central government with complete subjugation of the states and People to Congress. That accomplished, the rights of

black citizens were no longer a concern, and the “Great Betrayal” became a betrayal of all races within the nation.

Forward to Part 1.

Inasmuch as the People are the final arbiter of the law, and inasmuch as this work raises sound constitutional challenges regarding specific legislative acts, sections of the United States Code, the Code of Federal Regulations, and the Texas Codes, certain crucial knowledge of the Constitution is essential so that said legislative acts, regulations, and codes can be properly examined as to their constitutionality. The purpose of Part 1 therefore is to provide that essential knowledge of the Constitution.

Part 1. Constitutional Rule of Law.

A. The Article VI oath for Civil Officers; the oath for Uniformed Services.

Pursuant to clauses 2 and 3 of Article VI of the Constitution for the United States all United States Senators and Representatives, and the Members of the several State Legislatures, and all executive and judicial Officers, both of the United States and of the several States, “shall be bound by oath or Affirmation, to support this Constitution, any Thing in the Constitution or Laws of any State to the Contrary notwithstanding.”

Reason alone establishes the accuracy of the following definition for “support.”

Support, n. 5. In general, the maintenance or sustaining of any thing without suffering it to fail, decline or languish. Daniel Webster’s Dictionary (1828). [Emphasis added]

Maintain, v.t. [L. manus and teneo.] 1. To hold, preserve or keep in any state or condition; to support; to sustain; not suffer to fail or decline. Daniel Webster’s Dictionary (1828).

It will be revealed herein that Congress and the state legislatures have deceived the People by consistently employing a long-standing scheme of legislatively re-constructing words and phrases that are key components of the Constitution’s framework, thereby subverting their fundamental meaning, state, or condition. Accordingly, those representatives have failed to maintain their oath to “support” the Constitution as mandated by Article VI.

Such intentional subversion is a direct cause of the overthrow of the Constitution, our inherent right to self-governance, the corruption of our laws, the abrogation of our liberty, and the theft of our property and wealth, all of which has resulted in the havoc and spoliation we are witnessing today all across the land. It is for these reasons that a proper understanding for “support” is crucial.

Consider the following Supreme Court validation of the Article VI oath.

“We are oath-bound to defend the Constitution. This obligation requires that congressional enactments be judged by the standards of the Constitution. When it appears that an Act of Congress conflicts with one of these provisions, we have no choice but to enforce the paramount commands of the Constitution. We are sworn to do no less.” [Emphasis added] Ch. Justice Warren in *Trop v. Dulles*, 356 U.S. 103 (1958).

Defend, v.t. 4. To vindicate; to assert; to uphold; to maintain uninjured, by force or by argument, as, to defend our cause; to defend rights and privileges; to defend reputation. [Emphasis added] Daniel Webster’s 1828 Dict.

When courts refuse to enforce the “standards and paramount commands of the Constitution”, as they are sworn to do, then such enforcement falls to the People, assuming we truly live under a government “of, by, and for the people”. However, the weakness of the Constitution is that it lacks clearly expressed provisions providing for the exercise of such authority by the People, or for that matter, any authority whatsoever for the People to exercise. As a consequence of such weakness, our

fate lies in the hands of our representative rulers, moral or immoral as the case may be.

It is also important to point out that said oath likewise binds all administrative agents and agencies of the three branches of the Government, for if it did not it would be a simple matter for the government to openly usurp the Constitution via such agents or agencies.

It is the oath or Affirmation to the organic Constitution as clarified herein and to no other that I shall presume those bound by such oath have sworn. I herewith accept and bind them to said oath.

The oath that those in the military must take, codified at 5 USC Sec. 3331, is in conformity with that mandated by the Constitution, with the exception of the following wording.

"...that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same...So help me God."

Let me be clear on the issue of this oath: It is specifically an oath to "support" the Constitution's limited representative government and the autonomy of the People and states respectively as expressed within Amendments IX and X/⁵, without suffering that constitutional framework to fail, decline or languish, and this against all enemies, foreign and domestic.

It is true that the military is made subject to civil authority by the Constitution, but only so long as such authority operates within the framework of the Constitution. Failing this oath-bound duty (specifics revealed herein), then the military's duty to such civil authority automatically ceases by oath. This is true because the military oath, like that of Article VI, is an oath to the express framework of the Constitution, and not to an individual or group of individuals. And, the military's duty to the principal of the constitutional compact, the People, never ceases.⁶

B. The meaning and significance of the phrase "this Constitution."

Article VI, clause 2 of the Constitution commands: "This Constitution, and the Laws of the United States which shall be made in Pursuance thereof...shall be the supreme Law of the Land...any Thing in the Constitution or Laws of any State to the Contrary notwithstanding."

According to the 1828 edition of Daniel Webster's Dictionary, the definitive adjective "this" denotes "something that is present or near in place or time, or something just mentioned." Inasmuch as the Constitution would not have been ratified by the state conventions without the addition of the ten "further declaratory and restrictive clauses" known as the "Bill of Rights"⁷, "this Constitution" can only mean the Constitution through the first ten amendments as it was made effective ("present or near in place or time") on December 15, 1791 by the conventions of delegates chosen by the People of the several states.

By demanding that the "Bill of Rights" be made a part of the Constitution before they were willing to ratify it, the People effectively established themselves to be the principal source of law and authority upon which the Constitution was established. Additionally, the People secured therein-historical principles derived from the common-law regarding restraints upon government and the security of persons and property.

Accordingly, it is within the strict parameters of "this Constitution" as ratified by the People in 1791 that one shall find the "standards and paramount commands" to which all laws, treaties, and acts

⁵ For well documented articles on the Ninth and Tenth Amendments by Professor Kurt T. Lash, Professor of Law and W. Joseph Ford Fellow, Loyola Law School, Los Angeles. B.A., 1989, Whitman College; J.D., 1992, Yale Law School see "The Lost Original Meaning of the Ninth Amendment" available at <http://www.utexas.edu/law/journals/tr/abstracts/83/83lash1.pdf>; "The Lost Jurisprudence of the Ninth Amendment" available at http://www.utexas.edu/law/journals/tr/assets/archive/v83/issue3/lash_2.pdf; and "The Original Meaning of an Omission: The Tenth Amendment, Popular Sovereignty and 'Expressly' Delegated Power" available at http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1000087

⁶ The People as the principal of the constitutional compact will be covered in more detail in Part 2C.

⁷ See Kurt T. Lash, *Rejecting Conventional Wisdom: Federalist Ambivalence in the Framing and Implementation of Article V*, 38 AM. J. LEGAL HIST. 197, 215-21 (1994) (which details the Anti-federalists arguments demonstrating the need for a 2nd constitutional convention).

of all public officers, both of the United States and of the several states, must conform by oath. Therefore, wherever the Constitution for the United States is mentioned herein it shall mean “this Constitution” as ratified by the People in 1791.

C. Common-law principles of the Constitution’s language; Constitutional and statutory construction.

Article VI of the Constitution mandates that all laws shall be in pursuance of the Constitution. Therefore, if one does not know how to read and interpret the Constitution, then how can one properly read, interpret, and ascertain if laws are in fact made in pursuance of the Constitution? How can one know if the laws that they have been prosecuted under, or may become prosecuted under, are constitutionally valid? How can one properly defend against suits, or know if his/her lawyer has properly defended them? How can one determine if the oath has been violated? How can order be maintained in society if the People remain ignorant or passive about the fundamental law that supposedly springs from them?

Common-law principles of Constitution’s language.

“The Constitution must be read and interpreted in the light of the common-law principles of history, which were familiarly known to its framers. The Constitution was written to be understood by the voters; its words and phrases were used in their normal and ordinary, as distinguished from technical meaning. The Constitution should be read according to the natural and most obvious import of the framers, without resorting to subtle and forced construction for the purpose of limiting or extending its operation.”⁸ [Emphasis added.]

Constitutional and statutory construction.

“A cardinal rule in dealing with written instruments is that they are to receive an unvarying interpretation, and that their practical construction is to be uniform.” [Emphasis added.] Cory et al. v. Carter, 48 Ind. 327, 335 (1874) citing Judge Cooley’s work Constitutional Limitations (1868), page 54.

“The practical construction must be uniform. A constitution does not mean one thing at one time and another at some subsequent time.” [Emphasis added.] Chief Justice Thomas Cooley’s work “The General Principles of Constitutional Law”, 3rd. ed. (1898), pp. 386-387.

“The Constitution is a written instrument. As such, its meaning does not alter. That which it meant when it was adopted, it means now.” [Emphasis added.] South Carolina v. United States, 199 U.S. 437, 448 (1905).

“It is elementary law that every statute is to be read in the light of the constitution. However broad and general its language, it cannot be interpreted as extending beyond those matters which it was within the constitutional power of the legislature to reach.” [Emphasis added.] McCullough v. Com. of Virginia, 172 U.S. 102, 112 (1898).

D. Fifth Amendment due process of law.

Over the course of many decades hundreds of thousands of People have suffered the loss of

⁸ 16 AmJur 2d. Constitutional Law § 78; United States v. Wong Kim Ark, 169 U.S. 891, 893 (1898); Martin v. Hunter's Lessee, 1 Wheat 304; Gibbons v. Ogden, 9 Wheat 419; Brown v. Maryland, 12 Wheat 419; Craig v. Missouri, 4 Pet 10; Tennessee v. Whitworth, 117 U.S. 139; Lake County v. Rollins, 130 U.S. 662; Hodges v. United States, 203 U.S. 1; Edwards v. Cuba R. Co., 268 U.S. 628; The Pocket Veto Case, 279 U.S. 655; (Justice) Story on the Constitution, Fifth ed., Sec 451; Cooley's Constitutional Limitations, 2nd ed., p. 61, 70.

their property through the anti-constitutional scheme known as “legislative due process”. This so-called due process is utterly contrary to Fifth Amendment due process of the common-law. Because of the extensive reach of the IRS, many have and continue to suffer the consequences of this legislative abomination known in the tax code as Collections Due Process (CDP). This fraud will be more thoroughly covered and exposed herein.

Therefore, the importance of truly understanding and internalizing the Fifth Amendment due process of the common-law principals below cannot be understated. Failing this, one will most assuredly fail at protecting one’s property.

“No person shall...be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use without just compensation.” Fifth Amendment – Constitution for the United States

The below quotes are from “The Constitution of the United States of America – Analysis and Interpretation” prepared by the Congressional Research Service pursuant to Public Law 91-589, signed into law Dec. 24, 1970. Pay particular attention to the facts stated therein: That it is not within the power of the legislature to enact ‘due process of law’ (i.e., IRS due process), and that the Fifth Amendment acts as a restraint on all three branches of government.

(Page 1138) “...the term ‘by law of the land’ was equivalent to ‘due process of law’, which he [Coke] in turn defined as ‘by the due process of the common law,’ that is, ‘by the indictment or presentment of good and lawful men...or by writ original of the Common Law.’”

(Page 1139) Scope of Guaranty. – “It is manifest that it was not left to the legislative power to enact any process which might be devised. The article [Fifth Amendment] is a restraint on the legislative as well as on the executive and judicial powers of the government, and cannot be so construed as to leave Congress free to make any process ‘due process of law’ by its mere will. [Emphasis ad brackets added.]

And;

The Act of January 26, 1787, II Laws of the State of New York 344–345 confirms the “deposit of history” for due process of law; that it must be by the law of the land, or the judgment of one’s peers through presentment and indictment according to the rules of the common law. Possessed by ‘precise technical import’, due process of law” can never be referred to an act of legislature.” [Emphasis added.]

Justice Story, adding to due process of law’s “deposit of history”, stated that it requires “presentment and indictment, and being brought to answer thereto, by due process of the common law. So that this clause in effect affirms the right of trial according to the process and proceedings of the common law.” 2 Joseph Story, Commentaries on the Constitution of the United States 1789 (5th ed. 1905)

In the case of *Pennoyer v. Neff*, 95 U.S. 733 (1877) quoted below, the Supreme Court explains that due process of law means notice and opportunity to be heard before a court of competent jurisdiction.

“Whatever difficulty may be experienced in giving to those terms [due process of law] a definition which will embrace every permissible exertion of power affecting private rights, and exclude such as is forbidden, there can be no doubt of their meaning when applied to judicial proceedings. They then mean a course of legal proceedings according to those rules and principles [of the common-law] which have been established in our systems of jurisprudence for the protection and enforcement of private rights. To give such proceedings any validity, there must be a tribunal competent by its constitution-that

is, by the law of its creation-to pass upon the subject-matter of the suit; and, if that involves merely a determination of the personal liability of the defendant, he must be brought within its jurisdiction by service of process within the State, or his voluntary appearance." [Brackets and emphasis added.]

For a tribunal to be competent by its constitution necessarily means that the constitution under which it was created must be in harmony with the organic common-law principals embodied within the Constitution for the United States and those constitutions of the pre-fourteenth amendment state constitutions; otherwise the tribunal and any proceeding thereof has no standing in law.

The reader will soon come to realize that the foundational and historic principals embodied within the organic Constitution for the United States, and those of the pre-fourteenth amendment state constitutions have been overthrown. Consequently there are no competent tribunals, either of the United States, or of a state.

The Fifth Amendment and the Pennoyer ruling quoted above speak to "private" property and "private" rights respectively. The evidence presented herein effectively demonstrates that those historic "private" principals embodied within that amendment have been overthrown and replaced with mere congressionally created privileges called "rights". As for example, consider the following, which will be made more emphatically clear further within this document.

