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Congress of the United States
House of Representatives

Washington, DC 20515
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GOVERNMENT PROGRAMS

RURAL ENTERPRISES, AGRICULTURE
AND TECHNOLOGY

Mr. Frank O'Dowd
69 Lake Ave.
Riverhead, New York 11901-3501

Dear Mr. O'Dowd:

Thank you for contacting my office to express your interest on the hearings regarding the 16th Amendment held in front of the Internal Revenue Service and Department of Justice.

As you may know, Robert Schulz, chairman of the We the People Foundation For Constitutional Education held a public hearing on February 27 and 28, 2002. The hearings addressed the issue that the income tax is fraudulent, questioned the unconstitutional origin of the IRS, the unlawful administration and enforcement of the IRS code, and the role of the courts in permitting this long-standing fraud against American citizens.

I can report that the IRS has responded to claims that the income tax is fraudulent by expressing concern that taxpayers are being misled about their legal requirements to file tax returns and pay taxes.

As you know, the US government operates on a system of checks and balances; US Code is subject to interpretation by the courts. The word "voluntary" as used in cases such as Flora v. United States and in IRS publications refers to the system of allowing taxpayers to determine the correct amount of tax and complete the appropriate returns, rather than have the government determine tax for them. Also, the obligation to pay tax is described in section 6151 of the Internal Revenue Code, which requires taxpayers to submit payment with their tax returns. The Eighth Circuit Court of Appeals, in discussing section 6151, stated that "when a tax return is required, the person so required 'shall' pay such taxes to the internal revenue officer with whom the return is filed at the fixed time and place."

You can find additional information on the Internal Revenue Code in "The Truth About Frivolous Tax Arguments" that can be found on the IRS web site, www.irs.org.

Should you have further questions or comments concerning this or any bill before Congress, please do not hesitate to contact me. Once again, thank you for getting in touch.

All the best.

Sincerely,

A handwritten signature in black ink that reads "Felix J. Grucci, Jr." with a stylized flourish at the end.

FELIX J. GRUCCI, Jr.
Member of Congress

FJG/eb