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Data Mining Income Tax - Exposing a Government Fraud (using the government's own computers)

Where are the deductions? What is excluded income? What is taxed?



Here is a secret you are not supposed to know. The income tax is just a scam imposed under [color of law](#). According to the Tax Code, most Americans owe nothing. Only

foreign earned income is actually taxable for citizens. And, because the income tax has been codified, only a computer, and the Code, is needed to prove what is taxed, and what is excluded.

You can quickly see this for yourself by downloading and data mining the Tax Code on your computer, or search the Code with the government's computers. Both methods are described here.

Did you know, the following items are written in just one section in U.S. tax regulations? (Title 26, Code of Federal Regulations)

- "eliminated income"
- "eliminated items"
- "how to determine taxable income"
- "specific sources"
- "specific guidance"
- "the sources of income for purposes of the income tax"
- "income that is exempt or excluded"
- "exempt, eliminated, or excluded income"
- "deductions to excluded income"
- "income that is not considered tax exempt" [the actual list of taxable items]



There are many more results similar to these in the [regulations](#) and [statutes](#) [which together compose the code], but all of these search results have one thing in common, section 861.

The fundamental instructions, for every critical code-term, are prescribed in Sec. 861...

- Taxable Income: "how to determine taxable income"
- Gross Income: "gross income may include excluded income"
- Allocations: "allocation and apportionment of expenses, losses, and other deductions"
- Exempt Income: "exempt, excluded, or

Nothing is for sale at **WhatIsTaxed.com**
No products. No advice.
Just pure [data mining](#).



"The tax imposed is upon taxable income" (1 file) Sec. 1

Short on time?

Look at the [Diagram](#). Read [In a Nutshell](#), or read [this](#), then watch [short videos](#)



Ignorance is no excuse

Read [Who is Taxed](#) and a [Graphical View](#)



Religious? Several bibles have also been data mined, and surprise, surprise... guess ... [Who Would Jesus Tax?](#)

WHAT ?

The US Tax Code and the Code of Federal Regulations show that income for most Americans is "excluded, or eliminated for federal

Bookmark this site now so you can find it again quickly.

income tax purposes." You can easily see this with a computer because it's all been codified.

[Download 26-CFR:](#)
* orig. source: [GPO](#)

Search Options

- **HTML** version (a repaired copy of the broken original from the GPO, the most accurate, search it on your computer).
- **PDF** version (easy to search, compiled into one file).
- **GPO** Don't download anything, search at the [eCFR](#) (most user-friendly on-line search available from US Government source).
- **or** Compile your own copy of 26-CFR (we'll tell you how to make a *complete* copy of all sections from the GPO ... no fun, but possible).

See How to Search

Not sure what this is all about?

See a plain and [simple diagram](#)...



Want to show others the Law? Link to us.

[Data-Mining](#)
[whatistaxed.com](#)

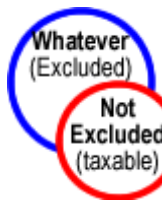
[Banners for your blog or website](#)

Do yourself a favor, don't be so trusting. Use Open Source software...

-Start by getting a

eliminated or federal income tax purposes"

- **Excluded Income:** "deductions to excluded income"
- **Eliminated Income:** "Allocation and apportionment to exempt, excluded, or eliminated income"
- **Deductions:** "Allocation and apportionment of deductions"



Tax laws and regulations do not say what you think.

Essentially, there are only two incomes, "**excluded income**" and "**taxable income**". If you know one, you also know the other. Either an item is taxed or it is excluded. By searching the legal codes, the [USC](#) and [CFR](#), with a computer, you can read everything there is to know about "*excluded income*". There really isn't much to read.

It's not a secret, it's out in the open and in your face...

1. The U.S. Income Tax is a fraud.
2. [Data mining](#) in either of the legal codes can quickly show it's fraud.
3. Many [IRS agents](#) have been trying to tell us for years it's a fraud.
4. According to government search engines, or more accurately "the code", the actual law is in 26 CFR 861-8T.
5. *Exempt income* is "defined" in 861-8T(d)(2)(ii).
6. *Taxable income* is listed in 861-8T(d)(2)(iii).
7. You can confirm anything your 'tax expert' tells you.

You can verify everything written here on [WhatIsTaxed.com](#), quickly.

Download this site to read it later. Copy to CD.
*[Version 2](#) [3.99 MB zip, choose save to disk], old versions at [archive.org](#)

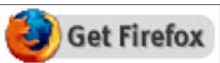
What is Taxed?

A computer is digitally precise. Use it to scan the Code.

Search the [rules](#) with your computer to see *what is taxed* [according to Law](#)

Data-mine the Code.

