

## DATES TO REMEMBER (The Constitution)

**May 25, 1787:** The Constitutional Convention opens with a quorum of seven states in Philadelphia to discuss revising the Articles of Confederation. Eventually, all states but Rhode Island are represented.

**September 17, 1787:** All 12 state delegations approve the Constitution. 39 delegates sign it of the 42 present, and the Convention formally adjourns.

**June 21, 1788:** The Constitution becomes effective for the ratifying states when New Hampshire is the ninth state to ratify it.

**February 4, 1789:** The first presidential election takes place but the results will not be known until April 6.

**March 4, 1789:** The first Congress under the Constitution convenes in New York City.

**April 6, 1789:** George Washington is elected the first President of the United States under the Constitution with 69 electoral votes. John Adams is elected Vice President with 34 votes.

**April 30, 1789:** George Washington is inaugurated as the first President of the United States.

**June 8, 1789:** James Madison introduces the proposed Bill of Rights in the House of Representatives.

**September 24, 1789:** Congress establishes a Supreme Court, 13 district courts, 3 ad hoc circuit courts, and the position of Attorney General.

**September 25, 1789:** Congress approves 12 amendments and sends them to the states for ratification.

**February 2, 1790:** The Supreme Court convenes for the first time.

**December 15, 1791:** Virginia ratifies the Bill of Rights, and 10 of the 12 proposed amendments become part of the U.S. Constitution.

*All Caps*

## THE CONSTITUTION OF THE UNITED STATES

*The signing of the Constitution took place on September 17, 1787, at the Pennsylvania State House (now called Independence Hall) in Philadelphia.*

### PREAMBLE

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.

### Article I

#### THE LEGISLATIVE BRANCH

**Section 1.** All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

#### THE HOUSE OF REPRESENTATIVES

**Section 2.** [1] The House of Representatives shall be composed of Members chosen every second Year by the People of the several States, and the Electors in each State shall have the Qualifications requisite for Electors of the most numerous Branch of the State Legislature.

[2] 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, and who shall not, when elected, be an Inhabitant of that State in which he shall be chosen.

[3] [Representatives and direct Taxes shall be apportioned among the several States which may be included within this Union, according to their respective Numbers, which shall be determined by adding to the whole Number of free Persons, including those bound to Service for a Term of Years, and excluding Indians not taxed, three fifths of all other Persons.] (*Note: Changed by section 2 of the Fourteenth Amendment.*) The actual Enumeration shall be made within three Years after the first Meeting of the Congress of the United States, and within every subsequent Term of ten Years, in such Manner as they shall by Law direct. The Number of

[\*406] rights and immunities which the Constitution and laws of the State attached to that character.

It is very clear, therefore, that no State can, by any act or law of its own, passed since the adoption of the Constitution, introduce a new member into the political community created by the Constitution of the United States. It cannot make him a member of this community by making him a member of its own. And for the same reason it cannot introduce any person, or description of persons, who were not intended to be embraced in this new political family, which the Constitution brought into existence, but were intended to be excluded from it.

The question then arises, whether the provisions of the Constitution, in relation to the personal rights and privileges to which the citizen of a State should be entitled, embraced the negro African race, at that time in this country, or who might afterwards be imported, who had then or should afterwards be made free in any State; and to put it in the power of a single State to make him a citizen of the United States, and endue him with the full rights of citizenship in [\*\*\*33] every other State without their consent? Does the Constitution of the United States act upon him whenever he shall be made free under the laws of a State, and raised there to the rank of a citizen, and

immediately cloth him with all the privileges of a citizen in every other State, and in its own courts?

The court think the affirmative of these propositions cannot be maintained. And if it cannot, the plaintiff in error could not be a citizen of the State of Missouri, within the meaning of the Constitution of the United States, and, consequently, was not entitled to sue in its courts.

It is true, every person, and every class and description of persons, who were at the time of the adoption of the Constitution recognized as citizens in the several States, became also citizens of this new political body; but none other; it was formed by them, and for them and their posterity, but for no one else. And the personal rights and privileges guarantied to citizens of this new sovereignty were intended to embrace those only who were then members of the several State communities, or who should afterwards by birthright or otherwise become members, according to the provisions of the Constitution [\*\*\*34] and the principles on which it was founded. It was the union of those who were at that time members of distinct and separate political communities into one political family, whose power, for certain specified purposes, was to extend over the whole territory of the United States. And it gave to each citizen rights and privileges outside of his State

60 U.S. 393, \*; 15 L. Ed. 691, \*\*;  
1856 U.S. LEXIS 472, \*\*\*; 19 HOW 393

[\*407] which he did not before possess, and placed him in every other State upon a perfect equality with its own citizens as to rights of person and rights of property; it made him a citizen of the United States.

