SCOTUS has KILLED Income Tax Enforcement

The IRS and the DOJ are NOW DEAD & FINISHED in the Federal Courts

Because of the recent *Moore* decision by the Supreme Court Link to the Moore Opinion - click here: http://www.tax-freedom.com/Moore%20v%20United%20States%20-%202024.pdf , the DOJ is now **foreclosed** in all of its legal actions in the federal courts pursuing the enforcement of the federal personal income tax as a *direct non-apportioned* tax. They **cannot proceed** and can easily **be defeated now, in ALL legal actions in the federal courts, BOTH civil and criminal.**

Please read the following and review the SCOTUS case *Opinion*.

1. In this *Moore* decision the Supreme Court loudly declares, plainly and clearly, **AGAIN,** that the federal income tax is an ***indirect*** tax under authority of Article I, Section 8, clause 1, and is **not** a *non-apportioned direct* tax under authority of the 16th Amendment without limitation, confirming the argument position that it is the federal courts themselves that have assumed the patently ***frivolous*** position in all tax litigation for the last 65 years, *i.e.*: the DOJ has argued, and the lower federal courts have declared, that the 16th Amendment, despite the ***irrefutable*** **absence** of an *enabling enforcement clause* in the Amendment to constitutionally authorize the U.S. Congress to write new law, or use existing law, to enforce any power to tax *income* allegedly created by the adoption of the Amendment; they argue, and have argued, that the 16th Amendment can never-the-less be utilized by the courts to take jurisdiction over legal actions, both civil and criminal, under authority of the 16th Amendment to enforce a ***non-****apportioned* ***direct*** tax on income without *limitation,* which is what the IRS has been assessing in *operational practice* for 65 years. But that has been, and is **now fully exposed by this *Moore decisions* as,** a patently **false** and ***frivolous*** position the courts have been utilizing for 65 years to enforce **only** the 2nd Plank of the Communist Manifesto[1] on *We the American People* under the guise and pretense, and in place of, ***constitutionally*** authorized taxation. This is absolutely **TRUE** because, again, the Supreme Court has declared (again) that the federal income tax is an ***indirect*** tax under authority of Article I, Section 8, clause 1[2], and is **not** a *direct* tax under authority of the 16th Amendment as the IRS, the

[1] The 2nd Plank reads "A heavy progressive or graduated income tax" – that is where "*graduated* " taxation is found. The Constitution requires *uniformity* of all ***indirect*** taxation of the citizens. Art. I, §8, cl.1

[2] Repeatedly citing *Brushaber v. Union Pacific RR Co.,* 240 US 1 (2016) as the basis for the holding.

DOJ, and the lower federal courts have been telling defendants at trial for 65 years. **IT WAS ALL A LIE. THIS IS HUGE NEWS PEOPLE! WAKE UP!!**
FOR 65 YEARS NOT A SINGLE "income tax" COURT CASE HAS BEEN LEGITIMATE!

2. This of course means that every district and circuit court in the country has **improperly** and ***unlawfully*** **conducted** entire civil and criminal trials for over 65 years **without** the *subject-matter jurisdiction* necessary to do so, because the lower courts have accepted the ***erroneous*** argument that their *subject-matter jurisdiction* was based on a power to tax income *directly* under alleged authority of the 16th Amendment **without** *apportionment*. However, the recently decided *Moor*e SCOTUS decision ***factually*** **proves** that was **NEVER TRUE, NOR correct!** Beyond the shadow of any doubt at all now, **those claims were FALSE**. The alleged *subject-matter jurisdiction* of the courts, despite numerous challenges, was **never** properly, legally, established or shown on the record of the actions in the court, and in many cases, there is **no** properly established, fully-granted, *subject-matter jurisdiction* of the court that is **shown anywhere on the record** of the action in the court, that could lawfully have been *taken* by the court over the criminal prosecution of the defendant, or a civil prosecution for money, for the alleged income tax "*failures*" and or "crimes" alleged committed. The courts have conducted every single civil and criminal trial without the granted jurisdiction, or *subject-matter jurisdiction,* to legally do so. The verdicts **must ALL** be ***set aside,*** and the judgments **ALL** ***vacated*** as a court that lacks *subject-matter jurisdiction* cannot render a valid judgment.

> "It is well established that federal courts are courts of limited jurisdiction, possessing only that power authorized by the Constitution and statute." *Hudson v. Coleman*, 347 F.3d 138, 141 (6th Cir. 2003)
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> "So, we conclude, as we did in the prior case, that, although these suits may sometimes so present questions arising under the Constitution or laws of the United States that the Federal courts will have jurisdiction, yet the mere fact that a suit is an adverse suit authorized by the statutes of Congress is not in and of itself sufficient to vest jurisdiction in the Federal courts." *Shoshone Mining Co. v. Rutter, 177 U.S. 505, 513* (1900).
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> "Federal courts are courts of limited jurisdiction. They possess only power authorized by Constitution and statute, which is not to be expanded by judicial decree. It is to be presumed that a cause lies outside this limited jurisdiction, and

the burden of establishing the contrary rests upon the party asserting jurisdiction." *Kokkenen V. Guardian Life Ins. Co. of America,* 511 US 375 (1994)

"Courts are constituted by authority and they cannot go beyond that power delegated to them. If they act beyond that authority, and certainly in contravention of it, their judgments and orders are regarded as nullities ; they are not voidable, but simply void, and this even prior to reversal." *Williamson v. Berry*, 8 HOW. 945, 540 12 L.Ed. 1170, 1189 (1850).

"Subject-matter jurisdiction, because it involves a court's power to hear a case, can never be forfeited or waived. Consequently, defects in subject-matter jurisdiction require correction regardless of whether the error was raised in district court. See, *e. g., Louisville* & Nashville R. Co. v. *Mottley,* 211 U. S. 149 (1908)." *United States v. Cotton*, 535 U.S. 625, 630 (2002);

"... in a long and venerable line of our cases. "Without jurisdiction the court **cannot proceed at all in any cause**. Jurisdiction is power to declare the law, and when it ceases to exist, the only function remaining to the court is that of announcing the fact and dismissing the cause." *Ex parte McCardle,* 7 Wall. 506, 514 (1869). ... The **requirement that jurisdiction be established as a threshold matter** "**spring**[s] **from the nature and limits of the judicial power** of the United States" and is "inflexible and without exception." *Mansfield, C. & L. M. R. Co.* v. *Swan,* 111 U.S. 379, 382 (1884). ... The statutory **and (especially) constitutional elements of jurisdiction are an essential ingredient of separation and equilibration of powers, restraining the courts from acting at certain times, and even restraining them from acting permanently regarding certain subjects.** See *United States* v. *Richardson,* 418 U.S. 166, 179 (1974); *Schlesinger* v. *Reservists Comm. to Stop the War,* 418 U.S. 208, 227 (1974). For a court to pronounce upon the **meaning or the constitutionality of a state or federal law** when it **has no jurisdiction to do so** is, by very definition, for a court to act ***ultra vires.*** *Steel Co., aka Chicago Steel & Pickling Co. v. Citizens for A Better Environment,* No. 96-643, 90 F.3d 1237 (1998)

A court may not render a judgment which transcends the limits of its authority, and a judgment is void if it is beyond the powers granted to the court by the law of its organization, even where the court has jurisdiction over the parties and the subject matter. Thus, if a court is authorized by statute to entertain jurisdiction in a particular case only and undertakes to exercise the jurisdiction conferred in a case to which the statute has no application, the judgment rendered is void. The lack of statutory authority to make particular order or a judgment is akin to lack of subject matter jurisdiction and is subject to collateral attack. 46 Am. Jur. 2d, Judgments § 25, pp. 388-89.

