

LIBERTY TREE

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MILITIA THE SECURITY OF A FREE STATE & NATION

By Dick Greb

In the wake of the recent shootings in Connecticut, the public's attention is drawn once again to the right of the people to keep and bear arms. And as always, the response of tyrannical governments to such crimes is to further restrict law-abiding citizens from owning and carrying firearms. Surely everyone can understand that the existence of laws prohibiting criminal behavior is an effective means of preventing such behavior. One need only look at the statistics on murder, for example, to see how well that theory works. Indeed, that theory doesn't even hold true for Congress itself, since the 2nd Amendment — the supreme law of the land — makes it illegal to infringe on the right of the people to keep and bear arms, and yet, even as you read this, Congress is busy trying to enact all sorts of infringements on that sacred

right.

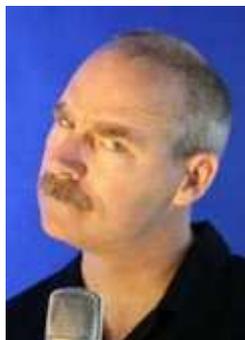
The Declaration of Independence recognizes that our lives are a gift to each of us from God, our Creator. Every person thus having an inalienable right to his or her own life, it naturally follows that no other person can have a right to take it from us. Therefore, in order to preserve and secure our lives, the right to prevent such a taking is an inherent component of our right to life. And so, we come to the first reason why our right to keep and bear arms shall not be infringed: because every infringement of that right, by hindering us in defending our lives, is equally an infringement of our right to life.

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COME & HEAR INFORMATION YOU CAN USE!

FEBRUARY 9 at 7:00 PM

David Alan Carmichael



DAVID ALAN CARMICHAEL educates politicians, lawyers, and the public in the principles of law upon which American freedom is founded via his *Preservative Talk Radio* broadcast on LWRN. He is increasingly known for his efforts to live without identifying with a social security number. He gained notoriety by successfully fighting the Army through the federal

courts, forcing them to follow the law and stop using an SSN to identify him.

David will tell of his current efforts to defeat a dan-

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SAPF, 12 Carroll Street, Westminster, MD

Dear Listeners and True Patriots:
**Please give to keep us
on the air!**

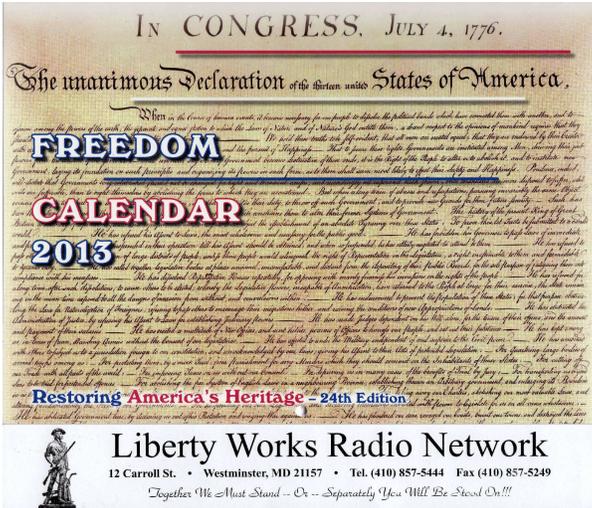
As you no doubt have experienced in your own fight for Liberty, telling the truth is not popular, and with much of the country in economic turmoil, our funds are drying up just at the time when more people are beginning to look for answers.

Unless we are able to raise 14,800 in federal reserve notes by February 15th, **we will need to shut down our studios and the Fellowship for good.**

Thanks to the initial response we received to an emergency email, we have collected 26 percent of the funds toward our goal. There is still a long way to go, but if everyone who receives this message donates just 25 frns, we will have enough to get out from under our current pressing need. So, if you have not yet forwarded your donation, please consider doing so now, before it's too late.