Looking for Taxable, Gross, or Excluded Income?
[Try this...](#)



-Then prevent viruses and junk mail. Get Thunderbird.



-Then dump your proprietary office. Use Open Office. You can still use and save Word docs, Excel sheets, and Powerpoint files.



Most importantly, get an open source, GNU-[Linux](#) operating system...

You never know [who's](#) minding *your* business.

GNU-Linux:
>Supported [Printers](#)
>Try a [LiveCD](#) first

*Not all printers are supported in Linux yet. Next time you run out of ink, [get one](#).

Recommended
GNU-Linux for new users:
[Ubuntu](#)
[Fedora](#)

LiveCDs for new users:
[Knoppix](#)
[Ubuntu LiveCD](#)

Very small LiveCDs:
[Slax](#)
[Damn Small Linux](#)
[Puppy Linux](#)

There are dozens of GNU-Linux OS, try a few.

Did you know...

1. The U.S. Income Tax does not pay for any government services, ... *No roads, no schools, no fire dept., nothing.* All services are paid for with other taxes. See [Grace Commission Report](#).
2. There is such a thing as "income not taxable by the Federal Government". If this condition *is prescribed*, it must exist somewhere within the Code or regulations.
3. According to the [IRS Form 1040 Instruction booklet](#), under Filing Requirements, in Chart A, "gross income means all income... that is **not exempt** from tax".

And, guess what?

Sec. 861 [With the Government's own computer](#), you can locate *all incomes*, including the "Income that is **not** considered tax **exempt**".

You'll find such income is *only* written in one (1) regulation, Sec. 861.

A computer search engine can accurately show the location of any subject written. Dozens of results will confirm that Sec. 861 has the list of taxable income, exclusively.

Laying Down The Law

The "terms" above come from the regulations, but data mining can also be performed on our tax laws, the statutes. A powerful data mining technique, known as a *boolean search*, makes it possible to find every statute having the desired code-terms.



Search the United States Code with the government's own search engine at <http://www.gpoaccess.gov/uscode/search.html> (right-click, choose Open in New Window)

Copy and paste the following lines into their search box. It will return only the section numbers that have the specific code-terms in quotes:

- 26USC* AND "citizen" AND "united states" AND "taxable income"
- 26USC* AND "sources" AND "taxable income" AND "citizen"
- 26USC* AND "sources" AND "gross income" AND "citizen"

Explanation of searches:

1. 26 is the title number for the Internal Revenue Code (26USC).
2. The asterisk* tells the search engine to search through the entire set

Ask The Question

WhatIsTaxed.com
Bumper Stickers

*Download [Word doc](#).

Print and copy to sticky-back paper at local copy shop. Makes four per copy.

T-Shirt Template



We Are Not Slaves T-shirt Template

* Download [Word doc](#) and print mirror image to iron-on transfer paper.

Did you know the Income Tax/Money Scam has been made into a movie?

[Aaron Russo](#), who made the movies "The Rose" with Bette Midler, and "Trading Places" with Eddie Murphy, made a movie that exposes the politicians and their income tax fraud.

See the trailer: [America: Freedom to Fascism](#)

You can watch this movie free on Google Video. Get a high quality copy from [Russo's website](#)

- of income tax law.
3. The AND tells the search engine to find every section of the tax law having all three of the code-terms written in quotes.

Notice Sec. 861?



For more search results from the tax code, see [Who is Taxed](#) and [According to Law](#).

Our government, *the politicians and bureaucrats [typical liars]*, claims following Sec. 861 is frivolous. But, the simple fact is... "*exempt income*" is "*defined*" in Sec. 861. Thus, section 861 can never be frivolous.

Sec. 861 may be the only law which the government does not want you to follow.

The Code contradicts our politicians. They imply that "*all income*" is taxable. However, you'll see there is a condition for all income, and that is "*Except as otherwise provided*". You'll find this *is provided* - in [Title 26, CFR Sec. 1.861-8T\(d\)\(2\)\(iii\)](#). Read [In a Nutshell](#).

Because our Income Tax has been codified, it is possible to find every law, rule, and instruction for any subject by using a computer. It can be done fast and easy. You will be able to determine exactly what is written, and what is not. There is no need to trust that your "tax expert" has actually read the tax law and knows what he or she is talking about. Learn how to search yourself. Discovering the truth is just too easy.

Find out exactly what you have been commanded to do, and what you have not ... under any Title of Law, even in any other country. If the laws, or rules, in your country have been codified, nothing can be hidden from you. Data mining can be done with laws from other countries.

The data mining results here cannot be faked. Force yourself to look, *it's a duty to know the law*. You won't believe it until you see it with your own eyes. But be sure to utilize a computer's precision, it's the only appropriate code tool.