"However late this objection has been made, or may be made in any cause, in an inferior or appellate court of the United States, it must be considered and decided, before any court can move one further step in the cause; as any movement is

necessarily the exercise of jurisdiction. Jurisdiction is the power to hear and determine the subject matter in controversy between parties to a suit, to adjudicate or exercise any judicial power over them; the question is, whether on the case before a court, their action is judicial or extra-judicial; with or without the authority of law, to render a judgment or decree upon the rights of the litigant parties." *State of Rhode Island v. Com. of Massachusetts*, 37 U.S. 657, 718 (1838)

"A **void judgment** is one that has been procured by extrinsic or collateral fraud or entered by a court that **did not have jurisdiction over the subject matter** or the parties." *Rook v. Rook*, 233 Va. 92, 95, 353 S.E.2d 756, 758 (1987)

3. And now, in this *Moore* decision of the United States Supreme Court, that was just decided in June of this year (2024), SCOTUS plainly and clearly declares that it is fundamental constitutional law that income taxes are *foundationally* speaking, ***indirect*** taxes under Article I, Section 8, clause 1, **and ALWAYS HAVE BEEN!** And they **explain** that the federal personal income tax is **NOT a *non*-*apportioned* *direct*** tax under authority of the 16th Amendment that is **without** *subjectivity* to any constitutional *limitation*. On page 2 of the *Moore Syllabus* it plainly and clearly states:

(a) Article I of the Constitution affords Congress broad power to lay and collect taxes. That power includes *direct* taxes—those imposed on persons or property—and *indirect* taxes—those imposed on activities or transactions. Direct taxes **must be *apportioned* among the States** according to each State's population, while indirect taxes are permitted without apportionment but must "be ***uniform*** throughout the United States," §8, cl. 1. **Taxes on income** are **indirect** taxes, and the Sixteenth Amendment **confirms that** (as such) **taxes on income need not be apportioned**. *Moore v. United States,* No. 22–800, Argued December 5, 2023 - Decided June 20, 2024.

4. The court provides in the *Moore Opinion* itself (attached as Exhibit A) on pages 5-7:

"Article I of the Constitution affords Congress broad "Power To lay and collect Taxes, Duties, Imposts and Excises." Art. I, §8, cl. 1. That power includes "'two great classes of'" taxes—direct taxes and indirect taxes. *Brushaber* v. *Union Pacific R. Co.*, 240 U. S. 1, 13 (1916).

Generally speaking, *direct* taxes are those taxes imposed on persons or property. See *National Federation of Independent Business* v. *Sebelius*, 567 U. S. 519, 570–571 (2012). As a practical matter, however, Congress has **rarely** enacted direct taxes because the Constitution requires that **direct taxes be apportioned** among the States. To be apportioned, direct taxes **must be imposed**

"in Proportion to the Census of Enumeration." U.S. Const., Art. I, §9, cl. 4; see also §2, cl. 3. In other words, **direct taxes must be apportioned** among the States according to each State's population.

So if Congress imposed a property tax on every American homeowner, the citizens of a State with five percent of the population would pay five percent of the total property tax, even if the value of their combined property added up to only three percent of the total value of homes in the United States. To pay five percent, the tax rate on the citizens of that State would need to be substantially higher than the tax rate in a neighboring State with the same population but more valuable homes.

To state the obvious, that kind of complicated and politically **unpalatable** result has **made direct taxes difficult to enact.** Indeed, the parties have cited **no apportioned direct taxes in the current Internal Revenue Code**, and it appears that Congress **has not enacted** an apportioned (direct) tax **since the Civil War**. See 12 Stat. 297; E. Jensen, The Taxing Power: A Reference Guide to the United States Constitution 89 (2005).

By contrast, *indirect* taxes are the familiar federal taxes imposed on activities or transactions. That category of taxes includes **duties, imposts,** and **excise** taxes, **as well as income taxes.** U. S. Const., Art. I, §8, cl. 1; Amdt. 16. Under the Constitution, **indirect** taxes must "be uniform throughout the United States." Art. I, §8, cl. 1. A "'tax is uniform when it operates with the same force and effect in every place where the subject of it is found.'" *United States* v. *Ptasynski*, 462 U. S. 74, 82 (1983).

Because **income taxes are indirect taxes,** they are permitted **under Article I, §8** without *apportionment* [because they are indirect, not direct]. As this Court has said, Article I, §8's grant of taxing power "is exhaustive," meaning that it could "never" reasonably be "questioned from the" Founding that it included the power "to lay and collect income taxes." *Brushaber*, 240 U. S., at 12–13. In 1861, Congress enacted the Nation's first unapportioned income tax. 12 Stat. 309. The Civil War **income tax was recognized as an indirect tax** "under the head of excises, duties and imposts." *Brushaber*, 240 U. S., at 15; see also *Springer* v. *United States*, 102 U. S. 586, 598, 602 (1881)

In 1895, however, in *Pollock* v. *Farmers' Loan & Trust Co.*, this Court held that a tax on income from property equated to a tax on the property itself, and thus was a direct tax that had to be apportioned among the States. 158 U. S. 601, 627–628. The *Pollock* decision sparked significant confusion and controversy throughout the United States.

Congress and the States responded to *Pollock* by approving a new constitutional amendment. Ratified in 1913, the Sixteenth Amendment rejected *Pollock*'s conflation of (i) income from property and (ii) the property itself. The Amendment provides: "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." U. S. Const., Amdt. 16 *(emphasis* added).

> Therefore, the **Sixteenth Amendment expressly confirmed** what had been the understanding of the Constitution before *Pollock*: **Taxes on income**—including taxes on income from property—**are indirect taxes** that need not be apportioned. *Brushaber*, 240 U. S., at 15, 18. Meanwhile, property taxes remain direct taxes that must be apportioned. See *Helvering* v. *Independent Life Ins. Co.*, 292 U. S. 371, 378–379 (1934)." *Moore v. United States,* No. 22-800, June 20, 2024, pg.5-7

5. This SCOTUS decision means that the district and circuit court ***erroneously*** and ***unlawfully*** conducted **entire** civil and criminal trials of defendants **without** the *subject-matter jurisdiction* to do so **FOR THE LAST 65 YEARS OF AMERICAN HISTORY**, **without** ever establishing on the record of ANY action in the courts, a legitimate *subject-matter jurisdiction* of the court that could be lawfully taken by the court over the criminal charges or civil claims brought to trial by the United States DOJ. Link to the *Moore Opinion* ⬇
click here: http://www.tax-freedom.com/Moore%20v%20United%20States%20-%202024.pdf

6. The ***lack*** of *subject-matter jurisdiction* of the court to conduct the civil and criminal trials of defendants that is has **unconstitutionally** been conducting is now **obvious** and **irrefutable,** and the ***errors*** being made at trial are ***fatal*** and **irreparable** because the courts are ***erroneously*** and ***fraudulently dictating*** that the alleged jurisdiction of the court over the legal prosecution of the defendants is based on an *alleged* power to enforce the federal income tax **as a *non*-*apportioned* *direct*** tax under *alleged* authority of the 16th Amendment without any constitutional *limitation* being applicable to the new power to tax under that Amendment, which, by this *Moore* decision, was **YEARS of *fatal error*** by the courts in their *jurisdictional* declarations asserting the alleged *subject-matter jurisdiction* taken over the civil and criminal trials of all defendants. There is absolutely **no** constitutional *subject-matter jurisdiction* granted to enforce the federal personal income tax as a ***non*-*apportioned* *direct*** tax under alleged authority of the 16th Amendment, rather than as a *uniform* ***indirect*** tax under authority of Article I, Section 8, clauses 1 and 18. Under this new *Moore* decision from SCOTUS, the *alleged subject-matter jurisdiction* ***erroneously*** asserted by the federal courts, **does not *constitutionally* exist, and never has (existed).**
THAT IS FATAL, IRREPERABLE, ERROR committed by the IRS, the DOJ, and the federal courts, literally OVER 100 MILLION times. The FRAUD & CRIME MUST END NOW! WAKE UP! WAKE UP! America WAKE UP. You have been VICTIMIZED, ROBBED, and ENSLAVED by YOUR OWN SO-CALLED "COURTS of LAW".