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LWRN 2013 FREEDOM CALENDARS



These timely calendars are just what is needed to reeducate newly awakening Americans to the founding principles and remind them of the true purpose of government. They mark important days in American history, **explain a section of our U.S. Constitution each month**, and contain many quotes from the Framers and Founders. An excellent educational gift, or order one for yourself! **ONLY 15 FRNs each (ppd.)** To order, send FRNs or totally blank postal money orders to:

Calendars / SAPF
P.O. Box 91
Westminster, MD 21158

Supplies are limited, so order yours today!

MILITIA

(Continued from page 1)

However, there's a second reason as well, as recognized by the 2nd Amendment: because the security of a free state depends on the people keeping and bearing arms. The Constitution of Maryland admits this where it states that "standing Armies are dangerous to liberty"¹ and that "a well regulated Militia is the proper and natural defence of a free Government."² One of the ways that defense could be utilized was addressed by James Madison in Federalist Paper, No. 46:

The only refuge left for those who prophecy the downfall of the state governments, is the visionary supposition, that the federal government may previously accumulate a military force for the projects of ambition. ... Extravagant as the supposition is, let it however be made. Let a regular army, fully equal to the resources of the country, be formed; and let it be entirely at the devotion of the federal government; still it would not be going too far to say, that the state governments, with the people on their side, would be able to repel the danger. The highest number to which, according to the best computation, a standing army can be carried in any country, does not exceed one hundredth part of the whole number of souls; or one twenty-fifth part of the number able to bear arms. This proportion would not yield, in the United States, an army of more than twenty-five or thirty thousand men. To these would be opposed a militia amounting to near half a million of citizens with arms in their hands, officered by men chosen from among themselves, fighting for their common liberties, and united and conducted by governments pos-

sessing their affections and confidence. It may well be doubted, whether a militia thus circumstanced, could ever be conquered by such a proportion of regular troops. (emphasis added)

Clearly, Madison recognized that the security of the states from the predations of a tyrannical federal government would be provided by the militia, consisting of the whole body of "citizens with arms in their hands." Indeed, the deciding factor would be the overwhelming number of militiamen compared to any standing army which the federal government would be able to maintain. Thus, the second reason that the right of the people to keep and bear arms shall not be infringed is because the defense of the state requires that the citizenry be able to take up arms against any invasion by the federales (or even foreign invasion).

And there's a third reason, recognized by Article 1, §8, clause 15 of the U.S. Constitution, giving Congress the power to "provide for calling forth the Militia to execute the laws of the Union, suppress Insurrections and repel Invasions." This provision shows that the militia is also an integral part of the security of the nation as a whole. Just as the number of armed citizens would dwarf the number of soldiers able to be maintained by our own federal government, so too would our citizen militia outnumber any other country's army, providing the ultimate defense against foreign invasion.

Since the defense of our states and our country, as outlined above, contemplates the militia fighting against organized armies of regular soldiers, then the argument of the gun-grabbers that regular citizens don't need assault weapons of the types designed for military use is clearly nonsense. Those are precisely the types of weapons needed by the militia to provide an effective defense against invasions or insurrections.

1. Article 29, Declaration of Rights, Constitution of Maryland.
 2. *ibid.*, Article 28.

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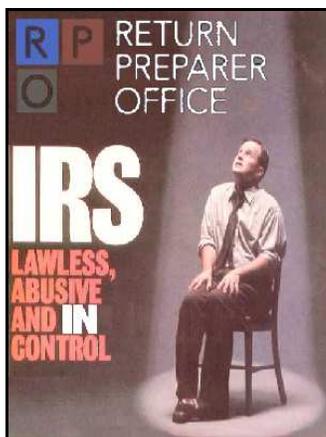
IRS' RPO SUFFERS A TKO

Mark it on your calendar: a federal district court judge for the District of Columbia has actually ruled against the IRS.