"The ownership of all property is in the State; individual so-called "ownership" is only by virtue of Government, i.e., law amounting to mere user: and use must be in accordance with law and subordinate to the necessities of the State." Senate Document No. 43, 73rd Congress, 1st Session, March 9, 1933

The following clearly points out that the first essential of "due process of law" begins with the very construction of statutes.

"...a statute which either forbids or requires the doing of an act in terms so vague that men of common intelligence must necessarily guess at its meaning and differ as to its application would necessarily violate the first essential of due process of law." *Connally v. General Construction Co.*, 269 U.S. 385 (1926).

This concern for vagueness goes back to the writings of one of the "founders", Samuel Adams, cited in the below Supreme Court case.

"Vague and uncertain laws, and more especially Constitutions, are the very instrument of slavery." *Oregon v. Mitchell*, 400 U.S. 112, 263 (1970). 3 Samuel Adams, *The Writings of Samuel Adams* 262 (Harry A. Cushing ed. 1904).

Inasmuch as this document exposes the legislative scheme of re-constructing words and phrases of the Constitution, the vagueness doctrine explained above is an important factor of due process of law.

From the above sources a four-pronged test for due process of law emerges. 1. Clarity of the meaning and application of constitutions and statutes. 2. Presentment and indictment according to the rules of the common law. 3. An opportunity to be heard by a tribunal competent by its constitution. 4. Orderly proceedings according to the common law.

E. Effect of usurping the Constitution.

The following summarizes what natural reason concludes regarding a violation of any provision of the Constitution.

"United States Government officer may be sued only if he acts in excess of his statutory authority [which must be in harmony with the Constitution] or in violation of the Constitution for then he ceases to represent government." [Brackets and emphasis

added.] U.S. v. Stewart, 234 F.Supp. 94 (1964)

“All laws which are repugnant to the Constitution are void.” Marbury v. Madison (1803)

“Both the English and the Founders regarded ‘usurpation’ or subversion of the Constitution as the most heinous of impeachable offenses.” 3 James D. Richardson, comp. Messages and Papers of the Presidents 73 (1889–1905)

Part 2. Congress’ Coup d’etat: From a Representative Republic to a Totalitarian Dictatorship in 77 Years.

As explained in the beginning of this address, the following congressional acts (“A”, “B” and “C”) were enacted prior to the much-publicized Reconstruction Acts of 1867, and represent the very foundation of Congress’ Civil War era coup d’etat⁹, and the setting up of a congressional totalitarian dictatorship.

A. 1862 – Congress’ first unofficial re-construction act of betrayal and treason and its “revolutionary effect on our form of government.”

Prior to the fourteenth amendment the Constitution for the United States and that of Texas, both of which embodied historical principles derived from the common-law, operated as restraints on government, and provided for the security of persons and property.

However, that constitutional system is no longer in force. Today, every facet of our lives, the lives of our children, all of our official and business relations, our domestic animals, even the air we breath, are governed by a multitude of agencies that employ oppressive codes and regulations known as the United States Code (USC), Code of Federal Regulations (CFR), Uniform Commercial Code (UCC) and the Texas Government Code.

The entirety of these codes and regulations, which appear to be law but are not, are being made applicable to us, not in our natural character as human beings possessed with inherent power over government, but as “artificial persons”¹⁰ –an artifice¹¹ created by Congress for the specific purpose of enlarging federal power.

Through the creation and codification of such contrivance, the national government took the first of three steps towards freeing itself from the “chains of the Constitution”¹².

To establish these assertions as fact, I submit the following statements of purpose.

1. To expose the source legislation whereby Congress re-constructed the normal and ordinary meaning for “person” to mean an artificial entity, constitutionalized in the fourteenth amendment, resulting in a “revolutionary effect on our form of government.”
2. To expose this subversive legislation as the first of three attacks on America’s constitutional representative system of government, thereby assuring the enslavement of the People.
3. To overthrow this seditious legislation by direct constitutional challenge, supported by reason, so as to enable the People lawful grounds for reasserting their natural and rightful authority over themselves and government.

The origin and constitutionalization of Congress’ artificial “person”.

⁹ Coup d’etat. Political move to overthrow existing government by force. Black’s Law Dictionary. Fifth Edition, page 317. Such “political move” being Congress’ militarily enforced Reconstruction Acts, and the “unofficial re-construction” acts detailed herein.

¹⁰ Artificial persons. Persons created and devised by human laws for the purposes of society and government, as distinguished from natural persons. Corporations are examples of artificial persons. Black’s Law Dictionary. Fifth Edition, page 104.

¹¹ An *artifice* is a carefully and delicately prepared contrivance for doing indirectly what one could not well do directly. Britannica World Language Edition of Funk & Wagnall’s Standard Dictionary (1958).

¹² “It is jealousy and not confidence which prescribes limited constitutions to bind down those whom we are obliged to trust with power . . . In questions of power, then, let no more be heard of confidence in man, but bind him down from mischief by the chains of the Constitution.” Thomas Jefferson, Kentucky Resolutions, 1798.

On July 1, 1862, when 11 southern states were not represented in Congress due to its Civil War, the remaining members of Congress passed “An Act to provide Internal Revenue to support the Government and to pay Interest on the Public Debt.” Therein Congress assigned an artificial meaning to the word “person” as follows.

“And be it further enacted, That on and after the first day of August, eighteen hundred and sixty-two, every individual, partnership, firm, association, or corporation, (and any word or words in this act indicating or referring to person or persons shall be taken to mean and include partnerships, firms, associations, or corporations, when not otherwise designated or manifestly incompatible with the intent thereof.)” Thirty-Seventh Congress. Sess. II. Chap. CXIX. Page 432. Sec. 68. (p. 459.)

Four years later the 1868 fourteenth amendment was allegedly ratified. The Supreme Court’s anti-constitutional interpretation of the “person” therein will be forthcoming.

And a mere five years later Congress once again assigned an artificial meaning to “person” in, once again, an internal revenue act, the relevant portion quoted below.

“And where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, the word ‘person,’ as used in this title, shall be construed to mean and include a partnership, association, company, or corporation, as well as a natural person.” Forty-Third Congress (1873), Session I, Volume 18, Part 1 - Title XXXV. Internal Revenue. Chapter One. Page 601, Section 3140.

The above-cited 1862 and 1873 Internal Revenue acts effectively demonstrate the intent of Congress to assign an artificial meaning to “person” just before and after the fourteenth amendment, an important fact when considering the possible grounds for the Supreme Court’s corresponding interpretation of the “person” of that amendment.

Furthermore, by not specifically identifying corporations and the like as “artificial persons” as they have been historically known, Congress opened the door for future laws to be written without clarity of meaning or application – “person” meaning a human being or “artificial person” meaning a legal entity.

Consequently, such laws necessarily would be vague, and therefore a violation of due process as explained by the Supreme Court in *Connally v. General Construction Co.*, 269 U.S. 385 (1926) previously cited. This open door also allowed for the courts to expand the meaning for “person” far beyond its normal and ordinary meaning.

The first such case was heard by the Supreme Court of the United States in *Santa Clara County v. Southern Pacific Railroad Company* 118 U.S. 394, 6 S.Ct. 1132 (1886). Therein, Chief Justice Waite stated the following, off the record and prior to argument:

“The court does not wish to hear argument on the question whether the provision in the fourteenth amendment to the Constitution, which forbids a State to deny to any person within its jurisdiction the equal protection of the laws, applies to these corporations. We are all of opinion that it does.”

So that the reader may readily appreciate the double meaning that the court assigned to the word “person” therein, a human being in the first part (“All persons born...”), and a corporation within the equal protection clause, Section 1 of the fourteenth amendment is now quoted.

“All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States, and of the State wherein they reside. No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any State deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws.”

Without a doubt there is nothing in Section 1, or in the congressional record that would indicate that Congress intended the “person” therein to apply to corporations. Therefore, the reasonable conclusion regarding Chief Justice Waite’s statement is that the court’s unanimous opinion was founded on strict construction of legislative intent expressed just prior to and following the fourteenth amendment; as for example, the 1862 and 1873 Internal Revenue acts previously cited, or similar legislative enactments.

Dating back to at least 1935, and possibly earlier, the courts have held that: “When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning.”¹³ Is it possible that Chief Justice Waite and his associate justices were of like opinion when they applied the equal protection clause of the fourteenth amendment to corporations? If so, would such opinions be constitutional? We shall see.

Fifty-two years after Chief Justice Waite’s declaration, Justice Hugo Black, in his dissenting opinion in *Connecticut General Life Ins. Co. v. Johnson* 303 U.S. 77 (1938), not only disputed Waite’s declaration, but also spoke of the “revolutionary effect” thereof. Following are key points from Justice Black’s opinion, with bracketed comments.

“The people were not told that the states of the South were to be denied their normal relationship with the Federal Government unless they ratified an amendment granting new and revolutionary rights to corporations.”

“In 1886, this Court in the case of *Santa Clara County v. Southern Pacific Railroad*, 118 U.S. 394, 6 S.Ct. 1132, decided for the first time that the word ‘person’ in the amendment did in some instances include corporations.”

“The judicial inclusion of the word ‘corporation’ in the fourteenth amendment has had a revolutionary effect on our form of government. No section of the amendment gave notice to the people that, if adopted, it would subject every state law and municipal ordinance, affecting corporations, (and all administrative actions under them) to censorship of the United States courts.”

“No word in all this amendment gave any hint that its adoption would deprive the states of their long-recognized power to regulate corporations.”

A simple analogy regarding Justice Black’s observations is that in the same way that the word “apple” cannot “in some instances” include oranges, the word “person” cannot “in some instances” include corporations – a doubling of a possibility forbidden by law for the simple reason that it would allow for deceptive legislation, and even subversion of the Constitution.

The deprivation of the states long-recognized power to regulate corporations (“revolutionary effect on our form of government”) was and remains a direct attack on the Fourth and Tenth Amendments.

It therefore seems that the fourteenth amendment was for the purpose of expanding the powers of Congress, brought about by force of arms, and this under the guise of giving constitutional rights and protections to the recently freed slaves.

In consideration of the following it seems that the fourteenth amendment represents the establishment of a new Constitution.

“Nor should it ever be lost sight of that the government of the United States is one of

¹³ *Stenberg v. Carhart*, 530 U.S. 914, 120 S. Ct. 2597, 147 L. Ed. 2d 743 (2000) citing *Meese v. Keene*, 481 U.S. 465, 484-485 (1987); *Colautti v. Franklin*, 439 U.S. at 392-393, n. 10; *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* §47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). *Minnix v. State*, 1955 OK CR 37, 282 P.2d 772 (Okla. Crim. App. (1955); “...and where an act passed by the legislature embodies a definition, it is binding on the courts.” citing *Traxler v. State*, 96 Okl.Cr. 231, 251 P.2d 815. See also *Erlanson v. Genesee County Employees’ Retirement Com’n*, 337 Mich. 195, 59 N.W.2d 389 (1953); *Appeal of Clayton-Marcus Co., Inc.*, 286 N.C. 215, 210 S.E.2d 199 (1974); *Driscoll v. General Nutrition Corp.*, 252 Conn. 215, 752 A.2d 1p069 (2000).

limited and enumerated powers; and that a departure from the true import and sense of its powers is pro tanto, the establishment of a new Constitution [within the 14th amendment]. It is doing for the people [by military force], what they have not chosen to do for themselves. It is usurping the functions of a legislature [and of the court].” [Brackets added.] | Story, Commentaries on the Constitution of the United States § 426 at 325-326 (5th ed. 1905)

Future courts would use the Santa Clara County decision as precedence for granting corporations further (so-called) constitutional rights. However, it is not the purpose of this work to focus on such corporate rights, or the influence that corporations wield over government, certainly a long-standing and legitimate concern. The purpose here is to expose one of three methods that enabled Congress to overthrow the Constitution by making the states and People subject to Congress, rather than the reverse. Such is the true revolutionary effect that the artificial “person” of the fourteenth amendment has had on our form of government. If we cannot overcome this usurped power, then any attempt to overcome corporate power and influence will prove fruitless.

Constitutional challenge regarding the fabricated “person” of the fourteenth amendment, statutes, codes and regulations.

Beginning with Article 1, section 2, clause 2 of the Constitution through Amendment V, the words “person” or “persons” are clearly expressed in their normal and ordinary meaning –that being mortal man. Therefore, it is to this common-law meaning that all amendments to the Constitution, all laws, statutes, codes, corresponding regulations, and judicial opinions must conform pursuant to the mandate of Article VI (all laws shall be in pursuance) of the Constitution. The following, from approximately the same time period as the fourteenth amendment, supports this mandate.

“It is elementary law that every statute is to be read in the light of the constitution. However broad and general its language, it cannot be interpreted as extending beyond those matters which it was within the constitutional power of the legislature to reach.” McCullough v. Com. of Virginia, 172 U.S. 102, 112 (1898)

“The practical construction must be uniform. A constitution does not mean one thing at one time [natural person prior to 14th amendment] and another at some subsequent time [artificial person after 14th amendment].” [Brackets added.] Chief Justice Thomas Cooley’s work “The General Principles of Constitutional Law”, 3rd. ed. (1898), pp. 386-387.¹⁴

In addition, the following, with bracketed emphasis, speaks to the specific acts of Congress regarding the re-constructed meaning for “person” in the 1862 and 1873 Internal Revenue acts, and the Supreme Court’s inclusion of the word “corporation” in the fourteenth amendment.