According to the US Tax Code, the Code of Federal Regulations, and "the rules... for determining taxable income", most U.S. citizens don't owe any federal income tax.

According to the taxable list, located in CFR Sec. 861-8T(d)(2)(iii), only *foreign earned income* is taxable (not exempt). Sure, it's hard for you to believe, but true. It's not merely an opinion, it's digitally-precise. All you need to do is search the tax law to see what is written, and where it is written. "*Ignorance of the law is no excuse.*"

In the US courts there are [three standards for proof](#), 1) Preponderance of evidence, 2) Clear and convincing evidence, and 3) Beyond reasonable doubt. Each standard is easily met here.

Find every deduction available. Or, list all of your "*excluded income*", your "*eliminated income*", and the items "*exempt or excluded*". Find the "*income that is not considered tax exempt*" [the taxable list]. Learn "*how to determine taxable income*". See what the "*specific sources*" are. Find "*specific guidance*". It's the only *specific guidance* written in regulations for doing income taxes. You'll see that section 861 is the result. It's the same section that judges and other "experts" will tell you is frivolous.

Nothing is for sale here. We do not promote anything or offer any tax advice. You'll just have to follow the tax regulations



yourself. But, if you use the Code, and a computer, you'll see the judges, politicians, and so-called experts are lying; that they are illegally taxing and scamming Americans under color of law.



Tax Rule No. 1 : "The tax imposed is upon taxable income" [Title 26, Code of Federal Regulations, Sec. 1].

So look for the code-word: "taxable income"

Search with the governments own  [search engine](#). Have it show you:

- "how to determine taxable income" (1 regulation)
- "income for purposes of the income tax" (1 reg.)
- "the rules" AND "for determining taxable income" (1 reg.) [click Boolean link to use AND]
- "taxable income" AND "specific sources" (1 reg.)
- "taxable income" AND "specific guidance" (1 reg.)
- "income that is not considered tax exempt" [i.e. Income that is taxable] (1 reg.)

Or, have the computer show you

- All the rules for "excluded income" (7 regulations)
- instructions for "allocating deductions" (5 regulations)
- All the rules for "eliminated income" (2 regulations)
- The rule for "eliminated items" (1 regulation)
- "excluded from gross income entirely" [showing that "more common items are... excluded"] (1 regulation)
- "income that is exempt or excluded" (1 regulation)

There are dozens of these results. Search for any code-term that you have determined is necessary, or even reasonable, for a computation of tax. You'll soon become very familiar with...

"the rules [of **Sec. 861**] for determining taxable income"

Sec. 861 is the result from every approach, whether you search for taxable, excluded, deductions, allocation, etc.

According to the Code, the US Income Tax is a fraud and a lie.

The Code does not lie. The "US Income Tax" is not followed as it has been written, that means you are being scammed - by politicians and bureaucrats. Do your duty and read the tax code. Using a precise code tool, *your* computer, you'll quickly see most Americans owe \$0.00. It is the computer-age now, scan the code, see the fraud.

This simple method of searching applies to all Laws (Homeland Security, Banks and Banking, Food and Drugs, Judicial Administration, Money and Finance: Treasury, etc), and to their Regulations, or anything else codified.

* The research published here (the subject: who, where, what is taxed) assumes there already exists proper authority, jurisdiction, citizenship, you being an employee, earning wages, etc. All of these conditions also have major problems, and could be the topics of their own websites.

Income Tax?



Tax rules should contain 1) a list for what is considered taxed, and 2) instructions for how to determine tax, so people can know exactly

Find
any
rule in

Regulations say "The tax imposed is upon taxable income"

...but only 1 regulation, Sec. 861, provides the following:

- "specific guidance" for applying the Code. (1 file)
- "specific sources" of taxable income. (1 file)
- "the sources of income for purposes of the income tax" (1 file)
- "Income that is not considered tax exempt." (1 file) [i.e. the income *that is* taxable; the taxable items.]
- The definition for *exempt income*: "exempt, excluded, or eliminated". (2 files, both 861)
- "eliminated income" (2 files, both Sec. 861)
- "determining taxable income of the taxpayer" (1 file)
- "determining taxable income from specific sources" (1 file)
- "how to determine taxable income" (1 file), which also includes the *only* occurrence of...
- "how to determine tax" (1 file) <-- Why do you suppose *this* isn't Tax Rule No. 2, but is instead found close to 6000 pages later in the 9th Volume? Why do they hide this simple instruction so far in the middle?

Many more similar terms occur only within "*the rules [of Sec. 861]*"

The files found are the number of regulations in the entire Code of Federal Regulations (millions of words) that contain the "term" or code. It is far beyond chance that such specific rules would only exist in Sec. 861.

Many more one-of-a-kind instructions, cross references, and an index tell us to use Sec. 861 to determine tax. Why are they ignored and what do regulations specifically tell, or command us to do?

