

LIBERTY TREE

Vol. 14, No. 4 — April 2012



TAXES OR DEATH?

By Dick Greb



April 19, 1993: The Branch Davidian Compound, Waco, Texas, in flames.

Just in case you don't remember
Let me jog your memory
In a church they called the Waco compound
Back in April '93
Seventeen Little Children
All so helpless and so small
Died a senseless death of gas and flames
How many names can you recall?
Seventeen Little Children
Don't it make you wonder why?
Seventeen Little Children
How could they deserve to die?
Maybe we should stop and ask ourselves
Have we become so blind
Will Seventeen Little Children
Finally open up your mind?

— from “Seventeen Little Children” by Carl Klang

Ah, blessed spring. That time of renewal, when our lawns start growing again, trees start budding, and flowers start blooming. The time, they say, when young men's thoughts turn to love. But along with these pleasant things, the thoughts of many also inevitably turn to taxes, as the April 15th deadline for filing dreaded 1040 returns — those self-confession forms that the government insists we are required to file every year — looms once again. And I'm not immune to those thoughts of taxes either; I'm just prohibited by an unconstitutional infringement on my right to free speech — that dastardly federal injunction against the Fellowship — from discussing *income* taxes. So, this month I'm going to talk a little about some other taxes that come to mind as April rolls around.

I was recently reading through the comments for an internet article discussing the situation in Syria, where people protesting against the government are being brutally attacked by that same government. It comes as no surprise that Syria is no more tolerant of those who don't

bow down to their every edict and whim than is the United States (or any government, for that matter). The discussion centered somewhat on the relative severity of the responses from the two governments, with the comparison on the U.S. side being the shooting of unarmed war protesters at Kent State University by National Guard soldiers on May 4, 1970. Some commentators denounced the comparison because while it was regrettable that a couple of people were shot in Ohio, Syria was using *tanks* against their protesters. Now there's no question that tanks are an escalation over rifles, but it got me thinking about whether Kent State was really the best example of the U.S. government abusing its citizens.

April 19th is Patriots' Day, because on that day in 1775 was fired the “shot heard 'round the world” — the shot attributed with starting the War for Independence in Lexington, Massachusetts. In recent history however, Patriot's Day has taken on other significance.¹ On that day in 1995, the Alfred P. Murrah Building in Oklahoma

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City was blown up, purportedly by Timothy McVey in retaliation for the 1993 massacre in Waco, Texas. And that is the example that came to my mind when thinking about governments using tanks against their own people.

April 19th was the culmination of a 51-day stand-off that began on February 28, 1993 when 76 agents of the Bureau of Alcohol, Tobacco and Firearms swarmed onto the property of the Branch Davidians, a break-away sect of Seventh Day Adventists, ostensibly to serve a search warrant for evidence of the manufacture and possession of machine guns and explosive devices.² It's important to understand that in 1993, the only thing that would make the manufacture or possession of either machine guns or "destructive devices"³ unlawful is the failure to pay the taxes imposed on such manufacture or possession. Sections 5811 and 5821 of the IRC impose a "transfer tax" and a "making tax" (\$200 each) on such firearms. In addition, §5801 imposes a "special (occupational) tax" (which varies between \$500 and \$1,000 per year) on manufacturers, importers and dealers in these firearms. So, the bottom line is that when ATF Agent Aguilera referred to "unlawful" firearms in his affidavit supporting the search warrant against Koresh, he meant firearms upon which the taxes hadn't been paid. And of course, that's why the ATF was the agency that served the warrant, because at that time they were the collection and enforcement branch of the Treasury Department for the taxes on alcohol, tobacco and firearms.⁴

It's interesting to note that the government admits, in its *Report of the Department of the Treasury on the Investigation of Vernon Wayne Howell, a/k/a David Koresh* (September 1993),⁵ that the purpose of the taxes on firearms was to restrict ownership. According to Frederick S. Calhoun, the Historian for the Federal Law Enforcement Training Center, concern over the organized crime that was spawned by the "experiment[] in social adjustment" called Prohibition:

compelled the federal government to try to curb the



This was 1993. How long before government thugs in tanks are used to collect unpaid income taxes?

