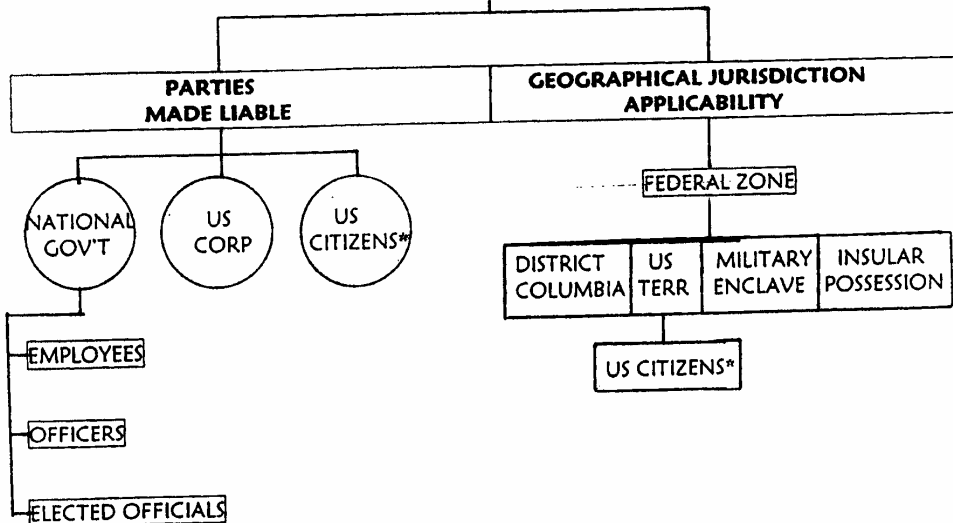


FEDERAL INCOME TAX APPLICABLE PARTIES & JURISDICTION FOR THE TAX

ARTICLE 1 SECTION 9 CONSTITUTION OF THE UNITED STATES OF AMERICA
RESTRICTIONS OF TAXATION BY THE FEDERAL GOVERNMENT UPON AMERICAN CITIZENS
 "NO CAPITATION, OR OTHER DIRECT TAX SHALL BE LAID, UNLESS IN PROPORTION OF THE CENSUS OR ENUMERATION HEREINBEFORE DIRECTED TO BE TAKEN."

16TH AMENDMENT - 1913
 "THE CONGRESS SHALL HAVE THE 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 ENMUMERATION."

**LEGISLATIVE INTENT 16TH AMENDMENT
 PRESIDENT TAFT - CONGRESSIONAL RECORD - 1909**



* US CITIZENS ARE 14TH AMENDMENT STATUTORY CITIZENS BORN IN THE FEDERAL ZONE AND SUBJECT TO THE EXCLUSIVE SOVEREIGN JURISDICTION OF THE UNITED STATES [FEDERAL GOVERNMENT] AS DEFINED BY 8 USC SECTION 1401 [IMMIGRATION & NATURALIZATION ACT]

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