You can search all of the tax regulations, or laws, quickly. Ask your computer what is taxed, and remove all ignorance, doubt, or lies by performing text-data-mining on the Code of Federal Regulations.

the
book.



"Income that is not considered tax exempt"



See exactly what is taxed.

Many people know there is *taxable* income and there is *non-taxable* income. The regulations say,
"The tax imposed is upon taxable income" (1 file).

But, according to "*the rules... for determining taxable income*" (1 file), only foreign earned income is taxable income for a US Citizen.

Where are the Rules?

"the rules": (1338 files found)

"taxable income": (817 files)

"the rules...for determining taxable income"

(1 file found) 26 CFR Sec. 863-1(c)

found)
"determining tax": (49 files
found)
"determining taxable
income": (29 files)
"determine taxable
income": (6 files)

Among the millions of words in the tax law, in statutes and regulations, this prescription occurs only once. It says the rules are located in Sec. 861 and the regulations thereunder.

If "the tax imposed is upon taxable income", then most Americans owe ZERO.

The United States tax laws almost completely contradict the IRS. So, which one is broken?

This is not a tax scam promotion - nothing is sold. Do not believe anything we tell you, it is far too easy to see it for yourself. This is only research (easily repeatable) of what is actually written in tax code, and in the US tax rulebook - Title 26, Code of Federal Regulations. According to law, you are responsible for your taxes, to know all the rules, and to make your own determination of your taxes. We promote nothing, except reading tax regulations, and how to search all of the Tax Code using a computer.

There is no way to fabricate these results, they are computer precise. If you care, you will verify several of them. The research is shocking, but pay attention... the real value here is the search technique that is being used. It can be applied to all Titles of regulations, all statutes, or any large volume of text. If nothing can be hidden, you cannot be used and abused.

The United States tax regulations, from 1913 - 2004, are available here for free download. Search them yourself, *on your computer*, or search them online with the Government Printing Office search engines. Compare any of the current regulations here, for accuracy to any source you wish. We provide exact digital copies of the regulations from the GPO, but with all of their broken links and missing files repaired.

No need to take our word for it and complicated searches are not required to find all the subjects. The Government Printing Office (GPO) has a excellent new Electronic-CFR (eCFR) search engine to use.

The GPO eCFR search engine is available at <http://ecfr.gpoaccess.gov> (Right-click, Open in new window.)



Everything has a [scope](#).

Find...

From eCFR >> click on Boolean >> enter Title 26 >> enter these code terms

- "taxable income" and "excluded income"

The results show there is only ONE LIST in the Code of Federal Regulations with both of these critical code-terms, and it happens to be The List of Taxable Income. It is located in Sec. 861.

Within the millions of words in the tax code, like where the land meets the sea, there is a place where the two, taxable and excluded, must come

together and be defined. Existence for everything is specific, with a defined limit, border, and scope.

Section 861 also exclusively contains "**taxable income**" and "**eliminated income**".

Because the US tax system is based on code (the definition of code is a system) then taxable income, excluded income, eliminated income, exempt income, allocation, *etc*, are required codes. If something can be eliminated, exempt, or excluded then the code must provide specifically what is taxed, or what is not (or by stating what is exempt, and what is not exempt).

The code provides this list of taxable income as "Income that is not considered tax exempt", which is also "Income that is *not, not* taxable",... or using plain English, "*Income that is taxable.*" It can be seen in Sec. 861-8T(d)(2)(iii).

Here are a few GPO eCFR search examples that we saved:

- ["the tax imposed is upon taxable income"](#)
- ["excluded from gross income entirely" \[more common items...are\]](#)

(So, now notice Sec. 861)

- ["how to determine taxable income"](#)
- ["the sources of income for purposes of the income tax"](#)
- ["taxable income from sources within the United States shall consist of"](#)
- ["specific sources"](#)
- ["determining taxable income of the taxpayer"](#)
- ["excluded income"](#)
- and "eliminated income"



[Search any Title using the eCFR](#)

There are so many more.

You can even ask for the "specific guidance" to determine tax.

Whether taxable, gross, excluded, deductions, expenses, trade, business, individual, or eliminated, and the rules for determining all of it, section 861 is always the result.

According to U.S. tax regulations, "*foreign earned income*" is the *only* item which is taxable for a U.S. citizen. But, the courts and judges say this is frivolous.

Is regulation 861 really frivolous?

Search the [Code of Federal Regulations](#), Title 26 for:

taxable income

Result: taxable income is written in 817 regulations, with 5684 term matches [in year 2004]. Numbers increase as new rules are



added.

What's that smell?

OK, fine.