gangsters' ability to arm themselves. Rather than ban outright the purchase of machineguns and sawed-off shotguns – the weapons of choice for the mobsters – Congress in 1934 simply imposed a tax [on] those weapons. Paying the tax required registering the weapon. **The registration requirement was intended to discourage ownership of such weapons without outlawing them.** No self-respecting gangster would want to register, much less pay the tax, on his Tommygun. **Their evasion of the tax gave the government another legal tool to use in arresting the gangsters and breaking up the mobs.**⁶ (emphasis added)

Remember also that the *search* warrant was only to search for evidence of untaxed firearms,⁷ yet the ATF sent 76 heavily-armed agents – hidden in cattle trailers – to the home of the Branch Davidians, which they knew was inhabited by about one hundred people, including women and children. They leapt out of hiding and within seconds a firefight began. Both sides claim

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1. Not to be confused with the "Patriot Day" by which September 11 is now designated by Public Law 107-89, enacted on December 18, 2001.
2. The conclusion of ATF agent Davy Aguilera's affidavit in support of the warrant stated: "I believe that Vernon Howell, aka David Koresh and/or his followers who reside at the compound known locally as the Mt. Carmel Center are unlawfully manufacturing and possessing machine guns and explosive devices." It should be noted that Congress, in its report titled "Activities of Federal Law Enforcement Agencies Toward the Branch Davidians (104th Cong. 2nd Sess., Report 104-749 (August 2, 1996) had this to say about Aguilera's affidavit: "The affidavit included misleading and factually inaccurate statements, contained substantial irrelevant and confusing information, and failed to properly qualify witnesses' testimony when obviously called for based on their backgrounds. Consequently, the affidavit gave the appearance that the ATF was not going to let questionable facts or evidence stand in the way of moving forward on their timetable." (Section II.e of report, http://en.wikisource.org/wiki/Activities_of_Federal_Law_Enforcement_Agencies_Toward_the_Branch_Davidians)
3. "Destructive devices" (rather than "explosive devices") is the term used in IRC §5845(a)(8), which provides the definitions for Chapter 53 of the Internal Revenue Code. Machine guns and destructive devices, as well as sawed-off shotguns, silencers, etc. all fall within the term "firearm" as used in that chapter.
4. With the Homeland Security Act (Pub.L. 107-296), enacted November 25, 2002, the BATF was transferred into the Justice Department, while the tax collection functions were left in the Treasury Department.
5. ISBN 0-16-042025-3
6. See *A Brief History of Federal Firearms Enforcement*, Appendix G, page G-4.
7. According to the testimony of Henry McMahon – a Texas firearms dealer who had business dealings with Koresh – when ATF investigators were questioning McMahon, he telephoned Koresh, who invited the ATF to Mt. Carmel to inspect his inventory and paperwork, an invitation that the ATF declined. See *No Confidence: An Unofficial Account of the Waco Incident*, by Timothy Lynch; p. 2 – <http://www.cato.org/pubs/pas/pa395.pdf>. Lynch's article is extensively sourced, and I highly recommend it.

Three Papiere, Bittel!

Form I-9, Employment Eligibility Verification

On September 7, 2011, at a Republican presidential debate, candidate Dr. Ron Paul was asked his thoughts on building a border fence to keep out illegal aliens. He had a warning for the American people:

Every time you think about this toughness on the border and ID cards and REAL IDs, think *it's a penalty against the American people too*. I think this fence business is designed and may well be used against us and keep us in. (emphasis added)

Unbelievably, many in the crowd laughed at Dr. Paul. But the joke is already on them. The denial or revocation of their passports just because IRS *claims* they owe unpaid income taxes is nearly passed by Congress without even an outcry: any individual who owes more than \$50,000 to the IRS will be subject to “denial, revocation, or limitation of a passport.”¹

For nearly a generation now, Americans have become inured to a ‘papers, please!’ state. Those who believe they are ‘free’ must in fact show their papers every time they exercise a fundamental right: to work for a living. If S.B. 1813 becomes law, working for a living will become exponentially more difficult for those who are attempting to live according to the actual written law regarding the income tax and social security program.