It becomes necessary, therefore, to determine who were citizens of the several States when the Constitution was adopted. And in order to do this, we must recur to the Governments and institutions of the thirteen colonies, when they separated from Great Britain and formed new sovereignties, and took their places in the family of independent nations. We must inquire who, at that time, were recognized as the people or citizens of a State, whose rights and liberties had been outraged by the English Government; and who declared their independence, and assumed the powers of Government to defend their rights by force of arms.

[\*\*\*35] In the opinion of the court, the legislation and histories of the times, and the language used in the Declaration of Independence, show, that neither the class of persons who had been imported as slaves, nor their descendants, whether they had become free or not, were then acknowledged as a part of the people, nor intended to be included in the general words used in that memorable instrument.

It is difficult at this day to realize the state of public opinion in relation to that unfortunate race, which prevailed in the civilized and enlightened portions of the world at the time of the Declaration of Independence, and when the Constitution of the United States was framed and adopted. But the public history of every European nation displays it in a manner too plain to be mistaken.

They had for more than a century before been regarded as beings of an inferior order, and altogether unfit to associate with the white race, either in social or political relations; and so far inferior, that they had no rights which the white man was bound to respect; and that the negro might justly and lawfully be reduced to slavery for his benefit. He was bought and sold, and treated as an ordinary [\*\*\*36] article of merchandise and traffic, whenever a profit could be made by it. This opinion was at that time fixed and universal in the civilized portion of the white race. It was regarded as an axiom in morals as well as in politics, which no one thought of disputing, or supposed to be open to dispute; and men in [\*\*702] every grade and position in society daily and habitually acted upon it in their private pursuits, as well as in matters of public concern, without doubting for a moment the correctness of this opinion.

And in no nation was this opinion more firmly fixed or more

Sutton  
Slaughter House Cases

## SENATOR HARKINS - IRS KNOWLEDGE

*Harkin was on the congressional committee that codified FISA  
Later Harkin was a Senator on the committee in 1996.*

Although the IR Code is used as the basis for the so called income tax, the personal income tax does not derive its authority from the 16<sup>th</sup> Amendment, Brushaber v. Union Pacific RR, or any other constitutional or federal provision, as those authorities fell with the loss of our national money standard in 1933. Since 1933, the people have formed new a new unincorporated United States in trust by their silence in accepting the loss of their ability for paying their debts at law. In other words, the suspension of our national money standard created a void in the law. Consequently, a resulting or implied trust *(Caste Que Trust)* rushed in to fill the void. In a resulting or implied trust, *(Caste Que Trust)* there are not terms of how and who is to administer the terms of the trust, therefore you cannot put the blame on anyone besides the people for letting the trust be established. "The United States Government may be the trustee of a charitable trust," Russell v. Allen, 107 U.S. 163: 27 L.Ed. 397, and further; The United States or a state has capacity to take and hold property upon a charitable trust, but in absence of a statute otherwise providing, the charitable trust is unenforceable against the United States or a state." In other words, the code does not define who is required to file and what the terms are, but when you use the IR Code as you argument, you admit to conveying your estate to the public trust, thus all your arguments *(Consent/contract to be a member of the trust & subject to its Jurisdiction)* have little or no merit. It then is a constant battle finding niches in the code which the IRS eventually overcomes and it comes down to how much you owe and when you are going to pay. In the mean time, you cannot own anything because they put a lien on it and it is hell getting rid of the lien.