[Take a look](#)

Now, use a [boolean](#) search to find:
taxable income AND specific sources

[For convenience, right-click link, then open in a new window, then 'Tile Windows Horizontally' in the Taskbar to search for these codes]

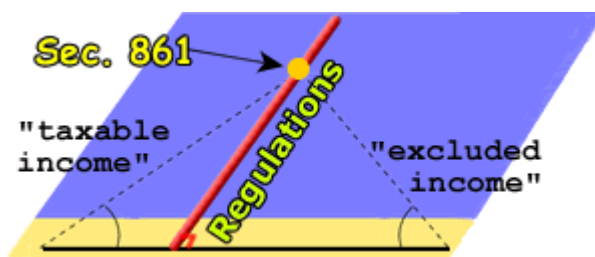
(The *boolean* search link is on the left side of the [eCFR](#). Use Title 26)

Result: Sec. 861 is the *only* regulation which prescribes specific sources AND (of-in-from-with-among-having...) taxable income.

Of course, anything is possible and this could be just a coincidence. So we use boolean to locate the desired codes and regulations. This allows us to confirm, or eliminate, ANY possible condition, instruction, and regulation which is written (something like using triangulation to determine location of codes in tax rules).

Triangulate the "code."

Where does *taxable* meet *excluded*?



**Frivolous?
... or ObviOus?**

Taxable, gross or excluded income, try to find a rule more specific than Sec. 861.

(Think of probabilities and [statistics](#))

Which sections list *taxable income* and *excluded income*? Why? Because, there is a place where a difference occurs. These two items share a boundary which provides their definition. They must separate at some point. They each have a [scope](#).

The Judges, IRS, Senators, and Congressmen say "861 is frivolous."

Notice for the code-words below, the subjects *have been prescribed* in section 861.

'Ladies, Gentlemen,' you're [lying](#). Your own code reveals you as [frauds](#).

Pick a target and zero in...

From the Government's [eCFR](#) website, click on Boolean Search >> enter Title 26 >> Retrieve...

1. federal income tax AND excluded income
2. income tax AND eliminated income
3. deductions AND excluded income
4. united states trade AND excluded income

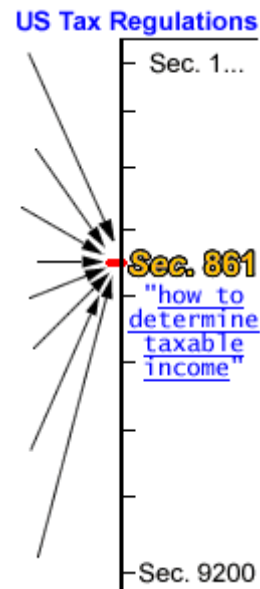


THE POLITICIAN
by Red Skelton

[Ignorantia juris non](#)

5. business AND excluded income [excusat](#)
("Ignorance of the law is no excuse")
6. individual AND excluded income
7. expenses AND eliminated income
Judges, IRS, Senators, and Congressmen:
8. rules AND deductions AND expenses
If ignorance is not acceptable, what is your excuse?
9. sections AND deductions AND expenses
It's now the computer age and you won't be able to hide your organized crimes anymore. All of the Titles of law can easily be data mined to find your contradictions, and to see the real law. You are just con men.
10. specific guidance AND rules AND taxable income
11. exempt income AND for federal tax purposes
12. **items** AND taxable income AND excluded income
13. **sources** AND taxable income AND/OR excluded income
14. **rules** AND taxable income AND excluded income
15. allocating deductions AND gross income
16. exempt income AND for all purposes
17. excluded income AND for all purposes
18. eliminated income AND for all purposes
19. adding AND taxable income OR excluded income
20. subtracting AND taxable income OR excluded income
21. computation AND taxable income OR excluded income
22. allocation AND taxable income OR excluded income
23. list AND specific sources AND taxable income
24. statutory AND taxable income AND excluded income (referring to statutes, since we are searching the regulations now)
25. gross income AND taxable

All of these are located in Sec. 861
(Title 26, CFR).



income AND excluded income

26. gross income AND taxable income OR excluded income

27. apportion AND taxable income OR excluded income

28. exempt income AND eliminated income AND excluded income

29. items AND gross income AND excluded income

30. all deductions AND items AND gross income

31. items AND gross income AND enumerated (Notice, Sec. 61-1 mentions *gross income* only nine times, but Sec. 861-8 mentions it over 200 times. Which section provides more "specific treatment"?)

32. items AND gross income AND section 61 (Which is more specific? Sec. 61 or 861?)