Imagine the following scenario: A baby is born on an Iowa farm with midwife assistance. No birth certificate is requested from the state, and her parents do not apply for an SSN for her.² She is home-schooled and also doesn’t apply for an Iowa driver’s license, ID card, or U.S. passport. Upon turning 18, she decides to leave the farm and work in the city. To her dismay, she finds no employer will hire her. Why? Because she has no documents, and every employer is *afraid* to hire her, because federal thugs threaten them with fines if they don’t examine her ‘papers’ to prove she is ‘authorized’ to work.

Thus an American with a fundamental right to her own labor, and the corresponding right to contract with others in order to exercise that right, will not, practically speaking, be free to labor at a job of her choosing.

This situation began in 1986, when Congress developed a clever plan to install a national ID card. Public Law 99-603, codified at 8 USC §1324a, made it against federal law “to hire for employment in the United States an individual without complying” with a verification sys-



tem:

Employment verification system The requirements referred to ... are, in the case of a person [hiring] an individual for employment in the United States, ... (1) (A) ... The person ... must attest, under penalty of perjury and on a form ... established by the Attorney General by regulation, that it has verified that the individual is not an unauthorized alien by examining - (i) a document described in subparagraph (B), or (ii) a document described in subparagraph (C) and a document described in subparagraph (D). ... A person ... has complied with the requirement ... if the document reasonably appears on its face to be genuine.³

The documents to be verified are either a passport alone, or a combination of documents such as a social security card plus a driver’s license or voter registration card. The important thing to note is that none of the documents to be employer-verified are documents a citizen is also required to possess. The onus is completely upon the “employer,” who can be fined “not less than \$100 and not more than \$1,000 for each individual” who was hired without verification. In determining the fine, “due consideration” is to be given “the good faith of the employer, the seriousness of the violation, whether or not the [employee] was an unauthorized alien, and the history of previous violations,” but this is not sufficient to reassure most employers. Meanwhile, they are forbidden in the law from requiring potential employees to post bonds to indemnify them against future fines.

Thus, although a *citizen* is not required to possess any of the documents an employer must verify, employers will demand to see papers because they are scared to be fined, and will refuse to hire even those willing to testify under penalty of perjury that they are U.S. citizens, simply because they don’t have ‘papers.’⁴

In true Orwellian fashion, Congress also stated in 8 USC §1324a that “Nothing in this subtitle shall be construed to authorize, directly or indirectly, the issuance or use of national identification cards or the establishment of a national identification card.” A national ID card by any other name is still an ID card. The ‘papers’ required to be verified amount to an *indirect* national identification system. For all intents and purposes, Congress has already established that system, and it is operating today in the supposed land of the free.

1. See S.B. 1813, Section 40304; this is already passed by the Senate.
2. Since no such number is required for citizens; see 42 USC §405.
3. This and all other quotes from the law can be found in 8 USC §1324a.
4. The law is vague and susceptible to arguments that it is inapplicable to employers within the 50 states, but such is beyond our scope here. In addition, experience teaches that the Courts will apply it to those employers regardless of any ambiguity in language or conflicts with the Constitution.



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the other started the shooting, but whichever side is telling the truth, the fact remains that government agents indiscriminately fired on a building they *knew* had innocent children inside. Video footage of the botched raid⁸ shows some agents had climbed onto a low roof and were shooting into second floor windows, while other agents hid behind the trailers and holding their machine guns over their heads, simply fired blindly at the house. Of course, the criminal indifference and recklessness of such acts remain unpunished to this day. After about an hour of shooting a ceasefire is arranged, and the casualties are: two Davidians dead and five wounded, and four ATF agents dead with 20 wounded.