Duplicity. “The technical fault in common law...of uniting...two or more incongruous subjects [natural person and artificial person] in one legislative act. ‘Deliberate deception or double dealing.’” Black’s Law Dictionary. Fifth Edition, page 452.

Duplicationem possibilitatis lex non patitur. The law does not allow the doubling of a possibility [i.e., uniting natural person and artificial person in one legislative act]. Black’s Law Dictionary. Fifth edition, page 452.

It was not within the constitutional power of Congress to re-construct the Constitution’s normal and ordinary meaning for “person” as it did in the 1862 and 1873 Internal Revenue acts, nor was it within the constitutional power of the Supreme Court to sanction such re-constructed meaning in its

¹⁴ See web-link <http://www.cooley.edu/overview/tmcthemman.htm> for more about Thomas Cooley, Chief Justice of the Michigan Supreme Court 1864-1885.

off-record Santa Clara County declaration. Both Congress and the court violated their oath to maintain the “standards and paramount commands” of the Constitution through deliberately deceptive and anti-constitutional acts.

The Supreme Court of the United States clearly explains the consequences of failing to maintain the standards and paramount commands of the Constitution in its following opinion.

“United States Government officer may be sued only if he acts in excess of his statutory authority or in violation of the Constitution for then he ceases to represent government.”
U.S. v. Stewart, 234 F.Supp. 94 (1964)

An analysis of this sound reasoning causes me to agree with the following conclusion.

“An unconstitutional act is not a law; it confers no rights; it imposes no duties; it affords no protection; it creates no office; it is, in legal contemplation, as inoperative as though it had never been passed.” Norton vs. Shelby County, 118 US 425 p. 442 (1886)

Therefore, the meaning for “person” as an artificial entity within the fourteenth amendment, and all subsequent legislative acts employing said term, are void for being anti-constitutional. Accordingly, all so-called constitutional rights presently enjoyed by corporations are likewise made void.

The second conclusion is that as long as the fourteenth amendment remains in force government exists in name only without its substance –the Constitution. Accordingly, those maintaining that anti-constitutional amendment cease to represent government, and therefore must be deemed to be usurpers. To which I add the following.

“Acquiescence for no length of time can legalize a clear usurpation of power.” Thomas Cooley, A Treatise on the Constitutional Limitations 106 (8th ed. 1927).

Let us now consider a few examples of how Congress’ anti-constitutional “person” has been written into present day codes, employed unlawfully against the People. Appropriately, I begin with Internal Revenue.

The signature line for IRS Form W-9 states “Signature of U.S. Person”, which is defined on the form, as well as in 26 USC 7701(a)(30), as follows.

The term “United States person” means—

- (A) a citizen or resident of the United States,
- (B) a domestic partnership,
- (C) a domestic corporation,
- (D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and
- (E) any trust

Inasmuch as the above meaning for “United States person” is in harmony with Congress’ artificial “person” exposed herein, 26 USC 7701(a)(30) is made void by the express mandate of Article VI of the Constitution. Accordingly, there is no federal tax liability for a “United States person” or any of its derivatives.

Nevertheless, if such “person, individual, citizen or resident of the United States” refuses to pay income taxes the IRS sends out a Notice of Intent to Levy to the “taxpayer”, citing therein the following authority.

26 U.S.C. 6331 Levy and distraint (a) Authority of Secretary. “If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax ... by levy upon all property...belonging to such person...”

It is natural for one receiving such Notice to believe that the “person” referenced therein applies to human beings. However, the following establishes the error of such beliefs.

26 USC 7701(a)(1) The term “person” means “an individual, a trust, estate, partnership, association, company or corporation.”

5 USC 552a. Government Organization and Employees Part 1, (2). The term “individual” means a “citizen of the United States.”

26 USC 7701(a)(14) The term “taxpayer” means “any person subject to any internal revenue tax.”

A simple analysis of the above citations reveals that the anti-constitutional technical terms “person”, “individual”, “citizen or resident of the United States”, and “taxpayer” are synonymous in their strict meaning as artificial entities.

Consequently, IRS Form 1040 U.S. **Individual** Income Tax Return is anti-constitutional and void as is the Internal Revenue Code and its attendant regulations. There is no lawful requirement for the making of returns, by either a natural or an artificial “person”.

Following are more twisted examples of the congressionally created artificial “person”.

Uniform Commercial Code (U.C.C.) Part 2. §1-201. General Definitions. (27) “Person” means an individual, corporation, business trust, estate, trust, partnership, limited liability company, association, joint venture, government, governmental subdivision, agency, or instrumentality, public corporation, or any other legal or commercial entity.

Title 28—Judiciary and Judicial Procedure. Part IV—Jurisdiction and Venue. § 3002. Definitions. (10) “Person” includes a natural person (including an individual Indian), a corporation, a partnership, an unincorporated association, a trust, or an estate, or any other public or private entity, including a State or local government or an Indian tribe.

Note in the above two citations that Congress has extended the meaning for “person” to include “a State or local government.” Having their original autonomous character reconstructed by Congress, a “State or local government” is naturally made completely subject thereto; no longer capable of exercising their Tenth Amendment rights.

Also notice in Title 28, as in the 1873 Internal Revenue act, that the term “natural person” is included with artificial entities. Notwithstanding the fact that the jurisdiction and venue of the federal courts is void for not being in pursuance of the Constitution as mandated by Article VI, it is also void for the following reason.

If the legislature intended for the term “natural person” of Title 28 to mean a human being, then, as previously demonstrated, it is void inasmuch as the law does not allow for the doubling (duplicity) of a possibility, whereby two incompatible subjects (natural person and artificial person” are united in the same legislative act.

Let us now examine the meaning for the term “natural person” in the context of Title 28.

Natural person. nat•u•ral adjective [ME, fr. MF, fr. L naturalis of nature, fr. natura nature] (14c) 4: having an essential relation with someone or something: following from the nature of the one in question [Emphasis added.] © 1996 Zane Publishing, Inc. and Merriam-Webster, Inc.

By applying this meaning to Title 28 it is clear that said “natural person” has an essential relation with, and follows from the nature (natural) of those artificial entities identified therein, but said “natural person” does not, and cannot embrace human beings. Therefore, regardless of legislative intent, the federal judiciary is again in want of valid constitutional jurisdiction.

Continuing is the final example of the artificial “person”, with emphasis, made possible only by means of the militarily enforced ratification of the fourteenth amendment.

Texas Government Code §311.005(2) The term "person" means a corporation, organization, government or governmental subdivision or agency, business trust, estate, trust, partnership, association, and any other legal entity.

Again, notwithstanding the fact that the above citations are void for being in violation of Article VI, the particular language used therein, "any other legal or commercial entity", any other public or private entity", and "any other legal entity" clearly demonstrates that the term "person" therein defined strictly applies to legal entities created by man, and such "person" does not, and can not mean mortal man.

Let us now consider the many that have been unlawfully prosecuted for so-called "anti-tax law evasion schemes."

The IRS website <http://www.irs.gov/businesses/small/article/0,,id=106504,00.html> has an article titled "Anti-Tax Law Evasion Schemes - Section III-C. Contention: Taxpayer is not a 'person' as defined by the Internal Revenue Code, and thus is not subject to the federal income tax laws; one will learn that the courts have declared such arguments to be 'based on a tortured misreading of the Code.'" 

I agree with the court's position inasmuch as a "taxpayer" is a "person" as proven herein. The code should not be read in the light of whether or not one is a "person" as defined by the Code, but "in the light of the constitution" as previously explained by the Supreme Court in *McCullough v. Com. Of Virginia*. When read accordingly, such contention changes from "[t]axpayer is not a 'person' as defined by the Internal Revenue Code" to, the "tortured" meaning of the "person" and "taxpayer" of the Internal Revenue Code is void in that it violates the mandate of Article VI of the Constitution.

Therefore, it is Congress, the so-called government of Texas, the courts, and the IRS that have criminally combined in the promotion of anti-tax law evasion schemes via the artifice of the anti-constitutional "person". It is they whom have engaged in a conspiracy to defraud (the People of) the United States.¹⁵ If not for this elaborate scheme, which allows for the evasion of the Constitution's limited tax provisions, the People's labor could not be taxed, nor could their property be taken to pay an anti-constitutional tax.

From the above examples we are able to determine that the word "person" has been expanded far beyond the Constitution's normal and ordinary meaning, to include, among other appellations:

An individual,	a limited liability company,
a partnership,	an individual Indian,
a firm,	an unincorporated association,
an association,	a State or local government,
a corporation,	a joint venture,
a taxpayer,	a government, governmental subdivision,
a trust,	agency, or instrumentality,
an estate,	a public or private corporation, or any other
a company,	legal or commercial entity,
a citizen or resident of the U.S.	an Indian tribe.

Although the above code citations are but a few examples, a simple analysis of the United States Code, Code of Federal Regulations, Uniform Commercial Code and the Texas Code, all demonstrate that the government's anti-constitutional meaning for "person" is employed throughout.

When the People as well as state government are clothed in the character of an artificial "person" made completely subject to Congress, then the Constitution's representative system of government

¹⁵ Title 18 USC § 371. Conspiracy to commit offense or to defraud United States. "If two or more persons conspire either to commit any offense against the United States, or to defraud the United States, or any agency thereof in any manner or for any purpose, and one or more of such persons do any act to effect the object of the conspiracy, each shall be fined under this title or imprisoned not more than five years, or both. If, however, the offense, the commission of which is the object of the conspiracy, is a misdemeanor only, the punishment for such conspiracy shall not exceed the maximum punishment provided for such misdemeanor."

exists only in appearance, and not in fact; its replacement being a totalitarian dictatorship, the definitive proof of which will be forthcoming.

Congress, the Supreme Court, the State legislature and the approximately 1.1 million lawyers have betrayed the People into believing that they are subject to the multitude of federal and state legislation, an income tax, and “taxpayer bailouts” when no such obligation or liability exists in law. To phrase it more plainly, there has been no legislation since 1868 that has originated from Washington, D.C. or Austin, TX that is constitutionally valid or binding upon the People. It is all outside of the Constitution and therefore void from the beginning.

Through such betrayal, the People, once possessed with power over government, have been legislatively and judicially incapacitated.

Through the fraud and contrivance of the artificial “person” and its derivatives, it is clear that Congress has been able to do indirectly what it could not well do directly (artifice) because of oath-bound constitutional limitations –expand its taxing powers over the states, state corporate entities and the People, thereby increasing its revenue.

As a consequence, the People have been completely and totally enslaved via the legislative and judicial artifice of the “person” embodied within the fourteenth amendment, thereby making manifest the warnings sounded by the representatives of Texas back in 1861.

B. 1864 – Congress’ second unofficial re-construction act of betrayal and treason lays the groundwork for the destruction of the States united by and under the Constitution.

Prior to the fourteenth amendment the Government of the United States existed as a limited representative government created by the several states united, possessing only those enumerated powers granted to it by the states. All other powers not expressly delegated to the United States by the Constitution were reserved to the States, or to the People respectively pursuant to Amendments IX and X.

However, beginning with the second unofficial re-construction act revealed herein, whereby Congress re-constructed the meaning for “state”, coupled with the 1867 Reconstruction Acts, designed “to change the entire structure and character of the State governments . . . by force” according to President Johnson, and culminating in the fourteenth amendment, that republican form of government/¹⁶ was destroyed.

As a consequence, the several states united were reduced in status to mere territorial districts called “states”, and made completely subject to Congress in nearly the same way that our territories and the District of Columbia are subject thereto.

To establish these assertions as fact, I submit the following statements of purpose.

1. To expose the source legislation whereby the seditious Congress re-constructed the original meaning and character of a “state” to include the Territories and the District of Columbia.
2. To expose such re-construction as the merging of separate, distinct, and constitutionally defined jurisdictions, thereby enabling the destruction of the separate and distinct jurisdictions that defined the United States.
3. To overthrow, by direct constitutional challenge and reason, this subversive legislation, so as to enable the People lawful grounds for re-establishing the independent and autonomous character of the states.

The States, their Territories, and the District of Columbia jurisdictionally defined.

Inasmuch as the Constitution grants to the Congress separate and distinct legislative powers with

¹⁶ Constitution of the United States - Art. IV, Section 4. “The United States shall guarantee to every state in this Union a republican form of government...”

which to govern the states, the territories, and the District of Columbia, limited over the union of states as clearly demonstrated by the preamble to the Bill of Rights (“further declaratory and restrictive clauses”), and exclusive over the territories and the District of Columbia as per Art. 1, sect. 8, cl. 17, and Art. IV, sect. 3, cl. 2, those political entities can only be defined from a constitutionally legislative perspective –that is, in a jurisdictional sense.¹⁷

The Constitution itself declares the validity of these facts, which natural reason and the following emphasized Supreme Court opinion support.

“In exercising this power [respecting the Territory or other Property belonging to the United States], Congress is not subject to the same constitutional limitations, as when it is legislating for the United States.” [Brackets and emphasis added] *Hooven & Allison Co. v. Evatt*, 324 U.S. 652 (1945).

Subversive re-construction of the meaning for “state”.

In 1864, when the so-called Civil War was near its end, Congress passed “An Act to provide Internal Revenue to support the Government and to pay Interest on the Public Debt, and for other Purposes.” Therein Congress re-constructed the word “state” as follows, with words in brackets having been added for the purpose of clarifying how this anti-constitutional legislation should be properly read and interpreted –in a jurisdictional sense.