More like "COURTS of COMMUNISM & COMPLIANCE").

7. The courts' claims to *subject-matter jurisdiction* over criminal and civil trials, based on an alleged power to enforce a *non-apportioned direct* tax on income under alleged authority of the 16th Amendment, was a **clear** and ***fatal error.*** The courts **ALWAYS *lacked*** the *subject-matter jurisdiction* to conduct the criminal and civil trials of the defendants under alleged authority of the 16th Amendment, which trials the courts ***wrongfully*** allowed to occur and be conducted **without** a legitimate constitutional basis for the *subject-matter jurisdiction* alleged taken by the court under that 16th Amendment. The Supreme Court repeatedly asserts in this *Moore* decision that the federal income tax is an ***indirect*** tax under the constitutional authority of Article I, Section 8, clause 1, and is **not** a *direct* tax under the 16th Amendment as was ***erroneously assumed,*** and held, by the federal courts for the last 65 years to *wrongfully* and *prejudicially* claim that a granted *subject-matter jurisdiction* of the court that could be taken under the 16th Amendment, existed, **when it did NOT**.

8. The *Moore* SCOTUS decision **exposes** as ***erroneous*** the claims made in every trial, by both the DOJ and the IRS witnesses, that the income tax is a *direct* non-apportioned tax. It is **not.** It is an ***indirect*** tax, and **always has been** because the *Moore Opinion* cites the *Brushaber* decision in 1916 as the *controlling* case deciding that the federal income tax is an ***indirect*** tax under authority of Article I, Section 8, clauses 1 and 18, and is **not** a *direct non-apportioned* tax under authority of the 16th Amendment. The new SCOTUS *Moore* decision exposes the **fact** that it is the IRS' *Frivolous Positions* document, and the DOJ's arguments in this case, that actually assert a **patently *frivolous*** position regarding the constitutional nature of the federal personal income tax, *i.e.*: that the 16th Amendment, despite **not** containing the word "*direct* " and **not having** an *enabling enforcement clause,* is nevertheless the source of authority in the courts for the enforcement of a *direct* tax on income without constitutional *limitation*. That is a ***patently fraudulent*** argument, **and always has been,** and the time has come for the federal courts to **shut-down** the ***fraudulent*** enforcement of the federal income tax that is occurring by both the IRS, the DOJ, and the lower district and circuit courts of appeals themselves, as a *non-apportioned* ***direct*** tax **without** subjectivity to any constitutional *limitation.* Under *Moore,* SCOTUS plainly and clearly says **that**

is **NOT** authorized by the 16th Amendment because the tax is an ***indirect*** tax under Article I, Section 8, - and is **NOT** a *direct* tax at all.

9. The federal income tax is an ***indirect*** tax and is **not** a ***non****-apportioned direct* tax as ***erroneously*** asserted in those IRS *Frivolous Position* documents, and by the plaintiff in every case in the last 65 years. Here is the IRS/DOJ ***frivolous position argument*** #6*, verbatim*, from that *Frivolous Position* document, which (position) is now ***irrefutably exposed*** by the *Moore* decision, as **complete legal *nonsense*** that the federal court are now ***compelled*** by the SCOTUS decision to **reject** and **correct in ALL FUTURE LEGAL PROCEEDINGS**, where this information is brought to the attention of the court, regardless of a jury's verdict or a court's granting of (summary) judgment.

> **"6. Contention: The Sixteenth Amendment does not authorize a direct non-apportioned federal income tax on United States citizens.**
>
> Some assert that the Sixteenth Amendment does not authorize a direct non-apportioned income tax and thus, U.S. citizens and residents are not subject to federal income tax laws. …
>
> **The Law:** The constitutionality of the Sixteenth Amendment has invariably been upheld when challenged. And numerous courts have both implicitly and explicitly recognized that the Sixteenth Amendment authorizes a **non-apportioned direct income tax** on United States citizens

Link to the Frivolous Document text
click here: ⬇
http://www.tax-freedom.com/Frivolous%20Position%206%20-%2016th%20Amend.pdf

10. **That statement,** that the Sixteenth Amendment authorizes a **non-apportioned direct income tax** on United States citizens, **is a BLATANT LIE.** The Supreme Court **NEVER HELD THAT.** That ***erroneous*** **belief** comes out of a series of lower court decisions that tried to, and effectively were allowed to, **REVERSE** the **TRUE** holding of the Supreme Court in its *Brushaber v. Union Pacific RR Co.*, 240 US 1 (1916) decision. The *Moore* SCOTUS decision **exposes** this "*direct* tax" *jurisdictional* argument as a completely ***fraudulent*** argument and **restores** the true holding of *Brushaber* that the federal personal income tax is an ***indirect*** tax**. IT** is their ***claim*** that is the actual ***frivolous*** argument. The district courts have based entire civil and criminal trials of

defendants on a ***fraudulent basis*** and ***erroneous argument*** and **non-existent** claim of jurisdiction when **none ever existed**. *Moore* also **exposes** the ***wrongful*** *operational practice* of the IRS in its *defacto* administrative process of assessing the tax as a *non-apportioned* ***direct*** tax without *limitation,* instead of as an *indirect* tax that must be *uniform*; - and without regard to any defendant's complete ***lack*** of any legal, constitutional *subjectivity* to any *Impost, Duty,* or *Excise* tax (and or taxation) in law, that applies to the activities those defendants had engaged in.

11. The federal courts have ***unlawfully*** conducted entire civil and criminal trials of defendants **for 65 years** under an ***erroneous*** claim to the *alleged subject-matter jurisdiction* of the court that could be lawfully *taken* over the specific *claims* for tax alleged owed, or of crimes alleged committed, and now that the Supreme Court has **exposed** the ***fatal error*** in the claimed *subject-matter jurisdiction* of those federal courts; the courts now have no option left to them, within their legal discretion, except to **vacate** the judgments and **set aside** the verdict when *petitioned*, because they were **ALL** rendered by a court that ***fatally lacked*** the *subject-matter jurisdiction* under the 16th Amendment to *take* jurisdiction to enforce the *direct* tax on "*income*" that was *operationally* assessed by the IRS operating under the **same *erroneous*** belief that the income tax was a *direct non-apportioned* tax without the *apportionment* that is still **required** of all *direct* taxes according to the Supreme Court in this ***controlling*** *Moore* decision. This was ***fatal error*** committed by the plaintiff's IRS in alleging ***invalid*** assessments of a *direct* tax laid upon an individual citizen, rather than being properly laid (as a direct tax) with the required *apportionment* of the tax to the fifty states.

12. This *Moore* decision of course, simply reasserts the consistent rulings of the high court across 100 years of litigation, which the lower courts ***unlawfully reversed,*** and which plaintiff's Department of Justice has repeatedly and consistently labeled since 1960, as ***frivolous*** as it has consistently argued for the last 65 years for the ***reversal*** of the Supreme Court's true holdings in *Brushaber* on the constitutional nature of the federal income tax, which I now faithfully recite again, just as I have ***correctly*** done over the last 40 years. While the DOJ has argued nothing but ***frivolous*** **nonsense** and ***fatal error,*** or has refused to make any argument at all sufficient to legally establish the lawful *subject-matter jurisdiction* of the court that had been supposedly taken over this criminal or civil prosecution, and trial, of any defendant, and thereby lawfully allowed the

court to proceed to enforce, *allegedly* under authority of the 16th Amendment, a **non-existent,** *direct* and *non-apportioned* tax on *income* **without** *subjectivity* to any constitutional *limitation,* as ***erroneously*** argued by the plaintiff in all trial proceedings (when challenged to explain the jurisdiction of the court).

