

American Tax Planning Co.

Taxpayer ... is that **WHO** you are? **Or** is that **WHAT** you are?

... Or does the term even apply to you? For the sake of this discussion let's divide people into two distinct groups: ① Government employees and ② Everyone else. Government employees are paid from the tax revenues received, their focus is on "**tax**" that the public "**pays**" so you'll hear government employees refer to the public as "Taxpayers" when they actually mean "**tax**" "**payers**."

Are you a "TAXPAYER" ? ... do you even know how it's defined ?

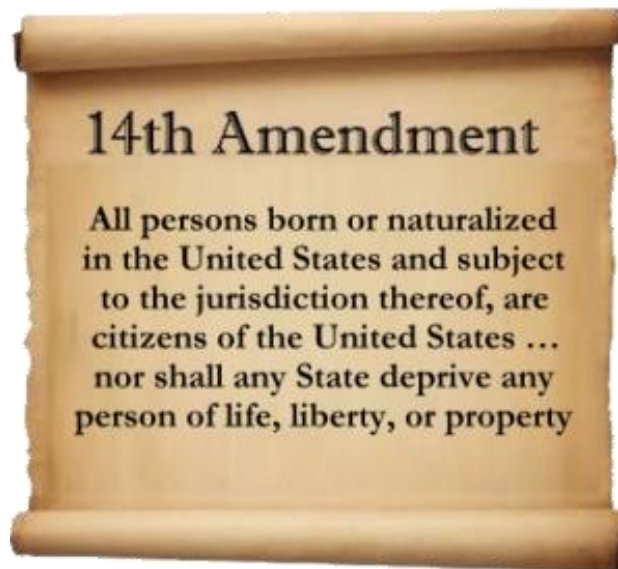
The public has heard the term so often and the lexicon is they've grown accustomed to it but it's a form of mind control – *tell someone the same thing often enough and after a while they accept it* – and worse yet, the public refers to themselves the same way.

Is the term actually defined ?



The Internal Revenue Code defines "Taxpayer" as: "... any **PERSON** subject to any internal revenue tax" [§7701(a)(14) and §1313(b)]. Key words that stands out in the definition are the words "person" and "any revenue tax." Most people would think that "**person**" – human being – means themselves but that's not completely true and "**any revenue tax**" isn't limited to Income Tax only (*both explained below*).

First, let me introduce you to the 14th Amendment of the U.S Constitution ... *psst*.... you might find interesting how the wording reads: "All persons born ... in the United States ... are citizens [**it doesn't say "taxpayers"**] of the United States."



Eventually the 14th Amendment, passed by the Senate June 8, 1866, and ratified on July 9, 1868, later gave rise to essential rights under the Law of the United States not only belonging to American Citizens but also Corporations, **AS A LEGAL CONCEPT**, which became known as "Corporate personhood."

Just as human beings are living, breathing entities – *don't treat this literally* – a Corporation also has the same characteristics. Although a federal income tax passed Congress July 2, 1909 (and was ratified February 3, 1913), the Internal Revenue Code was compiled in 1939 (and overhauled in 1954 and 1986).

When the Internal Revenue Code referred to “*any person subject to any internal revenue tax,*” the reference would include **CORPORATIONS** as being “*subject to any internal revenue tax.*”

“any internal revenue tax” MEANS MORE THAN “INCOME TAX” ...

The Internal Revenue Code, under **Title 26** of the U.S. Code, is made up of different types of taxes (e.g., Income Tax, Gift Tax, Employment Tax, Excise Taxes) make up. Title 26 contains several Subtitles – *shown below* – of these various different taxes.

Title 26 – Internal Revenue Code
<u>Subtitle A—Income Taxes (§§ 1 – 1564)</u>
<u>Subtitle B—Estate and Gift Taxes (§§ 2001 – 2801)</u>
<u>Subtitle C—Employment Taxes (§§ 3101 – 3512)</u>
<u>Subtitle D—Miscellaneous Excise Taxes (§§ 4001 – 5000C)</u>
<u>Subtitle E—Alcohol, Tobacco, and Certain Other Excise Taxes (§§ 5001 – 5891)</u>
<u>Subtitle F—Procedure and Administration (§§ 6001 – 7874)</u>
<u>Subtitle G—The Joint Committee on Taxation (§§ 8001 – 8023)</u>
<u>Subtitle H—Financing of Presidential Election Campaigns (§§ 9001 – 9042)</u>
<u>Subtitle I—Trust Fund Code (§§ 9500 – 9602)</u>
<u>Subtitle J—Coal Industry Health Benefits (§§ 9701 – 9722)</u>
<u>Subtitle K—Group Health Plan Requirements (§§ 9801 – 9834)</u>

So... does the term “Taxpayer”
actually mean a “Corporation”?

Let's test this notion that it's a Corporation who is the **PERSON** subject to any internal revenue tax. Internal Revenue Code, Subtitle “E” refers to Alcohol [CHAPTER 51], Tobacco [CHAPTER 52], and Other Excise Taxes [CHAPTER 53-54-55], and the “**PERSON** subject to these internal revenue taxes” are Corporations who are involved in these activities.

In addition, referencing the 16th Amendment (known as the Income Tax Amendment), a federal income tax that passed Congress on July 2, 1909 (ratified February 3, 1913) authorized Congress the power to lay and collect taxes on income from whatever source derived **BUT** without apportionment and without regard to any census or enumeration.

This “*tax on income from whatever source derived*” AND BECAUSE it's WITHOUT apportionment and/or any census or enumeration is based on **TAXABLE ACTIVITIES**.



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This discussion is necessary because in order to understand what “Taxpayer” **MEANS** you have to understand **WHO** the “Taxpayer” **IS**. If you see yourself as “The Taxpayer,” you arrived at your answer. And, since you're “The Taxpayer,” can you identify what taxable activity, according to the Internal Revenue Code, you're involved in doing.

... Come on people, wake up already!