Chap. CLXXIII. –“ An Act to provide Internal Revenue to support the Government, to pay Interest on the Public Debt, and for other Purposes. Sec. 182. And be it further enacted, That wherever the word state [jurisdiction] is used in this act, it shall be construed to include the [jurisdictions of the] territories and the District of Columbia, where such construction is necessary to carry out the provisions of this act.” Public Acts of the Thirty-Eighth Congress of the United States. Sess.1. Ch. 173, 174. 1864. (13 Stat. 223).

Four years later the fourteenth amendment was allegedly ratified. In 1873, merely five years after the ostensible ratification of that amendment, Congress once again re-constructed the word “state” in Title 35 Internal Revenue, the relevant portion quoted below. Once again, words in brackets have been added for the purpose of clarifying how this second duplicitous legislation should be properly read and interpreted –in a jurisdictional sense.

“The word ‘State,’ [jurisdiction] when used in this Title, shall be construed to include the [jurisdictions of the] Territories and the District of Columbia, where such construction is necessary to carry out its provisions. Forty-Third Congress - Statutes at Large (1873), Sess. I. Vol. 18, Part 1 - Title XXXV. Internal Revenue. Chapter One. Sec. 3140. Page 601.

Therefore, it is plainly apparent that Congress expressed its legislative intent when it seditiously re-constructed the word “state” just before and after the fourteenth amendment in the same way that it did the word “person”, making special note that the re-construction of both words is found in the same 1873 Title XXXV Internal Revenue

To these Internal Revenue acts I apply what has been previously learned regarding statutory construction: That is.

“It is elementary law that every statute is to be read in the light of the constitution. However broad and general its language, it cannot be interpreted as extending beyond those matters which it was within the constitutional power of the

¹⁷ Cassell’s Latin Dictionary (1959) defines jurisdiction to mean “the power and authority to declare the law.” Such power and authority exercised by Congress, the agent of the People, is only by express grant from the People via the Constitution. Therefore, such “power and authority to declare the law” originates from and remains at all times with the People, who always retain the power and authority to revoke such grant.

legislature to reach." *McCullough v. Com. of Virginia*, 172 U.S. 102, 112 (1898)

Duplicity. "The technical fault in common law...of uniting...two or more incongruous subjects [state, territories and D.C.] in one legislative act. 'Deliberate deception or double dealing.'" [Brackets added.] *Black's Law Dictionary*. Fifth Edition, page 452.

Duplicationem possibilitatis lex non patitur. The law does not allow the doubling of a possibility [i.e., uniting State, territories and D.C. in one legislative act]. [Brackets added.] *Black's Law Dictionary*. Fifth edition, page 452.

It is therefore clear that without such "necessary construction" the provisions of the above Internal Revenue acts could not be carried out to their full intent and purpose.

Furthermore, it was not within the constitutional power of Congress to re-construct the historical and constitutional meaning for "State" as it did in the 1864 and 1873 Internal Revenue Acts. In doing so, Congress violated its oath-bound duty to defend the "standards and paramount commands" of the Constitution.

Consequently, Congress ceased to represent government as previously explained by the Supreme Court in *U.S. v. Stewart* thereby further negating said acts for being "unconstitutional" as per *Norton vs. Shelby County*.

The merger of jurisdictions destroys the states in union.

When Congress declared that "the word 'state' shall be construed to include the territories and the District of Columbia" Congress essentially merged the two distinct and separate jurisdictions. The principle and effect of such "merger" is explained in the following definitions. Strikethroughs and bracketed words have been added for the purpose of applying the definition to the present topic regarding jurisdiction.

Merger. Rights. The term, as applied to ~~rights~~ [jurisdiction], is equivalent to "confusio" in the Roman law, and indicates that where the ~~qualities~~ [separate and distinct jurisdictions] of ~~debtor~~ [Territories and District] and ~~creditor~~ [State] become united in the same ~~individual~~ [legislative act], there arises a confusion of ~~rights~~ [jurisdictional powers] which extinguishes both [jurisdictional] qualities; whence, also, merger is often called "extinguishment." *Black's Law Dict.*, Fifth Ed., page 892.

CONFUSION is the concurrence of two qualities [jurisdictional powers] in the same subject [legislative act]; which mutually destroy each other. *Poth. Ob. P. 3, c. 5; 3 Bl. Com. 405; Story, Bailm. §40. Bouvier's Law Dictionary (1839) Vol. 1, page 207.*

Consequently, when Congress merged its constitutionally limited grant of jurisdictional power over the states with its exclusive grant over the territories and the District of Columbia, it caused the "extinguishment" of both grants and the creation of a new jurisdictional power that was and remains foreign to the Constitution.

Therefore, the 1864 and 1873 Internal Revenue Acts, and all subsequent like legislation, provides incontrovertible evidence of the usurpation of the Constitution's jurisdictional provisions that define the very powers of the general Government, and thereby Government itself.

Moving forward to the present day we find this same practice of "merger" being deceptively and unlawfully employed in the Internal Revenue and other so-called laws, as for example.

26 USC Internal Revenue § 7701 Definitions. (a)(9) The term "United States" when used in a geographical sense includes only the States and the District of Columbia.

(10). The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title. [From the Internal Revenue Code of 1939 53 Stat. 469 Sec. 3797 (Statutes at Large)]

Notice that the very same language (“where such construction is necessary”) that was employed in the 1864 and 1873 Internal Revenue Acts is likewise employed in 26 USC above. Continuing with examples:

United States Code - Title 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
CHAPTER 4 - Sec. 110. Same; definitions:

As used in sections 105-109 of this title -(d) The term “State” includes any Territory or possession of the United States.

Uniform Commercial Code Part 2. General Definitions and Principles of Interpretation. § 1-201. General Definitions. (38) “State” means a State of the United States, the District of Columbia, Puerto Rico, the United States Virgin Islands, or any territory or insular possession subject to the jurisdiction of the United States. [Emphasis added.]

By understanding these deceptive terms in their true subversive sense, the insanity of the lawyer’s craft is made abundantly clear. The definition for ‘United States’ in 26 USC 7701(a)(9) above is deliberately deceptive legislation to say the least. It is true that the United States and the District of Columbia exist within the same geographical land mass: However, being possessed by clearly defined, distinct and separate jurisdictional qualities, they must therefore be legislatively treated in a jurisdictional sense and not in a “geographical sense.”

It is by means of “such necessary construction” that Congress’ taxing power over the states and People thereof has been so greatly and subversively expanded beyond the limits established by and through the Constitution.

Accordingly, without “such necessary construction” Congress’ taxing powers, even the whole of its legislative authority, would be limited and restricted pursuant to the Constitution, as was intended.

The subversive judiciary.

U.S.C. Title 28—Judiciary and Judicial Procedure. Part IV—Jurisdiction and Venue. § 3002. Definitions. As used in this chapter: (14) “State” means any of the several States, the District of Columbia, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Marianas, or any territory or possession of the United States.

(15) “United States” means—

- (A) a Federal corporation;
- (B) an agency, department, commission, board, or other entity of the United States; or
- (C) an instrumentality of the United States.

What utter nonsense! The Constitution for the United States means exactly that –for the several states united. As such, the several United States are not, and cannot be under the Constitution, “a Federal corporation; an agency, department, commission, board, or other entity of the United States; or an instrumentality of the United States.”

As a consequence of this and like subversive legislation no court, either of Congress’ fabricated “United States” or “state”, has any personal or subject matter jurisdiction whatsoever. They are all absolute frauds created by a treasonous Congress.

Furthermore, all judges, lawyers and attorneys can only be deemed to be enemies of the People, although most perhaps, fall into that category due to ignorance of the true nature of the so-called “law” that they practice.¹⁸ Not only do they partake in the seditious destruction of our laws and language, but they also maintain the frauds, usurpations and dictatorial system exposed herein, and

¹⁸ Ignorance perhaps, the maxim of law that ignorance of the law is no excuse binds us all; otherwise one could escape punishment merely by claiming ignorance.

this to the detriment of the People.

Texas' present day 1876 Constitution evidences the destruction of the Union.

The People, possessed by inherent political power, created the states through their representatives, who then created the Government of the United States through the Constitution for the United States. That Constitution granted to the government limited and enumerated powers, while reserving other rights and powers not delegated to the United States to the states or to the People through Amendments IX and X. Accordingly, the Government of the United States was made subject to the states (i.e., the People) by and through the Constitution.

Recall from President Johnson's veto message wherein he stated: "The purpose and object of the bill [1st Reconstruction Act] is to change the entire structure and character of the State governments . . . by force." The following analysis will effectively demonstrate the outcome of that "revolutionary" and treasonous change. I begin with a review of Texas' Constitutions, six to the best of my knowledge.

1836 Constitution of the Republic of Texas (The first after declaring independence from Mexico)

1845 Constitution of the State of Texas (Joining the United States)

1861 Constitution of the State of Texas (Seceding from the U.S. and joining the Confederate States)

1866 Constitution of the State of Texas (Rejoining the U.S.)

1869 Constitution of the State of Texas (Congress' militarily enforced reconstruction Constitution)

1876 Constitution of the State of Texas (Present 14th amendment re-construction Constitution prescribed by Congress)

Within each of the above Constitution's "Declaration" or "Bill of Rights", as the case may be, up to and including the 1866 Constitution when Texas rejoined the union after the so-called Civil War, there is found the following or similar declaration regarding the inherent power of the People, which embodies the mindset of Thomas Jefferson as expressed in his unanimous Declaration.

"All political power is inherent in the people, and all free governments are founded on their authority, and instituted for their benefit; and they have at all times the unalienable right to alter, reform, or abolish their form of government, in such manner as they may think expedient."

Now consider Texas' 1869 Constitution forced upon the People via Congress' Reconstruction Acts.

SECTION I. The Constitution of the United States, and the laws and treaties made, and to be made, in pursuance thereof, are acknowledged to be the supreme law; that this Constitution is framed in harmony with, and in subordination thereto; and that the fundamental principles embodied herein can only be changed, subject to the national authority. [Emphasis added.]

Seven years later the present day 1876 Texas Constitution, prescribed by the Reconstruction Congress, was fraudulently adopted and ratified, the pertinent part stating:

SECTION 1. Freedom and Sovereignty of State. Texas is a free and independent State, subject only to the Constitution of the United States [i.e., Congress]; and the maintenance of our free institutions and the perpetuity of the Union depend upon the preservation of the right of local self-government unimpaired to all the States. [Emphasis and brackets added.]

The above begs the question: How is it possible to be simultaneously free, sovereign, and

independent and “subject to?” Furthermore, the “Union” referred to above is now nothing but a union of territorial districts called “states”, and is not that union of states established by and through the Constitution for the United States.

Although the “subject to” language of the 1869 and 1876 Constitutions will be covered more completely in the next sub-part “C” as it pertains to the fourteenth amendment “citizen of the United States”, I bring forward from there the Supreme Court’s interpretation of that language. But first, section 1 of the fourteenth amendment, with emphasis.

“All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside.”

“The evident meaning of these last words is not merely subject in some respect or degree to the jurisdiction of the United States, but completely subject...” [Emphasis added.] *Elk v. Wilkins* 112 US 94, 101, 102 (1884)

As previously explained, the District of Columbia, territories and possessions of the United States are made completely subject to the national authority by the Constitution; the states are not. The above quotations from the 1869 and 1876 Texas Constitutions demonstrate them to be nothing but constitutions for territorial districts deceptively called “states” made “completely subject to” Congress by force of arms.

Congress was oath-bound to maintain the Constitution’s natural order of authority and balance of power, “with all the dignity, equality, and rights of the several States unimpaired”. But, with knowledge and forethought, Congress disregarded its oath in its quest for subjugation of, and power over the People.

The Reconstruction Acts, the fourteenth amendment, and the Texas Constitutions evidence a congressional coup d’etat complete with military force that unlawfully changed “the entire structure and character of the State governments”, and thereby the Constitution and Government for the United States.

The following citations, consistent with the “subject to” clause of the Texas Constitution, clearly establish that the counterfeit “State” legislature of Texas is in collusive agreement with a rebellious Congress.

Texas Government Code. Sec. 311.005. (7) “State,” when referring to a part of the United States, includes any state, district, commonwealth, territory, and insular possession of the United States and any area subject to the legislative authority of the United States of America. [Emphasis added.]

Texas Business and Commerce Code § 1.201. General Definitions. (38) “State” means a State of the United States, the District of Columbia, Puerto Rico, the United States Virgin Islands, or any territory or insular possession subject to the jurisdiction of the United States. [Emphasis added.]

To which I add the following, which common sense and the Constitution both confirm:

“That our dependencies...are territories belonging to, but not a part of the Union of states under the Constitution, was long since established by a series of decisions in this Court beginning with *The Insular Tax Cases* in 1901. [Emphasis added.] *Hooven & Allison Co. v. Evatt*, 324 U.S. 652 (1945).

District of Columbia. “It seems that the District of Columbia, and the territorial districts of the United States, are not states within the meaning of the constitution, and of the judiciary act...” 2 Cranch, 445; 1 Wheat. 91. *Bouvier’s Law Dictionary* (1839), page 332.

District of Columbia. “Legally, the District of Columbia is neither a State nor a territory, but is made subject, by the Constitution, to the exclusive jurisdiction of Congress.” [Emphasis added.] Black’s Law Dictionary, Fifth Ed., page 428.