> "… by the previous ruling [*Brushaber v Union Pacific R. Co.*] it was settled that the provisions of the Sixteenth Amendment **conferred no new power of taxation** but simply **prohibited** the previous complete and plenary power of income taxation possessed by Congress from the beginning **from being taken out of the category of indirect taxation to which it inherently belonged** …." *Stanton v. Baltic Mining Co.*, 240 U.S. 103, 112-113 (1916)

> "Whether the tax is to be classified as an "***excise***" is in truth not of critical importance. If not that, it is an "***impost***" (*Pollock v. Farmers' Loan & Trust Co.,* 158 U. S. 601, 158 U. S. 622, 158 U. S. 625; *Pacific Insurance Co. v. Soble,* 7 Wall. 433, 74 U. S. 445), or a "***duty***" (*Veazie Bank v. Fenno,* 8 Wall. 533, 75 U. S. 546, 75 U. S. 547; *Pollock v. Farmers' Loan & Trust Co.,* 157 U. S. 429, 157 U. S. 570; *Knowlton v. Moore,* 178 U. S. 41, 178 U. S. 46). A ***capitation*** **or other "*direct*" tax it certainly is not.**" *Steward Mach. Co. v. Collector*, 301 U.S. 548 (1937), at 581-2

> "The subject matter of taxation open to the power of the Congress is as comprehensive as that open to the power of the states, though the method of apportionment may at times be different. "The Congress shall have power to lay and collect taxes, duties, imposts and excises." Art. 1, § 8. **If the tax is a direct one, it shall be apportioned** according to the census or enumeration. **If it is a duty, impost, or excise, it shall be uniform** throughout the United States. **Together, these classes include every form of tax appropriate to sovereignty.** *Cf. Burnet v. Brooks,* 288 U. S. 378, 288 U. S. 403, 288 U. S. 405; *Brushaber v. Union Pacific R. Co.,* 240 U. S. 1, 240 U. S. 12." *Steward Mach. Co. v. Collector*, 301 U.S. 548 (1937), at 581

> "The [income] tax **being an excise**, its imposition must conform to the canon of **uniformity**. There has been no departure from this requirement. According to the settled doctrine the uniformity exacted is geographical, not intrinsic. *Knowlton v. Moore, supra,* p. 178 U. S. 83; *Flint v. Stone Tracy Co., supra,* p. 220 U. S. 158; *Billings v. United States,* 232 U. S. 261, 232 U. S. 282; *Stellwagen v. Clum,* 245 U. S. 605, 245 U. S. 613; *LaBelle Iron Works v. United States,* 256 U. S. 377, 256 U. S. 392; *Poe v. Seaborn,* 282 U. S. 101, 282 U. S. 117; *Wright v. Vinton Branch Mountain Trust Bank,* 300 U. S. 440." *Steward Mach. Co. v. Collector*, 301 U.S. 548 (1937), at 583

> "***Duties*** and ***imposts*** are terms commonly applied to levies made by governments **on the importation or exportation of commodities**. Excises are "taxes laid upon

the manufacture, sale or consumption of commodities within the country, upon licenses to pursue certain occupations, and upon corporate privileges ... ***the requirement to pay such taxes involves the exercise of the privilege*** *and if business is not done in the manner described no tax is payable...it is the privilege which is the subject of the tax and not the mere buying, selling or handling of goods.*" Cooley, Const. Lim., 7th ed., 680." *Flint v. Stone Tracy Co.,* 220 U.S. 107, 151, 31 S.Ct. 342, 349 (1911)

"The Sixteenth Amendment, although referred to in argument, has no real bearing, and may be put out of view. As pointed out in recent decisions, it **does not extend the taxing power to new or excepted subjects**, but merely removes all occasion which otherwise might exist for an apportionment among the states of taxes laid on income, whether it be derived from one source or another. *Brushaber v. Union Pacific R. Co.,* 240 U. S. 1, 240 U. S. 17-19; *Stanton v. Baltic Mining Co.,* 240 U. S. 103, 240 U. S. 112-113.″ *Peck & Co v. Lowe*, 247 U.S. 165 (1918), at 172-3

(**emphasis** added)

"Moreover in addition the conclusion reached in the *Pollock* case did not in any degree involve holding that income taxes generically and necessarily came within the class of direct taxes on property, but on the contrary recognized the fact that **taxation on income was in its nature an excise** entitled to be enforced as such unless and until it was concluded that to enforce it would amount to accomplishing the result which the requirement as to apportionment of direct taxation was adopted to prevent, in which case the duty would arise to disregard form and consider substance alone and hence subject the tax to the regulation as to apportionment which otherwise as an excise would not apply to it." *Brushaber*, supra, at 16-17.

"The various propositions are so intermingled as to cause it to be difficult to classify them. We are of opinion, however, that the confusion is not inherent, but rather arises from the conclusion that the Sixteenth Amendment provides for a hitherto unknown power of taxation, that is, a power to levy an income tax which although direct should not be subject to the regulation of apportionment applicable to all other direct taxes. **And the far-reaching effect of this erroneous assumption will be made clear** by generalizing the many contentions advanced in argument to support it," *Brushaber*, supra, at 10-11

"But it clearly results that the proposition and the contentions under it, i**f acceded to**, would cause one provision of the Constitution to **destroy** another; that is, they would result in bringing the provisions of the Amendment exempting a direct tax from apportionment into **irreconcilable conflict** with the general requirement that **all direct taxes be apportioned**. Moreover, the tax authorized by the Amendment, being direct, would **not** come under the rule of *uniformity* applicable under the Constitution to other than direct taxes, and thus it would come to pass that the result of the Amendment would be to authorize a particular *direct* tax **not** subject

either to *apportionment* **or** to the rule of *geographical uniformity*, thus giving power to impose a different tax in one state or states than was levied in another state or states. This result, **instead** of **simplifying** the situation and **making clear the limitations** on the taxing power, which **obviously** the Amendment must have been **intended to accomplish**, would create **radical** and **destructive changes** in our constitutional system and **multiply confusion**." *Brushaber, supra* at 12

"***Duties*** and ***imposts*** are terms commonly applied to levies made by governments **on the importation or exportation of commodities** . Excises are "taxes laid upon the manufacture, sale or consumption of commodities within the country, upon licenses to pursue certain occupations, and upon corporate privileges ... ***the requirement to pay such taxes involves the exercise of the privilege*** *and if business is not done in the manner described no tax is payable...it is the privilege which is the subject of the tax and not the mere buying, selling or handling of goods.*" Cooley, Const. Lim., 7th ed., 680." *Flint v. Stone Tracy Co.,* 220 U.S. 107, 151, 31 S.Ct. 342, 349 (1911)[3]

The tax under consideration, as we have construed the statute, **may be described as an excise upon the particular privilege of doing business in a corporate capacity,** i.e., with the advantages which arise from corporate or quasi corporate organization; or, when applied to insurance companies, for doing the business of such companies. As was said in the Thomas Case, 192 U. S. supra, **the requirement to pay such taxes involves the exercise of privileges**, and the element of absolute and unavoidable demand is lacking. If business is not done in the manner described in the statute, no tax is payable.

