



Constitutional Republic – 50 states

Constitution is law of land
 “The Constitutional United States”

District of Columbia

Constitution not law in Federal Territory
 “The Statutory United States”

HISTORY & LEGISLATIVE INTENT OF SIXTEENTH AMENDMENT

AUTHENTICATED U.S. GOVERNMENT INFORMATION GPO

<input checked="" type="checkbox"/>	Federal Income Tax is a Direct Tax & requires the Rule of Apportionment to be imposed	<input type="checkbox"/>
<input checked="" type="checkbox"/>	Sixteenth Amendment Unconstitutional without Rule of Apportionment	<input type="checkbox"/>
	<ul style="list-style-type: none"> • Article 1 Section 2 & 9 - U.S. Constitution • Pollock v. Farmer’s Loan & Trust Company, 157 U.S. 429 (1895) 	
<input checked="" type="checkbox"/>	Sixteenth Amendment NOT imposed due to omission of Rule of Apportionment	<input type="checkbox"/>
<input type="checkbox"/>	Sixteenth Amendment not require Apportionment for Federal Jurisdiction	<input checked="" type="checkbox"/>
<input type="checkbox"/>	Levy of the Federal Income Tax via Sixteenth Amendment Imposed	<input checked="" type="checkbox"/>

LEGISLATIVE INTENT OF THE SIXTEENTH AMENDMENT

<input type="checkbox"/>	Sixteenth Amendment levied only upon National Government territorial jurisdiction <ul style="list-style-type: none"> • Congressional Record, United States Senate, June 16, 1909, pages 3344-3345 • <i>“USSC held federal income tax to be a direct tax and therefore not within the Power of the Federal Government to impose unless apportioned.”</i> • <i>“The decision of the Supreme Court deprived the National Government of a power, by reason of previous decisions of the court; it was generally supposed that Government had.”</i> • <i>“I therefore recommend to the Congress that both Houses, by a two-thirds vote, shall propose an amendment to the Constitution conferring the power to <u>levy an income tax upon the National Government without apportionment among the States in proportion to population.</u>”</i> 	<input checked="" type="checkbox"/>
<input type="checkbox"/>	Statutory “United States” Federal Income Tax imposition & for IRS jurisdiction <ul style="list-style-type: none"> • <i>“United States”</i> means only the District of Columbia – IRC 7408 (d) • “United States” jurisdiction defined as DC & US Territories – 3C Am Jur 2d Sec 2689 	<input checked="" type="checkbox"/>
<input type="checkbox"/>	Who is born in United States and subject to United States Jurisdiction – 3C Am Jur Sec 2689 <ul style="list-style-type: none"> • <i>“A person born subject to the jurisdiction of the United States, for purposes of acquiring citizenship at birth, if his or her birth occurs in territory over which the United States is sovereign...”</i> 	<input checked="" type="checkbox"/>