The present day structure and character of the so-called state and United States governments are creations of a treasonous Congress, and were not created or authored by the will of the People. Accordingly, the governments of each operate without valid authority in law.

When Congress merged state jurisdiction with that of the territories and the District of Columbia Congress overthrew the sovereignty of the states, that is, Congress overthrew the People’s “power and authority to declare the law”, and thereby the Constitution and Government of the United States. Consequently, the Constitution’s representative system now exists in appearance only, and not in fact; its replacement being a totalitarian dictatorship, more definitive proof of which will be forthcoming.

For these reasons, the lie of the professed object of the War (to “save the Union,” and “for no purpose of subjugation, but solely to enforce the Constitution and laws”) is made known, and Texas’ 1864 concerns about Congress’ intent to destroy the states in union have been made manifest.¹⁹

C. 1866 – Congress’ third and final unofficial re-construction act of betrayal and treason regarding its fraudulent “citizen of the United States”.

“We the People”: Clarifying the principal and agent of the constitutional compact.

The preamble to the Constitution for the United States reads as follows.

“We the People of the United States, in Order to form a more perfect Union, establish Justice, insure domestic Tranquility, provide for the common defence, promote the general Welfare, and secure the Blessings of Liberty to ourselves and our Posterity, do ordain and establish this Constitution for the United States of America.”

Naturally, many believe that the words “We the People” refers to the private People of the several United States, that is, those not directly involved in the affairs of its Government. However, the following judicial opinion declares just the opposite; that the “private person” has no right to complain by suit in court on the ground of a breach of the United States Constitution because he is not a party to it.

“No private person has a right to complain by suit in court on the ground of a breach of the United States Constitution; for, though the constitution is a compact, he is not a party to it. The States are the parties to it. And they may complain. If they do, they are entitled to redress. Or they may waive the right to complain. If they do, the right stands waived. Could not the States, in their sovereign capacities, or Congress (if it has the power) as their agent, forgive such a breach of the Constitution, on the part of a State . . .” [Note: The court goes on to say that a private person must appeal to the State and look to it for indemnity regarding any breach of the Constitution.] [Emphasis added.] Padelford, Fay & Co. v. The Mayor and Aldermen of the City of Savannah, 14 Georgia 438, 520 (1854).²⁰

On this subject of “agent” one may also refer to the 1856 Supreme Court opinion in the case Dred Scott v. John F. A. Sandford 19 How. 393, 404, an emphasized excerpt of which follows.

IV. 1. The territory thus acquired, is acquired by the people of the United States for their common and equal benefit, through their agent and trustee, the Federal Government. Congress can exercise no power over the rights of persons or property of a citizen in the

¹⁹ “RESOLUTIONS Of the State of Texas, concerning peace, reconstruction, and independence-November 12, 1864.” See Internet address: <http://docsouth.unc.edu/imls/restexas/restexas.html>

²⁰ See therein Constitutional Law note 92 key 665, and *55 pages 45, 46. Persons Entitled to Raise Constitutional Questions; Standing. Go to: <http://www.scribd.com/doc/14566693/Padelford-Fay-Co-vs-The-Mayor-and-Alderman-of-the-City-of-Savannah>

Territory which is prohibited by the Constitution./²¹

From the above two opinions it is made abundantly clear that the Government of the United States is the agent and trustee of the several states, and the several states are agents and trustees of the People, which brought both into existence through their deliberate and voluntary choice. Therefore, the People, as the foundation of law and authority, are the principal of both the states and the United States, and of the constitutional compact. The Constitution itself demonstrates this conclusive fact through one of its final declarations, quoted below with emphasis.

“RESOLVED, That the preceding Constitution be laid before the United States in Congress assembled, and that it is the opinion of this Convention, that it should afterwards be submitted to a Convention of Delegates, chosen in each State by the People thereof, under the Recommendation of its Legislature, for their Assent and Ratification.”

In adopting the Constitution the unanimous consent of the Delegates of the Constitutional Convention (the drafters) wasn't enough to bring it into operation. As agents and trustees of the People, the so-called “founders” needed the assent and Ratification of the People, who, as previously explained at footnote 2, nearly rejected the Constitution in favor of a second constitutional convention.

Furthermore, let us not forget that the “Bill of Rights”, as much a part of the Constitution as is its first article, speaks to the “private person” individually. Therefore, contrary to the Padelford opinion above, it seems natural that the private person, clearly a principal to the Constitution, has always retained the natural and inherent right to complain by suit in court on the ground of a breach of the United States Constitution.

Congress reverses the role of principal and agent.

At the onset of the so-called Civil War the representatives of the People of Texas expressed grave concerns that, under the pretence of freeing the slaves, the new Lincoln administration intended to enslave a whole nation./²²

It has already been demonstrated how the states (i.e. the People) have been made “completely subject to” Congress. I now demonstrate how this subjugated condition was further extended over the People even more completely.

The Constitution first makes mention of the “Citizen of the United States” in Article 1, section 2 as follows.

“No Person shall be a Representative who shall not have attained to the Age of twenty-five Years, and been seven Years a Citizen of the United States.”

Inasmuch as the several states existed prior to the United States, said Representative would naturally be a state Citizen first and foremost, and by virtue of the states becoming united, would thereby become a Citizen of the United States second. In *Dred Scott v. Sandford*, Mr. Chief Justice Teney stated the following regarding the inherent character of this original state Citizen and Citizen of the United States.

“The words ‘People of the United States’ and ‘citizens’ are synonymous terms, and mean the same thing. They both describe the political body who, according to our republican

²¹ *Downes v Bidwell* 182 U.S. 244 (1901) Justice Harlan stated: “The idea that this country may acquire territories anywhere upon the earth, by conquest or treaty, and hold them as mere colonies or provinces,-the people inhabiting them to enjoy only such rights as Congress chooses to accord to them,-is wholly inconsistent with the spirit and genius, as well as with the words, of the Constitution.” This opinion, and that of *Dred Scott*, clearly establishes that the exclusive legislation clauses of the Constitution do not grant to Congress unbridled power over the Territories or the District of Columbia. The clauses are “exclusive” simply because the Territories and D.C. exist outside of the jurisdiction of the States.

²² “An Address to the People of Texas – March 30th, 1861.” See Internet address: <http://docsouth.unc.edu/imls/texconst/menu.html>

institutions, form the sovereignty, and who hold the power and conduct the Government through their representatives. They are what we familiarly call the 'sovereign People,' and every citizen is one of this People, and a constituent member of this sovereignty." Cited in *Boyd v. State of Nebraska*, 143 U.S. 135 (1892).

Such sovereignty of the People was also properly expressed in "The unanimous Declaration of the thirteen United states of America," and further acknowledged by the supreme Court of the United States in one of its first opinions a mere two years after the adoption of the "Bill of Rights", an excerpt of which follows.

"A State does not owe its origin to the Government of the United States, in the highest or in any of its branches. It was in existence before it. It derives its authority from the same pure and sacred source as itself: The voluntary and deliberate choice of the People."
CHISHOLM v. STATE OF GA., 2 U.S. 419 (1793)

Such is the constitutional meaning for the original state Citizen and "Citizen of the United States" that all public officers, both of the United States and of the several states, were oath-bound "to hold, preserve or keep in its original state or condition" pursuant to Article VI of the Constitution.

In contradistinction, Congress' fourteenth amendment "citizen of the United States" arose by virtue of a legislative scheme via the 1866 Civil Rights Act, the third unofficial re-construction act of betrayal and treason. The first portion of section one of that "Act" reads:

"Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all persons born in the United States and not subject to any foreign power, excluding Indians not taxed, are hereby declared to be citizens of the United States and of the State wherein they reside."

If one reads the above "Act" in consideration of the 1864 Internal Revenue Act passed a mere two years prior, whereby Congress re-constructed the meaning for "state", one must then ask: Are the United States referred to in the above "Act" to be construed in their constitutional sense, or should such "United States" be construed to mean Congress' re-constructed United States? The answer of course establishes the status and character of the "citizen of the United States" of the 1866 Civil Rights Act.

Regardless, the congressional record demonstrates that the purported purpose of the fourteenth amendment was to give citizenship status to the recently freed slaves, and to "constitutionalize" that "citizenship" class so as to place it beyond repeal by another Congress.²³ The beginning of section 1 of that amendment reads.

"All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside."

With regard to the 1866 Civil Rights Act consider the following.

"A 'civil right' is considered a right given and protected by law, and a person's enjoyment thereof is regulated entirely by the law that creates it." 82 CA 369. 373, 255, P 760.

Accordingly, there is no distinction whatsoever between those "persons" granted "civil rights" via the 1866 Civil Rights Act, and those "persons" deemed "citizens of the United States" within the fourteenth amendment. Both are "subject to" the jurisdiction of the United States, and are completely regulated by the law (i.e. Congress) that created them.

In John Bouvier's 1856 Law Dictionary is found the following under the meaning for "law", with emphasis.

²³ For congressional documentation see: Raoul Berger, *Government by Judiciary: The Transformation of the Fourteenth Amendment* (1977), page 24 of 290 at http://www.oll.libertyfund.org/EBooks/Berger_0003.pdf

LAW. 2. When applied to objects, it is civil, criminal, or penal.

Consequently, the congressionally created “citizen of the United States” of the Civil Rights Act and the fourteenth amendment is nothing more than a mere “object”. See also the title page of John Bouvier’s Law Dictionary, which identifies such system of civil law (with its attendant civil rights) as being “foreign to the Constitution and Laws of the United States and of the several States of the American union.”

It is this anti-American system of civil law that is deceptively employed against the People through the United States Code, the Code of Federal Regulations, the Federal Rules of Civil and Criminal Procedure, the Texas Codes and Civil Statutes, and Texas’ Rules of Civil and Criminal Procedure, as well as all criminal and penal codes. They are all foreign and repugnant to the Constitution and to the common-law, and must therefore be deemed void.

In contrast, Congress can only regulate the inherent and unalienable rights of the People within the limits established by the Constitution.

The following judicial summaries clearly explain the subjugated character of Congress’ fabricated “citizen of the United States”. In *Cunard S. S. Co. v. Mellon*, 262 U.S. 100, 43 S.Ct. 504 (1923) the Supreme Court clarified that the words “subject to the jurisdiction thereof” as used in Section 1 of the fourteenth amendment means those areas under Congress’ exclusive jurisdiction (as opposed to the limited jurisdiction it exercises over the states). In *Boyd v. State of Nebraska*, 143 U.S. 135 (1892) and *Twining v. New Jersey*, 211 US 78, 98-99 (1908) the Court ruled that the fourteenth amendment “citizen” does not possess the same privileges, immunities and rights as those that belong to a state Citizen, i.e., the original “Citizen of the United States.”²⁴ And finally, in *Elk v. Wilkins*, 112 US 94, 101, 102 (1884) the Court stated that: “The evident meaning of these last words [subject to the jurisdiction thereof] is not merely subject in some respect or degree to the jurisdiction of the United States, but completely subject...”

This is true because the fourteenth amendment “citizen” is “a special class of citizen created by Congress”, as opposed to a Citizen of one of the several states that created the Congress, which fact is evidenced by the following judicial opinion written just 5 years after the fraudulent fourteenth amendment.

“The term resident and citizen of the United States is distinguished from a Citizen of one of the several states, in that the former is a special class of citizen created by Congress.” [Emphasis added.] *U.S. v. Anthony* 24 Fed. 829 (1873)

And so it is likewise with Congress’ re-constructed “person” and “state”: Both are anti-constitutional special classes of things created by Congress, and made “completely subject” thereto.

When a People are made completely subject to the legislative authority of the United States, and this by force of arms, then there is no representative government in fact. Congress is therefore free to declare whatever it wishes to be the law because they are no longer subject to the People, or limited by the Constitution; they have made themselves a law unto themselves.

In the same way that the rules of constitutional construction applied to Congress’ subversive reconstruction of the meaning for “person” and “state,” the same rules apply to Congress’ subversive fourteenth amendment “citizen of the United States.” Namely, that: “A constitution does not mean one thing at one time and another at some subsequent time. Their practical construction is to be uniform. The Constitution is a written instrument. As such, its meaning does not alter. That which it meant when it was adopted, it means now.”

²⁴ For a proper explanation of these “privileges and immunities” see Raoul Berger, “Government by Judiciary”, Part 1, Chapter 2 “Privileges and Immunities” at http://www.oll.libertyfund.org/EBooks/Berger_0003.pdf which are those fundamental rights that arose by virtue of the 1866 Civil Rights Act, embodied within the fourteenth amendment, and are the fundamental rights granted to Congress’ newly fabricated “citizen of the United States,” a subjugated citizenship status that now attaches to all of the People as soulless “persons.” See web-link at footnote 23, previous page.

Stated more clearly, the original “Citizen of the United States” cannot mean the “sovereign People” at the adoption of the Constitution and a “completely” subjugated people after the militarily forced ratification of the fourteenth amendment. Therefore, being repugnant to the Constitution, Congress’ fourteenth amendment “citizen” has no foundation in law whatsoever.

This section on citizenship would be incomplete without the following Supreme Court opinion and its accompanying footnote, which speaks directly to the fourteenth amendment “citizen of the United States.”

As the court explains, by the first clause of the amendment the natural order of things was reversed, and this via the congressionally created subterfuge of national citizenship: That is, under the artful concealment and contrivance of national citizenship, the fourteenth amendment declares that the states are a result of the United States, thereby making the states and People thereof subject to Congress. But of course, such nonsense is a lie.