If we are correct in holding that this is an excise tax, there is nothing in the Constitution requiring such taxes to be apportioned according to population. *Pacific Ins. Co. v. Soule,* 7 Wall. 433, 19 L. ed. 95; *Springer v. United States*, 102 U.S. 586, 26 L. ed. 253; *Spreckels Sugar Ref. Co. v. McClain*, 192 U.S. 397, 48 L. ed. 496, 24 Sup. Ct. Rep. 376." *Flint v. Stone Tracy Co.*, 220 US 107, 151-152 (1911)" *Thomas v. United States*, 192 U.S. 363 , 48 L. ed. 481, 24 Sup. Ct. Rep. 305

"Evidently Congress adopted the income as the ***measure*** of the tax to be imposed with respect to the doing of business in corporate form because it desired that **the excise** should be imposed, approximately at least, with regard to the amount of benefit presumably derived by such corporations from the current operations of the government. In *Flint v. Stone Tracy Co*. 220 U.S. 107, 165 , 55 S. L. ed. 107, 419, 31 Sup. Ct. Rep. 342, Ann. Cas. 1912 B. 1312, it was held that Congress, in exercising the right to tax a **legitimate** *subject* of taxation **as a franchise or privilege**, was not debarred by the Constitution from ***measuring*** the taxation by the total income, although derived in part from property which, considered by itself, was not taxable. It was reasonable that Congress should fix upon gross income, without distinction as to source, as a convenient and sufficiently accurate

[3] Again, *Flint v. Stone Tracy Co*. is controlling and Constitutional law, having been cited and followed over 600 times by virtually every court as the authoritative definition of the scope of excise taxing power.

index of the importance of the business transacted." *Stratton's Independence, Ltd. V. Howbert,* 231 U.S. 399, at 416 – 417 (1913)

"As **repeatedly** held, this did **not extend** the taxing power **to new subjects**, but merely removed the necessity which otherwise might exist for an apportionment among the states of taxes laid on income. *Brushaber v. Union Pacific R. R. Co.*, 240 U.S. 1 , 17-19, 36 Sup. Ct. 236, Ann. Cas. 1917B, 713, L. R. A. 1917D, 414; *Stanton v. Baltic Mining Co.*, 240 U.S. 103 , 112 et seq., 36 Sup. Ct. 278; *Peck & Co. v. Lowe*, 247 U.S. 165, 172, 173 S., 38 Sup. Ct. 432." *Eisner vs. Macomber*, 252 U.S. 189 (1920), at pg. 205

13) And with respect to the legal requirement, and judicial duty of the courts, to properly establish on the record of **every** legal action in the courts, before proceeding in adjudicating the action, the fully granted *subject-matter jurisdiction* of the court that can lawfully be *taken* by it over the civil or criminal prosecution of the defendant in the court, **before** proceeding at trial. To wit, the courts have plainly and clearly said:

A court may not render a judgment which transcends the limits of its authority, and a judgment is void if it is beyond the powers granted to the court by the law of its organization, even where the court has jurisdiction over the parties and the subject matter. Thus, if a court is authorized by statute to entertain jurisdiction in a particular case only and undertakes to exercise the jurisdiction conferred **in a case to which the statute has no application**, the judgment rendered is void. The **lack of statutory authority** to make particular order or a judgment i**s akin to lack of subject matter jurisdiction** and is subject to collateral attack. 46 Am. Jur. 2d, Judgments § 25, pp. 388-89.

"It remains rudimentary law that "[a]s regards all courts of the United States inferior to this tribunal, two things are necessary to create jurisdiction**,** whether original or appellate. The Constitution must have given to the court the capacity to take it, and an act of Congress must have supplied it .... To the extent that such action is not taken, the power lies dormant." *The Mayor v. Cooper,* 6 Wall. 247, 252, 18 L.Ed. 851 (1868); accord, *Christianson v. Colt Industries Operating Co., 486 U.S. 800,* 818, 108 S.Ct. 2166, 2179, 100 L.Ed.2d 811 (1988); *Firestone Tire & Rubber Co. v. Risjord, 449 U.S. 368,* 379-380, 101 S.Ct. 669, 676-677, 66 L.Ed.2d 571 (1981); *Kline v. Burke Construction Co.,* 260 U.S. 226, 233-234, 43 S.Ct. 79, 82-83, 67 L.Ed. 226 (1922); *Case of the Sewing Machine Companies,* 18 Wall. 553, 577-578, 586-587, 21 L.Ed. 914 (1874); *Sheldon v. Sill,* 8 How. 441, 449, 12 L.Ed. 1147 (1850); *Cary v. Curtis,* 3 How. 236, 245, 11 L.Ed. 576 (1845); *Mclntire v. Wood,* 7 Cranch 504, 506, 3 L.Ed. 420 (1813). *Finley v. United States,* 490 U.S. *545* (1989). The Supreme Court has repeatedly told the federal judiciary it may **not rely** on a conclusive **presumption** to find against a defendant on an **essential element of a cause of action**. *See*

Sandstrom v. Montana, 442 U.S. 510, 521-523, 99 S.Ct. 2450, 2458-2459 (1979); *Stanley v. Illinois*, 405 U.S. 645, 654-657, 92 S.Ct. 1208, 1214-1216 (1972); *Heiner v. Donnan*, 285 U.S. 312, 325-29, 52 S.Ct. 358, 360-362 (1932); *Schlesinger v. State of Wisconsin*, 270 U.S. 230, 46 S.Ct. 260 (1926); *Tot v. United States*, 319 U.S. 463, 468-69, 63 S.Ct. 1241, 1245-1246 (1943); *Vlandis v. Kline*, 412 U.S. 441, 446, 93 S.Ct. 2230, 2233 (1973); *Grupo Mexicano de Desarrollo S.A. v. Alliance Bond Fund, Inc.*, 527 U.S. 308, 318-19, 119 S.Ct. 1961, 1977 (1999), and *Jones v. Bolles*, 76 U.S. 364, 368 (1869).

"... in a long and venerable line of our cases. "Without jurisdiction the court **cannot proceed at all in any cause**. Jurisdiction is power to declare the law, and when it ceases to exist, the only function remaining to the court is that of announcing the fact and dismissing the cause." *Ex parte McCardle,* 7 Wall. 506, 514 (1869). ... The requirement that jurisdiction **be established** as a threshold matter "spring[s] from the nature and limits of the judicial power of the United States" and is "inflexible and without exception." *Mansfield, C. & L. M. R. Co.* v. *Swan,* 111 U.S. 379, 382 (1884). ... The statutory **and (especially) constitutional elements of jurisdiction are an essential** ingredient of separation and equilibration of powers, restraining the courts from acting at certain times, and even restraining them from acting permanently regarding certain subjects. See *United States* v. *Richardson,* 418 U.S. 166, 179 (1974); *Schlesinger* v. *Reservists Comm. to Stop the War,* 418 U.S. 208, 227 (1974). For a court to pronounce upon the meaning or the constitutionality of a state or federal law when it has no jurisdiction to do so is, by very definition, for a court to act **ultra vires**. *Steel Co., aka Chicago Steel & Pickling Co. v. Citizens for a Better Environment,* No. 96-643, 90 F.3d 1237 (1998)

"There is no discretion to ignore lack of jurisdiction." *Joyce v. U.S.*, 474 F.2d 215 (1973).

"So, we conclude, as we did in the prior case, that, although these suits may sometimes so present questions arising under the Constitution or laws of the United States that the Federal courts will have jurisdiction, yet the mere fact that a suit is an adverse suit authorized by the statutes of Congress is **not** in and of itself **sufficient to vest jurisdiction in the Federal courts**." *Shoshone Mining Co. v. Rutter, 177 U.S. 505, 513* (1900)

The Supreme Court has repeatedly told the federal judiciary it **may not rely on a conclusive presumption** to find against a defendant on an essential element of a cause of action. *See Sandstrom v. Montana*, 442 U.S. 510, 521-523, 99 S.Ct. 2450, 2458-2459 (1979); *Stanley v. Illinois*, 405 U.S. 645, 654-657, 92 S.Ct. 1208, 1214-1216 (1972); *Heiner v. Donnan*, 285 U.S. 312, 325-29, 52 S.Ct. 358, 360-362 (1932); *Schlesinger v. State of Wisconsin*, 270 U.S. 230, 46 S.Ct. 260 (1926); *Tot v. United States*, 319 U.S. 463, 468-69, 63 S.Ct. 1241, 1245-1246 (1943); *Vlandis v. Kline*, 412 U.S. 441, 446, 93 S.Ct. 2230, 2233 (1973); *Grupo Mexicano*

de Desarrollo S.A. v. Alliance Bond Fund, Inc., 527 U.S. 308, 318-19, 119 S.Ct. 1961, 1977 (1999), and *Jones v. Bolles*, 76 U.S. 364, 368 (1869).