33. allocating AND sources AND taxable income (4)

34. allocating AND sources AND gross income (4)

35. allocating AND items AND gross income (3)

36. etc, etc

Result: Sec. 861

Now try the GPO's Proximity Search, which can locate code-words within so many characters of each other. This shows the code-words which are more likely to be used together in a sentence (in a rule or command). Click on Proximity Search >> enter Title 26 >> search for

(Use default settings, within 80 characters)

1. excluded income NEAR gross income
2. excluded income NEAR items
3. income NEAR not NEAR tax exempt (i.e. *is taxable*)
4. items NEAR not NEAR tax exempt (i.e. *are taxable*)

Tax "Experts"?

How did you code these programs without following the Code of Federal Regulations?



WHO INSPECTS YOUR CODE?



Your entire industry is a scam, and you can't all be ignorant. How many of you take [part](#)?

The jig is up.

5. income NEAR eliminated NEAR for federal income tax purposes
6. rules NEAR deductions NEAR taxable income
7. rules NEAR for NEAR determining taxable income
8. taxable NEAR specific NEAR sources
9. taxable NEAR specific NEAR activities
10. exempt income NEAR means
11. exempt income NEAR defined
12. tax exempt NEAR income
13. not NEAR tax exempt NEAR income
14. statutory NEAR taxable income
15. allocating deductions NEAR gross income
16. allocating NEAR gross income
17. allocation NEAR excluded income
18. allocation NEAR taxable income
19. allocation NEAR exemptions, within 120 characters
20. statutory NEAR excluded income, within 120 characters
21. taxable income NEAR for all purposes, within 120 chars
22. etc, etc

Results: Sec. 861

This can go on for awhile, and there are dozens of such code-terms, or combinations of them, where the results will only come from Sec. 861.

According to Sec. 61, in the Code of Federal Regulations...

To the extent that another section of the Code or of the regulations thereunder, provides specific treatment for any item of income, such other provision shall apply

There is no other section of the Code, or regulations, that is more specific than 861.

Try searching for your own terms after you've written down several that you believe are accurate, or just reasonable.

What is reasonable?

Now try GPO's Simple Search:

How can the following be just a coincidence? Click on the eCFRs [Simple Search](#) >> enter Title 26 >> and search for:

- **how to determine tax***

(Include the * asterisk. Known as a wildcard, the asterisk will find all the possible endings of the word "tax", e.g. taxes, taxed, taxable,... or just tax)

Result: *Only* Sec. 861 tells users "how to determine tax"

And, search for:

- **income that is exempt or excluded**

Result: *Only* Sec. 861 prescribes "income that is exempt or excluded"

Is there any particular income that is *eliminated income*? Search for...

- **eliminated income**

Result: Only Sec. 861 contains this code word.

This makes complete sense because only Sec. 861 defines *exempt income* and only Sec. 861 contains The List of taxable income.

How many times must someone see section 861 before rejecting it as 'coincidence'? Oh... is that you?

Then here are some more [results](#), and [more](#), or [these](#), or [these](#), or try any subject (code-term) that you wish.

Is searching too hard for you? Then watch these short [five-minute videos](#).

To this point we have shown results from the tax regulations. Now, look what happens when you search the revenue code, the USC.

Use the tax law from the Government Printing Office

<http://www.gpoaccess.gov/uscode/search.html>

(right-click link, then Open in New Window):

Search for:

26USC* AND "united states" AND "citizen" AND "taxable income"

(Copy-paste above line as is. Asterisk * will search all of Title 26 US Code)

Result: Section 861

Now, what is the result if we disregard "united states"?

Search for:

26USC* AND "citizen" AND "taxable income"

(there are only 24 Hits, i.e. sections in the entire code)

No matter where you live, and no matter what you may be a citizen of... Sec. 863, 865, 864 and 861 are all included, but notice Sec. 61 is not. From

these 24 total results, it is very obvious who is taxed, and it's all foreign related, to citizens everywhere.

No matter how the tax regulations, or tax laws, are searched Sec. 861 is your final destination. All you have to do is search the Code.

The Code shows that [who is taxed](#) is really very limited in scope.

To say this conclusion is frivolous, or even an argument is itself frivolous because there are *NO* remaining code-terms to argue over. Whatever approach is used, taxable or excluded, items or sources, deductions or allocating gross income, the results will only come from Sec. 861.

[A taxless conclusion is preposterous to everyone who first hears it, until they've searched with their own computer and seen it with their own eyes.]

The tax code is specific, that is the nature of code. The instructions provided by "*the rules [of Sec. 861] for determining taxable income*" are clear. According to statutes and regulations, not all sources, or items of income are taxable for every individual.