“Thus, the dual character of our citizenship is made plainly apparent. That is to say, a citizen of the United States is ipso facto and at the same time a citizen of the state in which he resides. And while the fourteenth amendment does not create a national citizenship, it has the effect of making that citizenship 'paramount and dominant' instead of 'derivative and dependent' upon state citizenship.^{FN 3} 'In reviewing the subject,' Chief Justice White said, in the Selective Draft Law Cases, 245 U.S. 366, 377, 388 S., 389, 38 S.Ct. 159, 165, L.R.A. 1918C, 361, Ann.Cas. 1918B, 856: 'We have hitherto considered it as it has been argued from the point of view of the Constitution as it stood prior to the adoption of the fourteenth amendment. But to avoid all misapprehension we briefly direct attention to that (fourteenth) amendment for the purpose of pointing out, as has been frequently done in the past, how completely it broadened the national scope of the government under the Constitution by causing citizenship of the United States to be paramount and dominant instead of being subordinate and derivative, and therefore operating as it does upon all the powers conferred by the Constitution leaves no possible support for the contentions made if their want of merit was otherwise not too clearly made manifest.'”
[Strikethrough added for clarification.] *Colgate vs. Harvey*, 296 U.S. 404 (1935).

[FN 3] In *United States v. Hall*, 26 Fed.Cas. No. 15,282, page 79, 81, Judge Woods said: “By the original constitution ~~citizenship in~~ the United States was a consequence of ~~citizenship in~~ a state. By this clause this order of things is reversed... and citizenship in a state is a result of citizenship in the United States.” [Emphasis and strikethrough added for clarification.]

So that this point is not lost, the natural order of things was that the People, by their “voluntary and deliberate choice”, created the states, the United States, and governments thereof, all of which were legislatively and seditiously overthrown by Congress through multiple legislative and military acts of rebellion and treason.

Consequently, the People, once the masters over their political creations have been made its servants, completely subject to a self-styled, anti-constitutional Congress.

Clearly then, under the cloak of a fabricated national citizenship, the fourteenth amendment evidences the complete overthrow of the Government of the United States, and those governments of the several states by making the United States (i.e. Congress) “paramount and dominant” instead of “derivative and dependent” upon the states as originally intended. It is due to this subversive legislation that the scope of the national government under the fourteenth amendment has been so completely and treasonously broadened.

Further perversion of Congress’ “citizen of the United States”.

Up to this point the only designation that the congressionally fabricated citizen attached to was

Congress' counterfeit "person" and "resident of the United States." The following citation demonstrates the unnatural application of such citizenship status, thereby evidencing Congress' absolute insane thirst for power and control. Notice if you will, how the meaning for "United States citizen" below is in perfect, but subversive harmony, with the re-constructed meaning for "person" previously exposed.

U.S.C. Title 42. The Public Health and Welfare. § 9102. Definitions.

(18) "United States citizen" means

(A) any individual who is a citizen of the United States by law, birth, or naturalization;

(B) any Federal, State, or local government in the United States, or any entity of any such government; or

(C) any corporation, partnership, association, or other entity, organized or existing under the laws of the United States, or of any State, which has as its president or other executive officer and as its chairman of the board of directors, or holder of similar office, an individual who is a United States citizen and which has no more of its directors who are not United States citizens than constitute a minority of the number required for a quorum necessary to conduct the business of the board.

Keep in mind that the Supreme Court has declared such special class of "citizen" created by Congress to be "completely subject to" the legislative authority of the United States. Thereby, the above further demonstrates that all state governments, corporations, partnerships, associations, and all like entities are likewise "completely subject" thereto. The impact of this "completely subject to" status will be demonstrated more emphatically in Part 4, which will detail the fraudulent "employee" and "employer" relationship that Congress has created between corporations, workers and the Federal Government.

Furthermore, the above definition is perplexing in that the Federal government, a term that is used interchangeably with the United States, is regarded as a citizen of the United States by the Code, and the United States is defined as a "Federal Corporation" as per 28 USC § 3002(15(A)). The above also clearly evidences once again that the Ninth and Tenth Amendment regarding reservation of the People's rights and those of the states have been abrogated in that both are now deemed to be completely subject to Congress as "United States citizens".

Continuing, Title 26 CFR 1.6012-1(a)(1) requires "individuals" to make returns of income each taxable year if such individual is a "citizen or resident of the United States."

In *United States v. Slater*, 545 F.Supp.179 (1982) the court stated that "...unless he [Slater] could establish that he was not a citizen of the United States, IRS possessed authority to attempt to determine his federal tax liability."

Without question, the burden set forth in Slater has been overcome by clear and convincing evidence that such "citizen" is a fraud that is repugnant to the Constitution and therefore void. Any contract that one may have entered into, or any IRS or other legal form that one may have signed which indicated one's status as a "citizen or resident of the United States" is likewise void for seditious fraud.

By the facts expressed herein, the warnings sounded by the representatives of Texas back in 1861 regarding fears of the whole nation becoming enslaved have indeed come to pass.

D. United States Code defines totalitarian dictatorship.

We now know how Congress legislatively, militarily and treasonously destroyed the limited representative governments of the United States and of the several states. To understand the system that replaced those governments one merely has to refer to the United States Code.

U.S.C. Title 8 Aliens and Nationality § 1101(a)(37) The term “totalitarian party” means an organization which advocates the establishment in the United States of a totalitarian dictatorship or totalitarianism. The terms “totalitarian dictatorship” and “totalitarianism” mean and refer to systems of government not representative in fact. [Emphasis added.]

Merriam Webster’s Dictionary defines “totalitarianism” as follows, with emphasis.

1: centralized control by an autocratic authority. 2: the political concept that the citizen should be totally subject to an absolute state authority.

<http://www.merriamwebster.com/dictionary/totalitarianism> (1926)

The fourteenth amendment “citizen of the United States” is such political concept made “completely subject to” the national authority. As I understand it Benito Mussolini coined the term “totalitarianism” in 1925 to describe the Fascist state of Italy.

Fascism 1. A philosophy or system of government that advocates or exercises a dictatorship of the extreme right, typically through the merging of state and business leadership [corporate federalism] together with an ideology of belligerent nationalism. [Italian *fascismo*, from *fascio*, bundle, group, assemblage, from Latin *fascis*, bundle. [Emphasis and brackets added.] The American Heritage Dictionary of the English Language. Ninth Printing. Page 477.

Note: Historically, the *fascis* was a symbol of Roman power, that is, central autocratic control. To see a pictorial of how this symbol is depicted in the United States, go to Internet address: <http://www.en.wikipedia.org/wiki/Fasces>

Fascism. A system developed by the Fascisti in Italy which exercised a central autocratic control over the activities of all individuals, especially through the economic agency of state corporations. Britannica World Language Edition of Funk and Wagnall’s Standard Dictionary. International Edition. © 1958, 1959, 1960 Page 460./²⁵

In demonstration of these facts regarding totalitarianism I once again draw the reader’s attention to the following regarding property.

March 9, 1933: Senate Document No. 43, 73rd Congress, 1st Session, states: “The ownership of all property is in the State; individual so-called “ownership” is only by virtue of Government, i.e., law amounting to mere user: and use must be in accordance with law and subordinate [“completely subject”] to the necessities of the State.” [Brackets added.]

Individual so-called “ownership” is only by virtue of Government and subordinate thereto because such property has been made to exist, not within the several United States under the Constitution, but within Congress’ re-constructed fourteenth amendment United States, and the “individual” referred to above is a special class created by Congress. Within that revisionist framework the People no longer have an unalienable right to property pursuant to the “subject thereto” clause of that so-called amendment.

Accordingly, the People, clothed in a fictitious character created by the “State”, must pay to the “State” use taxes in the form of property taxes, which are wholly foreign to the Constitution for the United States and the pre-fourteenth amendment Texas Constitutions.

There are many who are aware of the fact that the People do not own their property. In fact, a candidate in the current 2010 Texas gubernatorial race (for a non-existent office) has recently spoken out on this phony property tax scheme.

If the People truly had control over what they erroneously perceive to be their private property

²⁵ Central autocratic control. Synonyms. Dictatorial, despotic, tyrannical, repressive, oppressive.

there would be no property or other taxes affixed thereto. Neither could the IRS or any other government outlaw agency take one's property. Nor could it be regulated by any one of the multitudes of federal or "state" agencies, as for example the Environmental Protection Agency. Under the Constitution, government is duty bound to protect the right to life, liberty and property of the People, NOT the environment.

Furthermore, it seems that every conceivable item purchased with a Federal Reserve Note, a private script of the individuals who own the Federal Reserve, also amounts to mere use, as opposed to valid ownership.

The Constitution for the United States existed from 1791–1868, a mere 77 years. For approximately 141 years thereafter the so-called government of Congress' fabricated United States has operated from within the fraudulent fourteenth amendment, itself the representation of a new constitution.

In *Epperly et. al. v. United States*, Sup.Ct. No. 93-0170, the U.S. Supreme Court sustained the lower court(s) rulings that reviewing an amendment to determine if it was adopted in accordance to the provisions of the U.S. Constitution was a "political question" to the courts and is left to Congress or to the states.

Inasmuch as there is no legitimate Congress or state government, the People collectively, as the principal source of law and authority, must take the requisite actions to right these wrongs: In the words of Thomas Jefferson, "...it is the Right of the People to alter or to abolish it, and to institute new Government, laying its foundation on such principles and organizing its powers in such form, as to them shall seem most likely to effect their Safety and Happiness." And from the earlier Texas constitutions of 1836, 1845, and 1861: "All political power is inherent in the people, and all free governments are founded on their authority, and instituted for their benefit; and they have at all times the unalienable right to alter, reform, or abolish their form of government, in such manner as they may think expedient."

Part 3. Congress' Anti-constitutional Fourteenth Amendment Gives Rise To Federalization Of U.S. Corporations and Workers.

Inasmuch as the fourteenth amendment constitutionalized the congressionally fabricated "person," "United States" and "citizen" thereof, this anti-constitutional amendment represents an absolute departure from Congress' constitutionally limited and enumerated powers. As such, the amendment is, in the language of I Story, *Commentaries on the Constitution of the United States* "pro tanto, the establishment of a new Constitution."

Under this new fourteenth amendment constitution, domestic corporations –once under the regulatory authority of their respective states –are now created or organized within the venue of Congress' subversively reconstructed "United States," or under the law of such "United States" or of any of Congress' subversively reconstructed "State[s]."

The following facts will lay out the statutory mechanics behind such reversal of regulatory power, this being the foundation of the present day non-private sector "U.S. Corporation," "federal employer" and "federal employee," all of which are clearly and completely made subject to the totalitarian control of Congress as the re-constructed constitution's dictator.

A. The federalization of corporations.

In *Connecticut General Ins. Co. v. Johnson*, now quoted again, Justice Black acknowledged that prior to the fourteenth amendment corporations were organized under, and regulated by state law.

"No word in all this [fourteenth] amendment gave any hint that its adoption would deprive the states of their long-recognized power to regulate corporations." [Brackets added.]

Prior to that amendment, state corporations were foreign to the United States government. As such, Congress was jurisdictionally prohibited by the national and state constitutions from extending its multitude of federal taxing laws, rules and regulations to state corporations.

Inasmuch as the subversive fourteenth amendment reversed the natural order of things it was necessary for Congress and its “State” legislatures to write their codes in such way as to conform to the usurpations generated by that amendment. Following is a brief analysis that demonstrates how Texas corporations have been brought under the complete legislative authority of the United States while portraying the deceptive appearance of being governed by Texas law. Brackets have been added to emphasize the origin of the “state.” While reflecting on these facts keep in mind the words of President Johnson in his veto message to Congress’ first Reconstruction Act quoted below.

“The purpose and object of the bill is to change the entire structure and character of the State governments and to compel them by force to the adoption of organic laws [14th amendment], and regulations, which they are unwilling to accept if left to themselves. If they do not form a constitution with prescribed articles in it and afterwards elect a legislature, which will act upon certain measures in a prescribed way, neither blacks nor whites can be relieved from the slavery, which the bill imposes upon them.”

Texas Business Organizations Code. §1.101. DOMESTIC FILING ENTITIES. The law of this [congressionally re-constructed] state governs the formation and internal affairs of an entity if the entity's formation occurs when a certificate of formation filed in accordance with Chapter 4 takes effect. [Brackets added.]

Texas Business Organizations Code. § 1.002. DEFINITIONS. In this code: (43) "Jurisdiction of formation" means: (A) in the case of a domestic filing entity, this [congressionally re-constructed] state. [Brackets added.]

Texas Business Organizations Code. §3.001. FORMATION AND EXISTENCE OF FILING ENTITIES. (d) Except in a proceeding by the [congressionally re-constructed] state to terminate the existence of a filing entity, an acknowledgment of the filing of a certificate of formation issued by the filing officer is conclusive evidence of: (3) the authority of the filing entity to transact business in this [congressionally re-constructed] state. [Brackets added.]

What is unmistakable in the above-cited sections is the legislature’s intentionally deceptive use of the phrase “this state” or “in this state” rather than the proper name Texas. This wording intentionally obscures the fact that said re-constructed “state” has been unlawfully placed under Congress’ complete and contrived authority, which was engineered by the subverted term “state” found within the Texas Government Code and the United States Codes previously cited.