"Federal courts are courts of limited jurisdiction. They possess only power authorized by Constitution and statute, which is **not to be expanded by judicial decree.** It is to be presumed that a cause lies outside this limited jurisdiction, and the burden of establishing the contrary rests upon the party asserting jurisdiction." *Kokkenen v. Guardian Life Ins. Co. of America,* 511 US 375 (1994)

"But it clearly results that the proposition and the contentions under it, **if acceded to**, would cause one provision of the Constitution to **destroy** another; that is, they would result in bringing the provisions of the Amendment exempting a direct tax from apportionment into **irreconcilable conflict** with the general requirement that **all direct taxes be apportioned**. Moreover, the tax authorized by the Amendment, being direct, would **not** come under the rule of *uniformity* applicable under the Constitution to other than direct taxes, and thus it would come to pass that the result of the Amendment would be to authorize a particular *direct* tax **not** subject **either** to *apportionment* **or** to the rule of *geographical uniformity*, thus giving power to impose a different tax in one state or states than was levied in another state or states. This result, **instead** of **simplifying** the situation and **making clear the limitations** on the taxing power, which **obviously** the Amendment must have been **intended to accomplish**, would create **radical** and **destructive changes** in our constitutional system and **multiply confusion**." *Brushaber v. Union Pacific RR Co,* 240 U.S. 1, pg. 12 (1916)

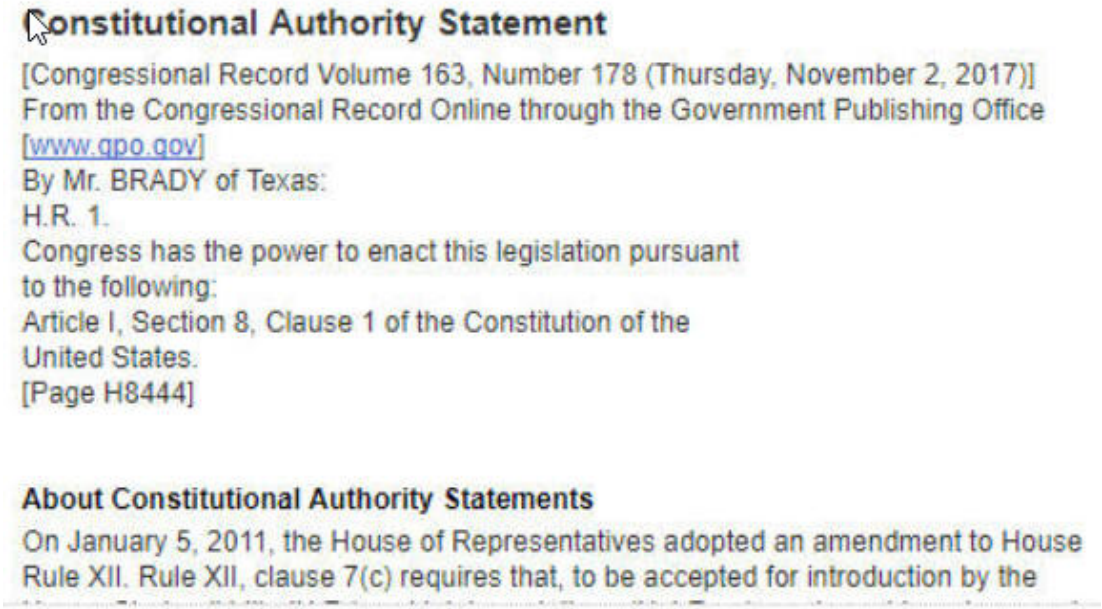
"By the previous ruling [*Brushaber v Union Pacific R. Co.*] it was settled that the provisions of the Sixteenth Amendment **conferred no new power of taxation** but simply **prohibited** the previous complete and plenary power of income taxation possessed by Congress from the beginning **from being taken out of the category of indirect taxation to which it inherently belonged** …." *Stanton v. Baltic Mining Co.*, 240 U.S. 103, 112-113 (1916)

"A void judgment is one that has been procured by extrinsic or collateral fraud or entered by a court that did not have jurisdiction over the subject matter or the parties." *Rook v. Rook*, 233 Va. 92, 95, 353 S.E.2d 756, 758 (1987)

14) Therefore, under the controlling *Moore, Brushaber,* and *Baltic Mining* decisions, **every federal court in the country** now has a legal, *jurisprudence,* **duty**, when *Petitioned,* to **set aside** the old jury verdicts and **vacate** the old court judgements for the **proven *fatal lack*** of any *subject-matter jurisdiction* of the court that existed and was clearly shown on the record of the action in the court at the time, or that could have been lawfully *taken* by the court under *alleged* authority

of the 16th Amendment as ***erroneously*** argued, *sufficient* to allow any court to have conducted a criminal or civil trial of any defendant over the last 65 years for an alleged failure to pay a *direct non-apportioned* tax on income **without** *subjectivity* to any **constitutionally** imposed *limitation*, as ***erroneously*** argued by the plaintiff's DOJ and ***wrongfully*** assessed in *operational practice* by the plaintiff United States' IRS. Every district court in the country is ***wrongfully*** and ***erroneously*** doing so today at trial, as well; - by enforcing the federal personal income tax as a non-apportioned *direct* tax under alleged authority of the 16th Amendment, ***relieved*** of all *subjectivity* to **any** constitutional *limitation* imposed on the federal taxing powers, instead of as an *indirect* tax under authority of Article I, Section 8 as a function of *indirect* taxation by *Impost, Duty* and or *Excise*. It was all ***fatally erroneous*** argument and holdings made by the plaintiff United States ***fraudulently*** and the courts ***seditiously***, which is **ALL NOW EXPOSED AS SUCH *frivolity*** and ***sedition*****, *irrefutably***, as a ***factual*** result of the *Moore* decision taken in June 2024.

15) When combined with the evidence of the Constitutional Authority Statement for the new tax law that was enacted by Congress and signed into law by President Trump in December of 2017, effective as of January, 2018, it is **impossible** for an honest man (or judge) to continue to conclude that the federal income tax is a ***non****-apportioned direct* tax under the 16th Amendment, as that Constitutional Authority Statement for the new tax law plainly and clearly declares the constitutional authority for the federal income tax laws to be under the **sole** authority of Article I, Section 8, clauses 1 and 18 - as a constitutionally enforceable ***indirect*** tax, - and **not** as an ***unenforceable, non****-apportioned, direct* tax under alleged authority of the 16th Amendment, - as was erroneously argued (when challenged), and held (when necessary) in order for the court to be able to appear to be able to sustain the legal proceedings in the court, in any civil or criminal case before it. Here is the Constitutional Authority Statement for the current income tax law IRC Section 1 – *Tax imposed.*



Constitutional Authority Statement

[Congressional Record Volume 163, Number 178 (Thursday, November 2, 2017)]
From the Congressional Record Online through the Government Publishing Office
[www.gpo.gov]
By Mr. BRADY of Texas:
H.R. 1.
Congress has the power to enact this legislation pursuant
to the following:
Article I, Section 8, Clause 1 of the Constitution of the
United States.
[Page H8444]

About Constitutional Authority Statements

On January 5, 2011, the House of Representatives adopted an amendment to House Rule XII. Rule XII, clause 7(c) requires that, to be accepted for introduction by the

16) Consequently, every district court in the country **now *lacks*** the *subject-matter jurisdiction* required to conduct a civil or criminal trial of any defendant under authority of the 16th Amendment, rather than under the authority of Article I, Section 8, clauses 1 and 18. Past verdicts must be ***vacated*** and judgments ***set aside*** because the district and circuit courts ***erroneously*** conducted entire trials and rendered judgments without a proper and correct declaration, and establishment on the record of the action in the court, of the **required**, specific, *subject-matter jurisdiction* of the court that was lawfully *taken,* sufficient to allow the court to conduct that civil or criminal trial of that defendant.