With federal agents now dead, the FBI took over jurisdiction of the scene, and the siege began. The siege – accompanied by plenty of psychological torture, such as constant bright lights and loud music to prevent sleep – lasted 51 days, ending on Patriots' Day 1993, when Attorney General Janet Reno gave the go-ahead to end it with the use of military tanks smashing holes in the walls of the building and spraying CS gas inside. Reno claimed at a press conference that day that the CS gas was necessary because she had received reports that Davidian babies were being beaten, but only nine days later, admitted to Congress that she really had no evidence of such abuse. The Davidian babies *were* being abused however, except that it was being perpetrated by the government. Here is how Mr. Lynch describes the situation in *No Confidence*:

Harvard law professor Alan Stone was retained by the U.S. Department of Justice to review and critique the government's handling of the Waco incident. Despite the government's protestations of concern for the children, Stone found that ***the FBI's ultimate strategy was to try to force the Davidians out of their residence by threatening the lives of their children.*** According to Stone, one federal agent told him that they were trying to stir up the maternal instinct of the Branch Davidian mothers – that when they saw their children suffering, they would come to their senses and leave the Mt. Carmel residence.⁹

In the end, all of those children died, along with all but nine of the Davidian adults, who managed to escape the fire that engulfed the entire complex during that final attack. Naturally, the survivors were tried for the murders of the 'revenooers' who stormed their home with guns blazing, even though the odds are about even that the indiscriminate shooting of the agents from behind the trailers was the cause of their deaths; even if not, the Davidians certainly have the right to defend their lives and the lives of their families – including with

lethal force, if necessary – against people trying to kill them, even if those people happen to be government agents. The government's so-called investigation of the entire debacle, headed by Special Counsel John C. Danforth,¹⁰ was nothing but a cover-up, coming to the conclusion that "The government of the United States and its agents are not responsible for the April 19, 1993, tragedy at Waco." Lynch's characterization of Danforth's investigation was that it was "soft and incomplete. Danforth's sweeping exoneration of federal officials is not supported by the factual record."¹¹

Rent State was little more than testing the water compared to the tragedy at Waco, which showed us to what lengths the United States government is willing to go in its collection of taxes. And if its willing to use tanks against innocent children in its pursuit of revenue, can anyone doubt that it would do that and more against those who would protest its policies and practices, or even more important, its claim of legitimacy to rule over the rest of us? As Patrick Henry said, "I know of no way to judge the future but by the past." The United States certainly has no moral high ground to stand on in condemning Syria for its response to protesters there, no matter how egregious. First, we better take the log out of our own eye.



Carroll County, Md. —

Grassroots promoters for the Ron Paul presidential campaign discovered something odd when gathering up campaign signs from polling places after voting on April 3rd. Apparently, supporters of abortion proponent John LaFerla, endorsed by NARAL for Maryland's 1st

Congressional District, placed his signs directly over the

signs of other candidates. Indeed, the LaFerla sign appears designed like an envelope to be *purposely* slipped over other candidates' already-standing signs. In the top photo, the Paul sign is barely visible at the bottom, as it was discovered. In the lower photo, the LaFerla sign has been removed.

This is a new low even for politicians! It also appears to demonstrate the hatred abortion proponents often have toward pro-life candidates like Ron Paul.



LaFerla's campaign slogan: "he's always on our side" should perhaps read: "he's always on our sign."

8. See, for example, *Waco: Rules of Engagement*, <http://www.waco93.com/>

9. *No Confidence*, p. 14, note 1.

10. https://en.wikisource.org/wiki/Final_report_to_the_Deputy_Attorney_General_concerning_the_1993_confrontation_at_the_Mt._Carmel_Complex,_Waco_Texas

11. *No Confidence*, p. 14.