It is by virtue of such subverted meanings that the “jurisdiction of formation” and the “governing law” of a so-called domestic “state” filing entity has been covertly changed to the same unlawful jurisdiction and legislative authority as that which governs our territories and the District of Columbia—the counterfeit federal Congress.

Ironically, the peculiar phrase “in this state” from the Texas Business Organizations Code §3.001 above has its own definition, cited below, which further explains how Texas corporations have been treasonously made “completely subject” to Congress.

Texas Tax Code. § 151.004. “IN THIS STATE.” “In this state” means within the exterior limits of Texas and includes all territory within these limits ceded to or owned by the United States. [Emphasis added.]

Cede. To yield up; to assign; to grant; to surrender; to withdraw. Generally used to designate the transfer of territory from one government to another. Black's Law Dictionary, Fifth Edition, page 202.

Texas was militarily coerced into ceding its territory and surrendering its government to Congress via its illegal Reconstruction Acts and the fourteenth amendment

The following definitions evidence the singular law or jurisdiction in which "domestic corporations" are created and organized. No longer is there any foreign and domestic distinction between the several independent states and the United States as originally established and defined.

26 USC 7701(a)(4) Domestic. The term "domestic" when applied to a corporation or partnership means created or organized in the [congressionally re-constructed] United States or under the law of the [congressionally re-constructed] United States or of any [congressionally re-constructed] State unless, in the case of a partnership, the Secretary provides otherwise by regulations. [Brackets added.]

Texas Business Organizations Code. § 1.002. Definitions. In this code: (18) "Domestic entity" means an organization formed under or the internal affairs of which are governed by this code. [Emphasis added.]

Regarding the words "this code" as used in Texas Business Organizations Code §1.002 above. When one considers the Texas Code sections previously cited, one easily concludes that the internal affairs of such "domestic entity" is formed under and governed by the law of Congress' self-styled "United States": Self-styled by forcibly changing "the entire structure and character of the State governments" via the Reconstruction Acts as explained by President Johnson.

Ironically, a state corporation once deemed foreign to the Government of the United States under the Constitution, now made domestic by congressional and legislative usurpations, is foreign to the original Constitution and Laws of the United States made in pursuance thereof. Such corporation is therefore void, having no standing whatsoever in constitutional Law. Accordingly, corporate officers are made personally liable for violations of law, particularly those so-called laws regarding wage garnishments and levies.

Nonetheless, such "domestic" corporations are required by Congress' internal revenue laws to file Form 1120 U.S. Corporation Income Tax Return with the IRS thereby identifying themselves as Congress' "United States" corporations "completely subject" to Congress as a "United States citizen", and not to the authority of the states as was originally intended.

An 1120 U.S. Corporation is also required to file Form 941 Employer's QUARTERLY Federal Tax Return with the IRS thereby further identifying itself as a federal employer.

Furthermore, it is clearly evident that such domestic corporations were nationalized long before the recent hullabaloo regarding the "nationalization" of the banking and auto industries.

Consequently, such corporations are illegally burdened and subjected, not only to federal tax laws, but also to the whole array of federal legislation, i.e., employment and unemployment laws, health insurance laws, environmental laws, COBRA, OSHA, and even the new pay laws whereby a "pay czar" determines if an officer of a corporation is over paid.

B. The federalization of workers.

Under the Constitution, and prior to the misunderstood sixteenth amendment, the People's labor could not be directly taxed in the manner that it is today according to the below United States Supreme Court opinions.

"It has been well said that 'the property which every man has in his own labor, as it is the original foundation of all other property, so it is the most sacred and inviolable. The patrimony of the poor man lies in the strength and dexterity of his own hands, and to

hinder [tax/regulate] his employing this strength and dexterity in what manner he thinks proper, without injury to his neighbor, is a plain violation of this most sacred property'." [Brackets added.] United States Supreme Court, *Butcher's Union Co. v. Crescent City Co.*, 111 U.S. 746 (1883).

"Included in the right of personal liberty and the right of private property -partaking of the nature of each -is the right to make contracts for the acquisition of property. Chief among such contracts is that of personal employment, by which labor and other services are exchanged for money or other forms of property." [Note. Such exchange for money, under the Constitution and the common law, does not constitute "income."] United States Supreme Court, *Coppage v. Kansas*, 236 U.S. 1 (1915)

In short, all work performed for a business or other entity would be treated strictly as a business expense by the business, and the worker would be under no obligation to report any earnings.

However, the following explains the manner in which the People, through a host of fraudulent federal tax forms, voluntarily confess to being something other than mortal man (voluntary servitude), and thereby allow those in power to circumvent the Thirteenth Amendment prohibition against involuntary servitude.

Upon beginning work as an "employee" for one of Congress' fraudulent "United States" domestic corporations one is presented with IRS Form W-4 Employee's Withholding Allowance Certificate.

At the end of the tax period said fraudulent corporation files Form W-2 Wage and Tax Statement with the IRS, wherein it designates itself as "employer" and the worker as "employee." Following are the IRC definitions for such designations.

26 U.S.C. 3401(c) Employee. For purposes 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. [Note: An officer of a corporation can only mean an officer of Congress' IRS Form 1120 "United States" Corporation, a demonstrable fraud.]

26 U.S.C. Sec. 3401(d) Employer. For purposes of this chapter, the term "employer" means the person for whom an individual performs or performed any service, of whatever nature, as the employee of such person.

Consequently, when one signs IRS Form W-4 Employee's Withholding Allowance Certificate one has confessed to being "an officer, employee, or elected official of the [congressionally re-constructed] United States, a [congressionally re-constructed] state, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing."

At the end of a tax year said "employee" is required to sign and submit to the IRS Form 1040 U.S. Individual Income Tax Return thereby declaring under penalty of perjury that one is an "individual", i.e., fabricated "person" of Congress' fabricated "United States".

If one begins work for a company as a so-called independent contractor one is presented with IRS Form W-9 Request For Taxpayer Identification Number and Certification. As previously demonstrated through the legislative fraud of "person" we immediately know that the term "taxpayer", as a "United States person", is a fraud, and therefore the W-9 is likewise a fraud.

These facts clearly demonstrate that such officer, employee, employer, or elected official of Congress' reconstructed "state" and "United States" exist as frauds outside of the Constitution and Laws of the United States made in Pursuance thereof. For one to complete any IRS form, either for the purpose of paying a tax or to claim a refund for overpayment of a tax, is to admit to being one of these congressionally created frauds.

Therefore, we can now see the anti-constitutional foundation of Congress' internal revenue laws,

the fraudulent tax liability alleged against the People as a fictional “employee” and “employer,” and the federalization or overthrow of the several states once united by and under the Constitution.

Accordingly, there is no lawful requirement for anyone, or any legal entity, corporate or otherwise, to make returns of income each taxable year. Furthermore, the perjury statements contained therein are void and cannot be used for any evidentiary or enforcement purposes whatsoever.

In demonstration of the Texas Legislature’s collusive agreement with the so-called Congress, I cite the following, which evidences the federal nature and fraud of “this state[’s]” system of family courts.

Texas Family Code Sec. 234.001. ESTABLISHMENT AND OPERATION OF STATE CASE REGISTRY AND STATE DISBURSEMENT UNIT. (a) The Title IV-D agency shall establish and operate a [congressionally re-constructed] state case registry and [congressionally re-constructed] state disbursement unit meeting the requirements of 42 U.S.C. Sections 654a(e) and 654b and this subchapter./²⁶ [Brackets added.]

Texas Family Code, section 234.101 STATE CASE REGISTRY, DISBURSEMENT UNIT, AND DIRECTORY OF NEW HIRES

(1) “Employee” means an individual who is an employee within the meaning of Chapter 24 of the Internal Revenue Code of 1986 (26 U.S.C. Section 3401(c)).

(2) “Employer” has the meaning given that term by Section 3401(d) of the Internal Revenue Code of 1986 (26 U.S.C. Section 3401(d)).

Accordingly, the “employee” and “employer” designated on (U.S.) Form OMB 0970-0154 (2006) ORDER/NOTICE TO WITHHOLD INCOME FOR CHILD SUPPORT, which is signed by a Title IV-D federal administrative judge or associate judge, and sent to Congress’ federal “employers,” are such as defined at 26 U.S.C. Section 3401(c) and (d) and are not private sector employees as a layman might presume from reading the so-called ORDER/NOTICE.

Furthermore, those familiar with Texas’ family courts and the so-called orders that proceed therefrom are familiar with the statutory warnings included therein, which are in bold, capitalized letters warning of contempt and confinement in jail for failure to obey said orders. Texas’ family courts, as with all of Texas’ “state” courts, are absolute and definable frauds. If anyone is to be confined to jail it is those persons behind this immense and immoral war against the states and People.

Part 4. The Extinguishment of the Common Law and the Fabrication and Preservation of Substantive Law.

The Constitution for the United States and those constitutions of the several states as originally assented to and ratified by the People are founded upon the principles of the common-law, which have as their purpose restraints applicable to government, and the security of persons and property.

Common law. Consists of those principles, usage and rules of action applicable to government and the security of persons and property which do not rest for their authority upon any express and positive declaration of the will of the legislature. As a compound adjective “common-law” is understood as contrasted with or opposed to “statutory,” and sometimes also to “equitable” or to “criminal.” Black’s Law Dictionary, Fifth Edition, page 251.

Inasmuch as those in power over the past 140 plus years have militarily and systematically destroyed the constitutional governments originally established by the People, it was necessary to devise a system of law from which to govern Congress’ newly fabricated “person,” “state,” “United States,” “citizen and resident of the United States.” Following is a brief analysis of that system of

²⁶ Title 42 is Public Health and Welfare and section 654 falls under Chapter 7 Social Security.

treasonous legislation.

The destruction of the common-law by merger.

In the same way that the differentiation between Congress' grants of jurisdictional power over the several states, the territories and the District of Columbia were "extinguished" by the merger of the two distinct and separate grants of jurisdictional powers, thereby creating a new, but anti-constitutional jurisdictional power, the common-law was likewise extinguished and replaced with a new but anti-constitutional system called law, but which is not. The following offers insight into how the destruction of the common-law took place.

Court of Equity. Equity courts have been abolished in all states which have adopted Rules of Civil Procedure; [common] law and equity actions having been merged procedurally into a single form of "civil action". Fed.R. Civil P. 2. [Brackets and emphasis added.] Black's Law Dictionary, Fifth Edition, page 322.

Legal. 3. With the merger in most states of [common] law and equity courts, this distinction general no longer exists. Rule of Civil Proc. 2. [Brackets and emphasis added.] Black's Law Dictionary, Fifth Edition, page 803.

With the common-law effectively extinguished by merger, Congress and the courts were then free to create their own self-styled system of law, a system that does not recognize the constitutions and attendant Bill of Rights.

A new, but anti-constitutional system of "substantive due process" law, and rights.

The following exposes the judicially and congressionally fabricated system of "substantive law," a derivative of "substantive due process," which the Supreme Court "drew out of thin air."²⁷ It is this anti-constitutional system of fabricated law that is used to control and exploit the People as Congress' fabricated "person", "individual", "taxpayer", "citizen and resident of the United States." Notice in the following section of the Texas Government Code that the common law has been repealed, having no more force and effect, but the fabricated system of "substantive law" is not repealed.

Texas Government Code Chapter 22.Subchapter A. Sec.22.004 Rules of Civil Procedure.

(b) So that the supreme court has full rulemaking power in civil actions, a rule adopted by the supreme court repeals all conflicting laws and parts of laws governing practice and procedure in civil actions, but substantive law is not repealed.

Inasmuch as the constitutions are fundamental law expressive of the common-law, to repeal "all conflicting laws" is to repeal all constitutions and their Bills of Rights. For a court, supreme or otherwise, to exercise such power is clear and convincing evidence that it is an anti-constitutional, dictatorial court. Following are more examples of the subversive employment of "substantive law" and "substantive rights".

Texas Family Code. Chapter 159, Subchapter D, Uniform Interstate Family Support Act – Subchapter D. Civil Provisions of General Application. § 159.303. Application of Law of State. Except as otherwise provided in this chapter, a responding tribunal of this [re-constructed] state shall: (1) apply the procedural and substantive law generally applicable to similar proceedings originating in this state and may exercise all powers and provide all remedies available in those proceedings . . . [Brackets and Emphasis

²⁷ See Raoul Berger, "Government By Judiciary: The Transformation Of The Fourteenth Amendment" (1977), Chapter 14, Part II From Natural Law to Libertarian Due Process http://www.oll.libertyfund.org/EBooks/Berger_0003.pdf Therein you will learn that the court drew substantive due process "out of thing air" in Wynehamer v. The People 1856, just six years prior to the Congress re-constructing the meaning for "person." Coincidental?

added.]

U.S.C. TITLE 28 Judiciary and judicial procedure. § 2072. Rules of procedure and evidence; power to prescribe

(a) The Supreme Court shall have the power to prescribe general rules of practice and procedure and rules of evidence for cases in the [re-constructed] United States district courts (including proceedings before magistrate judges thereof) and courts of appeals. [Brackets added.]

(b) Such rules shall not abridge, enlarge or modify any substantive right. All laws in conflict with such rules shall be of no further force or effect after such rules have taken effect. [Emphasis added.]

Once again, the constitutions, as the fundamental law expressive of the common-law, are to be deemed of “no further force or effect.” Furthermore, if the repealing of all conflicting laws or parts of laws repeals the “Bill of Rights”, what then are these grandiose sounding “substantive” laws and rights?