17) And, because the United States' IRS operationally ***erroneously*** assessed the income tax administratively as though it were a non-apportioned *direct* tax under the 16th Amendment, and **not** as a function of any *indirect* taxation by *Impost, Duty,* or *Excise,* the fatal ***defect*** in the jurisdiction **cannot** be *cured* or *perfected* because the underlying nature of the IRS claims for tax, or criminal charges, cannot now be altered from that ***erroneous*** assessment of a *direct* tax, instead of an ***enforceable*** *indirect* one (assessment). The claim made in all of those cases, - that a *direct* and *non-apportioned* income tax was owed by all defendants as result of the 16th Amendment, is fundamentally without constitutional foundation to support the *direct* manner in which the tax was operationally assessed by the IRS without use of the underlying foundation of any written *Impost, Duty* or *Excise* tax law that is, or was, applicable to a defendant's actual behavior and or activities,

means that all of the civil and criminal charges pressed today and in the future, because of that mal-administered ***defective*** and ***erroneous*** *operational practice* of making assessments for the payment of a non-apportioned *direct* tax that **is not constitutionally authorized**, **must be terminated** and **dismissed** with ***prejudice***, and verdicts, including jury verdicts, must be ***set aside*** and any judgments rendered **must** be ***vacated*** for ***lack*** of *subject-matter jurisdiction* of the court rendering the judgment or verdict**.**

18) It is now absolutely clear that the jury instruction provided by the courts to the juries at **ALL** income tax trials, telling the jury that the federal income tax is to be enforced by them through their verdict as jurors, was a *non-apportioned direct* tax on all *income* under authority of the 16th Amendment, was **patently wrong.** Those instructions **exceeded** the constitutionally granted authority to tax *income* **only** *indirectly* under authority of Article I, Section 8, clause 1, - by *Duty, Impost* and *Excise,* as declared in the Congressional Record by Congress in writing the new income tax law, and now, it has been **finalized** by the Supreme Court with the last word on the matter, as plainly written in this new *Moore* decision *Opinion.* It was a ***fatally erroneous*** instructions that were given to every single jury for the last 65 years, and that fact alone is sufficient to warrant the courts' **setting aside** the verdicts and **vacating** the judgments, and ordering the ***dismissal*** of entire actions today, **with** *prejudice*, as both the plaintiff and the court are ***fatally*** refusing to address this **constitutional** legal **fact of law** about the ***indirect*** nature of the federal personal income tax under Article I, Section 8 of the U.S. Constitution, and **not** the 16th Amendment. Again, the ***erroneous*** claims to a jurisdiction that did **not** exist, and the ***erroneous*** jury instructions given to the juries about the ***erroneously*** alleged *constitutional* nature of the tax, is **sufficient cause alone** for the courts to ***set aside*** the verdicts, ***vacate*** the judgment, and ***dismiss*** in their entirety **ALL** current legal actions **with** *prejudice* for the ***fraud*** that has been perpetrated on the good American People by the IRS, the DOJ, and the lower federal courts, both district and the U.S. Circuit Courts of Appeals – **all circuits**.

> "...We admit, as all must admit, that the powers of the government **are limited**, and that its limits are **not to be transcended**. But we think the sound construction of the constitution must allow to the national legislature that discretion, with respect to the means by which the powers it confers are to be carried into execution, which will enable that body to perform the high duties

assigned to it, in the manner most beneficial to the people. Let the end be legitimate, let it be **within** the **scope** of the constitution, and all means which are appropriate, which are plainly adapted to that end, **which are <u>not prohibited</u>**, but **<u>consistent</u>** with the **letter** and **spirit** of the constitution, are constitutional ..." *McCulloch v. State of Maryland*, 17 U.S. 316 (1819) [(i)]

19) The Supreme Court's decision in *Moore* **exposes the fact that:**

a. the United States' (IRS's) assessment of the tax as a non-apportioned *direct* tax under alleged authority of the 16th Amendment to tax *directly* and **without** applicable *limitation*, was, and is, **unconstitutional;**

b. the United States' (DOJ's) enforcement of the tax in the any criminal trial, as a *direct* tax under alleged authority of the 16th Amendment, was, and is, **unconstitutional;**

c. the United States' (DOJ's) enforcement of the tax in the any criminal trial, as a *direct* tax **without** any applicable *limitation*, was, and is, **unconstitutional;**

d. the United States' (DOJ's) enforcement of the tax in any *civil* trial of any defendant, as a *direct* tax **without** any applicable *limitation*, was, and is, **unconstitutional;**

e. a district court's criminal conviction of a defendant for allegedly not complying with *direct* income tax laws that **do not exist** under Article I, Section 8, in order to allegedly permit the *direct* taxation of the defendant's "income" under alleged authority of the 16th Amendment **without** applicable *limitation*, was, and is, **unconstitutional;**

20) Finally, the exposed ***lack*** of any constitutionally granted *subject-matter jurisdiction* that can lawfully be *taken* under the alleged source of constitutional authority of the 16th Amendment, means that in addition to ***vacating*** the jurisdiction-less judgments and ***setting aside*** all of the verdicts, the courts must also immediately release any defendants being held in jail, as there is no legal basis or jurisdiction remaining for the court to invoke to support the sentencing or further holding of a defendant that was ***wrongfully*** convicted by a court that ***lacked*** the *subject-matter jurisdiction* to conduct the civil or criminal trial in the first place.

21) Defendants cannot be held, or sentenced by a court, on charges of failing to pay a non-apportioned *direct* tax income, or for allegedly violating laws that allegedly enforce the payment of thar non-apportioned *direct* tax on *income* under *alleged* authority of the 16th Amendment, because the Supreme Court says that "***Because income taxes are indirect taxes, they are permitted under Article I, §8 without apportionment***". This ***forecloses*** the IRS', DOJs', and the federal courts' assumed position (of a non-apportioned *direct* tax) and completely **shuts out** the plaintiff United States from making any further ***spurious, frivolous*** "direct tax under the 16th Amendment" arguments, or filing any further legal actions, **neither** civil **nor** criminal, to pursue the enforcement of a claim for income tax that *wrongfully* and ***erroneously*** operationally *assessed* by the IRS (and or U.S. Tax Court) as a non-apportioned *direct* tax, which is the **proclaimed basis for every assessment done today (and in the past) by the IRS**. Its **ALL unenforceable FRAUD** and this *Moore* SCOTUS decision **irrefutably, inarguably, absolutely, PROVES it** beyond the shadow of any doubt what-so-ever**.**

22) The district and circuit court have been, and are, conducting entire civil and criminal trials of defendants **without** the required *subject-matter jurisdiction* necessary to do so. That was, and still is ***fatal, irreparable, ERROR.*** The historical verdicts must be ***vacated,*** the judgments must be ***set aside,*** and defendants must be **released immediately** from confinement in jail, as a court **without** *jurisdiction* cannot hold a man in jail for trial, or for sentencing, for allegedly breaking a law that **doesn't exist** and **never did** - because *income* taxes are *uniform* ***indirect*** taxes, **not** non-apportioned *direct* taxes, and they do not constitute the lawful and legitimate, ***enforceable*** *taxation* that the Constitution allows, and **every** defendant for the last 65 years was ***wrongfully*** and ***erroneously*** allowed by the courts to be charged, tried, convicted, and sentenced for allegedly "*failing*" to pay a tax that doesn't exist or file a return that isn't required, or for allegedly "evading and defeating" a tax that again, **doesn't *constitutionally* EXIST to be lawfully *enforced* by any federal court**, district or circuit.

