

Gross Income Earned in the Exercise of an Unalienable Right is Exempted by Fundamental Law and is Free From Tax

Remember, the Internal Revenue Code confirms that compensation earned through the exercise of a Fundamental Right is not taxable! Again, the Code of Federal Regulations is explicit:

1939, 26 CFR §9.22 (b)(1) "*Exemptions; exclusions from gross income.* Certain items of income specified in section 22(b) [ie. compensation] are exempt from tax and may be excluded from gross income... (1) Those items of income which are, under the Constitution, not taxable by the Federal Government. "

Treasury Decision, Internal Revenue Vol. 26 No. 3640, p.769 (1924): "Gross income excludes the items of income specifically exempted by statute or fundamental* law, free from tax."

*America's **Fundamental Law** is our original Constitution.

Title 26 (1939) Part II, Subtitle B §3.21-1: "Meaning of net income. The tax imposed by Title 26 of the Act is upon income. Neither income exempted by statute or fundamental law, nor expenses incurred in connection therewith, other than interest, enter into the computation of net income..."

11 Am. Jur. Constitutional Law § 328, p 1131 - 1133, describes the "Fundamental Principles" upon which the political institutions and the social structure of America rest, is that all men have certain Rights of life, liberty and the pursuit of happiness, which are inalienable, fundamental and inherent. These are real Rights and not mere privileges enjoyable only through grace... **Every man has a natural, fundamental right to the fruits of his own industry.** Therefore our Rights have the following attributes: (1) They are "Unalienable". (2) They are "Fundamental" and (3) They are "Inherent": Webster's Dictionary defines those qualities as follows:

Inalienable: "Not transferable to another and not capable of being repudiated [overturned or denied]".

Fundamental: "An essential part of the foundation. The primary source, a basic principle, rule or law that serves as the groundwork of a system."

Inherent: "Existing in someone as a permanent and inseparable element, quality or attribute; innate:

Innate: "Existing in one from birth; inborn".

"But whenever the judicial power is called into play, it is responsible directly to the fundamental law and no other authority can intervene to force or authorize the judicial body to disregard it."

Yakus v. U.S., 321 U.S. 414 pg. 468 (1944)

INSOFAR AS A STATUTE RUNS COUNTER TO THE FUNDAMENTAL LAW OF THE LAND, IT IS SUPERSEDED THEREBY. (16 Am Jur 2d §177, late Am. Jur 2d, §256)

§128 IRC, Title 26 USCA: Recovery of unconstitutional federal taxes:

"Income (excluding interest) attributable to...a tax imposed by the United States which has been held unconstitutional...may be excluded from gross income."