Any 'expert' can show you that it's "whatever source" [Sec. 61] ...and it's absolutely true ...but *only* for:

- "Gross income"
- "...unless excluded"
- ...and that "more common items...are...excluded from gross income entirely" - Sec. 61(b)

Simple Questions - for the so-called 'tax professionals' and 'experts'

1. Is the tax imposed upon "taxable income" or "gross income"?
2. Is the purpose of tax rules to tell users "how to determine tax" *and* to "list" what is taxed?
3. What is "excluded income"?
4. What is "eliminated income" and in which section does it occur?
5. In which section is "exempt, excluded, or eliminated" income defined?
6. Where are the rules for the "allocation and apportionment of deductions"?
7. What "common items...are...excluded from gross income entirely"?
8. Is "[expressio unius est exclusio alterius](#)" a principle in statutory construction, and considered a 'common-sense canon'? ... How about "[lex specialis derogat legi generali](#)", that specific language controls over the general?
9. Can people still be called experts, even tax 'professionals,' without knowing the fundamentals?

The common and the unCommon is in the code, and 'code' cannot be ambiguous. Code is precise, always.

The income tax really does have a limited scope, it is *prescribed* in the tax regulations. The Code actually does address - who, where, when, what, and how. Just follow the instructions in the Code of Federal Regulations, Title 26, step by step *as they're written*. See what your own "computation of taxable income" produces, despite what previous court cases, judges, and IRS tell you. The emperor really has no clothes on.

By searching with your own computer, you can view only the specific instructions provided in the tax rules, those which have a specific command and a definite action to be performed. You can filter through the many

vague, repetitive, and misleading general statements, which command nothing definite (often using words like, "if any", or "unless excluded") and quickly find the specific instructions for each subject. You can even ignore all of the numbering of the sections, the table of contents, the titles, references to references, the other cross references, and even the index.

See what the commands, which actually require you to do some actions are showing, with no uncertainties, no unless this or that, with no ifs, ands, or buts.

WHAT'S IN THE CODE?

Read carefully what's behind the following...

"the sources of income for purposes of the income tax": (1 file) Sec. 861-1

"how to determine taxable income": (1 file): Sec. 861-8

"specific sources": (1 file) Sec. 861-8

"eliminated income": (2 files) Sec. 861-8 and 861-8T

"income that is exempt": Sec. 861-8T

"income that is not considered tax exempt": i.e. *income that is taxable*. (1 file) Sec. 861-8T (The List... and the whole purpose of a tax rulebook. "The following items are not considered to be exempt". *Because they are taxable.*)

Dozens of similar terms (with 1 file found) produce the same section, 861. See the Search Results. According to the instructions in the Code of Federal Regulations, the US income tax has been misrepresented and is more accurately 98% fraud, a lie, color of law.

Are we being used and abused? It appears that we are slaves, forced to give, up to 1/3 or more of our lives work, rules or no rules.

"The essence of Government is power; and power, lodged as it must be in human hands, will ever be liable to abuse."

-- [James Madison](#), Speech at Virginia Constitutional Convention, Dec. 1, 1829



[Taxpayer horror stories](#)
Newsweek Oct. 13, 1997

Sec. 861, is the only section to actually state that it has, "the rules" that "apply in determining taxable income... from specific sources... under other sections of the Code". Look...

"The rules contained in this section apply in determining taxable income of the taxpayer from specific sources and activities under other sections of the Code..." [26cfr1.861-8]

Not one other section, page, or sentence in the CFR claims to contain "*the rules*" that "*apply*" in "*determining tax*." When "*the rules*" are applied, the amount of tax due for most people is *nothing*.

Don't believe us, just download the tax rulebook, and the laws. Read what

they say clearly. Unlike some books, the US Tax-Rule-Book is not open to interpretation. The Rule Book, Code of Federal Regulations, is specific as is any Code, hence the name code.

There is no need to read millions of words, it's the computer age. Take advantage of it. See 'How to Search'.

What *is* Taxed

The scope of the US Income Tax *as it is actually written*, truly only encompasses:

1. Foreign earned income (of citizens and corporations) - *whatever source*
2. Foreigners - *whatever source*

HAVE YOU READ THE RULES

?

Are you a foreigner, or making foreign earned income? The entire US Income Tax belongs to, and applies only in these two conditions. [Actually, there are other issues to consider such as federal zones and properties, federal citizenship, federal employees, federal jurisdiction, etc, but we don't consider those here. We have assumed for simplicity, that Title 26 does apply.] According to "the rules," *as written*, the Code only taxes these two. The US Income Tax currently in practice is a giant scam upon America.

For a quick example of how data mining works, watch the short [5-minute videos](#). For a quick read, see the [Summary](#) , [Search Examples](#) , [Five Minute Reading](#) and [A Visual](#).

To learn more, see the [Search Results](#) , [15 Minute Reading](#) and the full [Analysis](#).

See [How to Search](#) then download your own copies of the tax laws and rules below.