23) The district and circuit courts of appeals ***lacked***, and **still *lack,*** the *subject-matter jurisdiction* of the court necessary to conduct criminal and civil trials of American defendants, and now the courts have no other lawful choice but to ***set aside*** the verdicts, ***vacate*** the judgments, and ***release*** the defendants being held all over America, because a court ***lacking*** *subject-matter jurisdiction* **cannot** conduct a trial of the defendant, **cannot** render a verdict or allow a jury to do

so, **cannot** enter a judgment in a civil or criminal prosecution for which the court possesses **no** valid, fully granted, and enforceable, s*ubject-matter jurisdiction* of the court that can lawfully be *taken* by the court over the specific criminal charges made against a defendant, and **cannot sentence** any defendant under such conviction rendered by a court **without** the required *subject-matter jurisdiction* necessary to legally act at all in any case.

> "Once jurisdiction is challenged, the court cannot proceed when it clearly appears that the court lacks jurisdiction, the court has no authority to reach merits, but rather should dismiss the action." *Melo v. U.S.*, 505 F.2d 1026 (1974)
>
> "Court must prove on the record, all jurisdiction facts related to the jurisdiction asserted." *Latana v. Hopper*, 102 F.2d 188; *Chicago v. New York*, 37 F.Supp. 150
>
> "There is a presumption against existence of federal jurisdiction; thus, party invoking federal court's jurisdiction bears the burden of proof. 28 U.S.C.A. §§ 1332, 1332(c); Fed. Rules Civ. Proc. Rule 12(h)(3), 28 U.S.C.A."

So the Supreme Court ruling in June, 2024 in the attached *Moore et Ux v. United States* case, ruled in a manner that make it possible for me to now **IMMEDIATELY <u>KILL</u>** ANY IRS/DOJ legal action in the courts brought under Title 26 law, civil or criminal, **anywhere in the country**.

This SCOTUS case **STOPS, BLOCKS,** and **FORECLOSES** on **ALL** IRS *claims* for tax and **ALL** DOJ prosecutions in federal court because the claims for tax are **all** being pursued ***unlawfully*** by the DOJ under an ***erroneous*** *jurisdictional* claim – *i.e.* the claim that the 16th Amendment authorize a **non-***apportioned* **<u>direct</u>** tax on income, - which is what the IRS is "*assessing*" in *operational practice,* as plainly and clearly stated and argued in their published *Frivolous Positions* paper (attached), which argument and claim (it's a non-apportioned *direct* tax) the High Court just ruled is **ACTUALLY** the ***erroneous, FRIVOLOUS,*** position and argument. That means there is no *subject-matter jurisdiction* that can be lawfully taken by any federal court to enforce the claims for federal personal income tax created and lodged by the IRS or DOJ.

The Supreme Court just ruled in this case that income taxes are ***<u>indirect</u>*** taxes, **NOT non-***apportioned direct* taxes (as wrongfully enforced for the last 65 years of American history).

This means that **NO** IRS assessment can be sustained in court (Tax Court too) anymore because, according to the Supreme Court in this *Moore* decision, they are *assessing* a tax that does not actually exist in law, or under the Constitution, because its **not** *direct,* but **only** a part of the constitutional power to tax ***indirectly*** by *Impost, Duty,* and or *Excise,* - where *income* is the yardstick that *measures* the amount of tax owed, and is not the **OBJECT** of the tax, **nor even** the *SUBJECT* of the taxation. It is **not** a new power to tax in any way, and it creates **no** *new* ***power*** to tax, and impacts **no** *new* ***subjects*** of the federal taxing powers.

For $1,000 I can now defeat the DOJ in federal court, on any tax claim brought to the court by the DOJ, for any defendant, civil or criminal, anywhere in the country.

If you are in court with the DOJ over income tax, or you know of anyone who is, regardless of whether or not they already have an attorney, you (or they) **need to contact me immediately**

The *Moore* decision is a **signed DEATH WARRANT for the IRS and ALL DOJ prosecutions** for income tax**, BOTH civil and criminal. It is a PERFECT CONDEMNATION** of the federal courts' **fraud** and **sedition committed** across the last 65 years of our American history; - and history will **condemn** all of the men and courts that have participated in, and are still participating in, the perpetration of this **monumental, national, judicial sedition** and **TAX FRAUD,** that has been perpetrated by the U.S. government on the American People, and which is now destroying America and our entire society with the violence and chaos of the *class warfare* that has been created and unleashed upon us by the unconstitutional *class legislation* that **is** the federal personal income tax, IRC Section 1 – *Tax imposed, allegedly* imposing an **unconstitutional** *direct* and *graduated* income tax instead of a *uniform indirect* tax as constitutionally required.

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And anyone in court over CIVIL income tax claims (or alleged CRIMINAL income tax crimes), who needs legal help, is urged to contact me to start the process in the federal court to KILL the IRS/DOJ *Complaint.*

I am not an attorney, but I will kill the IRS for you, and NO attorney will even try!

Thomas Freed

vi veri veniversum vivus vici

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END NOTE

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[i] "The subject is the execution of those great powers on which the welfare of a nation essentially depends. It must have been the intention of those who gave these powers, to insure, so far as human prudence could insure, their beneficial execution. This could not be done, by confiding the choice of means to such narrow limits as not to leave it in the power of congress to adopt any which might be appropriate, and which were conducive to the end. This provision is made in a constitution, intended to endure for ages to come, and consequently, to be adapted to the various crises of human affairs. To have prescribed the means by which government should, in all future time, execute its powers, would have been to change, entirely, the character of the instrument, and give it the properties of a legal code. It would have been an unwise attempt to provide, by immutable rules, for exigencies which, if foreseen at all, must have been seen dimly, and which can be best provided for as they occur. To have declared, that the best means shall not be used, but those alone, without which the power given would be nugatory, would have been to deprive the legislature of the capacity to avail itself of experience, to exercise its reason, and to accommodate its legislation to circumstances. If we apply this principle of construction to any of the powers of the government, we shall find it so pernicious in its operation that we shall be compelled to discard it.....

The baneful influence of this narrow construction on all the operations of the government, and the absolute impracticability of maintaining it, without rendering the government incompetent to its great objects, might be illustrated by numerous examples drawn from the constitution, and from our laws. The good sense of the public has pronounced, without hesitation, that the power of punishment appertains to sovereignty, and may be exercised, whenever the sovereign has a right to act, as incidental to his ***constitutional powers***. It is a means for carrying into execution all sovereign powers, and may be used, although not indispensably necessary. It is a right incidental to the power, and conducive to its beneficial exercise.... We think so for the following reasons: 1st. The clause is placed among the powers of congress, not among the limitations on those powers. 2nd. Its terms purport to enlarge, not to diminish the powers vested in the government. It purports to be an additional power, not a restriction on those already granted. No reason has been, or can be assigned, for thus concealing an intention to narrow the discretion of the national legislature, under words which purport to enlarge it. The framers of the constitution wished its adoption, and well knew that it would be endangered by its strength, not by its weakness....We admit, as all must admit, that the powers of the government **are limited**, and that its limits are **not to be transcended**. But we think the sound construction of the constitution must allow to the national legislature that discretion, with respect to the means by which the powers it confers are to be carried into execution, which will enable that body to perform the high duties assigned to it, in the manner most beneficial to the people. **Let the end be legitimate**, let it be **within the scope** of the constitution, and all means which are appropriate, which are plainly adapted to that end, **which are not prohibited**, but consistent with the letter and spirit of the constitution, are constitutional ..." *McCulloch v. State of Maryland*, 17 U.S. 316 (1819)