On January 18, 2012 — just in time for the upcoming tax season — Judge James E. Boasberg permanently enjoined the IRS from further implementing its return preparer registration scheme, a plan which, under the IRS' Return Preparer Office (RPO), attempts to control and fleece some 350,000 tax-return preparers a year.¹

The history of this illegal scheme, which came to fruition through Treasury regulations published in 2011, was fully exposed in the *Liberty Tree* last year. It seems independent return preparers were also taking note of the IRS' power grab, because on March 13, 2012, the Institute for Justice in Arlington, Va. filed suit on behalf of three such plaintiffs — Sabina Loving of Chicago, Elmer Kilian from Wisconsin, and Giovanni Gambino, a financial planner who also does returns. They contended that the IRS, in establishing the preparer licensing, testing, and continuing education system, went beyond its authority under 31 USC § 330 to regulate “the practice of representatives of persons.”² Judge Boasberg concurred.

“In dispute is the IRS's interpretation that tax-return preparers are ‘representatives’ who ‘practice’ before the IRS,”³ wrote the judge. “Is § 330 ambiguous as to whether tax-return preparers are ‘representatives’ who ‘practice’ before the IRS?” He answered by looking to the statutory language:



INSTITUTE FOR JUSTICE



ABOVE: Elmer Kilian, one of the plaintiffs in a lawsuit filed against the IRS. LEFT: See *Liberty Tree* editions of October 2011, December 2011, and January 2012 for the series investigating how and why the RPO regulations were created by the IRS.



THE BLOG OF LEGAL TIMES

Judge James E. Boasberg, pictured as he swears in Roy McLeese III to the D.C. Court of Appeals on September 21, 2012. Will McLeese and his cohorts uphold Boasberg's ruling?

... while the ‘practice of representatives’ may not be defined in § 330(a)(1), the very next subsection of § 330 provides critical guidance on what the term means. ‘[B]efore admitting a representative to practice,’ § 330 (a)(2) allows the Secretary to ‘require that the representative demonstrate ... (D) competency to advise and assist persons *in presenting their cases*.’ This statutory equating of ‘practice’ with advising and assisting the presentation of a case provides the first strike against the IRS's interpretation. Filing a tax return would *never*, in normal usage, be described as ‘presenting a case.’ At the time of filing the taxpayer has no dispute

with the IRS; there is no ‘case’ to present. This definition makes sense only in connection with those who assist taxpayers in the examination and appeals stages of the [tax] process. (emphasis added)

The judge concluded that “the statutory text and context unambiguously foreclose the IRS's interpretation of 31 U.S.C. § 330.”

The judge also affirmed that the Internal Revenue Code already enacted a “rigid penalty scheme to punish misdeeds by tax-return preparers” involving at least ten specific penalties. The IRS can even ask courts to have certain preparers enjoined from preparing any more returns. If the IRS were allowed to license tax return preparers through regulations instead, the IRS could simply disallow (“disbar”) preparers from making returns, bypassing the remedies Congress itself prescribed. “When statutes intersect, the specific statutes (in Title 26) trump the general (§ 330),” wrote the judge, “Because the U.S. Code already sets forth a comprehensive scheme targeting specific problems [concerning preparers] with specific solutions, § 330(b) should not be interpreted to allow the IRS to penalize tax-return preparers for conduct while preparing and filing returns.”

The judge declared the IRS lacks “statutory authority to promulgate or enforce the regulatory scheme for ‘registered tax return preparers’” and enjoined enforcement of the registration scheme, “because the IRS's new Rule is *ultra vires*.” That is, it is invalid because it is “beyond the powers” given the IRS by Congress.

The judge is to be commended, but the IRS has already moved for a suspension of the order pending appeal, claiming, among other things, that it will be injured because ... it has already collected over \$100 million in fees and might have to pay the money back if preparers demand refunds! Even worse, the IRS may have to reassign the 167 RPO employees elsewhere within the IRS. Oh, the horrors.