You must also remember that you are also considered a beneficiary to the trust and as such, unjust enrichment comes into play. Article IV, Section 3 of the Constitution states: "New States may be admitted by the Congress into this Union; but no new State shall be formed or erected within the Jurisdiction of any other State nor any State be formed by the Junction of two or more States, or Parts of States, without the Consent of the Legislatures of the States concerned as well as of the Congress." Article IV, Sec. 3 clearly states that in order to establish new incorporated States under the Constitution, the legislatures and Congress must follow the Constitutional rules. But, being there is no prohibition under Article IV, Sec. 3 or any other provisions of the Constitution to prohibit the people from forming an association of new unincorporated states, and just being there is no charter of incorporation of the new states and just what its duties are, i.e.,

\* Chisholm V Georgia

\* This IRS Knowledge was western unlearned to Albert the night before his wife was to go on trial. Al used this in court the next day & the charges were dismissed.

its intents and purposes, a resulting implied charitable trust is formed by operation of law. - *cesta Que Trust*

As a result of the foregoing, when you go into court, the judge constructs a trust whereby he takes judicial notice [of the presumption that you are a beneficiary of the trust *(trust member)* and the presumption is the fact until rebutted *(prima facie evidence)* with evidence] and invokes unjust enrichment on your part. Consequently there is no Constitutional Law, only the conscience of the masses in the trust governed by courts of equity whereby all property, real and personal, is held in common to everybody in the trust, i.e., every person re-insures each others debts and responsibility, in limited liability. In other words, by operation of law, the people have formed new unincorporated states that operate outside the Constitution under their right to contract and convey their property as a gift in trust, thereby creating relative rights *(privileges & immunity)* instead of absolute rights. *(Fundamental A's guaranteed by Constitution)* As stated earlier, being there is no charter of incorporation and just what its duties and jurisdiction consist of, this public trust of unincorporated states reverts back to the Articles of Confederation because, under the Articles, taxation and commerce were and are under the control of the states and outside the control of the federal Government.

Thus, the IR Code is not under control of Congress' general powers, but rather its authority lies under local law which is state law *(code)* under the Erie RR doctrine. The Articles were in force from March 1781 to March 1789. They were never abolished, but discredited by 1786, thus not being incorporated into the Constitution. *(The Articles of confederation is a treaty and still exists today)* Most authorities of that time agree that had it not been for the Articles of Confederation, our Constitutional Republic would not have survived, but taxation and commerce being under control of the states created major problems as we are witnessing today under local law. Erie held that the law of the state shall apply in the absence of the Constitution or Acts of Congress. First, Erie does not say the incorporated State, but the unincorporated state. *(implied charitable trust)* Secondly, Erie does not differentiate between foreign or domestic commerce, nor does it differentiate between local or general Acts of Congress. I go ballistic when I hear folks say it's the incorporated States that are doing us in. Go to your state constitution and check to see if the state boundary lines are there. OH! You say, they are not there. Well then, how can the incorporated State or States be doing us in when there is no boundary lines *(Jurisdiction)* drawn between the various general powers over the people and the U.S. Supreme Court has stated this many time over.

*confirm OR deny that they mailed it to Al.*

The purpose of the personal income tax is to tax those who want government acting under local law (public policy) to take care of them, which *via their consent / contract* unfortunately is what most of the people want and expect and therein lies the major problem. Anyhow, silence is consent, *unless rebutted* therefore you are required to file tax returns and share your wealth with the undesirables, that is, unless you use the Foreign Sovereign Immunities Act, 28 USC 1602-1611, passed in 1976 in order to offer to those who are dissatisfied with public policy, a statutory remedy to the Constitution under Article III. Your access to the Constitution runs directly through the FSIA in every area in dealing with government, federal, state, or local. *FSIA - is not an Art. III court but it is the equivalent.*

In short, the FSIA codified the era of Swift v. Tyson, 16 Peters 1 (1842-1938) whereby a jury trial can now be demanded, if desired, in State court on any statutory issue covered by the FSIA against federal, state, or local government. Congress specifically stated that the FSIA must be interpreted by statutory remedy in an Article III court regardless of the citizenship of the plaintiff under international law outside of the realm of equity, Erie, Title 42 and other public policy. FSIA also, waives sovereign immunity for commercial activities of state and federal governments which consists of about 90% of government activity. In summation, arguing the Internal Revenue Code is an effort in futility.

End.

[Code of Federal Regulations]  
[Title 27, Volume 1]  
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[Page 689-691]

TITLE 27--ALCOHOL, TOBACCO PRODUCTS AND FIREARMS

CHAPTER I--ALCOHOL AND TOBACCO TAX AND TRADE BUREAU, DEPARTMENT OF THE  
TREASURY

PART 26 LIQUORS AND ARTICLES FROM PUERTO RICO AND THE VIRGIN ISLANDS  
--Table of Contents

Subpart B Definitions

Sec. 26.11 Meaning of terms.

