



Constitutional Republic - the 50 states of the Union

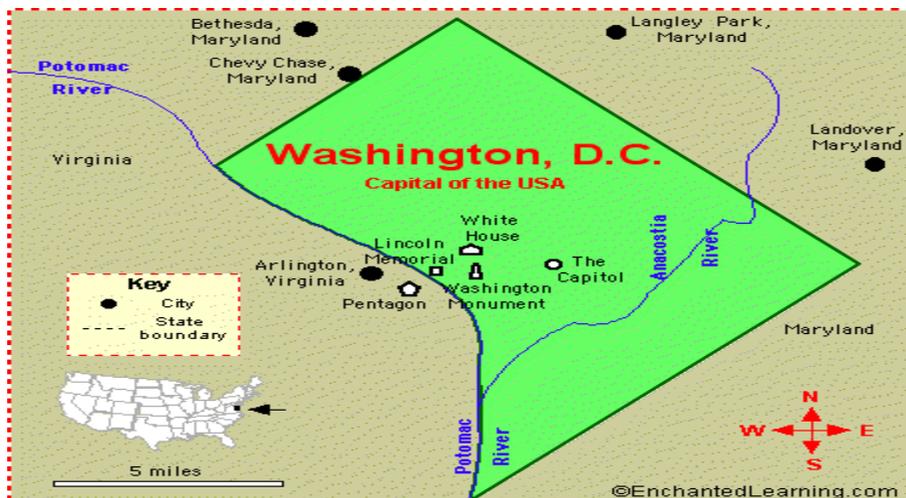
With the 16<sup>th</sup> Amendment, which United States Jurisdiction is the Federal Income Tax Applicable in?

Rule of Apportionment for Direct Tax vs. Omission of Rule of Apportionment

*"The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration."*

"The ratification of this Amendment was the direct consequence of the Court's decision in 1895 in *Pollock v. Farmers' Loan & Trust Co.*, 157 U.S. 429 (1895), whereby the attempt of Congress the previous year to tax incomes uniformly throughout the United States was held by a divided court to be unconstitutional."

The Territorial Jurisdiction of the National Government - District of Columbia and U.S. Territories



## Legislative Intent of the Sixteenth Amendment

CONGRESSIONAL RECORD - UNITED STATES SENATE - 61<sup>ST</sup> CONGRESS

Created by POTUS William H. Taft, June 16, 1909

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"...in the case of *Pollock v. Farmers' Loan and Trust Company*, 157 U.S. 429 (1895), was held by the Supreme Court to be a direct tax, and therefore not within the power of the Federal Government to impose unless apportioned among the several States according to population."

"The decision of the Supreme Court in the income tax cases deprived the National Government of a power which, by reason of previous decisions of the court, it was generally supposed that Government ought to have."

"I therefore recommend to the Congress that both Houses, by a two-thirds vote, **shall proposed an amendment to the Constitution conferring the power to levy an income tax upon the National Government without apportionment** among the States in proportion to population."

With the admission of POTUS Taft in the first 2 statements, **"How is it possible that he could ask Congress to impose the Federal Income Tax without apportionment?"**

The answer is that it was not levied upon the Constitutional Republic as the US Constitution does not provide such power to the National Government without the Rule of Apportionment and if the government did such it would only be levied upon the various state legislatures of the Constitutional Republic and never on the American Nationals as such is not permitted by the US Constitution. It would also be a one-time tax which would case the end of the federal income tax if the government ever used such a method.

Thus, the federal income tax was only levied upon the territorial jurisdiction "United States" where the US Constitution is not law. It was never levied upon the Constitutional Republic. This is why IRC 6331 (a) Levy action can only be applied to federal employees, federal officers, and elected federal officials of the National Government [the employer of those parties] and the municipality of Washington, DC along with its U.S. Territories for those people born in territory belonging to the National Government. This is the Jurisdiction for the application of the Sixteenth Amendment.

