

TITLE 26 > Section 7851. –Applicability of revenue laws

26 USC SECTION 7851. – Subtitle F [Enforcement]

General rule.

The provisions of subtitle F shall take effect on the day after the date of enactment of this title and shall be applicable with respect to any tax imposed by this title.

*pertinent sections presented

NOTE:

This section is the Enforcement Section in 26 USC. All Sections starting with 6001 and higher Fall under Subtitle F. Thus 6001, 6011, and 6012 are all under the authority for Subtitle F that takes place "on the day after the date enactment of this title [meaning Title 26 – not the various Subtitles in Title 26 hut the TITLE itself]."

Enforcement Statutes or Sections listed as 6201 (or Assessment, 6321 for Liens, and 6331 for Levy by distraint all fall under Subtitle F, which only takes effect "on the day after the date of enactment of this title."

Since 26 USC 1.0–1 clearly documents that the enactment of 26 USC [the IRC of 1954 took Place on August 16, 1954 and ended sometime the very same day, then Subtitle F has never gone into effect (or the Subtitle A Income Tax. As there is no effective date of enactment for the Subtitle A income tax, there are no enforcement Statutes in effect related to the enforcement of the Subtitle A Income Tax.

According to 26 CFR 601.702 (a)(1)(iv) the IRS has the requirement placed upon them by This implementing regulation, as well as by 5 USC 552(a)(1), to publish the implementing Regulation imposing the Subtitle A Income Tax upon American Citizens in the Federal Register.

Michael White, Federal Attorney, Office of the Federal Register, [an agency of the Federal Government housed under the National Archives department] has indicated in his legal opinion letter on this question "*the IRS has not published the imposition of any requirement for the payment or filing of a federal income tax in the federal register.*"

According to 26 CFR 601.702 (a)(2)(ii) regarding the "Effect of Failure to Publish an Obligation in the Federal Resister" states "*any such matter which imposes an obligation and which is not so published or incorporated by reference [in the Federal Resister] will not adversely change or affect a person's rights.*"

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