Many of the searched terms are specific actions that exist only once, or occur in one regulation. The rules they create are unmistakable and cannot be confused. If any subject you desire seems questionable, just know that the most specific rule, action, or instruction can easily be identified with a computer. Verify for yourself the exact list of sources (or items) of taxable income.

Did you know... you will work approximately 7 to 20 years solely to pay income tax?

That doesn't include the 100+ other taxes you pay.

Laws: [United States Code \(26 USC\)](#) ~24MB

GPO: **Regulations:** [Code of Federal Regulations \(26 CFR\)](#)
~28MB ~350MB with Acrobat PDF files.

Government Source Downloads **Search Regs:** [Electronic Code of Federal Regulations \(eCFR\)](#) - unofficial Beta with excellent search tool

Source: US Government Printing Office (GPO).

Warning: The GPO doesn't make downloading the regulations easy, see 'How to Search' to be sure you get all the rules, or just rely on what the eCFR tells you, their results match very well.

The Alternate Source: **CFR Repaired**

The Code of Federal Regulations: **Repaired Edition**

The official online versions of the Code of Federal Regulations, found on the Government Printing Office (GPO) website are incomplete with missing files, or broken links. The TEXT edition available here is compiled from the most current regulations, with broken links 'repaired'. (The GPO uses the same technique, but less completely.) Available in TEXT & PDF editions.

Alternate Source Download

[CFR Repaired](#)

Best option. The work is already done.

(compare it to the [eCFR](#))

CFR Options:

- **Browse online** - TEXT edition.
- **Download and search** - TEXT edition. Use the Windows operating system built-in search function to **find every file** containing the "subject" text. View the results in any browser using the browser's Find tool. (Having a list of results in a folder window provides the **most visual** demonstration of subject distribution in tax rules, and the TEXT files can be searched faster.)
- **Download and search** - PDF edition. Quickly **find every occurrence** of the "code" text (easiest way to search for most people).

See How to Search.

Browse & Download CFR Repaired

Source: Copied and compiled from US Government Printing Office (GPO)

You are held responsible for determining your taxes, so shouldn't you be familiar with the rules in the CFR? Only a computer with Internet access is required to verify this information. Download 26-CFR (the rules) and 26-USA (the law) to your computer to conduct your own independent investigation and research.

Learning these search techniques will help you find whatever you are looking for, in any work of text, including bibles, company regulations, books, any rules, whatever. And, if it's codified and digitized, the answers are quickly yours.

Attention Researchers

If any link has disappeared, try to copy and paste the link address at <http://www.archive.org>

-- DISCLAIMER --

* The intended purpose of this website is to data mine on a computer the Internal Revenue Code and the Code of Federal Regulations, Title 26, for the "codes" (e.g. taxable income, gross income, excluded income, eliminated income, exempt income, deductions, allocation, apportionment, etc), for the rules, and instructions for determining income tax. The results are provided throughout this website. It should be evident that the search methods can be applied to any Title of Law, or large volume of text, *and in any country that has codified their laws and rules.* See How to Search.

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We Do Not sell, promote, or advise *anything*, except the data-mining and reading of tax code with an appropriate code-tool, a computer.

We Do ensure that we find every occurrence of a particular code-term, to establish precisely what is written, and what is not, in the law. When we say no other rule or statutes exists - for example, regarding [excluded income](#), we show you how many files contain this term and how we searched for it with a computer. You can confirm ANY of the laws, rules, and terms yourself, and you should because *it is your duty* to know and follow the law.

You are responsible for doing your own taxes.

Questions: If you have any questions, try asking your Congressperson or Senator. He, or she is responsible for creating the laws.

Find your Congressperson: <http://www.house.gov>

Find your Senator: <http://www.senate.gov>

Answers: If you want answers, we don't know of any source; we've already exhausted our Congresspeople, many of whom it would appear are playing a part in the charade. *Perhaps* you might get some answers by asking the remains of honest government, through [the media](#). And, since data mining law can also be done in several other countries, which may also bring up questionable items, these might be answered by [their own medias](#).

*** Code of Federal Regulations:**

When searching we pay close attention to the rules in 26 CFR, because the law (USC) gives authority to the CFR. Both the USC and CFR confirm this authority [easily find this authorization with your computer].

"the Federal Income Tax Regulations (Regs) are the official Treasury Department interpretation of the Internal Revenue Code" (*Internal Revenue Manual*, 4.10.7.2.3.1).

The Code of Federal Regulations are *the rules*, written in plain English, which both the public and the IRS must follow:

"The Service is bound by the regulations. The courts are not" (*Internal Revenue Manual*, 4.10.7.2.3.4).

Since "*the Service is bound*," we can be sure that we are following the same rules. It does not require a law degree to understand them. See [How to Search](#) and [Search Examples](#).

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