When used in this part and in forms prescribed under this part, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, terms shall have the meaning ascribed in this section. Words in the plural form shall include the singular and vice versa, and words importing the masculine gender shall include the feminine. The terms "includes" and "including" do not exclude things not enumerated which are in the same general class.

Appropriate ATF Officer. An officer or employee of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any functions relating to the administration or enforcement of this part by ATF Order 1130.29, Delegation Order--Delegation of the Director's Authorities in 27 CFR Part 26, Liquors and Articles from Puerto Rico and the Virgin Islands.

Article. Any preparation unfit for beverage use, made with or containing:

- (1) Wine or beer;
- (2) Distilled spirits or industrial spirits; or
- (3) Denatured spirits when such preparation is not manufactured under the provisions of this chapter.

Bank. Any commercial bank.

Banking day. Any day during which a bank is open to the public for carrying on substantially all its banking functions.

Beer. Beer, ale, porter, stout, and other similar fermented beverages (including sake or similar products) of any name or description containing one-half of 1 percent or more of alcohol by volume, brewed, or produced from malt, wholly or in part, or from any substitute therefor.

Bottler. Any person required to hold a basic permit as a bottler under 27 U.S.C. 203(b)(1).

Bulk container. Any container having a capacity of more than 1 gallon.

Bulk distilled spirits. The term ``bulk distilled spirits'' means distilled spirits in a container having a capacity in excess of 1 gallon.

Bureau of Alcoholic Beverage Taxes. Bureau of Alcoholic Beverage Taxes of the Commonwealth of Puerto Rico.

Business day. Any day, other than a Saturday, Sunday, or a legal holiday. (The term legal holiday includes all holidays in the District of Columbia and all legal holidays in the Commonwealth of Puerto Rico.)

Commercial bank. A bank, whether or not a member of the Federal Reserve System, which has access to the Federal Reserve Communications System (FRCS) or Fedwire. The ``FRCS'' or ``Fedwire'' is a communications network that allows Federal Reserve System member banks to effect a transfer of funds for their customers (or other commercial banks) to the Treasury Account at the Federal Reserve Bank of New York.

Customs officer. Any officer of the Customs Service or any commissioned, warrant, or petty officer of the Coast Guard, or any agent or other person authorized by law or designated by the Secretary of the Treasury to perform any duties of an officer of the Customs Service.

Denatured spirits. Industrial spirits denatured in accordance with approved

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formulas in distilled spirits plants established and operated under the provisions of this chapter relating to the establishment and operation of plants qualified to denature spirits in the United States or, in respect of a product of the Virgin Islands, shall also mean spirits denatured in accordance with approved formulas in plants established under the provisions of the Virgin Islands regulations and shall include, unless otherwise limited, both completely and specially denatured spirits.

Director. The Director, Bureau of Alcohol, Tobacco and Firearms, the Department of the Treasury, Washington, D.C.

Director of the service center. A director of an internal revenue service center.

Distilled spirits or spirits. That substance known as ethyl alcohol, ethanol, or spirits of wine, in any form (including all dilutions and mixtures thereof, from whatever source or by whatever process produced), but shall not include industrial spirits as defined in this part except when used in reference to such spirits which would be subject to tax if brought into the United States.

District director. A district director of internal revenue.

District director of customs. The district director of customs at a headquarters port of the district (except the district of New York, N.Y.); the area directors of customs in the district of New York, N.Y.;

and the port director at a port not designated as a headquarters port.

Effective tax rate. The net tax rate after reduction for any credit allowable under 26 U.S.C. 5010 for wine and flavor content at which the tax imposed on distilled spirits by 26 U.S.C. 7652 is paid or determined.

Electronic fund transfer or EFT. Any transfer of funds effected by a proprietor's commercial bank, either directly or through a correspondent banking relationship, via the Federal Reserve Communications System (FRCS) or Fedwire to the Treasury Account at the Federal Reserve Bank of New York.

Eligible article. Any medicine, medicinal preparation, food product, flavor, flavoring extract or perfume which contains distilled spirits, is unfit for beverage purposes, and has been or will be brought into the United States from Puerto Rico or the Virgin Islands under the provisions of 26 U.S.C. 7652(g).

Eligible flavor. A flavor which:

(1) Is of a type that is eligible for drawback of tax under 26 U.S.C. 5134,

(2) Was not manufactured on the premises of a distilled spirits plant, and

(3) Was not subjected to distillation on distilled spirits plant premises such that the flavor does not remain in the finished product.