Substantive law. That part of law which creates, defines, and regulates rights, duties and obligations... [Emphasis added.] Black’s Law Dictionary, Fifth Edition, page 1281.

The inherent and unalienable rights possessed by the American People have NOT been created or defined by any legislature or system of law, but have been built up through the centuries, and ultimately became plainly and firmly expressed within our constitutions as part of the fundamental Law. The People themselves have created and defined these rights, and government, itself a creation of the People, has no constitutional authority whatsoever to repeal, define or regulate these rights. Substantive law “creates, defines, and regulates [substantive] rights, duties and obligations” for the counterfeit Congress’ counterfeit “person,” “individual”, “taxpayer”, “citizen or resident of the United States.”

Substantive rights. A right to the equal enjoyment of fundamental rights, privileges and immunities. Black’s Law Dictionary, Fifth Edition, page 1281.

Once again, for a proper explanation of these congressionally fabricated “fundamental rights, privileges and immunities” see Raoul Berger, *Government by Judiciary: The Transformation of the Fourteenth Amendment* (1977), Part 1, Chapter 2 “Privileges and Immunities” which are those fundamental rights that arose by virtue of the 1866 Civil Rights Act, embodied within the fourteenth amendment, and are the “fundamental rights” granted to Congress’ unlawfully created “citizen of the United States,” a subjugated citizenship status that now attaches to “all persons born in the United States.” Make special note that what Congress grants it can reduce or completely take away, either by legislation, by the discretion of a judge, or even by the head of an agency, a “czar” per se, through rules and regulations.

Substantive due process. Such may be broadly defined as the constitutional guarantee that no person shall be arbitrarily [subjective term: Who decides what is just?] deprived of his life, liberty or property; the essence of substantive due process is protection from arbitrary and unreasonable action. [Brackets added.] Black’s Law Dictionary, Fifth Edition, page 1281.

Inasmuch as the People, now construed to be no more than objects and slaves as congressionally created “persons” and “citizens or residents of the United States”, are made “completely subject to” the legislative authority Congress, and are possessed only by those so-called “substantive rights” created, defined and regulated by Congress, all via the fourteenth amendment, there is no one with proper standing under the present system to question whether any judicial action is arbitrary and unreasonable.

The following quote as regards procedure in federal courts is from “civil procedure: an overview” as quoted from Cornell Law School – Legal Information Institute – Federal Rules of Civil Procedure, and reinforces the above facts.

“Procedure” is to be distinguished from “substantive law” in that substantive law defines the rights and duties of everyday conduct. Substantive law includes contract law, tort law, and so on. A procedural system provides the mechanism for applying substantive law to real disputes.” [Emphasis added.]

The following definitions support the Cornell Law School quote.

Procedure. The mode of proceeding by which a legal right is enforced, as distinguished from the substantive law which gives or defines the right, and which, by means of the proceeding, the court is to administer. The judicial process for enforcing rights and duties recognized by substantive law and for justly [another subjective term] administering redress for infraction of them. The law of procedure is what is commonly termed by jurists “adjective law.” [Brackets added.] Black’s Law Dictionary, Fifth Edition, page 1083.

Procedural law. As a general rule, laws which fixes duties, establish rights and responsibilities among and for persons, natural or otherwise, are “substantive laws” in character. Black’s Law Dictionary, Fifth Edition page 1083.

Adjective law. The aggregate of rules of procedure or practice. As opposed to that body of law which the courts are established to administer (called “substantive law”), it means the rules according to which the substantive law is administered; e.g. Rules of Civil Procedure. Black’s Law Dictionary, Fifth Edition, page 38.

Fourteenth amendment “substantive due process” example.

Prior to seizing ones property the Internal Revenue Service (IRS) offers Due process for liens (26 USC 6320), and Due process for collections (26 USC 6330). Therein the procedures require that the IRS send a notice and demand for payment to the alleged “taxpayer” affording an opportunity for a collections due process hearing (CDP).

Such hearings are held before an “impartial” IRS agent, somewhat akin to inviting the chicken into the fox’s den. Any objection to the validity of the alleged tax is not heard. If an alleged tax is not paid as demanded the IRS takes one’s property through a bogus “Notice of Levy on Wages, Salary and Other Income” sent to a third party (i.e. an “employer” or bank). The tax code states that an alleged “taxpayer” must then bring suit against the IRS for the recovery of any seized property. Reason instructs that if an “employer” takes one’s property without authority in law, and then unlawfully converts it to the IRS, that “employer” is fully liable.

Inasmuch as 26 USC 6320 and 6330 is due process unlawfully enacted by the legislature it represents a blatant deviation from Fifth Amendment principles of due process of law. This therefore is a complete departure from the supremacy clause (Article VI, clause 2) of the Constitution. Consequently, the Congress and the IRS have openly usurped the People’s Fifth Amendment right to due process of the common law, which would find all IRS liens and levies to be patently unlawful.

How the IRS is able to circumvent the Fifth Amendment “due process of law” mandate is explained on the IRS website at <http://www.irs.gov/businesses/small/article/0,,id=106507,00.html> under the heading: “Anti-Tax Law Evasion Schemes – Law and Arguments – Section IV Constitutional Amendment Claims.” Therein it states:



The Law: The Fifth Amendment to the United States Constitution provides that a person shall not be “deprived of life, liberty, or property, without due process of law . . .” The U.S. Supreme Court stated in *Brushaber v. Union Pacific R.R.*, 240 U.S. 1, 24 (1916), that “it is . . . well settled that [the Fifth Amendment] is not a limitation upon the taxing power

conferred upon Congress by the Constitution; in other words, that the Constitution does not conflict with itself by conferring upon the one hand a taxing power, and taking the same power away on the other by limitations of the due process clause." Further, the Supreme Court has upheld the constitutionality of the summary administrative procedures contained in the Internal Revenue Code against due process challenges, on the basis that a post-collection remedy (e.g., a tax refund suit) exists and is sufficient to satisfy the requirements of constitutional due process. *Phillips v. Commissioner*, 283 U.S. 589, 595-97 (1931).

To this nonsense, which has no authoritative value whatsoever, I once again draw the reader's attention to the restraint on Government that Fifth Amendment due process of law provides.

(Page 1139) Scope of Guaranty. – "It is manifest that it was not left to the legislative power to enact any process which might be devised. The article [Fifth Amendment] is a restraint on the legislative as well as on the executive and judicial powers of the government, and cannot be so construed as to leave Congress free to make any process 'due process of law' by its mere will.]Brackets and emphasis added.]

The "summary administrative procedures contained in the Internal Revenue Code" is legislative due process prohibited by the Fifth Amendment, and the Supreme Court has no authority whatsoever to usurp this fundamental provision.

Furthermore, it is ludicrous for the court to say that the Fifth Amendment takes away the taxing power conferred upon Congress. For the government to tax in pursuance of the Constitution is not a deprivation of due process of law. However, to tax in violation of the Constitution, as is the case with the entirety of the tax laws, is such a violation.

If the drafters of the Constitution believed that the Fifth Amendment "is not a limitation upon the taxing power conferred upon Congress by the Constitution" then the drafters would have provided for such limitation: But they did not!

To allow such a subversive opinion as the *Brushaber* decision, or any like decision, to stand is to allow the judiciary the power to usurp the Constitution in all of its provisions in like manner.

Whether in a congressionally re-constructed state court, federal court, or the so-called United States Supreme Court, the fraudulent law upon which the case rests, and the due process that a party receives is unlawful legislatively enacted, and judicially fabricated "substantive law" and "substantive due process" that is always directed by the arbitrary edicts of an administrative outlaw masquerading as a judge.

It is precisely due to such usurpations that the People's wealth is stolen by those professing to represent government, but are wholly without it, and the People are imprisoned, under mere forms of law, at a rate unequalled by any other country, both numerically and as a percentage of the overall population.²⁸

Closing comments.

As a consequence of Congress' thirst for power, the "perpetual union" established through the Articles of Confederation, and made "more Perfect" through the Constitution for the United States, the so-called "indissoluble Union" was destroyed and replaced with a totalitarian dictatorship called the "United States", whereby Congress now rules over mere territorial districts called "states," and the

²⁸ Washington Post Transcript U.S. Prison Population Sets New Record. Friday, February 29, 2008; 10:30 AM. Pew Center on the States managing director Susan K. Urahn was online Friday, Feb. 29 at 10:30 a.m. ET to discuss the center's report on the record-high U.S. prison population, which outstrips that of any other country, both numerically and as a percentage of the overall population. See article at <http://www.washingtonpost.com/wp-dyn/content/discussion/2008/02/28/DI2008022802960.html> [So much for being the "land of the free." Furthermore, steps should be taken immediately to free all those imprisoned under fraudulent and anti-constitutional tax laws, be they of the Internal Revenue Code or of a State tax code.]

People, as soulless fictional entities, are deemed to be, among other appellations, “persons,” “taxpayers,” “citizens or residents of the United States”. Therefore, secession is impossible, for a People cannot secede from that which does not exist –a union of states under the Constitution. However, a People can separate from a clearly defined and understood wrong, with full knowledge that in doing so they stand upon solid and lawful ground.

Those individuals claiming to represent constitutional government are wholly without it (knowingly or unknowingly), and are more properly defined as usurpers and trespassers, even traitors, not so much to the Constitution as to their own People. They have combined with special interests, unions, big business and the Federal Reserve, and view “the supreme Law of the Land” merely as something to be subverted for their own benefit. They care not for the law but for their own bellies: for the power and profit that can be realized (domestically, and through foreign wars?). They have broken free from the “chains of the Constitution” and operate unlimited by law or obligation, moral or otherwise.

However, as a consequence for them, the Offices of constitutional government have become vacant, with those *actors* having renounced all rights and powers conferred upon them by the People through the constitutions. The cloak of a constitutional framework that they have hidden behind is hereby removed, leaving the People completely free to withdraw their consent and re-institute government and law in such manner as they think expedient.

On this topic of withdrawing consent I draw the readers attention to “The Politics of Obedience: The Discourse on Voluntary Servitude” (The Discours sur la servitude volontaire) by Étienne de la Boétie (1548), which can be downloaded at http://www.constitution.org/la_boetie/serv_vol.htm. I quote from there the following. (See <http://www.mises.org/media.aspx?action=category&ID=116> for downloadable files).

“La Boétie’s essay against dictators makes stirring reading. A clear analysis of how tyrants get power and maintain it, its simple assumption is that real power always lies in the hands of the people and that they can free themselves from a despot by an act of will unaccompanied by any gesture of violence.” [Emphasis added.]

In addition to this sound reasoning I add the following quote.

“When the first principals of civil society are violated, and the rights of a whole People are invaded, the common forms of municipal law are not to be regarded. Men may then betake themselves to the law of nature; and if they but conform their actions to that standard all cavils against them betray either ignorance or dishonesty. There are some events in society to which human laws cannot extend; but when applied to them, lose all their force and efficacy. In short, when human laws contradict or discountenance the means which are necessary to preserve the essential rights of any society, they defeat the proper end of all laws, and so become null and void.” Alexander Hamilton, *The Farmer Refuted* (1775).

Accordingly, the proper frame of mind must become the very spirit by which *our* new world order –*our* new paradigm is brought forth. Those aligned against the People are focused in their designs. It is therefore vital that our focus become even greater –that we become of one mind. Stop giving legitimacy to that which has none and withdraw your consent! For those that are associated with one party or another, begin by withdrawing your vote and/or support knowing now that the 2 parties are but 2 factions within 1 party –the totalitarian party. And forget about creating a new party that would, without the knowledge contained herein, be made to exist within a fraud.

There are no valid laws originating from Washington, D.C. or Austin, Texas! There are no valid courts! Those in power do not represent civil authority under the Constitution, but despotic authority under the revisionist fourteenth amendment. Therefore, there can be no valid orders issued to the military. All treaties are void, as are all executive orders. The public debt is not the responsibility of

the People, but of those that created it. And with great pleasure I say that the law degrees and licenses of all lawyers are void in that the so-called law that they practice is subversive of the Constitution and laws of the United States made in pursuance thereof, and subversive of the pre-fourteenth amendment organic constitutions of Texas.

The slate is wiped clean. The walls in your minds hopefully have been removed. The fourteenth amendment system of oppression and slavery shall soon be no more.

By the facts expressed herein a war against constitutional government and the People is made known. From the highest office in the land to the lowest city council seat, **THEY ARE ALL IMPOSTERS!**

BURDEN OF PROOF

I candidly submit this work to you, the People of Texas. My only motivation is to arrive at the truth by exposing the lie of the presumed constitutional authority under which those in power operate, with the hope that all of the People, regardless of race, will become the ultimate beneficiary of a valid and moral system of responsible government and law.

If I have erred in any of my facts, reasoning or conclusions, or committed any injustice, it would be the duty of the reader to offer me, not criticisms or empty denunciations, but sincere correction based upon facts—for my own sake and the sake of everyone affected by the lies exposed herein. But if the case I present is well founded, then the reader has a different duty: the duty to act upon the evidence I present—now, while there is still time. To do nothing is to commit national suicide.

Distribution

This “Sins of the State” document (and website <http://www.sinsofthestate.net>) are free to distribute (or make known) by any manner of electronic or print media, within and without Texas.

* * *

They have the power to contain me, but no longer within the darkness of their law
And as for containing the truth, they were never possessed with that power.

Through the proper choice of focus lies the answer;
And the answer lies with the People.



Richard Mark Voudren
Dallas, Texas
February 27, 2010