1. According to the Institute of Justice, which estimates that the RPO's registration scheme would affect this many small independent tax-return preparers.
2. The original statute in 1884 read, in part, “[T]he Secretary of the Treasury may prescribe rules and regulations governing the recognition of agents, attorneys, or other persons representing claimants before his Department, and may require ... that they are ... competent to advise and assist such claimants in the presentation of their cases.”
3. All quotes from the opinion (Case no. 12-cv-00385 (JEB)) may be obtained at www.ij.org/images/pdf_folder/economic_liberty/irs_tax_preparers/irs-opinion-1-18-13.pdf

And the fact that such weapons are also useful against more personal invasions — in our own communities, against our own lives, or the lives of our families — is an added benefit.

This three-prong aspect of the right to keep and bear arms creates a rather unique situation concerning any restrictions on firearm ownership. Since the states must have an armed populace to repel invasions by an over-reaching federal government with a standing army on its side, then any federal restrictions prevent the states from being able to defend themselves, and are therefore unconstitutional, on the grounds that the Constitution clearly states that such a militia is necessary to their security. On the other hand, since the Constitution requires that the militia be available for the use of the federal government, any restrictions imposed by the state governments, thereby rendering their citizenry unavailable to the feds when necessary, would likewise be unconstitutional on that ground. And finally, since the people themselves have the inalienable right to defend their lives, their families, their communities, states and nation from invasions of any sort, then any restrictions on our right to keep and bear arms — by governments at any level — would not only violate that right, but would also undermine the security of our states and country. Clearly then, every legislator or other politician who endorses such measures is a traitor to their nation, their state, and to their fellow citizens. Let the prosecutions begin!



DAVID ALLEN CARMICHAEL *(Continued from page 1)*

gerous innovation imposed by the Treasury Department under the color of the Bank Secrecy Act and Patriot Act. There may be other surprises in store regarding impending actions in federal court.

David will also give a good news report of what he found on his recent week-long visit to the LWRN broadcasting area in Chattanooga, Tenn.

David Alan Carmichael is a proven patriot and supporter of liberty and serves as the Principal Minister of Freedom Ministries, a Christian missions ministry serving in Hampton Roads and Richmond, Virginia.

Please invite your friends and family to hear the information and wisdom David has been given through exercising his faith and trusting in God for his freedom.



Please give to keep us on the air!

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You can follow our progress by going to the LWRN website (www.lwrn.net) and checking out the graphic at the top of the home page. While you're there, have a look around at some of the other information we have posted. Remember: an educated population cannot be fooled or conquered!!

You can also help by increasing our listenership — get your freedom-loving friends and family members involved: tell them to download the phone apps, or listen online!

On February 28, 1984, Save-A-Patriot Fellowship was founded to give financial and paralegal support to Patriots and Patriot groups. For the past 29 years, by the protection of our Lord and Savior, SAPF has weathered continued attacks from secessionists in our federal government bent on destroying our Constitutional Republic. And as we strive to keep moving forward, we continue to trust in His faithful protection.

As you know, for the past 20 years the IRS has tried to shut down the Fellowship, and now the Liberty Works Radio Network. First came the raid in 1993, after which we scored a victory: the federal court ruled against the IRS in 1996. But the IRS came back in 2003 with a phony claim that the Fellowship was operating an abusive tax shelter. After five years of fighting a civil suit for injunction, a tyrannical court ruling took away much of the Fellowship's ability to exist financially by severely limiting member services. Even so, many loyal members of both the SAPF and LWRN Fellowships have continued to further advance the radio network effort, allowing us to continue the fight for freedom.

Keeping this fight alive is becoming more difficult in these hard financial times and amid competing interests, but just a few more frns at this critical time can make all the difference, keep the doors open, and help us continue to improve our programming. There are many radio shows out there, but very few with Patriots who actually have in-depth knowledge of the Constitution and the law.

Whatever you can send, PLEASE SEND IT **NOW!!** The doors are closing unless you do.



Your friends can be listening to LWRN today!

Download Androids/Smartphones app
by visiting **www.LWRN.net**
(Link appears on the left-hand side)