Eligible wine. Wine on which tax would be imposed by paragraph (1), (2), or (3) of 26 U.S.C. 5041(b) but for its removal to distilled spirits plant premises and which has not been subject to distillation at a distilled spirits plant after receipt in bond.

Executed under penalties of perjury. Signed with the prescribed declaration under the penalties of perjury as provided on or with respect to the return, claim, form, or other document, or where no form of declaration is prescribed, with the declaration: "I declare under the penalties of perjury that this ----- (insert type of document, such as statement, report, certificate, application, claim, or other document), including the documents submitted in support thereof, has been examined by me and, to the best of my knowledge and belief, is true, correct, and complete."

Fiscal year. The period which begins October 1 and ends on the following September 30.

Gallon or wine gallon. The liquid measure equivalent to the volume of 231 cubic inches.

Importer. Any person who imports distilled spirits, wines, or beer into the United States.

Industrial spirits. As to products of Puerto Rico, distilled spirits produced and warehoused at and withdrawn from distilled spirits plants established and operated under the provisions of this chapter relating to the establishment of such plants and the production, bonded warehousing, and withdrawal from bond of distilled spirits in the United States, or as to products of the

Virgin Islands, distilled spirits produced, warehoused, and withdrawn under Virgin Islands regulations.

Kind. As applied to spirits, kind shall mean class and type as prescribed in 27 CFR part 5. As applied to wines, kind shall mean the classes and types of wines as prescribed in 27 CFR part 4.

Liquor bottle. A bottle made of glass or earthenware, or of other suitable material approved by the Food and Drug Administration, which has been designed or is intended for use as a container for distilled spirits for sale for beverage purposes and which has been determined by the appropriate ATF officer to adequately protect the revenue.

Liquors. Industrial spirits, distilled spirits, liqueurs, cordials and similar compounds, wines, and beer or any alcoholic preparation fit for beverage use.

Permit. A formal written authorization of the Secretary of the Treasury of Puerto Rico.

Person. An individual, a trust, an estate, a partnership, an association, a company, or a corporation.

Proof gallon. A gallon of liquid at 60 degrees Fahrenheit which contains 50 percent by volume of ethyl alcohol having a specific gravity of 0.7939 at 60 degrees Fahrenheit referred to water at 60 degrees Fahrenheit as unity or the alcoholic equivalent thereof.

Rectifier. Any person required to hold a rectifier's basic permit under 27 U.S.C. 203(b)(1).

Revenue Agent. Any duly authorized Commonwealth Internal Revenue Agent of the Department of the Treasury of Puerto Rico.

\* Secretary. The Secretary of the Treasury of Puerto Rico.

Secretary or his delegate. The Secretary or any officer or employee of the Department of the Treasury of Puerto Rico duly authorized by the Secretary to perform the function mentioned or described in this part.

Taxpaid. As used in this part with respect to liquors or articles of Puerto Rican manufacture, includes liquors or articles on which the tax was computed but with respect to which payment was deferred under the provisions of subpart E of this part.

Treasury Account. The Department of the Treasury's General Account at the Federal Reserve Bank of New York. *of Puerto Rico's*

United States. The States and the District of Columbia.

U.S.C. The United States Code.

Virgin Islands regulations. Regulations issued or adopted by the Governor of the Virgin Islands, or his duly authorized agents, with the concurrence of the Secretary of the Treasury of the United States, or his delegate, under the provisions of 26 U.S.C. 5314, as amended, and Sec. 26.201a.

Wine. Still wine, vermouth, or other aperitif wine, imitation, substandard, or artificial wine, compounds designated as wine, flavored, rectified, or sweetened wine, champagne or sparkling wine, and artificially carbonated wine, containing not over 24 percent of alcohol by volume. Wines containing more than 24 percent of alcohol by volume are classed and taxed as distilled spirits.

(68A Stat. 917, as amended (26 U.S.C. 7805); 49 Stat. 981, as amended (27 U.S.C. 205) Aug. 16, 1954, ch. 736, 68A Stat. 775 (26 U.S.C. 6301); June 29, 1956, ch. 462, 70 Stat. 391 (26 U.S.C. 6301))

[T.D. ATF-48, 43 FR 13551, Mar. 31, 1978]

\* Editorial Note: For Federal Register citations affecting Sec. 26.11, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and on GPO Access.

Subpart C [Reserved]